

REQUEST FOR PROPOSALS

FOR

**Agreed Upon Procedures for Verification of Annual Performance Measurements
for WEDC Awards**

ISSUED BY:

WISCONSIN ECONOMIC DEVELOPMENT CORPORATION

DATED: August 3, 2017

PROPOSALS DUE BY Friday, September 1, 2017

TO:

Brian Nowicki

WISCONSIN ECONOMIC DEVELOPMENT CORPORATION

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Wisconsin Economic Development Corporation

Request for Proposal (RFP)

Agreed Upon Procedures for Verification of Annual Performance Measurements for WEDC Awards

I. Introduction:

The Wisconsin Economic Development Corporation (WEDC) requests proposals from firms with significant experience in internal auditing. WEDC, as Wisconsin's lead economic development organization, is seeking to provide *assurance that the annual reporting information WEDC receives from our grant and loan awardees is accurate, through source document verification on a sample selection basis.*

Wis. Stat. § 238.03(2)(e), requires the WEDC annually and independently verify, from a sample of grants and loans, the accuracy of the information required to be reported. In addition, and for the purposes of this RFP, WEDC is extending this scope beyond its grant and loan programs, to include its tax credit programs as well (*See Appendix B for applicable state statute citations*).

This Request for Proposals (RFP) is issued for the purpose of identifying the most qualified firm for this service and that provides the best overall value to WEDC. Experienced firms that wish to be considered as potential service providers are asked to submit a proposal. Complete proposal requirements are outlined below and must be submitted by the due date. Each firm that submits a proposal to this RFP will have its proposal reviewed in an open, objective, and independent process.

II. WEDC

The Wisconsin Economic Development Corporation (WEDC) is a public body corporate and politic governed by Chapter 238 of the Wisconsin Statutes. WEDC was created under 2011 Wisconsin Act 7 and 2011 Wisconsin Act 32 to replace the economic and community development operations of the former Wisconsin Department of Commerce and to serve as the State of Wisconsin's lead economic development organization. WEDC is governed by a fourteen-member Board of Directors. WEDC's Chief Executive Officer is appointed by the Governor.

WEDC provides financial and technical assistance and services to businesses and organizations in Wisconsin for the purpose of strengthening economic development and creating and retaining jobs.

WEDC operates five economic and community development divisions and seven finance and administrative departments primarily in the Madison, Wisconsin location. WEDC provides grants, loans, loan guarantees, tax credits and other financial and technical assistance to its customers.

III. Scope of Work

WEDC receives information from awardees in two separate, and distinct, ways through 1) annual performance reports and 2) annual compliance reports.

While WEDC requires the Awardee to attest to the information provided to WEDC, WEDC does not currently require source document verification of the information provided for either performance reports or compliance reports.

WEDC is asking that the selected auditor perform an adequate sample selection audit on a semi-annual basis, and verify, through source documentation obtained directly from the Awardee, that the information provided by the Awardee to WEDC, under both performance reports and compliance reports, is accurate and complete.

All of WEDC's award contracts require that the Awardee comply with any auditor document requests. Source documentation to be requested will include, but may not be limited to, system payroll reports, invoices, and internal time and cost allocation reporting.

It is expected that the source documentation can be provided by the Awardee, and received directly to the Proposer via a secured portal other electronic means. On-site visits by the Proposer are not required.

A. Annual Performance Reports

For all WEDC grant, loan, and tax credit programs, WEDC requires annual performance reporting, which includes summary information on measurements such as total jobs and expenditures during the reporting period. Other measurements that may be reported include training costs, number of companies assisted, as well as other program specific measurements (See Appendix A for a list of measurements and their definitions).

This information currently serves as the basis for external reporting on WEDC's website and annual report on economic development (ARED).

B. Annual Compliance Reports

For those WEDC loan and tax credit programs where job, capital expenditure, training cost, or supply chain expenditure estimates are used as the basis for determining the amount of the award and provides the basis for future tax credit verifications or loan forgiveness calculations, WEDC requires more detailed annual compliance reporting to verify annually activity and progress.

