

# **\* T R A N S C R I P T \***

## **DOJ Recovery Act Reporting - Grants and Cooperative Agreements - Recipient Webinar**

*September 10, 2009; 2:00p.m. (ET)*

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### *Slide 1*

Today's presentation will focus on Recovery Act reporting requirements as they apply to recipients of Recovery Act funds through the Department of Justice. This webinar is presented by the Office of Justice Programs in conjunction with the Office on Violence Against Women and the Office of Community Oriented Policing Services.

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After a brief introduction, we will discuss steps that Recovery Act recipients can take to prepare for the reporting process. We will also look closely at job data calculations, and highlight key data elements required for the Section 1512 reports. Additionally, we will provide an overview of the processes for reviewing data and releasing it for public access. Finally, we will provide information on how to get help during the reporting process before taking time to respond to participant questions.

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The American Recovery and Reinvestment Act, often referred to as the Recovery Act, was passed and signed into law by President Obama on February 17, 2009.

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The Recovery Act was created to preserve and create jobs and promote economic recovery; to assist those most impacted by the recession; to provide investments needed to increase economic efficiency by spurring technological advances in science and health; to invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits; and to stabilize State and local government budgets, in order to minimize and avoid reductions in essential services and counterproductive state and local tax increases.

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Through the Recovery Act, the Department of Justice will administer approximately \$4 billion in grants, cooperative agreements, and contracts. As of August 31, 2009, the Department of Justice has awarded nearly \$3.4 billion under programs administered by OJP, the COPS Office, and OVW. The Department of Justice anticipates awarding the majority of the Recovery Act funds by the end of September 2009.

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The Recovery Act clearly states that every taxpayer dollar spent on our economic recovery must be subject to unprecedented levels of transparency and accountability. In accordance with that objective, Section 1512(c) of the Recovery Act established a quarterly reporting requirement that applies to recipients of OJP, COPS Office, and OVW Recovery Act awards.

The Recovery Act requires all recipients of Recovery Act awards to submit a quarterly Section 1512(c) report. If the prime recipient distributes Recovery Act funds as subawards, the prime recipient may choose to delegate some of their reporting requirement responsibilities to subrecipients.

Section 1512(c) reporting requires recipients to submit financial and project based information on a quarterly basis. This includes the total amount of funds received and spent on projects and activities, specific details about infrastructure projects, project status and the number of jobs created or retained as a result of Recovery Act funding, and specific details about subawards and vendors.

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Section 1512 reports call for similar information as collected by financial and progress reports required by the awarding office. However, report submission under Section 1512 is an additional requirement. Thus, prime recipients must continue to submit regular financial, programmatic and performance reports.

As always, prime recipients should closely review the special conditions outlining the reporting requirements in their award documents. The awarding agency may require report submission in three different systems. For example, OJP's Bureau of Justice Assistance requires financial and program reports to be submitted in OJP's Grants Management System (GMS); the performance measure data to be submitted in BJA's Performance Measurement Tool; and the Section 1512(c) report to be submitted in the FederalReporting.gov.

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In order to streamline and standardize Recovery Act reporting, OMB has developed the FederalReporting.gov website, which is dedicated to the submission of the Section 1512. All prime recipients are required to register and submit quarterly reports as provided in Section 1512(c). Prime recipients include states, units of local government, tribes, universities, and organizations that receive Recovery Act funds in the form of a grant, cooperative agreement, or loan directly from DOJ.

The first reporting period begins with the award start date and ends September 30th. Subsequent reporting periods will occur quarterly and require cumulative data. Note that a separate 1512 report must be submitted for each Recovery Act award received.

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FederalReporting.gov is designed to work in conjunction with Recovery.gov and to support the administration's focus on transparency and accountability. FederalReporting.gov is not a database. Rather it is an interface or portal that transmits data submitted by the recipient to the warehouse that supports Recovery.gov.

Which means that recipients will use FederalReporting.gov to submit their Section 1512(c) reports. Prime recipients will use FederalReporting.gov to review and ensure the reports, including subrecipient reports, are accurate and complete. Federal agencies will use FederalReporting.gov to review reports for accuracy, completeness and timeliness.

After the Federal Agency review period, data submitted to FederalReporting.gov will be published on Recovery.gov, allowing public access to the submitted data.

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As you may be aware, the Recovery Act establishes rapid timelines for report submission and review to ensure that the public has access to current information on the status and use of Recovery Act funds. Prompt action is required by recipients and federal agencies to meet these timelines.

