

**State of Colorado
Reporting Process
American Recovery and Reinvestment Act of 2009**

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1. Overall Reporting Process

1.1. Centralized Reporting

1.1.1. State of Colorado shall report data for the American Recovery and Reinvestment Act of 2009 (ARRA) to FederalReporting.gov in a *single* submission by the Office of Information Technology (OIT).

1.1.2. A centralized process is necessary to oversee data collection, improve data quality, ensure completeness, and prevent duplication of data. A centralized process also allows the State to report ARRA data on the Colorado Recovery website.

1.1.3. Institutions of Higher Education (IHEs) and the Colorado Department of Transportation (CDOT) have different financial systems than State agencies, which use COFRS. As a result, all ARRA data elements shall be collected from these different systems, combined with State agency data, and then transmitted to FederalReporting.gov. The State's process for overall reporting to FederalReporting.gov is shown in §8.

1.2. Implications of Centralized Reporting - Because the State of Colorado is reporting centrally, all State agencies and IHEs shall comply with the following:

1.2.1. No State agency or IHE shall submit data to FederalReporting.gov, except OIT, except under specific written approval of the State Controller.

1.2.2. The State shall not report for any entity that is not within a State of Colorado primary government. If a State agency or IHE receives ARRA funds from an entity outside the State of Colorado primary government, the State agency or IHE shall report to the outside entity.

1.3. Revisions to the Reporting Process – If the Office of Management and Budget (OMB) revises the ARRA reporting requirements, the Office of the State Controller (OSC) will revise and re-issue this document, as well as supporting spreadsheets and templates, as appropriate. The OSC will post revised ARRA information on its website at:

http://www.colorado.gov/dpa/dfp/sco/contracts/ARRA/ARRA_Main_Page.htm

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2. Data Reported to FederalReporting.gov

- 2.1.** For the first reporting period, the State shall report the cumulative data elements included in Recipient Reporting Data Model 3.0 as of September 30, 2009.
- 2.2.** The data reported depends on the classification of your entity. The following classifications exist in the ARRA reporting environment:
- 2.2.1. Prime Recipient** - a Colorado State agency or IHE that receives ARRA funds directly from a Federal agency in the form of a grant, loan, contract, or cooperative agreement.
- 2.2.2. Internal Recipient** – a Colorado State agency or IHE that receives ARRA funds from another Colorado State agency or IHE. If a State agency or IHE passes funds to a second State agency or IHE, the second State agency or IHE is always an internal recipient even if the second State agency or IHE performs services like a vendor. The only exception to this is if the second State agency or IHE operates out of an internal service fund type, then the second State agency or IHE would be a Recipient Vendor. Examples of agencies that operate out of an internal service fund type are Central Services and Fleet Management. For ARRA reporting, State agencies and IHEs shall consider the Office of the State Auditor as a Recipient Vendor for the ARRA portion of audit billings.
- 2.2.3. Subrecipient** - a non-Federal entity that receives ARRA Funds from a Prime Recipient or Internal Recipient. A Subrecipient is subject to all the terms and conditions of the Prime Recipient’s Federal award, including program compliance requirements. The term “Subrecipient” includes Subgrantee.
- 2.2.4. Vendor** - a dealer, distributor, merchant or other seller providing goods or services required for a project or program funded by ARRA. A Vendor is not subject to all the terms and conditions of the Federal award, and all program compliance requirements do not pass through to a Vendor. However, a Vendor may be subject to selected program compliance requirements. See §22 of the Supplemental Provisions that apply to all ARRA contracts, grants, loans, and purchase orders.
- 2.2.4.1. Recipient Vendor** - a Vendor that receives ARRA Funds from a Prime Recipient or Internal Recipient.
- 2.2.4.2. Subrecipient Vendor** - a Vendor that receives ARRA Funds from a Subrecipient.
- 2.2.5. Classification of an Entity as a Subrecipient or Vendor** – Please see separate guidance entitled, “Subrecipient or Vendor Classification Guidance” on the OSC website at:

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http://www.colorado.gov/dpa/dfp/sco/contracts/ARRA/ARRA_Main_Page.htm

2.2.6. State Contracting Entity – a State agency or IHE that provides ARRA funds to an Internal Recipient, Subrecipient, or Recipient Vendor.

