STAR: State Agency Reporting Process for ARRA
(February 9, 2010 STAR Update)

Introduction.

NOTE: This February 9, 2010 STAR update replaces the document entitled "Required Reporting Process for State Agencies Receiving ARRA Funds through the State of Wyoming," distributed on November 19, 2009.[1]

The American Recovery and Reinvestment Act (ARRA), effective in February 2009, requires certain reporting by entities that receive federal funds under ARRA. One major type of required reporting under Section 1512 of that Act will be to a federal website called www.FederalReporting.gov. Wyoming State government, through the Governor's Office, has already established its own website to provide information on ARRA to the public. However, it must also start to file quarterly reports to a federal website called FederalReporting.gov, no later than October 10, 2009.

The federal Office of Management and Budget (OMB) administers reporting under ARRA. In its June 22, 2009 guidelines as updated, OMB set out requirements for information that must be reported to FederalReporting.gov and formats for that information. These requirements are subject to further clarification or outright change by OMB. If that occurs, this Process will be revised.

The State of Wyoming sets out the following STAR Process, based on OMB requirements. The State has customized these requirements to provide centralized reporting for

[1] There are changes in the following areas: B. 12. page 8 Congressional District; B. 13. page 8 Monthly Reporting of Job Estimates; B. 14. page 9 Quarterly of Reporting Job Estimates; C. 10. page 12 Reporting closing; and deletion of Appendix D and renumbering Appendix E, F, and G.

information required by OMB. This Process is mandatory. This Process may also help each State agency provide direction and guidance to its subrecipients and vendors.

A. Main points. The main points, with more details provided later in this Process, are:

1. **A&I to register for State agencies.** Only one State agency will register and report to FederalReporting.gov. That agency will be the Department of Administration and Information (A&I). However, each State agency is responsible to ensure that reports from its agency to A&I are timely and accurately submitted. In that sense, each State agency is a prime recipient. Each State agency must document its internal controls, to include but not be limited to adequate timelines and denominated staff who are available to provide timely and accurate reports to A&I.

2. **If a State agency meets certain conditions, it must report to A&I.** Each State agency (including but not limited to the University of Wyoming, the Transportation Commission, the Department of Transportation, the Game and Fish Commission, the Game and Fish Department, and the Community College Commission) which meets the following criteria must file reports with A&I:

   a. The State agency filed a New/Adjusted Funds Request for ARRA funds for programs; **and**

   b. The program is listed on "Supplement 1: List of Programs Subject to ARRA Section 1512 Recipient Reporting" http://www.whitehouse.gov/omb/recovery_default/; **and**

   c. One of the following has occurred:

      1. The State agency has received or has been notified it will receive a formulaic distribution of ARRA funds, **or**

2. The State agency has been notified by the federal government of the grant of a discretionary award of ARRA funds.

Several NAFRs may have originated from different divisions within a State agency, but the State agency is the prime recipient for purposes of this Process. Prime recipients are responsible for timely and accurate reporting to A&I.

Note: Each State agency must check daily on OMB Supplement 1 List of Programs at www.whitehouse.gov/omb/recovery_default. The list can change daily.

Note: Federal contracts contain the Federal Acquisition Regulation (FAR) clause 52.204-11 which requires the federal contractor to report directly using FederalReporting.gov. Federal contractors are encouraged to read the Frequently Asked Questions (FAQs) for Federal contractors available under the FAQ tab at FederalReporting.gov.

3. **Data quality.** The two major data quality goals for reports to A&I for its reporting to FederalReporting.gov are: no material omissions; no significant reporting errors.

4. **Timeliness is vital.** Timeliness is the other vital goal of reporting to FederalReporting.gov. The time frame for A&I quarterly reporting to FederalReporting.gov is very tight, within ten (10) calendar days after the end of each quarter. Therefore, each State agency must submit reports to A&I by no later than **<u>seven (7) calendar days</u> after the end of each month.**

5. **Each State agency must implement its own internal controls.** A&I, with the assistance of the Accounting and Transparency Subgroup (Subgroup) of the State ARRA

Team, is implementing its own internal controls to ensure timely and accurate reporting of all required information to A&I by each State agency. Each State agency is responsible for instituting its own internal controls.

