

4 Oversight and Accountability Processes (Requirement 4)

4.2 Attachments: Upload the following two required documents:

- (1) BEAD program monitoring plan;
- (2) Agency policy documentation which includes the following practices:
 - a. Distribution of funding to subgrantees for, at a minimum, all deployment projects on a reimbursable basis (which would allow the Eligible Entity to withhold funds if the subgrantee fails to take the actions the funds are meant to subsidize) or on a basis determined by the terms and conditions of a fixed amount subaward agreement; and
 - b. Timely subgrantee (to Eligible Entity) reporting mandates.

Pursuant to the Oversight and Accountability Processes (Requirement 4), Question 4.2 of the NTIA BEAD Final Proposal Guidance (July 2025), the IOB submits this Program Monitoring Plan. This Program Monitoring Plan complies with these governing authorities:

- Infrastructure, Investment and Job Act Section 60102(j),
- NTIA BEAD Notice of Funding Opportunity (NOFO), as modified by the BEAD Restructuring Policy Notice, including Sections IV.C.2, VII.E -VII.H, IX.G
- Title 2 of the Code of Federal Regulations Part 200, Subpart D (Post Federal Award Requirements) and Subpart 4 (Audit Requirements)
- U.S. Department of Commerce Financial Assistance General Terms and Agreement
- IOB Initial Proposal Volume 2 Section 2.16 (Requirement 19- Certification of Compliance with BEAD Requirements)
- Other applicable federal and state laws and regulations

The IOB's Program Monitoring Plan will ensure subgrantee accountability for all post-award requirements of the BEAD Program. The IOB will also incorporate any forthcoming NTIA guidance to complete its Monitoring and Compliance standard operating procedures and expects these processes to be developed and implemented in partnership with NTIA. All of the activities described in this Program Monitoring Plan are designed to ensure responsible stewardship of public funds, timely delivery of broadband infrastructure, and alignment with the overarching goal of achieving

universal connectivity in unserved and underserved areas.

The IPV2 committed to informing applicants of the BEAD Program requirements through materials posted on the IOB Link Up Idaho website. The IPV2 also noted that subgrantees would be subject to the subgrantee agreement terms and conditions and monitoring program requirements.¹

Prior to awarding funds, the IOB conducted pre-award compliance checks to verify applicant eligibility and financial and technical capacity via its Prequalification and Funding Application Phases. The IOB also received certification of the applicants' understanding and commitment to comply with all BEAD Program rules. The IOB further requested program budgets and deployment timelines that provide a granular breakdown of each element of an applicant's project and their anticipated steps toward a successful project. These project descriptions will be incorporated into a grant award, and the IOB will closely monitor each awarded project's committed activities and milestones.

The IOB is preparing to release a Request for Proposals (RFP) for BEAD grant administration, project management, and centralized regulatory and permitting support. The selected company will be responsible for assisting with the monitoring of all subgrantees to ensure compliance with the requirements and processes outlined below.

Supporting the IOB's Program Monitoring Plan will be an emphasis on communication with the subgrantees through a robust outreach and education effort by the IOB and its monitoring and compliance team. Written guidance will be distributed to all subgrantees, and the IOB expects to conduct webinars to inform subgrantees about the requirements, tools, and timelines for BEAD post-award compliance. The IOB may also offer guidance for provisional awards so that potential subgrantees understand BEAD Program compliance details. Throughout the project deployment phase, the IOB will provide webinars to update grantees on any changes to the program and provide a forum for questions and answers.

Monitoring and Compliance Timelines

The Program Monitoring Plan's key milestones and deadlines reflect the BEAD Program requirements as discussed in the IPV2 and subsequent program materials, including the Draft Subgrantee Agreement. Broadband construction projects involve several critical milestones to ensure the successful deployment of high-speed internet infrastructure.

¹ See, IPV2 examples, Sections 2.4.5, 2.4.12, 2.4.16 and see, NTIA Subgrantee Selection Process Resources, Link Up Idaho Subgrantee Selection Page, <https://linkup.idaho.gov/beadsubgrantee/>

These milestones will vary depending on the specific project, but below are various broadband construction and operational milestones that may be used for implementing reimbursement of BEAD funds:

- Site Surveys and Engineering Design
- Permitting and Regulatory Approvals
- Construction and Network Build
- Network and Central Office Equipment Installation
- Construction Quality Assurance
- Network Testing and Optimization
- Full Network Deployment
- Service Activation Percentages
- Final Project Closeout
- Customer Subscription Rates

The IPV2 specifies that the IOB will determine the project milestones and reimbursement schedule and will include this framework in the subgrantee agreement. Project grant funds will be disbursed on a reimbursement basis, and applicants will be reimbursed pursuant to milestone completion for each project based on regular progress reporting, as described below.