2.2.7. State as Subrecipient – a State agency or IHE that receives ARRA funds from an entity that is not within the State of Colorado primary government. As mentioned above in §1.2.2, if a State agency or IHE is a Subrecipient to an outside entity, then the State agency or IHE shall report to that outside entity. The State agency or IHE shall not report any ARRA activity to OIT when the State is a Subrecipient.

3. Non-Financial Reporting Process

3.1. Subrecipients and Recipient Vendors with award amounts of \$25,000 or more

3.1.1. Subrecipients

3.1.1.1. State Contracting Entity shall e-mail the Subrecipient Reporting spreadsheet to its Subrecipients. This spreadsheet is available at:

http://www.colorado.gov/dpa/dfp/sco/contracts/ARRA/ARRA_Main_Page.htm

3.1.1.2. Subrecipient shall complete the “Initial Reporting and Update” Tab in the Subrecipient Reporting spreadsheet upon the effective date of the contract and e-mail the entire spreadsheet to its State Contracting Entity.

3.1.1.3. Subrecipient shall complete the “Monthly Reporting” Tab and revise, as necessary, the “Initial Reporting and Update” Tab in the Subrecipient Reporting spreadsheet and e-mail the entire spreadsheet to its State Contracting Entity by the 25th of each month for inception-to-date data elements as of the end of the prior month.

3.1.1.4. Subrecipient shall establish reporting timelines for its Subrecipient and Subrecipient Vendors to provide Subrecipient with the number of jobs created or retained and a description of the jobs created or retained to meet the reporting deadline of the 25th of each month.

3.1.1.5. See “Instructions” tab and instructions in each data element in the “Initial Reporting and Update” tab and the “Monthly Reporting” tab of the Subrecipient Reporting spreadsheet for further direction.

3.1.1.6. See also §23 of ARRA Supplemental Provisions that apply to all ARRA contracts, grants, loans, and purchase orders.

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3.1.2. Recipient Vendors

- 3.1.2.1. State Contracting Entity shall e-mail the Recipient Vendor Reporting spreadsheet to its Recipient Vendors. This spreadsheet is available at:
http://www.colorado.gov/dpa/dfp/sco/contracts/ARRA/ARRA_Main_Page.htm
- 3.1.2.2. Recipient Vendors shall complete the Recipient Vendor Reporting spreadsheet and submit this spreadsheet to its State Contracting Entity by the 25th of each month.
- 3.1.2.3. See instructions on the Recipient Vendor spreadsheet for further direction.
- 3.1.2.4. See also §24 of ARRA Supplemental Provisions that apply to all ARRA contracts, grants, loans, and purchase orders.

3.2. Prime Recipients and Internal Recipients

3.2.1. State agencies – State agencies except CDOT shall:

- 3.2.1.1. Create either a Prime Recipient record in the Contract Management System (CMS) if the State agency is a Prime Recipient or an Internal Recipient record in CMS if the State agency is an Internal Recipient. See “CMS Instructions for Prime Recipient Record” and “CMS Instructions for Internal Recipient Record” on OSC ARRA website at
http://www.colorado.gov/dpa/dfp/sco/contracts/ARRA/ARRA_Main_Page.htm
- 3.2.1.2. Review the information received from Subrecipients and Recipient Vendors in §3.1.
- 3.2.1.3. E-mail the Subrecipient Reporting spreadsheet to OIT at OITARRA@state.co.us by the 1st of the month. OIT will use this spreadsheet to report data elements for Subrecipient Vendors.
- 3.2.1.4. Develop a projection for the final month in the reporting period for the number of jobs created or retained.
- 3.2.1.5. If a State agency is an Internal Recipient, then the State agency shall: 1) Use the Internal Recipient Jobs Reporting spreadsheet and input the number of jobs created or retained from Subrecipients, Subrecipient Vendors, Recipient Vendors, and your agency as Internal Recipient. Revise the jobs narrative to include the aggregate jobs from all submissions. 2) E-mail the Internal Recipient Jobs Reporting spreadsheet to the State Contracting Entity (moving data up the chain).
- 3.2.1.6. If a State agency is the Prime Recipient, then the State agency shall: 1) Aggregate the number of jobs created or retained from

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Subrecipients, Subrecipient Vendors, Recipient Vendors, Internal Recipients (State agencies and IHEs), and your agency as Prime Recipient. Revise the jobs narrative to include the aggregate jobs from all submissions. 2) Input the number of jobs created or retained and the description of the jobs created or retained into the Prime Recipient record in CMS.

3.2.2. CDOT and IHEs – CDOT and IHEs shall:

3.2.2.1. Review the information received from Subrecipients and Recipient Vendors in §3.1.

3.2.2.2. Develop a projection for the final month in the reporting period for the number of jobs created or retained.

3.2.2.3. If CDOT or an IHE is an Internal Recipient, then CDOT or an IHE shall: 1) use the Internal Recipient Jobs Reporting spreadsheet and input the number of jobs created or retained from Subrecipients, Subrecipient Vendors, Recipient Vendors, and your agency as Internal Recipient. Revise the narrative to include the aggregate of all submissions. 2) E-mail the Internal Recipient Jobs Reporting spreadsheet to the State Contracting Entity (moving data up the chain).

3.2.2.4. If CDOT or an IHE is the Prime Recipient, then CDOT or an IHE shall: 1) Aggregate the number of jobs created or retained from Subrecipients, Subrecipient Vendors, Recipient Vendors, and Internal Recipients (State agencies and IHEs), and your agency as Prime Recipient. Revise the jobs narrative to include the aggregate of all submissions. 2) Report the number of jobs created or retained and the description of the jobs created or retained per §5 below.

3.2.3. Note: ONLY PRIME RECIPIENTS shall report jobs information. State Agencies that are Prime Recipients shall report jobs information in CMS. CDOT and IHEs that are Prime Recipients shall report as outlined in §5 below.

4. Financial Reporting Process

4.1. Segregate Funds - All entities shall segregate obligations with respect to any expenditure of ARRA funds from other sources of funding. ARRA funds shall not be comingled with any other funds or used for a purpose other than the payment of costs allocable under ARRA. See §21 of ARRA Supplemental Provisions that apply to all ARRA contracts, grants, loans, and purchase orders.

4.2. Setting up tracking of ARRA Data Elements

4.2.1. Prime Recipients and Internal Recipients

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- 4.2.1.1. All ARRA funds shall be identified by designated Long Bill Line Item.
- 4.2.1.2. All agencies and IHEs shall update their DUNS and CCR numbers and any related information and send this list to the OSC for central reporting.
- 4.2.2. State Agencies except CDOT**
 - 4.2.2.1. State agencies except CDOT shall comply with all COFRS coding requirements applicable to ARRA in OSC Alerts #184, #185, and #186.
 - 4.2.2.2. Prime Recipient and Internal Records - State agencies shall create either a Prime Recipient record in CMS if the State agency is a Prime Recipient or an Internal Recipient record in CMS if the State agency is an Internal Recipient. Either of these records is required in CMS even if the State agency does not contract with a Subrecipient or Recipient Vendor. State agencies shall create these CMS records when the State agency receives the award. OMB requires that the State report ARRA data elements for all awarded grants, even if the State agency has not yet had expenditures for the grant.
 - 4.2.2.3. Subrecipient Records - If the State agency contracts with a Subrecipient, the State agency shall create a Prime Recipient or Internal Recipient Record in CMS depending on the classification of the State agency *and* a Subrecipient Record in CMS. Agencies shall enter the name of the Subrecipient in CMS *exactly* as it appears for the Master Vendor Name in the VEND table in COFRS.
 - 4.2.2.4. Recipient Vendors – If a State agency contracts with a Recipient Vendor, the State agency shall *not* enter any record in CMS. If the award amount to the Recipient Vendor is \$25,000 or more, the State agency shall ensure that the Zipcode for the Recipient Vendor is 9 digits (no dashes) in the VEND table in COFRS.
- 4.2.3. CDOT and IHEs** – See §5 below.
- 4.3. Reimbursement Requests** - Subrecipients and Recipient Vendors shall submit requests for reimbursement for ARRA funds using the same process established by its State Contracting Entity for other programs.
- 4.4. Reimbursement** – State Contracting Entity shall reimburse its Subrecipients and Recipient Vendors for ARRA funds using the same overall process as other programs, using coding appropriate for ARRA funds (see §4.2 above).
- 4.5. Financial Reporting Timing**– For State agencies, OIT will report the financial information for ARRA in COFRS for transactions with an acceptance date as of the last day of the month. CDOT and IHEs shall submit the appropriate information to OIT by the 5th day of each month.