FederalReporting.gov was opened for registration on August 17<sup>th</sup>, and users should have already started to register. As you will note in the first column of this diagram, OMB has recommended that users register no less than 35 days prior to the end of the quarter. If you have not yet started registering users, please plan to do so within the next few days. Keep in mind that registration has several pre-requisites. We'll discuss them in detail later in the presentation.

After the end of the quarter, recipients have a 10-day window in which to submit their reports. As you'll see in the second column, recipients are required to enter and submit data between days 1 and 10. The system will ONLY allow submission during the specified time frame. You will not be able to enter report information into the system prior to Oct 1st. However, DOJ encourages you to begin collecting the information as soon as possible.

Data submitted by the 10th day may be released to the public on Recovery.gov. Therefore, make certain the data submitted by day 10 is final, complete, and accurate.

The review process involves two stages that allow recipients and awarding federal agencies to review and update data, if necessary. During this time, changes to submitted data will be tracked in an audit trail and listed as new versions of the original report.

During days 11 through 21, represented in the third column, recipients will be able to view and edit their own data. Prime recipients must use this time to review and comment on data submitted by their delegated subrecipients. If a prime recipient identifies a problem with the subrecipient's report, the prime recipient must work with the subrecipients to correct the data during this time period. DOJ will be able to view submitted data during this time; however, we will not have the ability to comment on data until after day 21.

At the end of day 21 all submitted data will be locked down, and the prime recipient will no longer be able to make edits to their own submissions, or comment on subrecipient submissions.

Between days 22 and 29, shown in the 4th column, DOJ will comment on submitted data. If errors or omissions are identified, DOJ can unlock individual reports for a period of 6 days and request that recipients revise their report.

On day 30, all data will be locked in its final form and published on Recovery.gov as shown in the 5th column. Each report will be labeled with an indicator identifying whether

it was reviewed by DOJ, and if any errors or material omissions remained at the time of publication.

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Although recipients cannot begin submitting Section 1512(c) reports to FederalReporting.gov until Oct 1<sup>st</sup>, the Department of Justice highly recommends that all prime recipients and subrecipients prepare for the submission of the report as soon as award funds are received. In this next section, we'll highlight the key preparatory steps your organization should take in order to successfully complete the Section 1512 requirement.

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The Recovery Act specifically states that recipients must track, account for, and report on Recovery Act funds separately from other award funds. Recipients are permitted to use both Recovery and non-Recovery funds to support a single project or activity. However, records should clearly indicate what portion of funds are from Recovery Act and non-Recovery Act sources. In addition, records should explicitly state what the funds are being used for.

Recipients must identify practical and effective methods of separating information within their existing systems. For example, if you use ledgers, spreadsheets, or accounting software that assigns an accounting code to each entry, a new code should be created for each Recovery Act award to ensure that corresponding items are identified properly.

Keep in mind that this requirement applies to all areas of accounting and tracking of grant activities. For example, if Recovery Act funding is being used to pay for personnel, payroll and timekeeping systems should have a method for identifying which portion of each employee's time and activities are charged to Recovery Act funding.

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Under Section 1512(c), prime recipients may assign certain reporting responsibilities to their subrecipients. If delegated, subrecipients must submit the required subrecipient data elements directly to FederalReporting.gov. We will review the subrecipient data elements shortly. Please note that prime recipients are responsible for submitting the number of jobs created and retained, and this responsibility cannot be delegated.

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Because prime recipients are ultimately responsible for the accuracy and timely submission of Section 1512 reporting, they should communicate reporting requirements to the delegated subrecipients and develop internal policies and/or procedures for the Section 1512(c) reporting process.

DOJ recommends that prime recipients who choose to delegate reporting communicate their intent to affected subrecipients at least 30 days before the reporting period as this will allow the subrecipients adequate time to prepare. At a minimum, the prime recipient must communicate directly with the delegated subrecipient to discuss the data elements to be submitted to FederalReporting.gov and the timeliness of the reporting process. Written affirmation by the subrecipient of the reporting responsibility would be prudent.

Prime recipients should identify designated points of contact and request that subrecipients identify designated points of contact as well. Because the review period is only 10 days, it is recommended that both the prime recipient and the subrecipient have more than one designated point of contact.

The prime recipient must develop an internal system for tracking delegation and reviewing the data submitted to avoid duplicate reporting. Without such a system in place, there is a risk that the prime and the subrecipient may submit the same data, resulting in over counting.

Remember, whether or not the prime recipient delegates reporting to the subrecipient, the prime recipient is solely responsible for collecting jobs.