6. **This is a different process.** This reporting process is **different** from federal quarterly reporting due from State agencies which receive federal funds from other federal programs. State agencies should instruct managers of federal grants or loans to follow this Process and OMB Guidelines for all the data provided to A&I for its reporting to FederalReporting.gov. Federal agencies which oversee specific grants cannot change OMB Guidelines. They may only add their own requirements for State agency reporting to the federal agency, but NOT for quarterly reporting to FederalReporting.gov.

B. STAR Process in detail.

1. **Each State agency must have filed a NAFR and received gubernatorial approval to receive ARRA federal funds for each program.** The State of Wyoming requires each State agency receiving ARRA funding through the State (even if it is disbursed under a formula and is a non-discretionary disbursement) to obtain an approved NAFR before requesting, receiving or expending any ARRA funds from any federal source.
2. **Each State agency is responsible for timely and accurate reporting to A&I.** In this sense, the State of Wyoming considers each State agency to be a "prime recipient." The State agency includes any of that agency's divisions, programs, etc. All of them together constitute one prime recipient which must report to A&I. NOTE: If one State agency has received an award or grant of ARRA funds, or entered into a contract with another State agency that is the initial recipient of the ARRA funds, the State agency which

grants the funds is the prime recipient. The State agency which subsequently receives the funds is a subrecipient.

3. **No State agency shall register on FederalReporting.gov.** Each State agency will report to A&I, which will in turn register on and report to FederalReporting.gov. Although the State of Wyoming considers each State agency to be a prime recipient, A&I will provide centralized reporting to FederalReporting.gov. This will help provide timeliness and accuracy of the State of Wyoming's reporting.

4. **Each State agency must inform its subrecipients NOT to register on FederalReporting.gov for ARRA funds from the State**. Each State agency must have informed or must now inform its subrecipients NOT to register on FederalReporting.gov for <u>any</u> funding the subrecipient receives from the State agency as prime recipient.

   Note: This Process does not apply to political subdivisions or any entity outside State government for those ARRA funds which the political subdivision or other entity receives <u>directly</u> from the federal government. Each of those entities is responsible on its own to follow any applicable requirements for reporting to FederalReporting.gov.

   Example 1. State agency is not the prime recipient. A county receives ARRA funds directly from the federal government. The county does not report those funds to the State. No State agency reports these funds to A&I, and neither does the county report to A&I.

   Example 2. State agency is the prime recipient. A city, county or airport board receives ARRA funds for a facility upgrade from the Wyoming Department of Transportation (DOT). DOT shall report the award, receipts, expenditures and jobs created/retained from these ARRA funds to A&I. The subrecipients must provide the information to DOT as DOT requires. For example, this will include such areas as subrecipient DUNS number, address, congressional district (all of Wyoming is 00). The subrecipient will also have to provide vendor information to DOT, such as the subrecipient's vendors DUNS number or vendor name/address and job hours worked directly attributable to ARRA funds received from DOT. The subrecipients do not report to A&I, and do not report those ARRA funds received from DOT to FederalReporting.gov.

5. **Each State agency must check OMB Guidelines:** The OMB Guidelines are posted at www.whitehouse.gov/omb/recovery_default/.

   Each State agency will institute a process to check these and any other relevant websites periodically. The process could include listing persons responsible, establishing a schedule for checking the website, and identifying a list of State agency personnel to be notified if sites have been updated or changed. Additionally, each state agency shall monitor and participate in any agency specific webinars or conference calls.

6. **Each State agency shall, by September 1, 2009, provide the following information to A&I at arra@state.wy.us:**

   a. Complete contact information for at least two (2) personnel responsible for reporting to A&I. This information must provide a way for A&I to make very quick, if not immediate, contact with those personnel. No State agency shall list more than three (3) contact personnel. On the contact information, each State agency shall clearly list each of the NAFR projects and numbers, and corresponding federal award numbers, for which each contact person is responsible to report to A&I. Each contact person may be responsible for reporting on multiple NAFRs.

b. The name and title of the final data reviewer in each State agency who is responsible to review the entire report before the agency submits it to A&I.

7. **State agency internal contact list.** Each State agency shall also prepare a contact list which it will use internally to manage its control of timely and accurate reporting to A&I. Each State agency shall internally document its agency personnel responsible for information the agency receives from subrecipients, per NAFR number and project, and corresponding federal award number.

8. **Format of reporting by State agencies to A&I for reporting by A&I to FederalReporting.gov.** State agencies shall report to A&I using the Excel spreadsheet posted at www.FederalReporting.gov. NOTE: There are two separate sets of spreadsheets, one for "Federal Contracts" and one for "Federal Grants, Loans and Awards. Use only the set of spreadsheets for "Federal Grants, Loans and Awards," unless you have definitively identified that you are in fact administering /reporting a "Federal Contract"

9. **Excel naming conventions.** Required Excel file naming conventions for this spreadsheet are attached as Appendix D.