C. Applicable Programs

Applicable programs in scope for sample selection for performance reports are:

	<u>Program</u>	<u>Performance Reports</u>	
ETC	Economic Development Tax Credits	299	*

QNBV	Qualified New Business Venture	200	
JTC	Jobs Tax Credit	83	*
TDL	Technology Development Loan	80	
	Brownfield Redevelopment Financial		
BF	Assistance	74	
IMAG	International Market Access Grant	60	
SEP	State Energy Program	58	
BTC	Business Development Tax Credits	52	*
SAG	Site Assessment Grants	48	
SA	Seed Accelerator	47	
CDI	Community Development Investment	46	
BOLF	Business Opportunity Loan Fund	45	*
TIP	Targeted Industry Projects	41	
CB	Capacity Building	40	
CC	Capital Catalyst	38	
	Business Expansion and Retention		
BREI	Investment	36	*
ISR	Idle Industrial Sites Redevelopment	24	
EZ	Enterprise Zone	19	*
TVF	Technology Venture Fund Loan	15	
MBD	Minority Business Development	14	
WTG	Workforce Training	14	
HTC	Historic Preservation Tax Credit	13	
DOZ	Development Opportunity Zones	10	*
	Minority Business Development Revolving		
MRLFE	Loan Fund	10	
	Manufacturing Clean Energy Revolving		
CERLF	Loan Fund	7	
SBIR	Small Business Innovation Research	6	
TDF	Technology Development Fund	6	
EMG	Entrepreneurial Micro-Grant	5	
SPLF	Special Project Loan Fund	5	*
CMAG	Collaborative Market Access Grant	4	
FIF	Forward Innovation Fund	3	
GEDL	Economic Diversification	3	
MED	Major Economic Development	3	
HTCQ	Historic Preservation Tax Credit - Quali	2	
LEG	Legislative Award	2	
MVP	Milk Volume Production	2	
WDF	Wisconsin Development Fund	2	
EXTECH	Expotech	1	
RED3	Rural Economic Development Microloan	1	
REDZ	Enterprise Development Zone	1	

*Represents a program where annual award compliance reporting is also required.

For FY17, WEDC had approximately 1,400 performance reports submitted for the applicable programs listed above, and 550 compliance reports. The appropriate percentage sample % to be used for testing will be determined by the proposer as part of their approach to the project in Section IV and will be the basis for determining cost in Section V.

Exhibit C provides a comprehensive list of measurements collected by Program.

D. Testing Procedures for Performance Reporting

1. Performance Measure - JOBS

Job information is provided to WEDC in total and is based on a full-time employee definition provided by WEDC.

Procedure: Total employee payroll will be requested to tie out the job's total as reported to WEDC. The Awardee may include a manual reconciliation to tie the employee payroll to the total jobs reported to WEDC.

2. Performance Measure - CAPITAL EXPENDITURES

Capital expenditure information is provided to WEDC on a consolidated basis and is based on the definition provided by WEDC.

Procedure: An itemized list of expenditures will be requested of the Awardee.

Individual capital expenditures with a cost of > \$30,000 will be selected for review for each project selected for review. For capital expenditures under the \$30,000 threshold, expenditures will be judgmentally selected to achieve the total coverage percentage threshold. Thresholds will be determined on a per project basis, based on data collected by the auditor; the expected sample size and expected dollar coverage will be approved by WEDC prior to the auditor's request of documentation and testing.

For grants and loans less than \$100,000, WEDC requires proof of payment as part of the cash disbursement process. To the extent these documents, which WEDC maintains, satisfy the audit review request, they may be used instead of asking the awardee for duplicate information. For grants and loans greater than \$100,000 WEDC requires a Schedule of Expenditures (SOE).

Schedule of Expenditures – Loans and Grants

Each recipient of a grant or loan of at least \$100,000 is required to submit a schedule of expenditures, including expenditures of any matching cash or in-kind

match, signed by the director or principal officer of the recipient to attest to the accuracy of the schedule of expenditures.

The recipient shall engage an independent certified public accountant to perform procedures, approved by the corporation and consistent with applicable professional standards of the American Institute of Certified Public Accountants, to determine whether the grant or loan funds and any matching cash or in-kind match were expended in accordance with the grant or loan contract.

In instances where WEDC has received, and approved, a Schedule of Expenditures, testing by the auditor may be significantly reduced.