The IOB's monitoring and compliance will include progress toward pre-deployment milestones for items such as environmental, historical, and cultural reviews and related NTIA approval documents. Pre-deployment activities also include any required permits and authorizations for access to rights of way and easements that must be completed prior to construction.

The timelines for other compliance and monitoring activities will be specific to each subgrantee project and their committed timelines, but will all generally follow a cadence that will ensure projects will be completed within four years of project award. Subgrantees will be required to submit progress reports at least semi-annually, as described below and as specified in the subgrantee agreement, so that the IOB will have the necessary data to meet its reporting deadlines to the NTIA.

Key Areas of Monitoring and Compliance

The Program Monitoring Plan will focus on key areas of compliance to ensure that subgrantees will meet all financial and programmatic requirements of the BEAD Program and other federal and state laws and regulations. The IOB Draft Subgrantee Agreement provides the IOB the right to inspect work-in-progress and conduct testing at

any time through the monitoring processes described below to determine if work is being performed in compliance with the Agreement and if any waste, fraud, or abuse of the BEAD Program funding is present, and to craft the appropriate corrective action.

Financial Compliance

Financial compliance is a core element of the oversight process. Subgrantees will be required to maintain clear and accurate financial records, using Generally Accepted Accounting Principles, and submit appropriate documentation for all costs claimed under the award using a breakdown of key spending areas based on a project-specific Schedule of Values included in each subgrantee agreement. The IOB will monitor invoices, review supporting materials for allowability and reasonableness per 2 CFR Part 200, and ensure alignment with approved budgets and eligible expenses. The IOB will further verify expenditures of matching funds and require subgrantees to set aside the appropriate amounts of matching funds for the subgrantee's work on the project. Monitoring of financial compliance will be complemented by documentation requirements and audit readiness checks, including regular audits and random sampling when appropriate or needed.

Construction Monitoring

The IOB will monitor the progress of construction for each BEAD-funded project. The IOB will rely on regular reporting by subgrantees, desk reviews, and field visits during regular business hours, as described below, to determine contract compliance, assess management controls, and evaluate relevant activities. This will allow the IOB to ensure compliance with performance standards and requirements, committed timelines, approved project plans, and design commitments. These reports will specifically follow the IIJA and NTIA NOFO reporting obligations as described in the NOFO, Section VII.E.2, as well as reports specified in the subgrantee agreement.

Operational Monitoring

The IOB will require reporting and establish other monitoring and compliance processes, as discussed below, to ensure the subgrantees' ongoing compliance with several BEAD Program requirements throughout the period of performance and the federal interest period pursuant to Uniform Guidance requirements in 2 CFR Part 200. The issues covered here will include the subgrantee's offering of a low-cost service option, employment and management project commitments, Build America/Buy America compliance activities, cybersecurity and supply chain risk management plans and processes, and compliance with other local, state, and federal requirements.

This category will also include elements of the Uniform Guidance in 2 CFR Part 200 that relate to subgrantee performance during the federal interest period, as updated by related NTIA Policy Notices. This long-term monitoring includes elements under the Uniform Guidance Property Interest Standards for BEAD, such as the requirement for subgrantees to hold property and equipment in trust for beneficiaries and requirements to notify the IOB and NTIA if a subgrantee wants to sell or encumber grant-funded property.

Permitting, Environmental, and Historical Preservation Documentation

Through its monitoring and compliance processes described below, the IOB will maintain close oversight of progress on key elements such as permitting, right-of-way access, and environmental review processes. Importantly, all necessary permits and environmental decision documents must be finalized and received before any construction activities can begin, ensuring that infrastructure projects proceed in full alignment with regulatory and environmental standards. Each subgrantee is responsible for identifying and applying for all applicable permits for each project area.