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If the prime recipient elects to delegate to a subrecipient, the delegated subrecipient's responsibilities include identifying which users will submit and correct reports during each phase of the process; maintaining proper documentation of all reported data, and providing copies of documentation to the prime recipient, if requested; providing the prime with relevant jobs data and documentation; establishing procedures for cross-checking and verifying data before submitting reports online, so as not to rely exclusively on the prime recipient review to ensure the accuracy and completeness of all reported data.

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Regardless of whether a prime recipient chooses to delegate, all recipients should establish written procedures for collecting, reviewing, submitting, and changing data.

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Let's review some questions to ask when developing the internal procedures: How will we compile data before submitting the final report? Who is responsible for collecting the data? How and by whom will data be entered, reviewed and submitted? And, who is responsible for responding to federal agency comments and making necessary changes? (This question would also apply to the prime recipient's comments if the reporting entity is a delegated subrecipient.)

The organization may answer these questions by clearly identifying the individuals responsible for each task. The internal policies and procedures document may explain that the organization will collect data on a spreadsheet stored on a network drive. Access will be limited by password to ensure data control, and all changes will be tracked and reviewed by the director before the final submission. Three project managers will be responsible for collecting data. They will meet to assign responsibility for data elements.

The accountant and director will each review and reconcile the final spreadsheet before any data is submitted. The accountant will enter final data to FederalReporting.gov. The project managers and the director will review the submitted data. Once the draft has been reviewed and approved, the accountant will submit the report. During the review period, the lead project manager will review all comments and meet with the other project managers and the director to identify what changes, if any, must be made. The accountant will then be responsible for making the changes in the system.

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Now we'll hand the time over to Sean Lovitt, who is the Chief of the Management, Planning, and Performance Branch in the Office of the Chief Financial Officer at OJP to talk about Jobs Data.

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Section 1512(c) requires recipients to report on the total number of jobs created or retained as a direct result of the Recovery Act. For the purposes of reporting on Recovery Act-funded OJP programs, the total number of created and retained jobs includes paid positions that are new or existing vacant positions that are filled as a result of Recovery Act funding; existing positions for which recipients have documentation that the position would have been eliminated if not for Recovery Act funding; any position rehired using Recovery Act Funding after a lay-off occurred; and recovery Act-compensated overtime for created, retained, or existing positions for OJP and OVW grants.

In considering retained positions and overtime, DOJ urges recipients to pay special attention to any restrictions their award may place on supplanting. Some DOJ solicitations have specific restrictions on supplanting for Recovery Act funded projects and activities. DOJ guidance on the websites, as listed here, provide a list of solicitations that prohibit supplanting and examples of the scope of restrictions. Do not hesitate to contact your Federal grant manager if you have supplanting related questions.

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Prime recipients will report jobs data in two data fields for the Section 1512(c) report. The numeric field requires an entry of a total number of jobs for the entire award, expressed in full time equivalents or FTEs. This number represents jobs for the prime recipient, subrecipient, and, where applicable, vendors. The description field allows for the entry of details about the employment impact captured numerically. Only prime recipients may enter jobs data into FederalReporting.gov.

DOJ expects that recipients will report actual numbers. However, if collecting actual counts of jobs created and retained creates an unreasonable burden on the recipient, and disrupts the recipient's ability to effectively implement the underlying mission of the program, DOJ has established a procedure for recipients to request permission to estimate job data using statistic methodology. We'll look at that process a little later.

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Prime recipients must maintain auditable documentation supporting all reported data, including jobs. Make certain that the documentation provides evidence that positions are actually funded by the Recovery Act; that personnel are working on Recovery Act projects, and that positions meet the criteria for created or retained. We've provided a list of recommended documents you should consider using as documentation.

As mentioned before, DOJ urges recipients to pay special attention to any restrictions their award may place on supplanting when considering retained positions and overtime. Recipients' documentation of jobs created and retained should support any evidence that you are in compliance with applicable supplanting restrictions as well.

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To ensure consistent methods of calculating employment impact, created and retained jobs should be expressed as full-time equivalents, or FTEs, which are based on the typical number of hours worked by a full-time employee in an organization. For example, if a full time employee is expected to work 520 hours during the first reporting period, 520 hours equals 1 FTE for that reporting period.

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OMB and DOJ have provided detailed guidance on what is to be included in job calculations. Calculations should only include positions that are funded directly by the Recovery Act award. They should also be limited to compensated employees working in the US or its outlying areas. Calculations may include hours that are actually worked, as well as paid leave. You may start counting hours worked on or after the award date of your grant and/or cooperative agreement. In some instances, recipients should count Recovery-funded overtime for created, retained, and existing jobs. COPS recipients cannot use funds for overtime.

