ARRA Reporting: A One-Year Check-in
Presentation to the AASCU Grants Resource Center - Washington, DC

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Council on Governmental Relations (COGR)
August 24, 2010

COGR
- Council on Governmental Relations
- Established in 1948
- Staff of 5
- Costing, Compliance, Intellectual Property
- Active Board and Committees
- 182 member institutions
- www.cogr.edu

Prospects for Research Budgets
- The Administration’s FY2011 budget was relatively favorable to research, but …
- Appropriations bills and America COMPETES (NSF & DOE-Science) “moving” through Congress – only NSF prospects are positive?
- ARRA funding opportunities are expired – multi-year awards and no-cost extensions should extend expenditure activity into FY2012
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<thead>
<tr>
<th><strong>Prospects for Reporting</strong></th>
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<tr>
<td>The Administration’s commitment to accountability and transparency also has been “favorable”, depending on who you talk to …</td>
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<td>FederalReporting.gov – some glitches continue, though relatively speaking, successful</td>
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<td>OMB and RATB have been responsive!</td>
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<td>However, what groundwork is being laid for the future? ARRA, FFATA, STARMetrics</td>
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<th><strong>OMB Guidance has Stabilized</strong></th>
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<td>OMB Recovery Act web page: <a href="http://www.whitehouse.gov/omb/recovery_default">http://www.whitehouse.gov/omb/recovery_default</a></td>
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<td>M-09-21, June 2009 and M-10-14, March 2010 – Implementing and Updated Guidance</td>
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<td>M-10-08, December 2009 – Updated Jobs Reporting Guidance, with COGR input</td>
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<td>FAQs for Grant Recipients and Contractors</td>
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<td>Holding Recipients and Funding Agencies accountable!</td>
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<th><strong>Agencies under Pressure (and ultimately, us too!)</strong></th>
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<td>Ongoing Quality Assurance (QA) reviews: Late Reports, Significant Errors, Material Omissions, Final Reports</td>
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<td>Monitoring Spending Rates</td>
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<td>Unusual Agency Requests?</td>
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<td>✓ DOE, Weatherization programs as “high risk”, and “bleeding” to all DOE programs</td>
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<td>✓ DOE Monthly reporting, PI Worksheets</td>
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<td>✓ COGR letters to DOE (see <a href="http://www.cogr.edu">www.cogr.edu</a>)</td>
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<td>✓ ARPA-E success! … but COGR still tracking</td>
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ARRA & Audit

"No good deed goes unpunished"

The Recovery Accountability and Transparency Board (RATB) is responsible for audit oversight, with significant input from agency Inspectors General (IGs) and the Government Accountability Office (GAO)

ARRA included significant funding for IG activity!

The HHS IG has hired approximately 50 new people and the NSF IG has expanded outsourcing

NSF IG has conducted "compliance / capacity" reviews of ARRA recipients (next slide)

HHS IG initially focused on "high risk" programs (e.g., Head Start, Community Health) … NIH activity to be scrutinized in 2011

DOE IG has initiated audits and DOE Office of Science has conducted a program review

Education IG, Stabilization Funds … 50 states

Jobs reporting … "NA" for now, but the politics?

NSF IG – Initial Focus:

Six-week review at one institution

Internal Controls for audit areas (see below)

Transaction testing for audit areas

FCTR/FFR Reconciliation
Fringe Benefits
Indirect Costs
Participant Support
Subaward and Sub-Monitoring
Special Terms and Conditions
Effort Reporting
Cost Sharing
ARRA Compliance

Procurement
Property and Equipment
Travel
Consultants
Annual and Final Project Reports
General Management
Accounting and Fin System Review
Program Award Income
ARRA & Audit

- OMB 2010 Compliance Supplement: http://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2010
- ARRA-funded programs, “high risk”
- Subrecipient monitoring and reporting
- Timely submission of A-133, no extensions
- Buy American and Wage Rate (Davis-Bacon) compliance, construction awards
- Stabilization funds, no effort reporting required
- Jobs reporting: subs, vendors, construction awards?

The Post-ARRA World

- Research budgets, ARRA was one-time money
- Rational expectations of Research outputs
- Will audit activity intensify? Universities and research institutions are recognized as “established” organizations with strong internal controls
- F&A rate negotiations have raised ARRA, and will continue to do so … but so far, relatively “fair”
- Accountability and transparency focus, and its impact on future reporting?

Contact Info

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