Examples of zoning, permitting, and other regulatory actions include:

1. Pole attachment agreement efforts
2. Right-of-way permits
3. Environmental permits
4. Building or construction permits
5. Federal and state permits
6. Local zoning use permits

Per the RPN, the IOB will use the Environmental Screening and Permitting Tracking Tool (ESAPTT) to satisfy the environmental, historical, and cultural review processes prior to the start of construction. After the IOB receives the required NTIA approval documents and approves the start of construction, the IOB will use the processes, as described in this Program Monitoring Plan, to ensure the subgrantee's ongoing compliance with the federal and state environmental, historical, and cultural laws and regulations as applicable under the BEAD Program rules and set forth in the subgrantee agreement.

The IOB's compliance plan for the BEAD Program EHP obligations and NEPA review processes is further detailed in the Final Proposal Requirement 14 Section.

Monitoring and Compliance Activities

The Program Monitoring Plan incorporates several different monitoring and reporting

processes to ensure that subgrantees implement projects on the expected and approved schedule and make progress in achieving milestones and planned outcomes.

The IPV2 and Draft Subgrantee Agreement require subgrantees to cooperate with the IOB monitoring and compliance procedures and to provide the IOB with the requested information in the manner determined by the IOB, including inspection of books, records, and facilities. The IOB will use the following processes, as appropriate and necessary, to monitor subgrantee deployment activities; compliance with federal and state laws; environmental and historical preservation compliance; financial, expenditure, and reimbursement obligations; and requests for amendments of approved awards, as well as other activities.

The Draft Subgrantee Agreement specifies that the IOB has the right to impose specific award conditions or other corrective actions based on the findings of any of the monitoring activities discussed below.

The IPV2 also requires subgrantees to provide service to all eligible locations funded by the BEAD grant in the service location during a federal interest period of ten years. The subgrantee agreement will specify the BEAD terms and conditions that are applicable to grant-funded projects during the federal interest period. For example, subgrantees or their successors will be subject to monitoring and reporting on an as-needed basis during the federal interest period.

Initial and Ongoing Risk Assessments

The IOB and its monitoring and compliance team will assess each project's risk level – low, medium, or high – across key areas as outlined in the IPV2. The IOB expects to rely on the subgrantee's record of compliance with federal and state obligations, any suspension or debarment actions, and the federal System for Award Management Record and Federal Awardee Performance and Integrity Information System records, as well as additional information requested from the subgrantee, to determine if the subgrantee poses a risk of default, delay, or non-compliance. Additional factors may include construction challenges in the area or identification of risk levels on managerial, financial, and operational capabilities during the Subgrantee Selection Process.

High-risk projects may require extra field visits, meetings, and reporting. Assessments can occur at either the provisional or final award stage. Projects will be periodically reassessed based on performance, compliance history, and each submitted report or reimbursement request. Elevated risk levels may prompt additional oversight and updated mitigation plans. The IOB will monitor subgrantee activities to verify timely execution and continuous momentum toward targeted objectives and results.

Desktop Reviews

The desktop review process is a crucial component of ensuring accountability and transparency. Through these remote evaluations, the IOB will systematically review subgrantee documentation, including financial reports, requirements related to Uniform Guidance such as Property Interest Standards, and performance metrics to verify alignment with the BEAD Program guidelines. Desktop reviews focus on compliance with procurement regulations, labor standards, environmental requirements, and grant deliverables to confirm subgrantees are progressing as planned and meeting expected deliverables. By identifying potential discrepancies early and providing corrective guidance, the IOB will mitigate risk, safeguard public investment, and keep infrastructure goals on track.

On-site/Field Visits

The IPV2 specifies that the IOB plans to conduct regular site visits. The IOB will conduct site visits to monitor and report on broadband infrastructure deployment activities, project progress, and compliance. As discussed in the IPV2, the IOB also will reserve the right to perform on-site inspections at administrative or field offices of each subgrantee throughout the federal interest period. These inspections will be done with notice and happen during business hours. The IOB will determine if these are necessary to confirm progress and adherence to project plans, environmental regulations, and safety standards.

Reporting Requirements

The IOB will require detailed regular reporting for the duration of the grant to closely monitor subgrantee progress and to track the effectiveness of the use of funds provided. The IPV2 Section 2.16 and the Draft Subgrantee Agreement commit to requiring a variety of reports, both routine and on request, from subgrantees that will allow IOB to monitor project progress and determine if technical assistance is needed. The IOB provides a tentative reporting schedule in its IPV2 Section 2.16.2 that includes quarterly progress reports, semi-annual reporting to track the use of funds and submit reimbursement requests, a closeout report, and post-conditional closeout reports. The Draft Subgrantee Agreement further requires subgrantees to submit a monthly expense and matching funds report and a final Technical Performance Report within 90 days after the expiration of the period of performance. The IOB will further develop its reporting framework to include any additional reports, including ongoing property

interest reports, as required by the U.S. Department of Commerce Financial Assistance General Terms and Conditions² or the NTIA BEAD Rules.

Subgrantees are required to maintain sufficient records, in a commercially reasonable manner, to meet the reporting requirements of the IOB and the NTIA and to comply with regulations outlined in 2 CFR Part 200. To maintain consistency across submissions, subgrantees must use standardized templates provided by the IOB, and all reports must be submitted electronically through the designated portal or email address. The IOB will oversee subgrantee compliance with reporting standards, ensuring timely submissions and the integrity of provided data.

Auditing

Annual audits will be conducted by the IOB to ensure that the use of funds aligns with the BEAD Program's intended goals and adheres to BEAD Program reporting standards in compliance with federal grant regulations outlined in 2 CFR Part 200, the BEAD NOFO, and the U.S. Department of Commerce Financial Assistance General Terms and Agreement, as well as applicable Idaho Department of Commerce regulations.

Additionally, audits must evaluate progress by tracking predefined milestones and financial benchmarks to verify accountability and effectiveness. The IOB will monitor subgrantee financial activity to verify authorized use of funds during the defined project timeline, prevent inefficiencies, fraudulent behavior, waste, or financial mismanagement.

The IOB Draft Subgrantee Agreement reserves the authority to request additional audits as it deems necessary. Additionally, the subgrantee agreement will require subgrantees to provide access to all books and records relating to the BEAD-awarded grant and related activities.

Corrective Action Plans

Corrective action plans may be developed to support realigning resources and analyzing delays and noncompliance to get the project back on track. If deficiencies or noncompliance are identified through the monitoring and compliance processes described above, the IOB may issue a corrective plan with a timetable to address any deficiencies or problems. If necessary, the IOB will enforce the corrective action plan through the suspension of reimbursements or termination of the award. These actions will follow a documented escalation process to ensure fairness and due process.

² U.S. Department of Commerce Financial Assistance General Terms and Conditions (May 19, 2025), <https://www.commerce.gov/sites/default/files/2025-05/DOC%20Financial%20Assistance%20General%20Terms%20and%20Conditions%20as%20of%2019%20May%202025.pdf>.

Closeout Procedures

Technical closeout must occur within four years from the effective date of the subgrantee agreement and will occur only after all previously identified risks are mitigated. The Draft Subgrantee Agreement defines closeout pursuant to 2 C.F.R. §200.344 and requires subgrantees to provide supporting information as reasonably necessary to complete closeout. Oversight activities will include a final inspection to visually confirm completion.

Subgrantees must submit a notice of completion and readiness to offer service at the committed performance levels within 10 business days to each customer that desires broadband service within the project area.

The IOB will require the subgrantee to provide detailed and accurate data in the form of a Project Completion Report to demonstrate compliance with Uniform Guidance and other BEAD Program rules, including performance testing to confirm service capabilities.

The IPV2 specifies that subgrantees will be required to submit the Project Completion Report and a final request for reimbursement within three months after project completion to outline the activities that took place during the project, confirm the deployed facilities, map the final route locations, and confirm the total costs of the project. The IOB will provide guidance on the types of documentation, testing parameters, and obligations that will be required as part of its standard operating procedures. The IOB will issue a final closeout letter as an official notice to financial institutions that bond or letter of credit obligations for the subgrantee have been fulfilled. The IOB will refer to NTIA guidance, including forthcoming additional guidance, for documenting its closeout procedures.

Identification of Noncompliance

Should a subgrantee or project fall short in one or more critical areas during the monitoring phase, they will receive constructive feedback and may be placed on a tiered corrective action plan or be subject to other enforcement measures as described in the Draft Subgrantee Agreement. These areas include, but are not limited to:

1. Reporting timeliness and accuracy
2. Schedule adherence
3. Budget adherence
4. Performance testing
5. Zoning, permitting, and regulatory filings

6. Cybersecurity and Supply Chain Risk Management
7. Build America, Buy America Act (BABA) compliance
8. Environmental and National Historic Preservation compliance
9. Labor and Employment Requirements

Agency Policy Documentation – Summary Reference

Pursuant to the Oversight and Accountability Processes (Requirement 4) – Question 4.2 of the NTIA BEAD Final Proposal Guidance v.2.1 (July 2025), the IOB submits this Agency Policy Documentation. The IOB has developed a comprehensive policy that addresses the reimbursement and fund disbursement process and procedures for BEAD Program subawards. Upon approval of its Final Proposal, the IOB will implement and enforce this policy to ensure that it complies with its obligations and that subgrantees comply with all applicable state and federal laws, BEAD Program rules, and federal grant regulations in 2 CFR Part 200.

The IOB subgrantee agreements will specify that each awarded project will receive a fixed amount subaward as defined by 2 CFR §200.201 and the NTIA Guidance. The subaward amount will be specified in the subgrantee agreement as part of the project budget.

The IOB will disburse funds on a reimbursement basis upon completion of project milestones, including any pre-deployment activities. A subgrantee may receive pro-rated disbursements of their subaward in accordance with the subgrantee agreement. The IOB reimbursement policy creates a framework for the subgrantee to submit regular reimbursement requests to demonstrate completion of each milestone and continuous deployment progress toward project completion prior to receiving payment. No payment will be made until the IOB has reviewed and approved the eligible expenses incurred by the subgrantee. The IPV2 also discusses the process for a subgrantee to reimburse the IOB for any disbursed funds that are determined to have been ineligible, misused, misappropriated, or not incurred during the performance period.

This reimbursement policy should also be viewed in conjunction with the Program Monitoring Plan (Final Proposal Requirement 4 - Q.4.2). The IOB's reimbursement and disbursement processes rely on the regular reporting, monitoring, inspection, and documentation reviews as specified in the Program Monitoring Plan. The IOB will also provide clear guidance through the subgrantee agreement and training material regarding a subgrantee's obligation to submit requests for reimbursement for allowable expenses, the specific documentation requirements, and how to identify ineligible

expenses. The IOB's guidance and processes will ensure that subgrantees are only reimbursed for allowable expenses under 2 CFR Part 200 and BEAD Program rules.

Process for Payment

The process for distribution of funds will be specified in the subgrantee agreement and will be further developed and described in post-award guidance developed for subgrantees. This process will include:

- Clear guidance and expectations that subgrantees will comply with the subgrantee agreement, all applicable federal and state laws, all obligations under 2 CFR Part 200, all existing and forthcoming NTIA guidance, and applicable BEAD Program rules.
- Clear guidance on allowable expenditures, including pre-award and pre-implementation expenses and closeout expenses.
- BEAD subgrantees will be expected to submit reimbursement requests through the Idaho Department of Commerce web-based Salesforce portal within forty-five calendar days of reaching a BSL milestone, with the required documentation to support the request as specified by further NTIA and IOB guidance, including certification of incremental additions of locations where service is available, matching fund reports, SF 425-compliant reporting to show expenses relative to key spending areas, invoices, receipts, and reports. Reimbursement intervals and milestones may be different for LEO subgrantees, but documentation and administrative requirements will be the same.
- Subgrantees will also be required to regularly report how the committed match amounts are expended in roughly the same proportion as the grant amount reimbursements and subgrantee must document the match expenditures prior to reimbursements; the IOB reserved.
- The IOB will review requested documentation for completeness, eligibility, appropriateness, and accuracy as specified in the subgrantee agreement to ensure that BEAD funds are used properly by subgrantees.
- The IOB can ask for more information to support the reimbursement request and may approve partial payment if the IOB disputes some or part of the request.
- The IOB will withhold the remaining funds until all contract commitments have been fulfilled, including an appropriate retainage not to exceed 10% of the total grant award that may be reserved as part of each milestone

payment and held until certification of project completion. Subgrantee must submit a final milestone payment within 90 calendar days from the IOB's certification of project completion.

- Subgrantees may be subject to audits and must provide access to books and records.
- Grant awards remain subject to applicable performance, monitoring, and reporting requirements.

Timeline for Reporting and Payment

The subgrantee agreement will provide a detailed timeline and clear requirements for grant reimbursements. This timeline will be based on the IPV2 commitments and BEAD NOFO requirements to implement subgrantee accountability measures and regular reporting. The subgrantee agreement may include additional or revised reporting requirements tailored to the final list of approved projects and updated to reflect additional NTIA guidance.

The IPV2, Section 2.16 states that subgrantees must submit a quarterly report on the progress of the project and a semi-annual report to request reimbursement and track the use of funds provided. The semi-annual report must, at a minimum, include a list of locations that will be served and identification of where deployment has been completed in that period, identification of where service is available and where a service has subscribers, types of facilities that have been deployed, speeds offered, actual speeds provided, interconnection agreements, and additional documentation to validate the expenses included in the request. The Draft Subgrantee Agreement incorporates these reports by reference and requires a monthly expense report and reimbursement reporting requirements.

The IPV2 and Draft Subgrantee Agreement also specify that applicants must provide:

- Closeout Report or a Project Completion Report, including a final Technical Performance Report: The subgrantee must submit a closing report within three months confirming that all contractual obligations have been fulfilled once construction is completed. The report must have, at a minimum, a final Form SF-425 to show expenses and a map detailing the facilities built and the locations served by the project
- Post Conditional Closeout Reports: Six (6) months and 12 months from closure, such reports will have to be submitted. The number of subscribers and the speed test will be required for these reports

A variety of other reports, both routine and on request, will be required from the subgrantee as specified in the subgrantee agreement. Through these reports, the IOB will be able to monitor project progress and determine whether technical assistance may be required.

Enforcement

The IPV2, as implemented by the Draft Subgrantee Agreement, provides policies and planning for the IOB to implement a robust enforcement framework for BEAD awarded projects. The Draft Subgrantee Agreement that the IOB may impose “administrative measures,” damages or penalties for non-compliance, waste, fraud or abuse and that such measures and penalties may include, but are not limited to imposition of additional award conditions, payment suspension, award suspension, claims on the letter of credit or performance bond, grant termination, de-obligation and clawback of funds, and suspension and debarment of organizations or personnel.

The detailed operational provisions of this framework will be further implemented in the final subgrantee agreement, where it will be made clear that all reimbursements remain subject to withholding payments for failure to meet required milestones and to post-payment audit and BEAD clawback provisions for misallocated disbursements as outlined in the subgrantee agreement, as well as BEAD NOFO Section IV.C.1.b and 2 CFR § 200.339.

Withhold or delay reimbursement: the IOB may withhold or delay the payment of funds under specific conditions, including:

- Missing a prescribed milestone
- Documentation is deficient or misleading
- Expenditures violate BEAD rules or the subgrantee agreement
- Reimbursement request is for activities that are not approved as part of the subgrantee agreement, or performed in a manner inconsistent with the Program, or constitute waste, fraud, and abuse
- Subgrantee is in default of any other term in the subgrantee agreement, subject to corrective action, or monitoring has demonstrated deficiencies in performance
- Not performing in a manner satisfactory to the IOB
- Exceed the amount granted

Clawback or repayment: The IPV2 and Draft Subgrantee specify the terms for clawback or repayment of funds that were disbursed incorrectly or inappropriately. The

IPV2 and Draft Subgrantee Agreement also note that it may also require a subgrantee in default to reimburse the IOB for the actual cost to finish the project and that formal legal action may be taken. The IPV2 and the Draft Subgrantee Agreement also make clear that subgrantees have an obligation to promptly notify the IOB and provide credible evidence of any suspected misuse of funds, false reimbursement claims, conflicts of interest, misconduct, or violations of civil or criminal law by its personnel or by a contractor.

Justification for clawback of funds includes:

- Termination of the subgrantee agreement for cause
- Expenditure was a violation of applicable law
- Expenditure did not constitute an allowable expenditure or was not otherwise reimbursable
- Improper or unreasonable allocation
- Improper or deficient documentation of milestone or expense
- Spent in a manner not consistent with the program or a violation of the subgrantee agreement
- Failure to successfully complete the project as proposed in the application and as approved
- Payment was made by mistake
- Audit determines a problem
- Failure to restore property affected by the project and any misrepresentation regarding efforts to restore

The subgrantee agreement will specify that subgrantees are liable for the full amount of any claim disallowed and all related penalties and, subject to certain exceptions, subgrantees will be required to return the specified amount to the IOB within a specified number of days, depending on the nature of the subgrantee's non-compliance that triggers the clawback.

The Idaho Department of Commerce and the Idaho Office of Broadband are the entities that will determine when funds can be withheld or subject to clawback.