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Job calculations will include employees of both prime and subrecipients. Most jobs created and retained by vendors are indirect or induced jobs, and should not be counted. This chart helps clarify when those jobs should be counted.

If a vendor is providing created/retained personnel comparable to actual employees, such as a temp agency or contracted training consultants, include those hours and positions in your FTE calculations as if they were actual employees. For example, a prime recipient purchases drug counseling services through Organization X. Organization X must hire a new counselor who will work directly on tasks assigned by the prime recipient. The FTE in this example would be included in the jobs created/retained box.

Jobs associated with standard retail transactions and contracts with service providers that don't involve dedicated personnel should not be counted. For example, recipients should not calculate the job impact of purchasing office supplies, having a copy center produce a set of booklets, or paying for a few hours of tech support through a computer supplier.

The employment impact of purchases only needs to be considered in the case of bulk purchase, which DOJ has defined as single purchases of \$500,000 or more of manufactured goods from an individual manufacturer. In this case, you would need to contact that manufacture and have them provide an FTE calculation to include in your total.

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In the handouts section on the webpage where this webinar was accessed, DOJ provides a decision map similar to the one pictured here. This chart walks through each of the criteria we have discussed to help to determine which jobs and hours should be included when calculating FTEs. We have developed an FTE calculator excel spreadsheet as well. These can be accessed from the OJP Recovery Act Website and the COPS Office website and downloaded.

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Let's look at an example of how one recipient might calculate jobs data: State Agency X (the prime) received an OJP Recovery Act Award on July 1st. They establish a state-wide program with part of the funds. Instead of laying off one of their program administrators, they are able to charge on half of the position to the award and assign that employee to administer the state-wide activities. They spend \$650,000 to purchase 15 police cruisers, and hire two training consultants through a contract with a local consulting firm to develop and deliver training seminars. With the balance of the funds, they establish a subgrant program for local police departments and hire one fulltime grant manager to administer the program and monitor the subrecipients. Finally, because the state-wide and subaward programs have substantially increased the accounting workload, they hire an extra administrative person to assist the accounting staff. This position is paid for by the agency's general operating budget, not charged to the Recovery Act funded award.

Subrecipient A receives their award on July 15th, hires an IT specialist to support technology upgrades, and 2 full-time law enforcement officers. Subrecipient B receives an award on July 30th. They have 2 IT specialist on staff who can do the required work, so they fund 10 hours per week of overtime to each of the 2 existing specialists to support the program workload. They then hire 1 law enforcement officer and fund 10 hours per week of overtime. Subrecipient C hires receives their award on Aug 30<sup>th</sup> and hires 2 full-time law enforcement officers. Their IT system does not require upgrades, so they don't need additional IT staff. They contact a vendor and contract for back-up IT support as needed.

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To calculate the FTEs for the prime, the FTE standard is based on a July 1 start date. This allows for 65 working days this period for the typical employee. So the FTE standard equals 520 hours. The program administrator and grant manager positions qualify as retained and created respectively, and their hours are calculated as shown. The 2 training consultants report actual hours worked and bill for those hours through the consulting firm. So, we include them in the total column without breaking their hours down into individual days.

Adding up all the hours worked and dividing by the standard 520 hours for the period, results in 3.5 FTEs. Notice that we do not include the accounting support staff, since that position is not funded by the Recovery Act award. The prime contacts the manufacturer of the police cruisers (because the purchase was over \$500,000 and qualifies as a bulk purchase), and the manufacturer provides calculations and documentation showing that the cruisers purchased retained 3.5 FTEs.

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For subrecipient A, the FTE standard is based on 55 working days, since the award did not begin until July 15<sup>th</sup>. Adding up the total hours worked and dividing by the FTE standard of 440 hours results in 3 FTEs created by this award for this reporting period.

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Recipient B also bases their calculations on 55 days. However, notice that their positions include overtime hours in the standard calculations. This results in 1.75 FTEs for the three qualifying positions.

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Subrecipient C calculates 2 FTEs for the law enforcement officers. Their FTE standard is based on 22 work days, since their grant did not begin until Aug 30<sup>th</sup>. Because their contract with the IT vendor does not require dedicated personnel equivalent to an employee (and is less than \$500,000), no employment impact is included for that purchase.

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Using the subtotals from each recipient and vendor, State Agency X reports a total of 13.75 FTEs in the numeric field of the 1512 report for this period.

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Looking at the original scenario, we can see how this number relates to the actual positions. 3.5 FTEs correspond with the part-time program administrator, subaward grant manager, and training consultants. However, the accounting staff is not included, since their position is not funded by the Recovery Act award. Another 3.5 FTEs correspond with the purchase of the police cruisers as reported by the manufacturer.