3. Performance Measure - TRAINING

Eligible training information is provided to WEDC on a consolidated basis and is based on the definition provided by WEDC.

Procedure: An itemized list of expenditures will be requested of the Awardee. Individual training expenditures with a cost of > \$30,000 will be selected for review for each project selected for review. For training expenditures under the \$30,000 threshold, expenditures will be judgmentally selected to achieve the total coverage percentage threshold. Thresholds will be determined on a per project basis, based on data collected by the auditor; the expected sample size and expected dollar coverage will be approved by WEDC prior to the auditor's request of documentation and testing.

4. Performance Measure - OTHER

Some grant program annual performance reports may include additional measurements (e.g. number of companies assisted). The testing procedures related to these additional measurements will be determined by the auditor on a case by case basis, subject to approval by WEDC prior to the auditor's request of documentation and testing. See Appendix A for a listing of program measurements and their definitions.

E. Testing Procedures for Compliance Reporting

1. Performance Measure - JOBS

Job information is provided to WEDC at an employee level, and depending on the program, contain some, or all, of the following information (Base Hours Worked; Overtime Hours Worked; Hourly Rate; Period Total Base Wages; Period Overtime, Bonus, Commission Wages; Employment Start Date; Termination Date; Part Time /Full Time designation; Residency; Work Site).

Procedure: Individual employees will be selected for review for each project selected for review. Ten percent (10%) or 10 (whichever is greater) of full-time eligible employees will be judgmentally selected. Any other selection size or

methodology will be approved by WEDC prior to the auditor's request of documentation and testing.

2. Performance Measure - CAPITAL EXPENDITURES

Eligible capital expenditure information is provided to WEDC at a detailed level, and depending on the program, contain some, or all, of the following information (Investment Description; Investment Type; Date of Investment; Investment Amount).

Procedure: Individual capital expenditures with a cost of > \$500,000 will be selected for review for each project selected for review. For capital expenditures under the \$500,000 threshold, expenditures will be judgmentally selected to achieve the total coverage percentage threshold. Thresholds will be determined on a per project basis, based on data collected by the auditor; the expected sample size and expected dollar coverage will be approved by WEDC prior to the auditor's request of documentation and testing.

3. Performance Measure - TRAINING

Eligible training information is provided to WEDC at a detailed level, and depending on the program, contain some, or all, of the following information (Trainer; Course Description; Trainees; Number of Hours; Hourly Wage; Training Amount; Material Costs; Total Cost).

Procedure: Individual training expenditures with a cost of > \$50,000 will be selected for review for each project selected for review. For training expenditures under the \$50,000 threshold, expenditures will be judgmentally selected to achieve the total coverage percentage threshold. Thresholds will be determined on a per project basis, based on data collected by the auditor; the expected sample size and expected dollar coverage will be approved by WEDC prior to the auditor's request of documentation and testing.

4. Performance Measure - SUPPLY CHAIN

Eligible supply chain information is provided to WEDC at a detailed level, and depending on the program, contain some, or all, of the following information (Supplier; Expense Description; Location of Supplier; Purchase Date; Purchase Price).

Procedure: Individual supply chain expenditures with a cost of > \$500,000 will be selected for review for each project selected for review. For supply chain expenditures under the \$500,000 threshold, expenditures will be judgmentally selected to achieve the total coverage percentage threshold. Thresholds will be determined on a per project basis, based on data collected by the auditor; the expected sample size and expected dollar coverage will be approved by WEDC prior to the auditor's request of documentation and testing.

F. Deliverables

Provide semi-annual reports detailing the results of testing for the applicable period, including access to the source documentation as requested.

IV. Service Provider Qualifications:

Proposers responding to this RFP must provide sufficient responses to all the below requests for information. Failure to respond to any of the requests may result in disqualification of the proposal.

A. Organizational and Staff Capabilities

- Provide a brief description of the proposer's history and organization.
- Describe the proposer's experience providing similar auditing/monitoring services. Please highlight experience providing such services to public-private state agencies and entities that provide financing services such as grants, loans and tax credits.
- Provide a list of at least three engagements held by the proposer which indicates relevant experience.
- Provide a list of all staff persons who will be involved in carrying out the tasks covered by this RFP, describing each in terms of their involvement in specific tasks and qualifications.
- Provide a resume for each staff person proposed to provide auditing services under this RFP; each resume must include the qualifications, background and experience of the staff person.
- Provide a list of any subcontractors (individual or organizational) that the proposer intends to use when providing services under this RFP (Note: the proposer is not required to use subcontractor(s). However, no subcontractor may be used without WEDC's written approval.)

B. Technical Requirements/Approach to the Project

- Describe, in detail, the proposer's technical approach to the project as outlined in Section III "Scope of Work" of this RFP.

V. Cost Proposal

Proposers should provide a fixed cost proposal, either in total or on a per award basis, for the required auditing services to be provided under this RFP, including anticipated out of pocket costs. The cost proposal should include the estimated number or hours and the billing rate for each level of team member assigned to the engagement. The cost proposal shall be a not to exceed total cost for the services to be provided under this RFP. Costs for any of the optional services will be agreed upon when, and if, the services are needed.

VI. Terms and Conditions

The following terms and conditions affect responses to this RFP and any resulting contract. These terms shall be adhered to by any interested proposer and are non-negotiable.

A. Contract Term

WEDC anticipates that the engagement will be for a period of 3 years, beginning October 1, 2017, and include FY17 performance and compliance report activity, and conclude September 30, 2020, and include FY20 performance and compliance activity. The contract may be renewed for two one-year periods by mutual consent.

B. Confidentiality.

Proposer acknowledges that all information, data, records and documents disclosed by WEDC to proposer, or which come to proposer's attention during the course of its response to this RFP or performance under any resulting contract constitute valuable and proprietary assets of WEDC (Confidential Information). Proposer agrees not to disclose the Confidential Information, either directly or indirectly, to any person, entity or affiliate unless required to do so by legal process of law without prior authorization by WEDC. If required to disclose Confidential Information by legal process, Proposer shall provide WEDC with prompt notice so WEDC may seek an appropriate protective order. Except as required to respond to this RFP or during the course of its performance under the terms of any resulting Agreement, proposer shall not use any Confidential Information for its own purposes.

C. Conflict of Interests

Proposers' response to this RFP must include, in writing, disclosure of any potential conflict of interests that may arise from proposer's performing auditing services for WEDC. Any resulting contract will require that if a vendor fails to disclose a potential conflict of interest, and if WEDC determines such failure to disclose involves a material conflict of interest, the vendor's contract may be declared to be void by WEDC and any amounts paid under the contract may be recovered by WEDC. Vendors shall advise WEDC of any changes in potential conflicts of interest.

D. Nondiscrimination

Pursuant to Wisconsin law, any contract resulting from this RFP will include the following language regarding nondiscrimination:

In connection with the performance of work under this contract, Licensor agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in Wis. Stat. § 51.01(5), sexual orientation or national origin. This provision

shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Except with respect to sexual orientation, Licensor further agrees to take affirmative action to ensure equal employment opportunities. Licensor agrees to post in conspicuous places, available for employees and applicants for employment, notices to be provided by the recipient officer setting forth the provisions of the nondiscrimination clause.

E. Public Records

Responses to this RFP, any communication with WEDC, and any resulting contract and work product are subject to the public records laws of the State of Wisconsin, § 19.31 et seq. Proposers shall mark documents “confidential” where appropriate for financial and other sensitive materials that should be, to the extent possible, be kept in confidence. WEDC will notify the proposer if it receives a public records request for materials marked confidential.

F. Insurance

If awarded the contract, the proposer shall maintain Worker’s Compensation, Comprehensive General Liability, including Contractual Liability, and Automobile Liability insurance for any claims that may arise from operations under the contract.

VII. RFP Process

A. Communication with WEDC & Submitting Questions

All communication regarding this RFP shall be directed to WEDC’s Chief Financial Officer, Brian Nowicki at brian.nowicki@wedc.org. Information regarding this RFP obtained from other sources is unofficial and nonbinding. All questions regarding this RFP must be submitted in writing to Brian Nowicki by Friday, August 24, 2017 at 4:00 p.m. CT.

B. Incurring Costs

WEDC is not Liable for any cost incurred by a vendor for responding to this RFP.