10. **Subrecipient/Vendor reporting to State agencies.** Each State agency may arrange its own reporting protocols for each of its subrecipients per federal program/award number. The State agency may collect the necessary information from the subrecipients in

whatever manner it deems most efficient and effective. However, under federal requirements, all subrecipients under one federal program/award number shall report to the prime recipient in the same manner, e.g., modified spreadsheet, Web portal, etc., per federal award number. Thus, reporting methods for subrecipients as decided upon by each State agency must be the same for each federal program/award number, but may differ among each State agency's discrete federal programs.

11. **State agency differentiation between subrecipient and vendor.** Five characteristics might help indicate whether an entity is a subrecipient or a vendor. A subrecipient often: 1) determines who is eligible to receive what federal financial assistance; 2) has its performance measured against whether the objectives of the federal program are met; 3) has responsibility for programmatic decision making; 4) has responsibility to adhere to applicable federal program compliance requirements; and 5) uses the federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity. A vendor often: 1) provides the goods and services within normal business operations; 2) provides similar good or services to many different purchasers; 3) operates in a competitive environment; 4) provides goods or services that are ancillary to the operation of the federal program; and 5) is not subject to compliance requirements of the federal program.

12. **Congressional District.** For reporting purposes Wyoming's Congressional District shall be 00.

13. **Monthly Reporting of Job Estimates.** Each State agency is responsible for monthly reporting of job estimates. For month one of a quarter the denominator will be 173.33.

For month two the denominator will be 346.66. For month three of the quarter the denominator will be 520 and all guidance provided in B. 14. applies.

14. **Quarterly Reporting of Job Estimates.** Each State agency is responsible for referring to and complying with the job reporting guidance found in OMB Memorandum M-10-08 (http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf). The State of Wyoming requires that each State agency use the denominator 520 – quarterly hours in a full-time schedule - when estimating the number of jobs created or retained. A State agency is permitted to use an alternative denominator if the full-time equivalent of hours worked in a quarter is less than 520, but shall document the use of an alternative denominator in the "Description of Jobs Created*" (Prime Recipient Tab Cell D33) field. For instance, if a full-time equivalent is 35 hours per week (455 quarterly hours in a full-time schedule) the use of 455 as the denominator is acceptable when documented.

C. Timing of State agency reports to A&I, and process of review.

1. **Reports due on or before the 7th calendar day of the month.** On or before the 7th calendar day of each month, each State agency which meets the conditions set out in A.2 of this Process must file its report for information through the end of the preceding month. **Note:** The 7th calendar day of September, 2009 is Labor Day. State agency reports are therefore due to A&I no later than close of business on September 4, 2009.

2. **Send the report to report@wyo.gov**. Each monthly report will be in the same format. The difference will be in the review process, which will vary depending on the month in which the State agency report is filed.

3. **State agency reports due in November, February, May and August.** A&I will conduct the same review process as it has been doing for State agency monthly reports posted on the State ARRA website.

4. **State agency reports due in September, December, March and June.** The Subgroup and A&I will review the State agency report for material omissions and significant reporting errors. The definition of these terms is included in Appendices A, B, and C. State agencies are expected to do the same for those reports. The Subgroup will conduct this preliminary quality control on the submitted reports by exchanging them among representatives from comparable agencies. The Subgroup will check the advance reporting data submissions against (i) prior monthly reports, (ii) the consolidated State NAFR list, (iii) the State's master spreadsheet, (iv) usaspending.gov, and (v) reports made available from either FederalReporting.gov or Recovery.gov. Please note, however, the Subgroup will use these sources only as a comparison check for material omissions or significant reporting errors. Because of different posting times for all these sources, the Subgroup does not expect a dollar-to-dollar reconciliation. A quality control checklist which the Subgroup will use is attached as Appendix C.

5. **State agency reports due in October, January, April and July.** Each State agency shall e-mail its report to A&I at report@wyo.gov. Each report will be cumulative through the last day of the preceding month. The spreadsheet due on October 7, for example, will have information cumulative through September 30, 2009. Personnel in the State agency shall have conducted an internal review of the report. This review will include, at a minimum, a process to ensure there are no material omissions or significant

reporting errors. Each State agency shall set out its review process in writing. Minimum suggested quality control checklists for subrecipients and State agencies are attached as Appendices A and B respectively.

