

From: Governor's Office, Office of the State Controller, and Office of Information Technology

To: Recipient Agencies of the State of Colorado

Date: September 22, 2009

Purpose:

The purpose of this document is to provide instruction and guidance on the process for state agencies review of ARRA Section 1512 data before and after it is submitted to the FederalReporting.gov website.

Background:

Based on the original policy of the Recovery Accountability and Transparency Board (RATB) to present Section 1512 data on October 11, 2009, on the Board's Recovery.gov website, it has been the State of Colorado's plan to have agencies review the submitted 1512 data using the public Recovery.gov website. According to a Federal RATB decision released on Monday, September 14, 2009, the data will not be available on Recovery.gov until October 30. This prevents Recovery.gov from being a review tool for the State, and requires the State to develop a different process for data quality review.

There are four broad areas of concern over data quality and review:

- Initial data entry
- Internal data match processing
- Data transmission to the FederalRecovery.gov website, and
- Import and processing into FederalReporting.gov database by the Federal government.

Note: Based on discussions with Office of Management and Budget (OMB), the State Controller has determined that the State will report solely on a cash basis using the data available at calendar quarter end to avoid mixed accrual basis reporting.

Directive:

Based on the change in Federal policy, we are issuing the following guidance for data review and quality assurance.

Step 1: Preparation and Registration

1. **Preparation** - Agencies shall develop a plan for data quality assurance. This plan must include:
 - a. Assigning clear roles and responsibilities for:
 - i. Data collection (gathering from internal systems, subrecipients, vendors and State internal recipients).
 - ii. Data entry/file creation (for agencies other than CDOT, inputting collected data into CMS and COFRS). For CDOT and IHEs this should also include assignments to generate the files required to send to OIT for data import.

- iii. Data Verification (once the system is populated, assigned staff should ensure that records are complete and the data is correct prior to the October 5th deadline).
OIT staff is working on producing reports to show non-financial and financial information; however, these will most likely be still in development for the first reporting cycle.
 - b. Identifying key areas of risk where, due to the nature of the funds or the reporting data elements, agencies have a reasonable concern that extra effort should be made in verifying the data.
2. **Registration** - Agencies shall identify a data review team who will register in FederalReporting.gov
- a. This is a policy change from prior guidance (specifically Controller Alert #186); however, because of the change made by the RATB on September 14, FederalReporting.gov will be the **only** place for state agencies or central submitters to verify that the State of Colorado's data was correctly uploaded and processed in FederalReporting.gov.
 - b. Each agency should expect an FRPIN request to your CCR point of contact (POC). It is imperative that your POC accept this request from:
 - i. Chris Smith
 - ii. David McDermott
 - iii. Dave Cuneo
 - iv. Ruth Crawford
 - v. Tenzin Gyaltzen
 - vi. Andy Johnson
 - c. The FRPIN request will be based on the DUNS information that you were required to provide to the FAST on September 4. If your DUNS number was not provided in that process, you must submit it immediately to your FAST representative. The access to your FederalReporting.gov records will be used at the central level for both data verification and as part of a contingency plan for record submission if the centralized Secure FTP process fails.
 - d. Subrecipients do not need to register in FederalReporting.gov under this policy

Step 2: **Data Entry and Verification at the state level.**

Agencies except CDOT shall enter nonfinancial information into CMS by October 5, 2009. CDOT/IHEs shall enter information into spreadsheets provided by OIT by the same date.

OIT staff will process all records submitted via CMS, COFRS and from CDOT/IHEs on October 5. These records will then be uploaded and processed into FederalReporting.gov. If the batch process runs and the records validate during Step 3 (below), we will know that the technical schema for each file was correctly generated. If the data submitted by the departments through COFRS, CMS and CDOT/IHEs does not match correctly when combined with other internal data, errors may result. Because

reports have not yet been written for internal review, it is not possible to see complete award records until they are submitted to FederalReporting.gov; as a result, there could be duplicative or missing data elements in our submission to FederalReporting.gov.

Step 3: Data Verification at Federal level

Agencies and centralized reporting offices shall ensure the data processing at the Federal level took place properly.

There are additional quality control concerns during the upload to FederalReporting.gov. Even if the technical creation of files in Step 2 was successful, there may be mismatched or orphaned records at the Federal level. These will transfer as such into FederalReporting.gov and will have to be identified and corrected between OIT's submission date and the 21st of month following the calendar quarter end.

During the 11th to the 21st time period:

The centralized reporting offices will verify completeness and successful technical transmission of the files as much as possible.

Agency staff registered in FederalReporting.gov in Step 1 should also be performing these checks by logging into the system and accessing their award files.

To Make Corrections:

Note: There are three types of corrections that may be needed, 1) new information or records (related to activity through the previous calendar quarter end) that have not previously been reported, 2) information or records that were reported but should not have been reported, and 3) information or records that were reported but were incorrect.

1. Identify the correction that is needed.
 - a. Determine if the correction is to a prime recipient record, a subrecipient record, an internal recipient record, a vendor record, or to job reporting information communicated by spreadsheet.
 - b. Determine where the data was generated. (CMS, COFRS, or in a spreadsheet exchange).
 - c. Determine the correct data.
2. Correct the data:
 - a. LOG OUT OF FEDERALREPORTING.GOV
 - b. Access the System of Record where you believe the correction needs to be made.
 - i. For State Agencies, corrections to nonfinancial information can be made in CMS at any time. OIT has instituted version control in CMS based on when records were submitted to FederalReporting.gov.

- ii. Based on discussions with OMB, the State Controller has determined that the State will report solely on a cash basis using the data available on COFRS at calendar quarter end to avoid mixed accrual basis reporting.
 - iii. If you believe the data on COFRS was incorrect at calendar quarter end, please contact your FAST representative. The FAST representative will make a determination based on materiality regarding whether a correction will be attempted or allowed to appear in the next quarter's reporting.
 - iv. If the correction needs to be made to CDOT or IHE information, those agencies/institutions will have to resubmit their corrected complete record set to OIT for reprocessing and resubmission
 - v. If the incorrect data you have identified exists on an internal recipient record, you will have to work with your internal recipient to correct the data in the appropriate system. (Data quality remains the responsibility of the Prime Recipient Agency even if the ARRA funds have been passed to an internal recipient.)
 - vi. If a record needs to be deleted or removed, these records need to be identified and a notification email sent OITARRA@state.co.us. Only OIT will be able to delete records from the State's submission to FederalReporting.gov.
- c. Once you have made the correction, send a notice email to chris.smith@state.co.us describing the change that was required. Please include the Federal Award ID, the data corrected, the system in which the change was made and if appropriate the subrecipient or vendor award number.

VERY IMPORTANT!

It is imperative that while state staff must review their data in FederalReporting.gov, they must **never** correct the data in that system. CMS, COFRS and the systems at CDOT and IHEs represent the official 'books of record' for 1512 information. Should an individual make a correction in FederalReporting.gov, it will be overwritten by the next file submission from the book of record.

Additionally, registration in FederalReporting.gov does not give a state agency the authority to submit files directly.

Any deviation from this policy will almost certainly guarantee duplication, incorrect or missing records in the State's submission and may jeopardize Federal funding.

During the period from the 22nd to 29th of the month following the calendar quarter end, if a Federal Agency identifies and unlocks a record that needs to be corrected, the state centralized reporting team will receive notice and will contact the appropriate State entity to make the necessary change.