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4.6. Initial Reporting - The initial reporting period starts at the date of award and will include all awards issued as of September 30, 2009 and will include cumulative data as of that date. For subsequent reporting periods, State Contracting Entities will be reporting cumulative data. All awards issued after September 30, 2009 will be reported during the next reporting period.

5. Submission of ARRA Reporting to OIT by CDOT and IHEs

5.1. CDOT

5.1.1. CDOT FHWA Awards – CDOT will input FHWA ARRA reporting information (non-financial and financial information) into the FHWA database, or use the support files from FHWA and format those files to the ARRA Prime Recipient and ARRA Subrecipient Reporting spreadsheets.

5.1.2. CDOT Non-FHWA Awards – CDOT will input Non-FHWA ARRA reporting information into the ARRA Prime Recipient, ARRA Internal Recipient, and ARRA Subrecipient Reporting spreadsheets and e-mail these spreadsheets to OIT at OITARRA@state.co.us.

5.2. IHEs – for the initial reporting period

5.2.1. University of Colorado, Colorado State University, and Colorado School of Mines – University of Colorado and Colorado School of Mines will send OIT their Access databases. Colorado State University will send OIT XML files out of an SQL server database.

5.2.2. All Other IHEs – These IHEs will input ARRA reporting information into the ARRA Prime Recipient Reporting spreadsheet, ARRA Internal Recipient Reporting spreadsheet, and the ARRA Subrecipient Reporting Spreadsheet, and e-mail these spreadsheets to OIT at OITARRA@state.co.us.

6. Verification Process

6.1. Preparation and Registration

6.1.1. Preparation - All State agencies and IHEs shall develop a plan for data quality assurance. This plan shall include:

6.1.1.1. Assigning clear roles and responsibilities for data collection, data entry/file creation, and data verification.

6.1.1.2. Performing a risk assessment that will include identifying key areas of risk that would affect the accuracy and completeness of ARRA reporting and controls to mitigate these risks.

6.1.2. Registration – Agencies and IHEs shall develop a data review team who will register in FederalReporting.gov. This is a policy change from the guidance included in Alert #186 and was prompted by the actions of the Federal Recovery Accountability and Transparency Board not to

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present ARRA data until October 30, 2009, rather than October 11, 2009.

- 6.1.2.1. Registration Process – To register, agencies and IHEs need a valid e-mail address, DUNS number, and Central Contractor Registration (CCR). See: <https://www.federalreporting.gov/federalreporting/registration.do?display=Register+Now>
- 6.1.2.2. FRPIN request – Each agency and IHE will receive a request from CCR to their CCR point of contact. FRPIN request will be based on the DUNS information provided to the OSC.
- 6.1.2.3. Acceptance of FRPIN request - The point of contact shall accept this request from Chris Smith, David McDermott, Ruth Crawford, Tenzin Gyaltzen, Andy Johnson, and Dave Cuneo (“Central Team”). This will allow OIT to transmit ARRA reporting data centrally to FederalReporting.gov and provide for review of the results by the Central Team.
- 6.1.2.4. Subrecipients do not need to register in FederalReporting.gov for State of Colorado ARRA reporting.

6.2. Data Entry and Verification at the State Level

- 6.2.1. **Data Entry** – Agencies except CDOT shall enter non-financial information into CMS by the 5th day of each month. CDOT and IHEs shall follow the reporting process in §5 above and send this information to OIT by the same date. OIT will extract COFRS data as of the last day of the month (September 30, 2009 for the initial reporting period).
- 6.2.2. **Data Combination** – OIT will combine data submitted by the agencies and IHEs through COFRS, CMS, spreadsheets, and databases.
 - 6.2.2.1. Federal award ID – The Federal award ID in the State’s submission to FederalReporting.gov must match *exactly* with the Federal award ID on the Federal award document. If the Federal award ID on the award document includes dashes, then include dashes in the system of record for reporting by the State. If there are no dashes, then do not include dashes.
 - 6.2.2.2. State Agencies except CDOT – For State agencies except CDOT, the Federal award ID on the award document must match *exactly* the Federal award ID in the AGN2 table in COFRS *and* the CMS record. State agencies shall revise the AGN2 table, the CMS record, or both records to match *exactly* the Federal award ID in the award document.
- 6.2.3. **Data Verification** – Because the Central Team has not yet written reports for internal review, it is possible the data may contain errors, may be incomplete, or may be duplicative. For the initial reporting period, see §6.3.2 below. After the initial reporting period, OIT plans to develop

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reports so that agencies and IHEs can review their data in the Financial Data Warehouse (FDW) in advance of all submissions to FederalReporting.gov.

