

ARRA Institutional Management Response

Institution Management Response

Indicate whether the answer is yes or no to the proposed questions and provide a detailed response to your answer.

1. OVERARCHING/PERFORMANCE

a. Are the programs under Recovery Act for my organization following the existing procedures or new procedures? *Yes – We abide by Alabama Department of Post-Secondary Education (DPE) guidelines, OMB circular A-21, and the State of Alabama Finance office guidance.*

b. Are specific Recovery Act fund objectives and requirements incorporated into agency policies? *Yes, Our institution has assigned staff for payment documentation, reporting, review and accountability of this grant funding.*

c. Does my organization have staff adequately trained to effectively implement Recovery Act requirements? *Yes, have trained and experienced staff in place to manage and monitor the grants received by the College. Calhoun’s compliance officer and secondary officers have both attended training by the Alabama DPE. Staff have also reviewed the webinars provided at <http://www.whitehouse.gov/recovery/webinartrainingmaterials/>*

d. Has my organization provided new requirements, conditions, and guidance to the recipients regarding Recovery Act? *Not applicable, this funding will not be let to sub-recipients by Calhoun Community College.*

e. Does my organization have reporting mechanisms in place to collect the required data from recipients to meet Recovery Act transparency requirements? *Not applicable, this funding will not be let to sub-recipients by Calhoun Community College.*

f. Is there an agency-wide methodology for measuring performance? What are the key performance metrics? *N/A for State Stabilization Funds. Performance will be based on what the Recovery grant requirements may be for any competitive grants received.*

g. Are there any process metrics, or are the metrics primarily outcome-oriented? *Yes, to retain faculty level and there retain course structure as currently needed by our institution.*

h. Does my organization have a corrective action plan process in place to promptly resolve the audit findings identified that may impact the ability to successfully implement Recovery Act? *Calhoun Community College’s 2008 audit by the State of Alabama Examiners has been completed, but the report has yet to be finalized. Should any findings be made in this report Calhoun will provide a response as to what corrective action has been made and/or will be made to provide solution to any audit findings.*

i. Has my organization established a governance body to oversee / manage the overall implementation of Recovery Act? *Calhoun Community College is under the Alabama Department of Postsecondary Education’s governance, the State of Alabama Department of Finance authority, and serves to be audited by both the State of Alabama Examiner’s Office as well as the State of Alabama Internal Audit department.*

Management Response and Action Plan:

Insert Comments here

2. REPORTING

a. Is the necessary reporting under Recovery Act in place? *Yes, Calhoun reports monthly expenditures updates to the Alabama Department of Postsecondary Education by the 3rd of the month for the prior month. Once this report is authorized it will be placed for public review on the ARRA section of our website. Registration at FederalReporting.gov has been completed and quarterly reports will be made by the 10th of the month following the quarter to the website on the funding award. A copy of this report quarterly will be submitted to the DPE as well for their review. Once the report submitted to FederalReporting.gov has been authorized a link to access this report will be placed on Calhoun's ARRA disclosure website for public access to the reporting documentation.*

b. Has your organization implemented communication vehicles to ensure Recovery Act data is promptly reported on the agency's website? *Yes, the secondary compliance officer is responsible for compiling the data needed to report to the agency's website and presenting this material to the compliance officer for review. Once this documentation has been reviewed and approved as accurate it will be reported on the agency's website. This reporting to the agency's website will occur no later than the 10th of the month immediately following the quarter.*

c. Are reports published under Recovery Act reviewed and approved? *Yes, each report will be compiled by the Secondary Compliance Officer and reviewed by the Primary Compliance Officer prior to the report being submitted. Reporting is complete monthly to DPE for their review and quarterly to the federal reporting website.*

d. Are reports issued accurate and have the data fields required under Recovery Act? *Yes, reporting documentation has been reviewed by all parties responsible at our organization and will be submitted accurately and in completion.*

e. Do reports tell agency management what is happening on a timely basis? *Yes, reports are completed to the state level, DPE, monthly by the 3rd calendar day of the month for the month immediately prior. Reporting is then completed quarterly to the federal government via federalreporting.gov by the 10th calendar day of the month immediately following a completed quarter.*

f. Are issues identified through established reports addressed on a timely basis? *Yes, any issues addressed in completion of the monthly and quarterly reports will be addressed immediately by the compliance officer and the secondary officer to insure accuracy of records. Correction of any published document released to the college's ARRA website will be corrected and republished within 3 days.*

- g. Are reports issued on the effectiveness of risk management strategies and tactics timely? *Yes, these reports are completed and submitted by the DPE and the State of Alabama Internal Audit Committee after scheduled review of our organization's use of the state stabilization fund.*
- h. Are risk management strategies and tactics properly monitored? *Yes, DPE is the immediate monitoring agency for Calhoun's use of the state stabilization funds. The Governor's office of Finance there receives reporting from DPE and reviews the material for accuracy and compliance. The State of Alabama Internal Auditor Committee also maintains review of all agencies to assure accuracy and compliance to regulations and guidelines for the ARRA State Stabilization Fund award as well as other ARRA awards.*

Management Response and Action Plan:

Insert Comments here

1. HUMAN CAPITAL

- a. Has my organization identified qualified personnel to oversee the Recovery Act funds? *Yes, Dr. Marilyn C. Beck, President of Calhoun Community College has appointed Jack Burrow, Dean for Business and Finance as Compliance Officer. Mr. Burrow is responsible for insuring that all funds of the college are expended appropriately to include the ARRA funding award for State Stabilization Funds. Mr. Burrow will review all reports for accuracy and authorize submittal of monthly and quarterly reports on this funding award. Ms. Rebecca Thrasher has been appointed as the Secondary Compliance Officer. Ms. Thrasher is an accounts clerk at Calhoun Community College in charge of handling the accounting for multiple state and federal grant awards. She is familiar with the OMB guidelines and reporting requirements on this award. Ms. Thrasher will compile the needed data for reporting usage of the funding and complete the needed documentation for reporting. She will then submit this documentation along with the needed backup to Mr. Burrow for his review and authority. Once this authority is obtained Ms. Thrasher will submit reporting to both the state authority and federal reporting website on behalf of Calhoun Community College. Ms. Lanita Parker, webmaster, has been appointed the responsibility of reporting disclosure documentation as required to Calhoun's website. This website has been created and is located at <http://www.calhoun.edu/ARRA/Index.html>.*
- b. Does my organization have sufficient level of personnel to manage the Recovery Act programs (for instance, Grant, Contracting, Financial Management, or IT personnel, etc.)? *Yes, Mr. Jack Burrow, Dean for Business and Finance; Ms. Rebecca Thrasher, Accounts Clerk II – Restricted Programs, and Ms. Lanita Parker, Webmaster.*
- c. Are they empowered to make decisions and administer the Recovery Act programs? *Yes – Authority directed by College President.*
- d. Are program officials trained in the performance management requirements? *Yes – both Jack*

Burrow and Rebecca Thrasher have experience handling federal grant funding and regulations of OMB guidelines.

e. Has my organization considered using alternative hiring methods allowed under the Recovery Act? *None needed; duties can be easily absorbed in current organizational duties and organizational structure.*

Management Response and Action Plan:

1. ACQUISITION

a. Do new Requests for Proposals issued under Recovery Act initiatives contain the necessary language to satisfy the requirements of the Recovery Act? *N/A ;100 percent for salaries*

b. Are Contracts awarded in a prompt, fair, and reasonable manner? *N/A*

c. Do new contracts awarded using Recovery Act funds have the specific terms and clauses required? *N/A*

d. Are contracts awarded using Recovery Act funds transparent to the public? Are the public benefits of the funds used under these contracts reported clearly, accurately, and in a timely manner? *N/A*

e. Are funds used for authorized purposes and the potential for fraud, waste, error, and abuse minimized and/or mitigated? *N/A*

f. Do projects funded under Recovery Act avoid unnecessary delays and cost overruns? *N/A*

g. Are there any performance issues identified with regards to (potential) contractor? Are there follow up actions to address the performance issues? *N/A*

Management Response and Action Plan:

It should be noted here that Calhoun Community College currently has plan in place to use the State Stabilization Funds award for sustaining personnel costs for non-tenured instructors. There will be no use of funding toward acquisitions of goods, contracted personnel, or services outside of providing instructional personnel to maintain the college's course level currently being offered.

1. FINANCIAL

a. Has my organization established separate Treasury Account Fund Symbols to ensure Recovery Act funds are clearly distinguishable? *Yes, the college currently has a restricted program fund budget and bank account that will allow for accurate segregation of accounting for this funding award.*

b. Are there controls in place to ensure that Recovery Act funds are not commingled with other agency funds? *Yes, the college currently has a restricted program fund budget and bank account that will allow for accurate segregation of accounting for this funding award.*

c. Are existing internal controls sufficient to mitigate the risks of fraud, waste, and abuse?
Yes – Calhoun Community College has separation of all duties in place to ensure proper control of funds (Example: separate staff issue personnel contracts, pay contracts, order grant money, and reconcile bank statements).

Management Response and Action Plan:

1. SYSTEM

a. Are financial and operational systems configured to manage and control recovery funds?
Yes – administrative software allows separate budget and financial reporting of this grant.

b. Can financial and operational systems support the increase in volume of contracts, grants and loans etc.? *Yes, Calhoun has experience with federal awards and has the ability to maintain this grant award in the amount of 1.25 million. With the basis of this funding being to support personnel costs there will be no need to monitor sub-recipients of this grant funding, nor contracts to vendors or consultants on this funding award. Calhoun has sufficient experience to handle this award and the budgeted and accounting of such through our accounting system currently in place.*

c. Are the appropriate data elements identified that must be captured, classified and aggregated for analysis and reporting to meet Recovery Act requirements? *Yes, personnel to be supported by the ARRA State Stabilization award have been identified and appropriate personnel costs are being reclassified for the 09-10 fiscal year to insure that these personnel costs are charged to the restricted fund ledger and appropriately tracked as costs supported by the ARRA funding award. Personnel to be supported by this award have also been contacted to insure they are aware of the reporting of time and efforts requirement that will be placed on them due to being supported by this funding.*

Management Response and Corrective Action Plan: