

American Recovery and Reinvestment Act of 2009

Alabama Southern Community College Management Response

Appendix F

1. OVERARCHING/PERFORMANCE

- a. Are the programs under Recovery Act for my organization following the existing procedures or new procedures? **Yes; Alabama Southern Community College will follow the Guidance as required by OMB Circular A-21, the Executive Office of Alabama, and The American Recovery and Reinvestment Act of 2009.**
- b. Are specific Recovery Act fund objectives and requirements incorporated into agency policies? **Yes; the College has assigned staff for payment documentation, reporting, and review and accountability of the American Recovery and Reinvestment Act funding.**
- c. Does my organization have staff adequately trained to effectively implement Recovery Act requirements? **Yes; Primary Compliance Officer is Vice President for Finance and Administrative Services; Secondary Compliance Officer is Director of Accounting; Website Coordinator is Director of Public Relations. These individuals have attended training by the Alabama Department of Postsecondary Education.**
- d. Has my organization provided new requirements, conditions, and guidance to the recipients regarding Recovery Act? **Not applicable, Alabama Southern is the recipient and will not have sub-recipients.**
- e. Does my organization have reporting mechanisms in place to collect the required data from recipients to meet Recovery Act transparency requirements? **Not applicable; Alabama Southern is the recipient and will not have sub-recipients.**
- f. Is there an agency-wide methodology for measuring performance? What are the key performance metrics? **Not applicable for State Stabilization Funds. Performance metrics will be based on the specific requirements of any competitive grants received through ARRA funding.**
- g. Are there any process metrics, or are the metrics primarily outcome-oriented? **Yes: The metrics are primarily outcomes based since the Stabilization Funds will be used to offset operational expenditures for specific utilities. In addition, the completion of required outcomes will determine the success of competitive ARRA grants.**
- 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? **Alabama Southern Community College's FY 2008 audit by the State of Alabama Examiners of Public Accounts has been completed and published on July 3, 2009. The**

audit did not disclose any findings or questioned costs; therefore, no corrective action plan was necessary and required to be reported.

- i. Has my organization established a governance body to oversee / manage the overall implementation of Recovery Act? ***Yes; Alabama Southern Community College is under the Alabama Department of Postsecondary Education's governance, the State of Alabama Department of Finance authority, and is audited annually by the State of Alabama, Department of Examiners of Public Accounts.***

2. REPORTING

- a. Is the necessary reporting under Recovery Act in place? ***Yes; College personnel assigned to the Recovery Act have in place a separate restricted fund for accounting purposes, forms and procedures for monthly state reporting, monthly web site reporting; and quarterly web site data reporting on the federal web site www.federalreporting.gov.***
- b. Has your organization implemented communication vehicles to ensure Recovery Act data is promptly reported on the agency's website? ***Yes; Based on the Alabama Department of Postsecondary Education's directive, website reporting of Recovery Act data began August 10, 2009 and will be updated by the third of each successive month.***
- c. Are reports published under Recovery Act reviewed and approved? ***Yes; All required reports will be completed by the secondary compliance officer, and approved by primary compliance officer. Reports are also reviewed by the Alabama Department of Postsecondary Education, other state offices, and by the federal website reporting system.***
- d. Are reports issued accurate and have the data fields required under Recovery Act? ***Yes; Alabama Southern's general ledger reporting system will reconcile and report accurately the data required by the State of Alabama and the Federal standardized reporting formats.***
- e. Do reports tell agency management what is happening on a timely basis? ***Yes; All required reports are completed and submitted based on timelines determined by the Department of Postsecondary Education as required by Recovery Act guidance.***
- f. Are issues identified through established reports addressed on a timely basis? ***Yes; Any issues identified in the completion of monthly or quarterly reports will be addressed immediately by the primary compliance officer and the secondary compliance 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; The Internal Audit Division of the Alabama Department of Postsecondary Education will report any problems identified during their review of the Recovery Act compliance.***
- h. Are risk management strategies and tactics properly monitored? ***Yes; The Alabama Department of Postsecondary Education is the immediate monitoring agency for Alabama Southern in the use of the State Stabilization Funds. The Internal Auditor Committee of***

the Governor's office of the State of Alabama also maintains reviews of all agencies to assure accuracy and compliance of regulations and guidelines for the ARRA State Stabilization Funds.

1. HUMAN CAPITAL

- a. Has my organization identified qualified personnel to oversee the Recovery Act funds? **Yes; Dr. William O. Blow, Interim President of Alabama Southern has appointed Roger Chandler, Vice President for Finance and Administrative Services as the Primary Compliance Officer; Sharon Fountain, Director of Accounting, as the Secondary Compliance Officer; and Stephanie Pettis, Director of Public Relations, as the Website Coordinator.**
- 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; Roger Chandler, Vice President for Finance and Administrative Services; Sharon Fountain, Director of Accounting, Stephanie Pettis, Director of Public Relations, and Jody Williamson, IT Director.**
- c. Are they empowered to make decisions and administer the Recovery Act programs? **Yes; Authority has been delegated by the College President.**
- d. Are program officials trained in the performance management requirements? **Yes; Both Roger Chandler and Sharon Fountain have experience handling federal grant funding and have knowledge of OMB regulations and 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.**

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? **Not Applicable for the Stabilization Funds. For ARRA competitive grants, all RFPs will follow applicable Recovery Act requirements as well as the requirements in Title 41 and Title 39 of the Code of Alabama.**
- b. Are Contracts awarded in a prompt, fair, and reasonable manner? **Yes; All contracts will be awarded in a prompt, fair, and reasonable manner as directed by Titles 39 and 41 of the Code of Alabama.**

- c. Do new contracts awarded using Recovery Act funds have the specific terms and clauses required? **Yes; All contracts awarded using Recovery Act Funds will have specific terms and clauses as required by Titles 39 and 41 of the Code of Alabama and the requirements of the Recovery Act.**
- d. Are contracts awarded using Recovery Act funds transparent to the public? **Yes; All contracts will be listed in the contracts module for Alabama Southern Community College on the Alabama Community College System web site.**
- e. Are funds used for authorized purposes and the potential for fraud, waste, error, and abuse minimized and/or mitigated? **Yes; Internal control checks at the College and State level are in place to ensure the potential for fraud, waste, error, and abuse is minimized and/or mitigated.**
- f. Do projects funded under Recovery Act avoid unnecessary delays and cost overruns? **Yes; All projects of the College including those funded under the Recovery Act are managed to avoid unnecessary delays and cost overruns.**
- g. Are there any performance issues identified with regards to (potential) contractor? Are there follow up actions to address the performance issues? **There are no performance issues identified with regards to (potential) contractor.**

1. FINANCIAL

- a. Has my organization established separate Treasury Account Fund Symbols to ensure Recovery Act funds are clearly distinguishable? **Yes; The College accounting code system uniquely distinguishes ARRA funds from unrestricted funds and all other restricted grant funds. The College has a restricted 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's accounting code system uniquely distinguishes ARRA funds from unrestricted funds and all other restricted grant funds.**
- c. Are existing internal controls sufficient to mitigate the risks of fraud, waste, and abuse? **Yes; Alabama Southern Community College has adequate separation of duties in place to ensure proper internal controls over federal funds.**

2. SYSTEM

- a. Are financial and operational systems configured to manage and control recovery funds? **Yes; *The College currently manages and processes other federal grants. The current administrative software system separately identifies restricted grants for budget and financial reporting purposes.***
- b. Can financial and operational systems support the increase in volume of contracts, grants and loans etc.? **Yes; *The College currently has a restricted program fund budget and bank account that will allow for adequate segregation of accounting for this funding award.***
- c. Are the appropriate data elements identified that must be captured, classified and aggregated for analysis and reporting to meet Recovery Act requirements? **Yes; *Specific expenditures supported by the ARRA State Stabilization and competitive grant funds have been identified and are being reclassified for the 2009-10 fiscal year to insure that these expenditures are charged to the appropriate restricted fund general ledger code and appropriately tracked as costs supported by the ARRA funds.***