6. **A&I review of each State agency report due in October, January, April and July.** Between the 7^{th} and 10^{th} calendar day after the end of each quarter, A&I shall compile the data provided. The only quality control expected of A&I personnel at this stage is to match the total number of submissions with the master NAFR list and prior month's report. TIMELINESS OF STATE AGENCY REPORTS TO A&I IS VITAL. A&I cannot physically file the quarterly report due to FederalReporting.gov by the 10^{th} calendar day following the end of the quarter if each State agency does not file its complete actual quarterly report to A&I by close of business of the 7^{th} calendar day.

7. **A&I Transmission of State quarterly reports to OMB.** A&I personnel who are registered at FederalReporting.gov shall transmit reports to FederalReporting.gov on or before October 10, 2009, and on or before each succeeding 10^{th} calendar day that each quarterly report is due.

8. **Day 7 -10 State Reviews.** During day 7 through 10 the Reporting and Accountability Subgroup will continue to review all submissions in order to make reviews and corrections prior to the close of the OMB ten-day reporting period.

9. **Day 11-Day 20 of October, January, April and July.** The State ARRA Reporting and Accountability Subgroup, each State agency and each subrecipient will conduct concurrent independent reviews of the submissions made to FederalReporting.gov for accuracy and completeness, to the extent they are available. Each subrecipient and its

State agency should have made any corrections and conducted an internal review by at least two other State agency personnel of this data for quality. The vital goals at this stage are reasonable assurance the data given to A&I is as accurate and up-to-date as possible for the preceding calendar quarter.

10. **Reporting closing.** When the "Total Federal Amount ARRA Funds Received/Invoiced*" (Prime Recipient Tab Cell F31) are equal to the "Award Amount*" (Prime Recipient Tab Cell B16) and the "Total Federal Amount of ARRA Expenditures*" (Prime Recipient Tab Cell B48) or the federal cognizant agency and prime recipient deem the award is closed then select Y in (Prime Recipient Tab Cell F6) denoting the final 1512 quarterly report for the Grant/Loan/Contract. When a grant is considered complete, the prime recipient will file their Section 1512 reports monthly until the end of the quarter that the grant was completed. For example, if a grant is completed during the first month of the quarter, the prime recipient agency is responsible for filing to A&I a Section 1512 report not only for the first month of the quarter but also for the second and third months of the quarter. Once a final report has been filed with A&I and FederalReporting.gov the prime recipient agency is no longer responsible for filing a report.

D. Other.

1. **State agency monthly reporting is still due to A&I, with a new format and new timing, for each program where the State agency meets the conditions of Section A.2 above. Otherwise no monthly or quarterly report is due.** The State of Wyoming will continue to collect and publish a monthly report on its website, as it has been doing. The

report will now use the OMB Excel spreadsheet as the new format for data collection. This monthly report shall be submitted no later than the 7th calendar day of each calendar month to A&I. State agencies will use this format for the August report. As previously stated, this report will be due to A&I on September 4, 2009, covering data through August 31, 2009. The report shall meet all of the normal OMB requirements, including a cumulative accounting of expenditures through the previous calendar month and jobs created/retained through the previous calendar month for each federal program/award. This will serve as a continuous internal control for each State agency, A&I and the Governor's Office. It will also continue to provide regular updates to the public and to the Legislature.

2. **State agency response to OMB or federal agency requests.** Through the centralized reporting process, A&I shall coordinate all responses to any requests for information from OMB or any federal agency relating to quarterly reporting to FederalReporting.gov. In the event any State agency is contacted directly by its federal agency counterpart or OMB with respect to the State agency's quarterly federal reporting to FederalReporting.gov, the agency shall immediately contact A&I at arra@state.wy.us for direction as to how to proceed. While nothing in this Process shall limit the regular interaction and communication required by federal agencies and their State counterparts not specifically connected with FederalReporting.gov, OMB--not any other federal agency--dictates the reporting requirements for data to be reported to FederalReporting.gov. A State agency's granting federal agency may require more data

or data of a different type to be reported to it for other purposes, but OMB directs the reporting process to FederalReporting.gov.

3. **Training for State agencies.** The Subgroup will provide periodic in-person training for all appropriate State agency fiscal personnel prime recipients of ARRA funds.