The first subrecipient has 1 FTE for their IT specialist and 2 FTEs for their officers. The second subrecipient has .5 FTEs correspond with the IT specialists because only the overtime is being funded. But the 1 officer actually counts as 1.25 FTEs because of overtime.

Finally, the last subrecipient has 2 FTEs for the officers, and nothing is reported for the IT service contract since it doesn't qualify as a bulk purchase.

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As mentioned before, the description field is designed to provide details about the impact represented by the reported FTEs. DOJ recipients should provide a breakdown of FTE totals in the description field, using a standard list of categories. The example demonstrates how our hypothetical recipient, State Agency X would report the breakdown for the scenario we just discussed. Recipients may wish to include an additional narrative detailing the employment impact of their project beyond standard descriptions.

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Each reporting period, jobs are calculated using cumulative data. So, base estimates on the total hours worked from the award date to the current reporting period as illustrated in this chart.

Note that the FTE standard during the first reporting period for the fiscal year 09 3<sup>rd</sup> Quarter is 520 hours (65 days worked times 8 hours) For the second report, the hours increase to 1040, which is 130 days worked times 8 hours. This pattern follows for actual hours worked by each employee and continues throughout the life of the award.

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DOJ, with concurrence from OMB, may approve requests to statistically estimate job counts in cases where recipients can demonstrate that comprehensive job counts will create an unreasonable burden, and disrupt the recipient's ability to effectively implement the underlying mission of the program. OJP and OVW recipients may request permission to statistically estimate job counts by submitting a Grant Adjustment Notice in GMS. COPS recipients must contact the program office directly for more information.

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OJP and OVW recipients must submit the Grant Adjustment Notice by September 14<sup>th</sup> for the first reporting period, and at least 30 days before the end of any future reporting period.

Requests must include a detailed justification explaining why directly collecting information from subrecipients and vendors is overly costly or burdensome; a technical description of the recipient's proposed statistical methodology that allows DOJ to assess the validity of the proposed methodology; a statement of the qualifications of the persons carrying out the statistical methodology; and description of the plan to monitor or verify the relevant data. In addition to the job creation and retention estimates, the description field of the initial 1512 report must include full documentation of all estimation methods employed, as well as all data utilized by the models.

Now, Jennifer Gonzalez will discuss additional key data elements of the 1512(c) report

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OMB has defined the specific data elements included in Section 1512 reports in the Recipient Data Model, version 3.0, posted on [FederalReporting.gov](http://FederalReporting.gov). In the interest of time, we will provide guidance on how to respond to key data elements.

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The different data elements required for prime recipients, subrecipients, and vendors are summarized here. Together, this information provides a broad picture of how an award is meeting the purposes of the Recovery Act.

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Information is required for vendors of both prime recipients and subrecipients. Only 2<sup>nd</sup> tier vendors, those of the prime recipient, must provide detailed information of individual expenditures. Prime recipients and delegated subrecipients need only submit the DUNS number, name, and zip code of any 3<sup>rd</sup> tier vendor. For vendor purchases of less than \$25,000, the prime recipient and the subrecipient do not have to list contact information for these purchases; the expenditures will be included in an aggregate field.

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A detailed description of each data element is included in the Recipient Reporting Data Model, which can be downloaded from [FederalReporting.gov](http://FederalReporting.gov). You may want to review these documents in advance to ensure that you have a clear understanding of the information your organization must compile. In the meantime, OJP has developed a mock

report that you can review. The mock report is posted on the OJP Recovery Act website and can be downloaded for your use.

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Recipients can view the data elements by downloading the Federal Reporting Excel template on [FederalReporting.gov](http://FederalReporting.gov).

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Clicking in a specific data field cell will reveal basic descriptive information and instructions in a pop-up box like the yellow box in this example.

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Some cells have a dropdown menu that can be accessed by clicking on the arrowhead in the lower right corner, as indicated by the red arrow in this image. For the data element award type, the choices in the dropdown menu are “grant” or “loan.” If you received a cooperative agreement award, please select “grant.”

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Award documents provide several pieces of information needed to complete the required Section 1512 report. When completing Section 1512 data fields, please use the corresponding information exactly as it appears in your award document. This will ensure consistency between the data reported in Section 1512 reports and the data in the official DOJ award file.

This slide shows an image of an OJP and OVW award document. The red boxes highlight data elements found in the Section 1512 reporting template.

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This slide show a COPS Office award document. The red boxes highlight data elements found in the Section 1512 reporting template.

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The first section requires basic identifying information. The award number refers to your DOJ award number as stated on your award document. You will enter this same number in several other places. Remember, unless the field specifically states otherwise, the award number is always the number of the prime award from DOJ.

Please ensure that the DUNS number entered matches the DUNS number submitted with your funding application and linked to your OJP’s Grant Management System or COPS Management System profile. Prime recipients are required to enter the congressional district. For a state-wide organization, select the congressional district of your organization’s headquarters.

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The award information section requires a funding agency code, awarding agency code, and TAS numbers. DOJ is working with OMB to correct the Agency Codes found in the template. The correct numbers are listed here for your convenience. It is our hope that the Department of Justice's code of 1500 will be included by next week in the OMB template. If you've already downloaded the template, make sure to get a copy once the correction has been made. Take a moment to note the 4 TAS codes for the DOJ Offices.

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Divide the subaward and vendor expenditure totals into two groups – above and below \$25,000. For any expenditures over \$25,000, the prime recipient or the delegated subrecipient must submit the required identifying information including the subrecipient's identifying information, award details, the top 5 most highly compensated officials and the primary place of performance. These data elements are reported in the subrecipient tab.

For any expenditures under \$25,000, please enter the cumulative amount of the expenditures in one of three data fields: total number of subawards to an individual; total number to vendors; total number of subawards. Please note that the \$25,000 threshold applies to a single award or purchase, not the total amount received by an individual company. If a prime recipient or delegated subrecipient awards two subgrants to Organization X—one for \$10,000 and the second one for \$20,000—the prime recipient would enter \$30,000 in the data field entitled "Total Number of Sub Awards less than \$25,000."

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A handout entitled, Activity Code Recommendations and CFDA Numbers, can be downloaded from the webinar launch page. This handout lists the CFDA numbers for all DOJ programs. Use this handout to identify the CFDA number associated with the program solicitation under which you received your award.

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The award description provides a general overview of the award. OJP recipients may want to use the descriptions posted on the OJP Recovery Act website. The solicitation, application, and award documents may also provide language you can use to write an appropriate description.

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The project name should correlate with the project title on the award document. Likewise, the quarterly activities/project description data field will be similar to the narrative included in your regular progress reports. Keep in mind that this data field is limited to 2000 characters.

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The project completion status refers to how much progress has been made toward achieving programmatic objectives and outcomes. If the award has several projects associated with the funding, please estimate total completion. The data field provides a

dropdown menu with 4 options. Indicate whether your project has not started, is less than 50% complete, more than 50% complete, or 100% complete.

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Enter the current amount drawn down in the funds received field, and enter the total amount paid out in the expenditure field. You'll notice that the expenditure field is next to the infrastructure information, so that you don't miss it. Also note that expenditure does not require a drawdown, per se. However, these two amounts should reconcile by the end of the grant period. If there is a significant discrepancy between the two amounts at the end of the reporting period, recipients should be prepared to provide justification. And, may want to contact your federal grant manager for specific guidance before submitting the final report.

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Remember, the numeric field in the jobs data section is the total number of FTEs of created or retained jobs, and overtime hours for the entire award, including any subrecipients or qualifying vendors. If you have zero jobs to report, you must enter zero. Make certain to include a breakdown of the FTEs using the categories defined by DOJ in the description of jobs created field.

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You must provide at least one "activity code" to identify your project's purpose. Recipients should use the activity codes from the National Taxonomy of Exempt Entities – Nonprofit Program Classification, or NTEE-NPC, except in the case of infrastructure projects, which use codes from the North American Industry Classification System, or NAICS. The handout entitled Activity Code Recommendations and CFDA Numbers lists recommended activity codes by program. Prime recipients may select up to ten activity codes listed in the handout that best describes their organization's purpose.

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If you cannot find an activity code in the handout, please go to the National Center for Charitable Statistics website and search for activity codes using key words. The website address to the NPC code list is at the top of this slide.

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The NAICS website, hosted by the US Census Bureau, has a similar search feature. Remember, only infrastructure projects use these codes.

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There is an entire section for infrastructure projects. As a general guideline, DOJ defines infrastructure as projects requiring "bricks and mortar." This may include building or renovating a correctional facility, building a road, modifying the exterior of a building, or repurposing a building through major renovation. If your project falls into this category, make certain to use the NAICS activity codes, and provide the required details for associated expenditures and project activities. If you have questions about whether your project qualifies as infrastructure, contact your federal grant manager.

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Some recipients may be required to report on the compensation for the five most highly compensated officers in their organization. The requirement applies to your organization if it meets all of the following three criteria: 1) Received 80% or more of its annual gross revenues from federal awards during the preceding year; 2) Received \$25M or more in annual gross revenues from federal awards in the preceding year; and 3) Senior executive compensation information is not publicly available, such as on a public agency website or through SEC or IRS reports. If you determine that you are required to provide this information, remember to calculate the value of the total compensation package, not the salary alone.

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The subrecipient and vendor sections are comprised of similar data fields, although there are significantly fewer of them. To access these data fields, go to the tabs at the bottom of the spreadsheet. Remember that prime recipients must either enter all subrecipient and vendor data, or delegate the responsibility to the subrecipient. If you have not delegated reporting, make certain to include the required information on your subrecipients' vendors. When a prime recipient enters information on a vendor awarded directly by the prime recipient, please leave the subrecipient number field blank.

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Remember that all delegated subrecipients must have the prime recipient's award type, DOJ grant number, and the prime recipient's DUNS number available to them in order to correctly submit their reports.

I'm now going to hand the time over to Amy Callaghan, the Deputy Director of the Grants Management Division of the Office of Audit, Assessment, and Management at OJP.

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Once all required data has been compiled and entered, the report can be submitted.

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FederalReporting.gov opens for reporting on October 1<sup>st</sup> at midnight, and closes on October 10<sup>th</sup> at 11:59 p.m. If you fail to submit a report during this time, you will be considered non-compliant with this requirement. Also, keep in mind that data may be released to the public on Recovery.gov on October 11<sup>th</sup>. Please take every precaution to ensure your submission is accurate and complete by October 10<sup>th</sup>.

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Before submitting reports, identify which individuals involved in the process will have the need to access FederalReporting.gov, and have those users register with the system. Be certain your organization is registered with the Central Contractor Registration system, otherwise known as CCR. Registration requires a Tax or Employer ID Number (or an EIN) from the IRS. Users cannot register with FederalReporting.gov prior to being registered with CCR. CCR registration is only required for prime recipients, ~~but subrecipients are strongly encouraged to register as well~~, so they can take advantage of the user administration features in FederalReporting.gov. If your organization is already

ALL

This guidance has changed since the original webcast. See FAQs posted at [www.ojp.gov/recovery/recipientreporting](http://www.ojp.gov/recovery/recipientreporting)

registered with CCR, verify all information in the registry is accurate and up to date. Pay particular attention to the POC and associated email address. The POC in CCR will have administration rights to the FRPIN. The FRPIN is needed to submit the Section 1512(c) reports.

Finally, once you have verified that your organization has completed the pre-requisites, make sure individual users who have been asked to register are provided with the DOJ award number, DUNS number, and have a valid email address. These elements will be required when registering.

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The FederalReporting.gov online user guide provides detailed explanations of the Federal Reporting PIN, otherwise known as the FRPIN, security system and DUNS administrator features. When a user registers for FederalReporting.gov, they will be required to enter their organization's DUNS number. FederalReporting.gov automatically creates a FRPIN number for each DUNS number in the system and requires users to enter this PIN when submitting or editing reports.

To ensure that only authorized users receive the FRPIN, each DUNS number is associated with a DUNS administrator. The system automatically assigns this role to the POC listed in CCR. Individual users must request the FRPIN from the organization's DUNS administrator.

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When a user registers in FederalReporting.gov and enters a new DUNS number, the system will automatically create a user profile for the POC listed in CCR and assign them DUNS administrator privileges. The system then sends an automated email to the POC (using the address listed in the CCR) that contains a temporary password and the assigned FRPIN. When the DUNS Administrator logs in, they will have the ability to approve or deny requests from registered users for the FRPIN. They also have the ability to remove unauthorized users associated with their DUNS number. Finally, the DUNS Administrator may choose to delegate administrator responsibilities to a different user within the system. This may be particularly useful to ensure that there is a back up DUNS administrator. It may also be useful if the POC listed in CCR is not directly involved in the reporting process and wants to assign the associated responsibilities to someone else.

It is important to note that subrecipients without a CCR registration will not be able to manage who has access to the FRPIN. FederalReporting.gov will email the FRPIN directly to any user who requests it. Prime recipients who choose to delegate reporting may want to consider requiring subrecipients to register with CCR as part of their delegation procedures. This would ensure that subrecipients have access to these security features.

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After registration, recipients must determine the type of report format they will use for submission. FederalReporting.gov offers three options. First, a web-based form is accessible when users log in to the system. This format involves manual data entry on a web page. This option may be best for recipients with a small number of awards and/or projects, easy access to all required data, and limited technical expertise or access. Although data must be keyed in manually, it doesn't have to be completed in one

session. The data can be saved and users can return to the form throughout the draft stage (days 1-10).