C. News Releases

News releases pertaining to the RFP or to the acceptance, rejection or evaluation of proposals shall not be made without the prior written approval of WEDC.

D. Submitting the Proposal

Proposers shall submit an electronic, PDF, version of their Proposal, to WEDC's Chief Financial Officer, Brian Nowicki at brian.nowicki@wedc.org, no later than **Friday September 1, 2017 at 4:00 p.m. CT**. Proposal responses should follow the sequence and outline presented in this RFP.

Proposals may alternatively be received via hardcopy form by WEDC, by the above referenced deadline, delivered to:

Brian Nowicki, CFO
Wisconsin Economic Development Corporation
201 West Washington Avenue, 6th Floor
Madison, WI 53703

VIII. Evaluation of RFP

A. Proposal Review, Verification and Acceptance

WEDC shall review each proposal to verify that it meets all specified requirements in the RFP. Proposals that do not comply with instructions contained in the RFP may be rejected by WEDC. WEDC reserves the right to waive a particular specification if no proposer meets that specification. WEDC may request reports on the proposer's financial stability. WEDC may reject a proposal if the proposer is determined to have inadequate financial means to provide the required service. WEDC retains the right to accept or reject any or all proposals, or accept or reject any part of a proposal, determined to be in the best interest of WEDC. WEDC shall be the sole judge as to compliance with the instructions contained in this RFP. Proposals shall be firm for acceptance for sixty (60) days from date of proposal opening unless otherwise noted. A proposer may not modify its proposal after submission except to correct minor omissions or miscalculations as directed in writing by WEDC.

B. Proposal Scoring

Proposals may be reviewed by the Budget and Finance Committee of the Board of Directors. The Committee may review references, require oral interviews/presentations and use the results in its review.

C. Evaluation Criteria

Mandatory requirements must be met in order for a proposal to be considered for award under this RFP. Evaluation of the proposals will be based on the proposer's relevant experience providing like services, the quality of the team dedicated to this project, the proposer's approach to the project and project timeline, and proposed fees.

D. Right to Reject Proposals and Negotiate with Proposers

WEDC reserves the right to reject any and all proposals. WEDC may enter into negotiations with multiple vendors regarding the terms of the contract and the cost proposal

before determining the highest scoring proposer. WEDC shall not, under any circumstances, reveal a proposer's cost proposal to any other proposer prior to contracting for services.

E. Award Decision

WEDC will make the award to the proposer deemed to provide the services described in this RFP at the best value to WEDC, taking into consideration the proposers' experience, expertise, and cost proposals.

F. Notice of Intent to Award

All proposers who respond to this RFP will be notified in writing of WEDC's intent to award the contract as a result of this RFP.

APPENDIX A: MEASUREMENT DEFINITIONS

<u>Name</u>	<u>Definition</u>	<u>Unit</u>
Capital Investment	A written commitment by the award recipient to a specific level of total expenditures related to the purchase, acquisition, construction, replacement, or rehabilitation of real or depreciable personal property that is non-current, tangible, and permanent. Eligible property is located in Wisconsin, is intended for long-term use and will not be consumed or sold during the term of the project.	Dollar
Commercialized Product Sales	Units Sold or Revenue directly resulting from the commercial sale of the company's product or process.	Dollar
Individuals Served/Engaged	Total number of customers or individuals who received service that could reasonably be expected to produce a positive and measurable customer impact. Technical assistance that requires substantive time engagement, financial assistance, or assistance that the customer would expect to receive a bottom-line benefit are examples of impactful service.	Number
Job Creation	A written commitment by the award recipient to create and fill within a specified period of time a specified number of new, full-time positions in excess of the baseline number of positions existing at a Wisconsin project/work site at the time of commitment. A "Full-Time Job" means a regular, non-seasonal full-time position in which the annual pay for the position is more than the amount determined by multiplying 2,080 by 150% of the federal minimum wage, and an individual in the position is offered retirement, health, and other benefits that are equivalent to the retirement, health, and other benefits offered to an individual who is required to work at least 2,080 hours per year. "Full-Time Job" does not include initial training before an employment position begins.	Number
Job Retention	A written commitment by the award recipient to maintain for a specified period of time a specified number of existing full-time positions in place at a Wisconsin project/work site at the time of commitment. A "Full-Time Job" means a regular, non-seasonal full-time position in which the annual pay for the position is more than the amount determined by multiplying 2,080 by 150% of the federal minimum wage, and an individual in the position is offered retirement, health, and other benefits that are equivalent to the retirement, health, and other benefits offered to an individual who is required to work at least 2,080 hours per year. "Full-Time Job" does not include initial training before an employment position begins.	Number
Leverage - Total	Dollars leveraged through all private, public, and recipient match/cost share sources	Dollar