4. **Each State agency must check Recovery.gov.** Each State agency will institute a process to check Recovery.gov regularly and following all quarterly reporting periods. This process could include listing persons responsible, establishing a schedule for checking the website, and identifying a list of State agency personnel to be notified if the site contains errors.

5. **Questions from any State agency.** Questions on this Process are to be directed to **arra@state.wy.us.**

APPENDIX A

Partial Data Quality Control Checklist to be used by Subrecipients of ARRA funding from the State of Wyoming

The purpose of data quality control reviews of the federal quarterly reporting is to ensure the accuracy, completeness, and timely reporting on federal stimulus funding to the State agency which provided the funding. At minimum, the intent is to avoid two key data issues: material omissions and significant reporting errors. The federal Office of Management and Budget defines those terms as follows:

Material omissions: Instances where required data is not reported or reported information is not otherwise responsive to the data requests resulting in significant risk that the public is not fully informed as to the status of a Recovery Act project or activity.

Significant reporting errors: Instances where required data is not reported accurately and such erroneous reporting results in significant risk that the public will be misled or confused by the recipient report in question.

All Subrecipients who report to State agencies must establish internal controls to insure the goals stated above. Below is an outline of basic, high-level data quality reviews for Subrecipients to use. This outline should not be considered a comprehensive checklist for all data quality reviews. Subrecipients are encouraged expand upon this list as each deems appropriate.

- *Identify and eliminate inconsistent results:*

- *Do you understand the directions for reporting for each of the fields? (Answer must be yes; if not please contact your prime recipient State agency if you need additional explanation.)*

- *Identify and eliminate "double counting":*
    1. *Ensure that any report prepared and sent to the State agency from which you are receiving ARRA funds is not submitted directly to www.FederalReporting.gov.*
    2. *Ensure your vendors are only filing their reports to you, and are not filing reports on those funds to www.FederalReporting.gov.*

- *Verify information against control totals:*
    1. *Do the total expenditures exceed the total amount of your award? (If so, there is a problem.)*

2. *Do the total expenditures, including across all vendors, match your total expenditures, barring minor timing differences in accounting? (Answer must be yes.)*

- *Assess the comprehensiveness of the populated fields:*
  1. *Are all mandatory fields populated, and accurate to the best of your knowledge, including all vendor information? (Answer must be yes.)*
  2. *Have all of your vendors provided you the required information? (Answer must be yes.)*

- *Assess your information on www.Recovery.gov if available.*

1. *Subrecipients and vendors will have some of their information automatically populated after submission, based upon codes such as the DUNS number supplied. Check www.Recovery.gov between the 11th and 15th day of each quarter to ensure that the business numbers reported are actually the entities with whom you have subrecipient relations, or vendor relations.*

APPENDIX B

Partial Data Quality Control Checklist for State Agencies

The purpose of data quality control reviews of the federal quarterly reporting is to ensure the accuracy, completeness, and timely reporting on federal stimulus funding. At minimum, the intent is to avoid two key data issues: material omissions and significant reporting errors. The federal Office of Management and Budget defines those terms as follows:

Material omissions: Instances where required data is not reported or reported information is not otherwise responsive to the data requests resulting in significant risk that the public is not fully informed as to the status of a Recovery Act project or activity.

Significant reporting errors: Instances where required data is not reported accurately and such erroneous reporting results in significant risk that the public will be misled or confused by the recipient report in question.

All State agencies must establish internal controls to ensure the goals stated above. Below is an outline of basic, high-level data quality reviews for State agencies. It should not be considered a comprehensive checklist for all data quality reviews; State agencies must expand upon this list as each deems appropriate.

- *Identify and eliminate inconsistent results:*
  1. *Are total expenditures for the current period less than total expenditures through the prior reporting period? (If so, there is a problem.)*
  2. *Is the percentage of project completion per award amount rationally related to the total percentage of funds expended? (Answer must be yes.)*
  3. *Do the total expenditures and total jobs created/retained across similar vendors and subrecipients appear reasonable, i.e. are there no outliers? (Answer must be yes.)*
  4. *Do you understand the directions for reporting for each of the fields? (Answer must be yes; if not please contact arra@state.wy.us.)*

- *Identify and eliminate "double counting":*
  1. *Ensure that any report prepared and sent to report@wyo.gov is not being submitted directly to www.FederalReporting.gov.*
  2. *Ensure your subrecipients are only filing their reports to you, not to www.FederalReporting.gov.*
  3. *Ensure your vendors are only filing their reports to you, not to www.FederalReporting.gov.*

- *Verify information against control totals:*
  1. *Do the total expenditures exceed the total amount of the award? (If so, there is a problem.)*

2. *Total expenditures across all vendors and subrecipients may not match your total expenditures as subrecipient vendor transaction amounts are not required $25k and below subrecipient transactions to a single vendor are not required and prime recipients can have payments to their own work forces. Where applicable, check the total expenditures (and total payments to vendors, subrecipients, etc.) against the WOLFS report for your agency.*
3. *Where applicable, check the amount of the award with all B-11s prepared by your agency and reconcile the total expenditures across the prime recipient, vendors and subrecipient to the information collected from your subrecipients and your system of financial record.*
4. *Verify the award amount and award number with your federal cognizant agency and your system of financial record.*

- *Assess the comprehensiveness of the populated fields:*
  1. *Are all mandatory fields populated, and accurate to the best of your knowledge, for your report as prime recipient? (Answer must be yes.)*
     a) *Are all mandatory fields populated, and accurate to the best of your knowledge, for all of your subrecipients? (Answer must be yes.)*
     b) *Are all mandatory fields populated, and accurate to the best of your knowledge, for all of your vendors? (Answer must be yes.)*
  2. *Have all subrecipients reported to you? (Answer must be yes.)*
  3. *Has all vendor information been properly populated? (Answer must be yes.)*

- *Assess your information on www.Recovery.gov if available.*
  1. *Prime recipients, subrecipients and vendors will have some of their information automatically populated after submission, based upon codes such as the DUNS number supplied. Check www.Recovery.gov between the 11th and 18th day of each quarter to ensure that the business numbers reported are actually the entities with which you have subrecipient relations or vendor relations, and indicate the appropriate State agency information.*

APPENDIX C

Data Quality Control Checklist for State ARRA Accountability Subgroup

The purpose of data quality control reviews of the federal quarterly reporting is to ensure the accuracy, completeness, and timely reporting on federal stimulus funding. At minimum, the intent is to avoid two key data issues: material omissions and significant reporting errors. The federal Office of Management and Budget defines those terms as follows:

Material omissions: Instances where required data is not reported or reported information is not otherwise responsive to the data requests resulting in significant risk that the public is not fully informed as to the status of a Recovery Act project or activity.

Significant reporting errors: Instances where required data is not reported accurately and such erroneous reporting results in significant risk that the public will be misled or confused by the recipient report in question.

All reporters must establish internal controls to ensure the goals stated above. Below is an outline of basic, high-level data quality reviews for the Subgroup.

- *Identify and eliminate "double counting"*
    1. *Check www.Recovery.gov between the 11th and 21st day of each quarter to ensure that no prime recipients or sub-recipients for the area of your agency under review are double submitting.*

- *Verify information against control totals / Identify and eliminate inconsistent results:*
    1. *Do the total expenditures exceed the total amount of the award? (If so, there is a problem.)*
    2. *Do the total expenditures and total jobs created/retained reasonably relate to prior month's submission? Expenditures must be equal to or greater than the prior month. (Answer must be yes.)*
    3. *Jobs created/retained could go up or down, but are there any concerning spikes in either direction? Do the submissions for the State agency being reviewed match the master State NAFR list in (a) existence of awards, and (b) award totals? (Answer must be yes.)*
    4. *Do the total expenditures or award totals rationally relate to the latest amounts reported on www.usaspending.gov. (Answer must be yes.)*
    5. *Are there any Wyoming awards for the agency being reviewed that appear on www.usaspending.gov that do not appear on the agency's submission to A&I? (There should not be.)*

- *Assess the accuracy of the populated fields:*
    1. *Are all mandatory fields populated? (Answer must be yes.)*

APPENDIX D

Excel File Naming Conventions

a) Excel ARRA Reporting Workbook File Names:

i) File names for all 1512 Reports will follow a specific naming convention to allow economical sorting and tracking of each prime recipient report as they accumulate over time. The naming convention will identify Wyoming and the internal prime recipient State agency code, the NAFR number assigned by A&I, report period ending date, report revision number, federal award identification number followed by an internal State agency discretionary number as desired.

ii) Format:

State [WY]Agency Code [xxx]_NAFR # [ARRAxxxx]_Award Type [x] (C-Contract, G-Grant, L-Loan)_Report Period Ending Date[yyyymmdd]_Report Revision [Rx])_Federal Prime Award # [xxx…].xls

iii) Example:

WY006_ARRA0040_G_20090831_R1_[xxx Agency Discretionary].xls

b) Discretionary Field:

i) Two data fields in the ARRA FederalReporting.gov data model are to be assigned by the prime recipient. Consistent use of these data elements will allow for economical filtering, sorting and matching of internal information against data entered into, and or extracted from, FederalReporting.gov.

ii) **State Agency Prime Recipient's Account Number** – This is an internal tracking number to be used by the State agency prime recipient community. The data element is a string with a length of 255 characters. The D A&I will use a portion of this data element to identify the State, prime recipient agency number, NAFR#, and allow 40 characters to be used by State agencies for internal tracking purposes.

iii) Format:

State [WY]Agency Code [xxx]_NAFR # [ARRAxxxx]_[40 characters Agency Discretionary].xls

iv) Example:

WY006_ARRA0040__[xxx Agency Discretionary]

c) **Subaward Number** – A sub award number occurs on both the subrecipient worksheet (Cell C10) and the Vendor worksheet (Cell B9). All State agency prime recipients will assign this number and insure that the same number is entered on both worksheets.

d) **Award Number –** The award number reflected on the approved grant document from your federal cognizant agency or, where formula funding has been allocated, the number assigned in the federal cognizant agency's financial system should be the same on the prime recipient tab (D6), subrecipient tab (Cell C6) and the vendor tab (Cell B6). However, in cases where the subrecipient or vendor's internal accounting system does not provide for a identical sub-award number, a truncated version can be used. Naturally, if there are no subrecipient relationships established or no vendor expenditure distribution greater than $25k then the award number on the subrecipient tab and the vendor tab do not need to be populated.

APPENDIX E

REFERENCE MATERIALS
As of September 3, 2009

1. Wyoming State Government Reinvestment and Recovery Website has: www.wyoming.gov/recovery/Pages/home.aspx. The left side bar has relevant references.
2. See State of Wyoming A&I Budget Division: ai.state.wy.us/budget/index.asp, for ARRA NAFR Memo, ARRA NAFR Instructions and ARRA NAFR Form.
3. The OMB Excel Spreadsheet Template for grants, awards and loans is linked at www.recovery.gov/?content/recipient-reporting.
4. OMB Date Reporting Recipient Model v.3 is at www.whitehouse.gov/omb/asset.aspx?AssetId=1410
5. OMB Guidance and Reporting, OMB Budget Clarification of Guidance, Data Model v.3, and Recipient FAQs are linked on www.Recovery.gov/?q=content/recipient-reporting.
6. FAQs on ARRA are also available at www.whitehouse.gov/omb/recovery_faqs.
7. OMB Guidelines are available at www.whitehouse.gov/omb/recovery_default.
8. OMB Supplement 1, List of Programs is at www.whitehouse.gov/omb/recovery_default.
9. DUNS Number Database is at www.bpn.gov/CCRSearch/Search.aspx. This also gives point of contact, NAICS codes and street addresses.

10. How do I find the Treasury Account Symbol (TAS) if it isn't on my award.
    Answer for Federal Contracts (the award is a Federally Awarded Contract):
    Go to https://www.fpds.gov and open the "American Recovery and Reinvestment Act Report" under the Top Requests heading. Using the filters provided or the "find" tool in Excel, locate your award. You can use any of the fields available in the spreadsheet, such as Vendor Name or DUNS Number to narrow the search for your award, but ensure that the PIID, Reference IDV PIID, and Modification Number fields match your contract action award number as there may be multiple awards for a given vendor name or DUNS number or multiple modifications to a given contract.
    Once you locate your award, the Treasury Account Symbol, or TAS, is the combination of the following fields: TAS Agency, and TAS Major Program, and
    TAS Sub Program (only when it is used by the agency). If you are unable to locate your award, call your contracting federal officer.
11. NAICS manual homepage – http://www.naics.com/

APPENDIX F

Tips, Warnings and Reporting Deviations

I. **Deviation #1.** The ARRA funds for Workforce Services Employment Services comes from Dept of Labor. This would be NAFRs 0004, 0014-0017

The only jobs we count are from the youth work experience. The denominator for the period ending 09/30/09 was 1040, for the next quarter, we use 1560.

On the prime recipient page, cell C-E24, we don't show any payments to individuals. We only show the number of vendors with payments under 25k.