The second option is a pre-formatted Excel spreadsheet template that users can download in advance. Once all required information is entered, the spreadsheet can be uploaded to FederalReporting.gov. This option works best for recipients with a moderate number of awards. Existing information already in spreadsheet format can easily be copied and pasted into the reporting spreadsheet template. The template can be stored on a shared drive, allowing multiple users to compile data for the report. In order for data to be accepted into the Federal Reporting system, it must be submitted using the spreadsheet template. The underlying structure, formatting, and coding have been locked and should not be altered in any way. Modifications may result in data not being accepted into the system, resulting in the appearance that no report was submitted.

The final option, XML Data Extract, allows recipients with sophisticated information systems to transfer data from their internal system directly to FederalReporting.gov. Users must download the XML schema from FederalReporting.gov, extract data from their internal system using the schema, run data through an online validation tool, then upload the entire data set when submitting the report. This option is recommended for recipients with a higher volume of awards and/or subrecipients, a sophisticated information system that collects all Section 1512(c) required data elements, and technical personnel who can extract and submit a properly formatted XML file.

Regardless of which of the three reporting options used, individual data fields can be edited using the web.

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Once reports have been submitted, the federal government has outlined a two-level review process before the final release of data to the public.

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During days 11-21, the prime recipients will be able to review their own data as well as any data submitted by the delegated subrecipients. Beginning at this time, any changes will be tracked as new report versions and displayed in an audit trail. When this period ends, at 11:59 p.m. on the 21<sup>st</sup>, all data will be locked to the recipient.

During days 22<sup>nd</sup> through the-29<sup>th</sup>, DOJ grant managers will review and comment on the submitted Section 1512 reports. If changes are needed, DOJ can unlock the records for up to 6 days and allow recipients to update data.

Be aware that these timelines are fairly short, so make sure you have clear communication procedures established to ensure timely responses to comments during the review process.

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Prime recipients should focus on the accuracy, completeness and timeliness of reporting when reviewing their own data as well as the data delegated to a subrecipient. Specifically, ensure that reports are free of material omissions and significant reporting errors. Keep in mind that in all cases, the standard for clarity and accuracy lies with the

public. The purpose for the review is to minimize the risk that the public will be uninformed, misled, or confused.

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Prime recipients should establish internal controls to facilitate the review process. This may include data review protocols or automated processes, cross-validation of data to eliminate potential “double counting,” control totals, and estimated distributions for key data elements to ensure that reported amounts fall into acceptable ranges.

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Internal controls should correlate with individual quality checks that will streamline the review process. DOJ reviewers will be looking for similar items, so including these in your internal review process can minimize the need for comments and revisions later on. Data quality checks may involve verifying control information, checking for material omissions, checking for reporting errors, or looking for outliers in order to identify potential errors or items needing further clarification. You should also verify that identifying information, including the award and DUNS numbers, is entered correctly in each instance.

If information looks suspect based on quality checks, but upon review is accurate, make sure that your supporting documentation provides adequate justification of the reported data.

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During the Agency Review period, day 22 to day 29, DOJ will review reports for material omissions and significant reporting errors. Afterward, DOJ will specifically verify Section 1512 data during regular desk reviews and on-site monitoring, so keep adequate documentation on file. Finally, DOJ reserves the right to take appropriate action to address non-compliance with the reporting requirements.

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The review period ends on day 29. And, all data will be released to Recovery.gov no later than day 30. When data are posted on Recovery.gov, it will be flagged with one of three statuses, indicating whether or not the report has been reviewed by DOJ. The status will also indicate that the agency identified material omissions or significant reporting errors that were not corrected by the prime recipient before the data were posted.

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DOJ realizes that the Section 1512(c) reporting process is fairly involved and can appear complicated. If at any point during the process you need additional assistance, there are several resources.

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The Federal Reporting Helpdesk is the first point of contact for all technical inquiries and concerns regarding the FederalReporting.gov system. If necessary, they are prepared to coordinate and communicate with both the DOJ and OMB to help resolve any issues. Your federal grant manager and program office can also assist you with your questions and concerns.

Additionally, OMB, DOJ, and each of its grant-making offices maintain a Recovery Act website with relevant information. DOJ websites including the DOJ Job guidance, Job Calculation Spreadsheet, Recommended CFDA and Activity Codes, mock DOJ report, and the Frequently Asked Questions.

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DOJ also offers training opportunities. The COPS office will be hosting an online course tailored to recipients of their awards. OJP has scheduled several Financial Management Training Seminars scheduled over the next few months, including three that will focus specifically on the Recovery Act.

**[End of presentation]**