Yale

ARRA Reporting
Updates and Process Changes

Brown Bag Luncheon Series
April 8, 2011
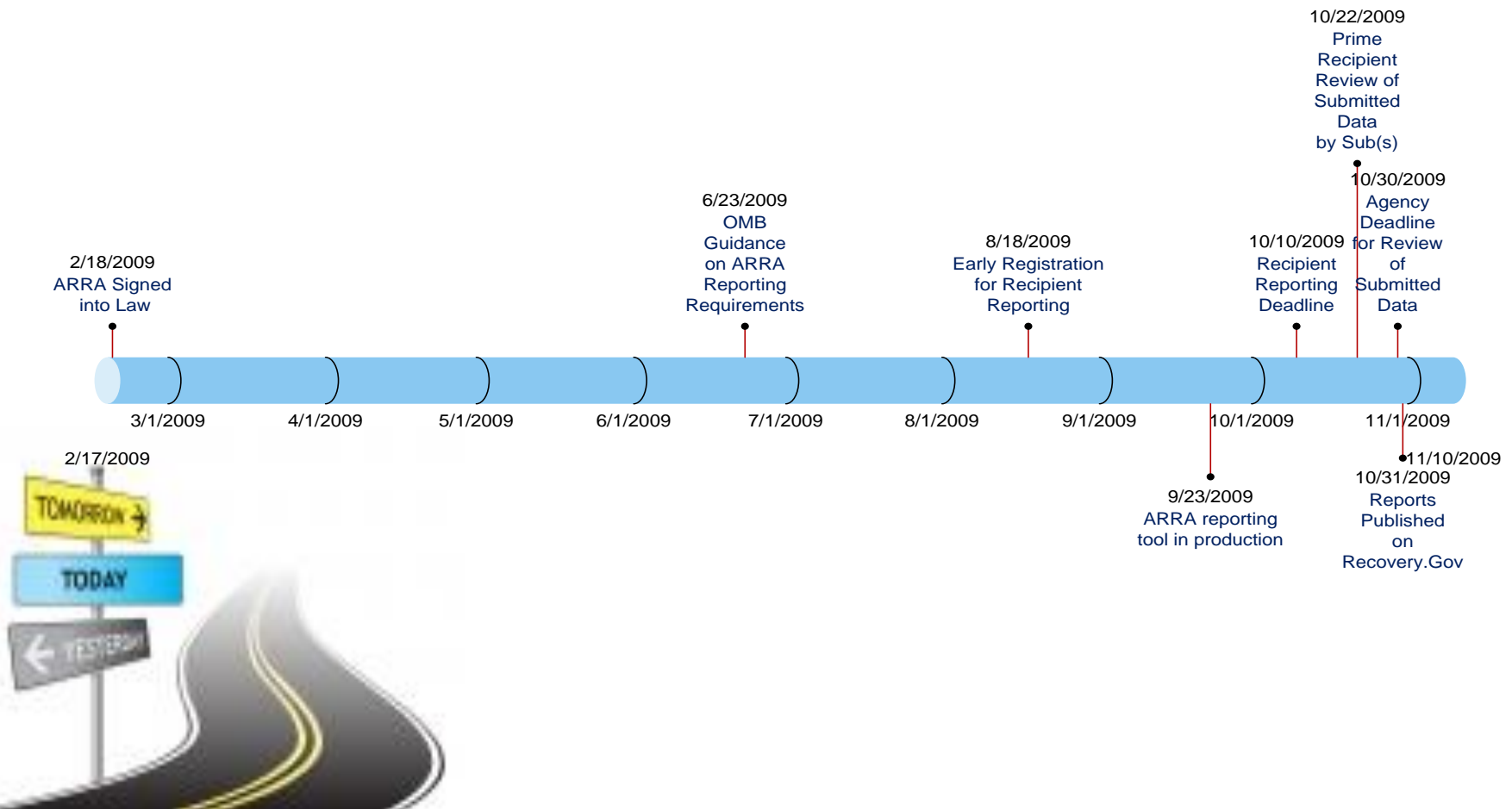
ARRA – Introduction of Today's Presenters

- Tracy Walters – Director, Office of Grant and Contract
  Financial Administration

- Nancy Kendrick – Manager of Financial Reporting, Office of
  Grant and Contract Financial Administration

- Patience Benassi – Administrator
  Department of Neurobiology

- Michael Glasgow – Executive Director, Office of
  Grant and Contract Administration

Agenda

- ARRA background facts
- Yale's ARRA reporting solution
- ARRA awards today
- ARRA reporting updates
  - Opportunities identified for improvement
  - Office of Management and Budget (OMB) – new guidance
  - Next steps
  - New ARRA reporting time-line
  - Year end reporting
  - Business office guidance and expectations

Questions: contact arra.reporting@yale.edu

ARRA Background Facts

The ARRA reporting timeline – Two years ago

10/22/2009 Prime Recipient Review of Submitted Data by Sub(s)

10/30/2009 Agency Deadline for Review of Submitted Data

6/23/2009 OMB Guidance on ARRA Reporting Requirements

8/18/2009 Early Registration for Recipient Reporting

10/10/2009 Recipient Reporting Deadline

2/18/2009 ARRA Signed into Law

3/1/2009 4/1/2009 5/1/2009 6/1/2009 7/1/2009 8/1/2009 9/1/2009 10/1/2009 11/1/2009

2/17/2009

9/23/2009 ARRA reporting tool in production

11/10/2009

10/31/2009 Reports Published on Recovery.Gov

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ARRA Background Facts

ARRA reporting – The beginning

- First ARRA reporting was due by October 10th, 2009

- Yale must report the quarter's data prior to the 10th of the month following quarter end.

- The requirement was to provide the "Best Available Data" when reporting quarterly to the Federal Government.

- Yale determined that "Best Available Data" was as of the last Account Holder Report (quarterly report was through August month-end)

- This methodology later became known as the "lag methodology" (for example reporting June, July, and August month end data for October 10th deadline vs. reporting July, August and September month-end data for the October 10th deadline).

Questions: contact arra.reporting@yale.edu

# ARRA Background Facts

September 2009 – Yale's goal was to:

- Provide departments a simplistic and automated system process for reporting by developing an Oracle Technology Solution

- Minimize the time required by the principal investigator and departmental administrator in completing quarterly ARRA reports.

- Develop a system and process to accumulate as much information available from Yale's systems to pre-populate the quarterly report form.

  - Pre-populate ALL data requirement fields so departments just need to review and validate certain fields.

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ARRA Reporting Solution

Yale's ARRA Reporting Process and Functional Diagram

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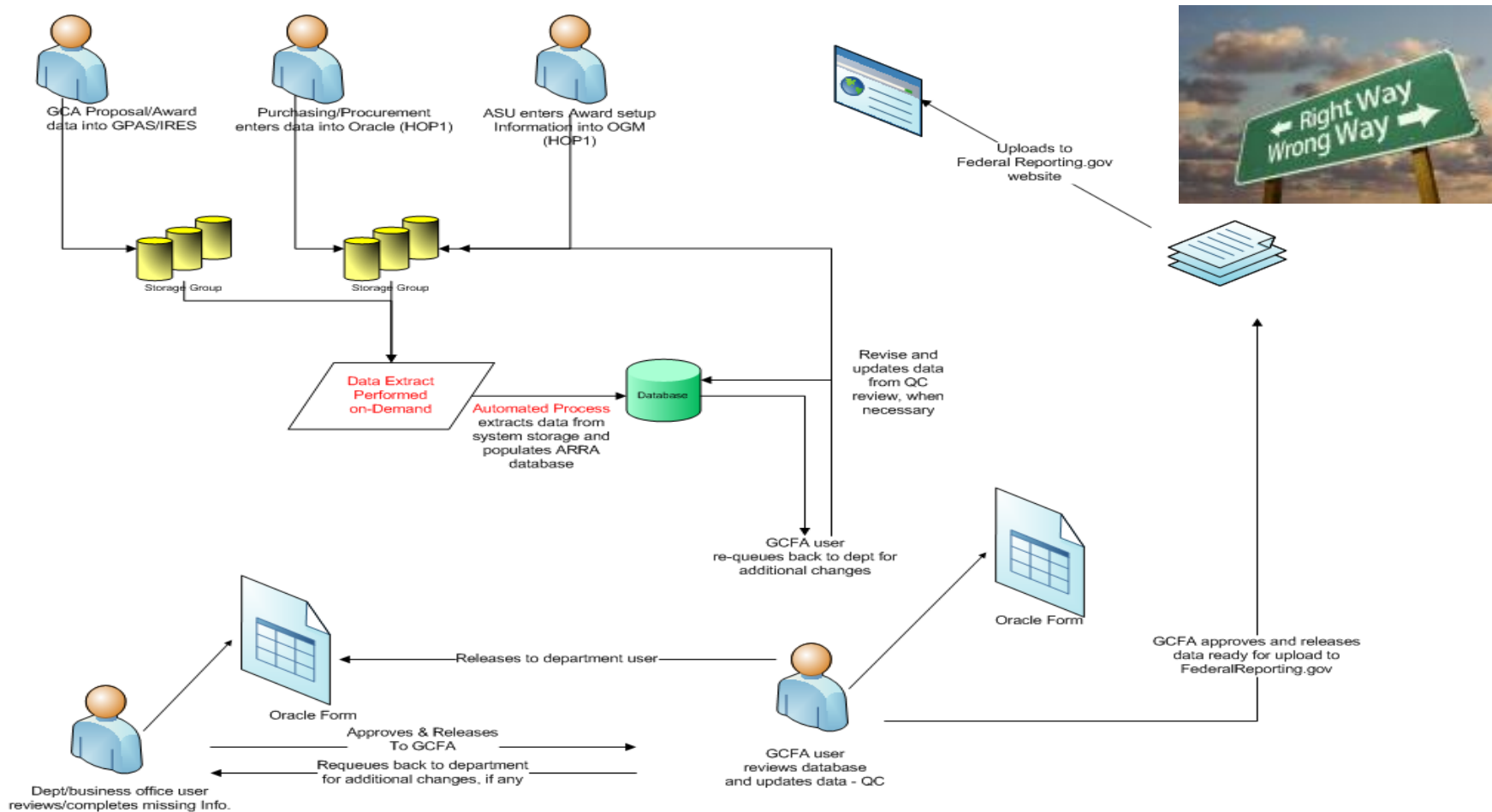
ARRA Awards Today

