

Recovery Act Reporting and Accounting for Match Replacement



Corporation for
NATIONAL &
COMMUNITY
SERVICE 

Introductions

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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)
- OMB (1512) Reporting at Federalreporting.gov
- Progress Reports

Where can you find information on the reporting requirements?

- July 9th memo from Director of OGM on Clarifications and Recommendations for Adminstrating Recovery Act Grants
- Final reporting guidance emailed to grantees on September 3rd
- Additional Questions – check with your Grants or Program Officer

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. expenditures reported on FFRs and [Federalreporting.gov](https://www.federalreporting.gov))
- Data must not be duplicated (i.e. subgrantee reporting as a prime grantee)

What are the key reporting dates to remember?

- Days 1-10 – submit FFR to CNCS and 1512 data to [Federalreporting.gov](https://www.federalreporting.gov)
- Days 11-21 – review 1512 data and revise if necessary
- Days 22-29 – respond to CNCS request for revisions
- Day 30 – final 1512 data released to public
- Day 30/31 – submit progress report to CNCS

What to expect after you submit your report?

- CNCS will confirm submission of reports
- CNCS will review reports for complete, consistent, and cumulative data
- CNCS will apply ARRA-specific sanctions on grantees who do not comply with reporting requirements

How to Report Match Replacement?

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

AND

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

How to Report Performance Measures?

- Same reporting format as non-recovery GPR
- Report consists of three main sections: Demographic Information, Performance Measures (PMs), and Narrative
- Report due quarterly by the last day of the month
- Data are cumulative
- National grantees continue to report progress entirely in eGrants - NO CHANGE
- State commissions continue to report subgrantees' progress status in eGrants (i.e., met, unmet, and ongoing) - NO CHANGE
- 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)

How to Report Performance Measures? (Cont.)

- State commissions are encouraged to enter the demographic information and narrative sections for their entire recovery portfolio in the recovery formula GPR. Enter N/A where applicable in the reports for the recovery competitive and recovery EAP.
- **DON'T DUPLICATE** information between non-recovery and recovery grants and across multiple recovery grants for state commissions.

How to Monitor ARRA Recipients?

- Your written monitoring protocol needs to include the following:
 - A review of subgrantee timesheets to ensure a separation of time between the recovery grant and the non-recovery grant.
 - A review of subgrantee written cost allocation plans to ensure the separation of costs and activities between the recovery grant and the non-recovery grant.
- If you are claiming the 1% administrative fee, you should have a separate column or field on staff timesheets to track the time spent on the recovery grant(s).

Office of Inspector General

The seal of the Office of Inspector General is a circular emblem. It features a central eagle with its wings spread, perched on a shield with vertical stripes. The eagle is surrounded by a blue ring containing the text "OFFICE OF INSPECTOR GENERAL" at the top and "DEPARTMENT OF THE TREASURY" at the bottom. The entire seal is encircled by a yellow rope-like border.

**Safeguard &
Accountability of
Recovery Act
Funds**



Purpose

- Understand the Mission of the OIG
- Safeguarding Recovery Act Funds
- Preventing Fraud in Your Organization
- Know How to Contact the OIG



What the OIG Does

Promotes Economy, Efficiency and Effectiveness in Agency Programs and Operations



What the OIG Does Not Do

Manage or Direct Agency Programs or Operations



OIG's ARRA Mission

- Prevent and Deter Fraud, Waste & Abuse
- Validate & Monitor Corporation Oversight
- Conduct Data Reviews & Audits
- Investigate Reports of Fraud Involving Program Funds or Members
- Provide Training



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



OIG ARRA Audit Plan

- Audit of the Corporations Monitoring and Evaluations Process
- Pro-active Accounting System Reviews
 - AmeriCorps
 - VISTA
- Data Quality Reviews of FederalReporting.gov Submissions



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



Keys to Success

- Outreach
- Communication
- Collaboration



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

Questions



Don't forget to complete and return your evaluation forms!!!!