

# **Recovery Act Reporting and Accounting for Match Replacement**



# What will we be covering today?

- What are the reporting requirements for ARRA grants?
- Where can you find information on the reporting requirements?
- What are the important things to remember when you report?
- What are the key reporting dates to remember?
- What to expect after you submit your report?
- How to report match replacement data?
- How to report performance measurements?
- How to monitor ARRA subrecipients?
- What is OIG's role in ARRA oversight?
- Questions?

# What are the reporting requirements for ARRA grants?

Quarterly reporting on the following:

- Federal Financial Report (FFR) / Expenditure Reports
- OMB (1512) Reporting at [Federalreporting.gov](http://Federalreporting.gov) – Rider B
- Progress Reports

# Where can you find information on the reporting requirements?

- July 9<sup>th</sup> memo from Director of OGM on Clarifications and Recommendations for Administering Recovery Act Grants
- Reporting guidance emailed to grantees on September 19<sup>th</sup>
- Additional Questions – check with your Program Administrator

# What are the important things to remember when you report?

- Report accurate data
- Submit all reports on time
- Data must be cumulative
- Data must be consistent (i.e. expenditure reports and Rider B must match)
- Data must not be duplicated (ie: 2009-10 AmeriCorps program vs ARRA AmeriCorps program)

## What are the key reporting dates to remember?

- 1<sup>st</sup> Quarter ends 9/30/09. Rider B must be submitted to your program administrator by October 1.
- Appendix C of your ARRA contract is being developed to include quarterly reporting dates. Currently version requires reporting to be required 15 days after each calendar quarter for all three reports.

# What to expect after you submit your report?

- ONCS will review reports for complete, consistent, and cumulative data
- ONCS will apply ARRA-specific sanctions on grantees who do not comply with reporting requirements – as detailed in Appendix C

# How to Report Match Replacement?

- Report as the “Federal Share of Expenditures” on the expenditure report for your recovery grant

**AND**

- Report as the “Recipient Share of Expenditures” on the expenditure report for your non-recovery AmeriCorps grant

# How to Report Performance Measures?

- Report consists of three main sections: Demographic Information, Performance Measures (PMs), and Narrative
- Data are cumulative
- Additionally, state commissions are required to report on subgrantees' numerical progress against planned targets (i.e., 25 met of planned 100 targets) by external evaluation survey (TBD)



# Recovery Act Funding

- Ensure Transparency of Fund Usage
- Separate Tracking of Funds
- Strict Reporting Requirements
- Deliver Programmatic Results
- Validate Expenditures



# Recovery Act Data Quality

- CNCS Management Responsible for Funding & Program Oversight
- Ensure Funds are being used for Authorized Purpose
- OIG Review Reports for Material Omissions & Significant Reporting Errors
- Timely Reporting



# OLG Investigations

- Members used as employees (Displacement)
- False Time Sheets
- Fraudulent Certification of Education Award
- Fraudulent/Misuse of Grant Funds
- Embezzlement



# OIG ARRA Audit Objectives

- Ensure that recipients of funds and uses of all funds are transparent
- Ensure the reporting of the public benefit of ARRA funds is clear, accurate, timely
- Ensure funds are used for authorized purposes and internal controls are in place to mitigate fraud, waste, error and abuse
- Ensure controls are in place to avoid unnecessary delays and cost overruns
- Ensure controls are in place to sufficiently monitor/measure program goals



# System Reviews - What to expect

- Review of Recipients ability to accumulate and segregate costs appropriately
- Review of Internal Controls
- Time and effort reporting
- Cost share
- Compliance with administrative requirements, cost principles, terms and conditions of awards



# Common Audit Findings

- Lack of supporting documentation
- Lack of written policies and procedures
- Lack of proper timekeeping systems
- Expenditure not allowable under grant
- Failure to get background checks for members working with children or vulnerable populations
- Incomplete or non-existent evaluations (mid-year or final)
- Insufficient member records (eligibility, I-9 not sufficient unless you also use passport/State birth certificate)
- Failed to meet match requirement
- Failed to meet service hours for award
- Lack of signatures



# Things You Can Do to Prevent Fraud

- Review the grant terms and conditions
- Establish written policies and guidance
- Ensure internal controls and checks and balances are in place
- Ensure Board of Director Members are engaged in program oversight
- Conduct Fraud Awareness Training



# What Do You Do If You Suspect Fraud?

## Contact the OIG

Your identity can be kept confidential



# Hotline

- Report suspected fraud, waste, or abuse
- Information is confidential
- You may remain anonymous

**1-800-452-8210**

**or**

**hotline@cncsoig.gov**

Visit our Web Page at [www.cncsig.gov](http://www.cncsig.gov)

# Questions