Organizations Served/Engaged	Total number of core customers (typically businesses) engaged by the recipient. An engagement means that a customer has had some type of value-added experience with your organization even if the interaction is brief in nature. Seminar participation, providing a referral, providing information upon request, executing a technical assistance project, and providing financial support are all examples.	Number
Pass-through Businesses Assisted (Financial)	Total number of businesses provided financial assistance by the award recipient.	Number
Pass-through Businesses Assisted (Technical)	Total number of core businesses provided technical assistance by the award recipient.	Number
Pass-through Communities Assisted (Financial)	Total number of communities provided financial assistance by the award recipient. A community has had value-added experience reasonably expected to result in measurable material improvement with the recipient organization.	Number
Pass-through Communities Assisted (Technical)	Total number of communities provided technical assistance by the award recipient. A community has had value-added experience reasonably expected to result in measurable material improvement with the recipient organization.	Number
Pass-through Job Creation	Number of full-time positions the pass-through recipient creates in excess of the baseline number of positions existing at the time of assistance to the pass-through recipient.	Number
Pass-through Job Retention	Number of full-time positions that are retained by the pass-through recipient.	Number
Pass-through Leverage - Total	Dollars leveraged through all private, public, and recipient match/cost share sources at the end recipient level.	Dollar
Pass-through Organizations Assisted	Total number of core customers (typically businesses) provided substantive assistance by the award recipient. A customer has had value-added experience reasonably expected to result in measurable material improvement with the recipient organization. Typically, funds or substantial technical assistance are required to meet this threshold.	Number
Pass-through Partner Organizations Assisted (Financial)	Total number of partner organizations provided financial assistance by the award recipient. A partner organization has had value-added experience reasonably expected to result in measurable material improvement with the recipient organization. Partner organizations in this instance consist of entities such as a chamber of commerce or non-profit.	Number
Pass-through Partner Organizations Assisted (Technical)	Total number of partner organizations provided technical assistance by the award recipient. A partner organization has had value-added experience reasonably expected to result in measurable material improvement with the recipient organization. Partner organizations in this instance consist of entities such as a chamber of commerce or non-profit.	Number

Pass-through Workers Trained (Gross)	Sum of written commitments by award recipients to provide specifically approved training to a specified number of full-time positions at project/work sites in the State of Wisconsin in existence at the time of the award. Full-time positions are defined as permanent, 2,080 hour per year, non-vacant, non-construction, non-independent contractor jobs in the Wisconsin and employing Wisconsin residents.	Number
Performance Milestone	Defined stage of the project, completion of which demonstrates impact to the State.	Yes/No
Plans Completed	Completion of a business plan, feasibility study, or other planning document which is a stipulation of funding and contributes to specifically-identified, planned outcomes.	Yes/No
Property Acquisition - Realty	Expenditures to acquire land or real estate.	Yes/No
Site Work - Demolition	Removal or tearing down of existing buildings, improvements, or other structures from a site in order to make the site suitable for development and/or redevelopment. Asbestos abatement may be counted as a demolition expense if the project site has demonstrated soil and/or groundwater contamination.	Dollar
Site Work - Investigation	Investigation of environmental contamination on an eligible site or facility for the purposes of reducing or eliminating environmental contamination. The purpose of the site investigation is to define the degree and extent of contamination so that a site can move forward on remediation activities so that environmental closure can be attained.	Dollar
Site Work - Remediation/Environmental Cleanup	Also known as decommissioning; Remediation, removal or abatement of structures, materials, or soil which are hazardous or contaminated. The purpose of the remediation is to attain environmental closure. Monitoring of a plume of contamination may be included under remediation. Hauling of soil to a licensed land fill and providing a cap to prevent contact risks are also common remediation expenditures.	Dollar
Site Work - Site Prep	Site preparation including excavation, removal of debris/vegetation/waste/excess material, installation of erosion controls, grading, and final trim resulting in a site with proper elevations and suitable for development and/or redevelopment, to provide access, or to control stormwater runoff. The installation of geo-piers and other geo-technical work may be considered as site preparation.	Dollar
Taxable Property Value	Creation of new property or increase in value with an effect of increased tax base.	Dollar
Trade Mission Participation	Completion of a foreign trade mission	Yes/No
Trade Show Participation	Attendance or presentation at a trade show	Yes/No
Wisconsin Goods Purchased	Purchase a specific amount of goods from Wisconsin suppliers.	Dollar

Workers Trained (gross)	A written commitment by the award recipient to provide specifically approved training to a specified number of full-time positions at a project/work site in the State of Wisconsin in existence at the time of the award. Full-time positions are defined as permanent, 2,080 hour per year, non-vacant, non-construction, non-independent contractor jobs located in the State of Wisconsin and employing Wisconsin residents.	Number
Workforce Training Expenditures	Expenditures towards costs related to the provision of training to new or existing employees.	Dollar

APPENDIX B WISCONSIN STATE STATUTE CITATIONS REGARDING VERIFICATIONS

GRANT AND LOAN PROGRAMS

238.03 Duties of the Board: [https://docs.legis.wisconsin.gov/document/statutes/238.03\(2\)](https://docs.legis.wisconsin.gov/document/statutes/238.03(2))

- (2) For each program developed and implemented by the board, the board shall do all of the following:
- (a) Establish clear and measurable goals for the program that are tied to statutory or programmatic policy objectives.
 - (b) Establish at least one quantifiable benchmark for each program goal described in par. (a).
 - (c) Require that each recipient of a grant or loan under the program submit a report to the corporation. Each contract with a recipient of a grant or loan under the program must specify the frequency and format of the report to be submitted to the corporation and the performance measures to be included in the report.
 - (d) Establish a method for evaluating the projected results of the program with actual outcomes as determined by evaluating the information described in pars. (a) and (b).
 - (e) Annually and independently verify, from a sample of grants and loans, the accuracy of the information required to be reported under par. (c).**

238.03 Duties of the Board: [https://docs.legis.wisconsin.gov/document/statutes/238.03\(3\)\(a\)](https://docs.legis.wisconsin.gov/document/statutes/238.03(3)(a))

- (3) The board shall require for each program developed and implemented by the board all of the following:
- (a) That each recipient of a grant or loan under the program of at least \$100,000 submit to the corporation, within 120 days after the end of the recipient's fiscal year in which any grant or loan funds were expended, a schedule of expenditures of the grant or loan funds, including expenditures of any matching cash or in-kind match, signed by the director or principal officer of the recipient to attest to the accuracy of the schedule of expenditures. The recipient shall engage an independent certified public accountant to perform procedures, approved by the corporation and consistent with applicable professional standards of the American Institute of Certified Public Accountants, to determine whether the grant or loan funds and any matching cash or in-kind match were expended in accordance with the grant or loan contract. The board shall also require the recipient of such a grant or loan to make available for inspection the documents supporting the schedule of expenditures. The board shall include the requirements under this paragraph in the contract with grant or loan recipients.

TAX CREDIT PROGRAMS

238.16 Jobs Tax Credit:

[https://docs.legis.wisconsin.gov/document/statutes/238.16\(5\)\(e\)](https://docs.legis.wisconsin.gov/document/statutes/238.16(5)(e))

The corporation shall **annually verify the information submitted to the corporation** by the person claiming tax benefits under ss. [71.07 \(3q\)](#), [71.28 \(3q\)](#), and [71.47 \(3q\)](#).

238.23 Technology Zones: [https://docs.legis.wisconsin.gov/document/statutes/238.23\(4\)\(b\)](https://docs.legis.wisconsin.gov/document/statutes/238.23(4)(b))

The corporation shall **annually verify information submitted to the corporation** under ss. [71.07 \(2dm\)](#), [\(2dx\)](#), and [\(3g\)](#), [71.28 \(1dm\)](#), [\(1dx\)](#), and [\(3g\)](#), and [71.47 \(1dm\)](#), [\(1dx\)](#), and [\(3g\)](#).

238.306 Responsibilities of the Corporation:

[https://docs.legis.wisconsin.gov/document/statutes/238.306\(1\)\(a\)](https://docs.legis.wisconsin.gov/document/statutes/238.306(1)(a))

Annually verify information submitted to the department of revenue under ss. [71.07 \(2dy\)](#), [71.28 \(1dy\)](#), [71.47 \(1dy\)](#), and [76.637](#) by persons certified under s. [238.301 \(2\)](#) and eligible to receive tax benefits under s. [238.303](#).

238.308 Business Development Tax Credit:

[https://docs.legis.wisconsin.gov/document/statutes/238.308\(5\)\(b\)](https://docs.legis.wisconsin.gov/document/statutes/238.308(5)(b))

The corporation shall **annually verify the information submitted to it** by the person claiming tax benefits under ss. [71.07 \(3y\)](#), [71.28 \(3y\)](#), and [71.47 \(3y\)](#)

235.35 Additional Duties of the Corporation:

[https://docs.legis.wisconsin.gov/document/statutes/238.35\(8\)](https://docs.legis.wisconsin.gov/document/statutes/238.35(8))

Annually verify information submitted to the corporation under s. [71.07 \(2dx\)](#), [71.28 \(1dx\)](#), [71.47 \(1dx\)](#), or [76.636](#).

238.395 Development Opportunity Zone:

[https://docs.legis.wisconsin.gov/document/statutes/238.395\(3\)\(d\)](https://docs.legis.wisconsin.gov/document/statutes/238.395(3)(d))

The corporation annually shall **verify information submitted to the corporation** under s. [71.07 \(2dm\)](#) or [\(2dx\)](#), [71.28 \(1dm\)](#) or [\(1dx\)](#), [71.47 \(1dm\)](#) or [\(1dx\)](#), or [76.636](#).

238.395 Development Opportunity Zone:

[https://docs.legis.wisconsin.gov/document/statutes/238.395\(5\)\(d\)](https://docs.legis.wisconsin.gov/document/statutes/238.395(5)(d))

The corporation **annually shall verify information submitted to the corporation** under s. [71.07 \(2dm\)](#) or [\(2dx\)](#), [71.28 \(1dm\)](#) or [\(1dx\)](#), [71.47 \(1dm\)](#) or [\(1dx\)](#), or [76.636](#).

238.397 Enterprise Development Zone:

[https://docs.legis.wisconsin.gov/document/statutes/238.397\(4\)\(g\)](https://docs.legis.wisconsin.gov/document/statutes/238.397(4)(g))

The corporation **annually shall verify information submitted to the corporation** under s. [71.07 \(2dx\)](#), [71.28 \(1dx\)](#), [71.47 \(1dx\)](#), or [76.636](#).

238.398 Agricultural Development Zone:

[https://docs.legis.wisconsin.gov/document/statutes/238.398\(4\)\(b\)](https://docs.legis.wisconsin.gov/document/statutes/238.398(4)(b))

The corporation shall **annually verify information submitted to the corporation** under s. [71.07 \(2dm\)](#) or [\(2dx\)](#), [71.28 \(1dm\)](#) or [\(1dx\)](#), [71.47 \(1dm\)](#) or [\(1dx\)](#), or [76.636](#).

238.399 Enterprise Zone: [https://docs.legis.wisconsin.gov/document/statutes/238.399\(6\)\(f\)](https://docs.legis.wisconsin.gov/document/statutes/238.399(6)(f))

The corporation shall **annually verify the information submitted to the corporation** under ss. [71.07 \(3w\)](#), [71.28 \(3w\)](#), or [71.47 \(3w\)](#).

238.3995 Airport Development Zone:

[https://docs.legis.wisconsin.gov/document/statutes/238.3995\(5\)](https://docs.legis.wisconsin.gov/document/statutes/238.3995(5))

Verification of information. The corporation **annually shall verify information submitted to the corporation** under ss. [71.07 \(2dm\)](#) and [\(2dx\)](#), [71.28 \(1dm\)](#) and [\(1dx\)](#), and [71.47 \(1dm\)](#) and [\(1dx\)](#) as it relates to airport development zones.