II. **Tip #1.** In general, experience by several agencies demonstrate that during the federal agency review period (essentially any time between the submission of the 1512 reports to OMB and end of the first month of the quarter), the best course seems to be to thoroughly review the federal comments (or directives) and

   a. If the direction does not conflict with or contradict OMB guidance, it is best to make the recommended changes, if reasonable;
   b. If the federal agencies' comments conflict with or contradict OMB guidance, it is appropriate to discuss the issue with the federal counterpart, and involve Wyoming ARRA Reporting and Accountability Subgroup and OMB, as appropriate, to resolve the issue in the most expeditious manner.

If federal agency guidance does not conflict with or contradict OMB guidance but requires an allowable, but alternative reporting approach, e.g., mandatory population of an optional field or a variation in job counting, note the variance in writing, retain a copy for your state agency records, and submit a summary to the State Reporting and Accountability ARRA Subgroup.

III. **Deviation #2**: For the federal Work Study program UW received the following written guidance through electronic announcement on October 9, 2009, from Jeff Baker, Director Policy Liaison and Implementation, Federal Student Aid regarding the method for calculating jobs as follows:

The number of FWS jobs reported is on a fulltime equivalent basis regardless of the number of part-time jobs actually funded.

To determine the number of fulltime equivalent jobs created or maintained, the school performs the following calculation. Note that if the institution chooses to use an average hourly wage different than the $7.25 Federal minimum wage rate, it must perform the following steps using the appropriate alternate wage rate.

a. Multiply the $7.25 Federal minimum wage rate by 2,000 hours (an approximation of the number of work hours in a year). This will equal $14,500.

b. Multiply $14,500 by the standard FWS Federal share of 75% (regardless of the actual Federal share for all or some jobs at the school) which equals $10,875. Institutions that have been granted an FWS institutional share waiver should not perform this step in the calculation and should use the full $14,500 in the next step.

c. To calculate the number of fulltime equivalent FWS jobs that were funded using ARRA funds, divide the ARRA drawdown amount (see guidance point #2b above) for the quarter ending September 30, 2009 by $10,875 and round the result up to the next highest whole number.

IV. **Deviation #3:** For the AmeriCorps State Recovery Grant (Recovery Wyoming Prime Formula) ServeWyoming received reporting guidelines via email from the Corporation for National and Community Service on July 9, 2009 from Peg Rosenberry, Director, Office of Grants Management regarding the method for reporting Number of Jobs and Description of Jobs Created as follows:

Number of Jobs:

Enter an estimate of the number of full-time equivalent AmeriCorps member and staff positions filled or retained through the end of the reporting period. To calculate this number, figure the number of AmeriCorps member MSYs and the number of staff FTEs filled and retained with Recovery funds and add them together. Enter this number in this field. Again, **this number is cumulative.**

For Example**:** If, as of the reporting period end date, a program enrolled 20 new quarter-time members (5.29 MSYs) and retained 2 half-time staff positions (1 FTE), then it would report 6.29.

Description of Jobs Created:

Enter a brief narrative of the types of jobs filled and retained. **You must use this standard language when entering information in this field:**
“Due to Recovery funding, we created and retained (insert number) of AmeriCorps member positions. These members provided the activities described in the project description section. We also created and retained (insert number) of AmeriCorps staff positions.”

When calculating these numbers, aggregate the following:
i. The number of Recovery AmeriCorps member and staff

positions that have been filled through the end of the reporting period. This number is cumulative.
ii. The number of Non-Recovery AmeriCorps member and staff positions that were awarded prior to the Recovery grant but were only able to be filled through the end of the reporting period as a result of Recovery funding. (In other words, these are positions, in most instances from the 08-09 program year, that were affected by a loss of non-CNCS funding.) This number is cumulative.
iii. The number of AmeriCorps members and staff that would have exited early if you had not received Recovery funding. Again, this number is cumulative. (In most cases, this would refer to members and staff in the 08-09 program year.)

For Example:

Due to Recovery funding, we created and retained 20 AmeriCorps member positions. These members provided the activities described in the project description section. We also created and retained 2 AmeriCorps staff positions.

The final reporting guidelines from the Corporation for National and Community Service were sent via email to ServeWyoming on September 2, 2009 and are attached. Please let me know if you need any additional information.

V. Tip #2. Prime recipients must manually delete subrecipient data, since once populated it will be retained for each subsequent submission. Please seek assistance from A&I or the reporting and accountability committee.