6.3. Data Entry and Verification at Federal Level

6.3.1. Data Entry – OIT is required to submit the State’s ARRA data centrally by the 10th day of the month (October 10, 2009 for the initial reporting period). OIT plans to submit to FederalReporting.gov between October 7th and 9th in order to have time to correct problems at the Federal level.

6.3.2. Data Verification – During the 11th to the 21st, Prime Recipient agencies and IHEs shall use their DUNS numbers and Federal Award IDs to review the financial and non-financial data elements on FederalReporting.gov and identify needed corrections.

6.3.3. Federal Agency Review Process – During the 22nd to the 29th, Federal agencies may review, and if necessary, notify OIT or State agencies and IHEs of any data anomalies or questions. If the Federal agency directs the State to make corrections, please notify OIT and OSC to determine how to make the suggested changes.

6.4. Data Correction Process –Agencies and IHEs shall correct the data as follows:

6.4.1. CMS – Agencies may enter corrections in CMS at any time. OIT has instituted version control in CMS in relation to data submission to FederalReporting.gov.

6.4.2. COFRS – Between the 11th and the 21st, agencies shall notify the OSC and OIT of any material changes to their ARRA financial data.

6.4.3. Reporting for CDOT and IHEs – CDOT and IHEs may make material changes to their ARRA data using the reporting process outlined in §5 above. CDOT or IHEs shall resubmit their corrected complete record set to OIT for reprocessing and resubmission prior to the 21st.

6.4.4. Federal Agency Review - Between the 22nd and 29th, agencies, CDOT and IHEs must notify OIT and the OSC to determine how to make changes suggested by their Federal agencies.

6.4.5. OMB Tracking - The OMB has stated that all data changes made by recipients between the 11th and 29th will be carefully tracked, chronicled, and made available on Recovery.gov shortly after the 1st of the month following calendar quarter end. New data submitted in the time period between the 11th and 29th requires an explanation for the delay in reporting.

6.4.6. Use of FederalReporting.gov – Agencies and IHEs shall use FederalReporting.gov to review their data and identify data elements that need to be corrected. Agencies and IHEs shall *not* submit original files or corrected files directly to FederalReporting.gov, except under specific written approval of the State Controller. Agencies and IHEs shall make

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corrections in the system of record and follow the data correction process in this §6.4.

6.5. Notification to Governor's Office and OSC

6.5.1. Governor's Office - After the agency or IHE has completed the needed corrections in the system of record from the 11th to the 20th, the agency or IHE shall send an e-mail to Chris Smith at chris.smith@state.co.us in the Governor's Office describing the required changes. The e-mail shall include the Federal award ID, the data corrected, the system of record in which the change was made, and, if appropriate, the subrecipient or vendor award number.

6.5.2. OSC – If the agency or IHE submits new data between the 11th and the 20th, the agency or IHE shall send an e-mail to the OSC explaining the late submission.

6.6. Final Data - Final data will be available to the public on the 30th at the month following the calendar quarter end at www.Recovery.gov.

7. Further Guidance and Forms on OSC website

- 7.1. Subrecipient Reporting Spreadsheet
- 7.2. Recipient Vendor Reporting Spreadsheet
- 7.3. Internal Recipient Jobs Reporting Spreadsheet
- 7.4. Reporting Instructions for Subrecipients and Recipient Vendors
- 7.5. Subrecipient or Vendor Classification Guidance
- 7.6. CMS Instructions for Prime Recipient (PR) Record
- 7.7. CMS Instructions for Internal Recipient (IR) Record
- 7.8. CMS Instructions for Subrecipient (SR) Record
- 7.9. CMS Instructions for Linking Non-ARRA Record with ARRA Record
- 7.10. ARRA Prime Recipient Reporting (CDOT Non-FHWA and IHEs)
- 7.11. ARRA Internal Recipient Reporting (CDOT Non-FHWA and IHEs)
- 7.12. Joint Letter on Data Review Process

8. Flowchart for State of Colorado ARRA Reporting (see next page)

Flowchart for State of Colorado ARRA Reporting