## Information and Statistics

ARRA Grants (April 2011)	
Total number of applications submitted	1,127
Total dollars requested	$695M
Total number of grants awarded	356
Total dollars amounts of grants awarded	156.4M

Number of ARRA Awards active each fiscal year						
Agency Name	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
NIH	256	212	127	2	0	0
NSF	36	36	34	24	6	1
DOE	2	2	2	0	0	0
PASS THROUGHS	62	56	41	0	0	0
Total Awards	356	306	204	26	6	1

Number of ARRA Awards Active beginning each Fiscal Year based on project period dates FY2011-FY2015

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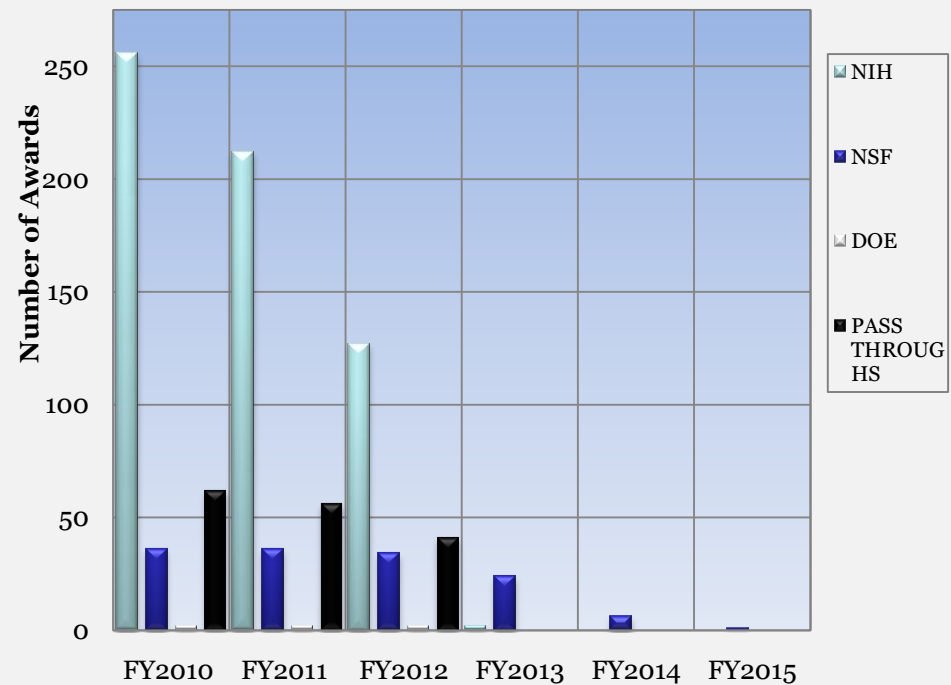
ARRA Reporting Updates

- **Cost Transfers**
  - **GCFA identifies ARRA awards with cost transfers during the reporting quarter**
  - **All individual batches are pulled, reviewed and information manually updated on reports.**

- **Identification of Vendor data over/under $25k by check ID**
  - **Cumulative data is now rolling from prior reports vs. manual re-entry**
  - **Programming changed to identify purchases by check ID to ensure proper classification of under/over $25K.**

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ARRA Reporting Updates

- **Departmental review of Yale subawardee reports to Prime (R-Awards)**
  - Award information is now being routed to department for review.
  - Less information to report than direct awards to Yale (no. of FTE's and vendors greater than 25K).
- **Provide additional guidance to departments on data fields that are to be reviewed.**
  - New guidance sheet provided for R-Award reviews
  - New guidance sheet provided for all prime ARRA awards reviews

ARRA Reporting Updates

- Use of the "lag" methodology "…has now been determined by OMB that this is not an acceptable methodology." (December, January and February vs. January, February and March as now required for the April 10th deadline)

- OMB has indicated that the reporting of anything less than a full quarter (e.g., use of the "lag" methodology) would be considered as non-compliant with 1512 reporting requirements and would be an audit finding reportable in the Single Audit report (Annual A-133).

- Universities are encouraged to modify reports during the correction period (i.e., April 11 – April 29), if needed.

Questions: contact arra.reporting@yale.edu

ARRA Reporting Updates

- **Yale must now report for all three months of data, within the reporting quarter, prior to the 10th of the following month.**

- **How will this be done?**
    - **ARRA reports (with the first two months of the quarter) have been routed to departments for review and returned to GCFA.**
    - **GCFA has added the third month (March) information following April 5th close.**
    - **GCFA will make all changes provided by departments, from the first pass review, to quarterly reports (the emphasis is to get as many reports filed correctly, as possible).**

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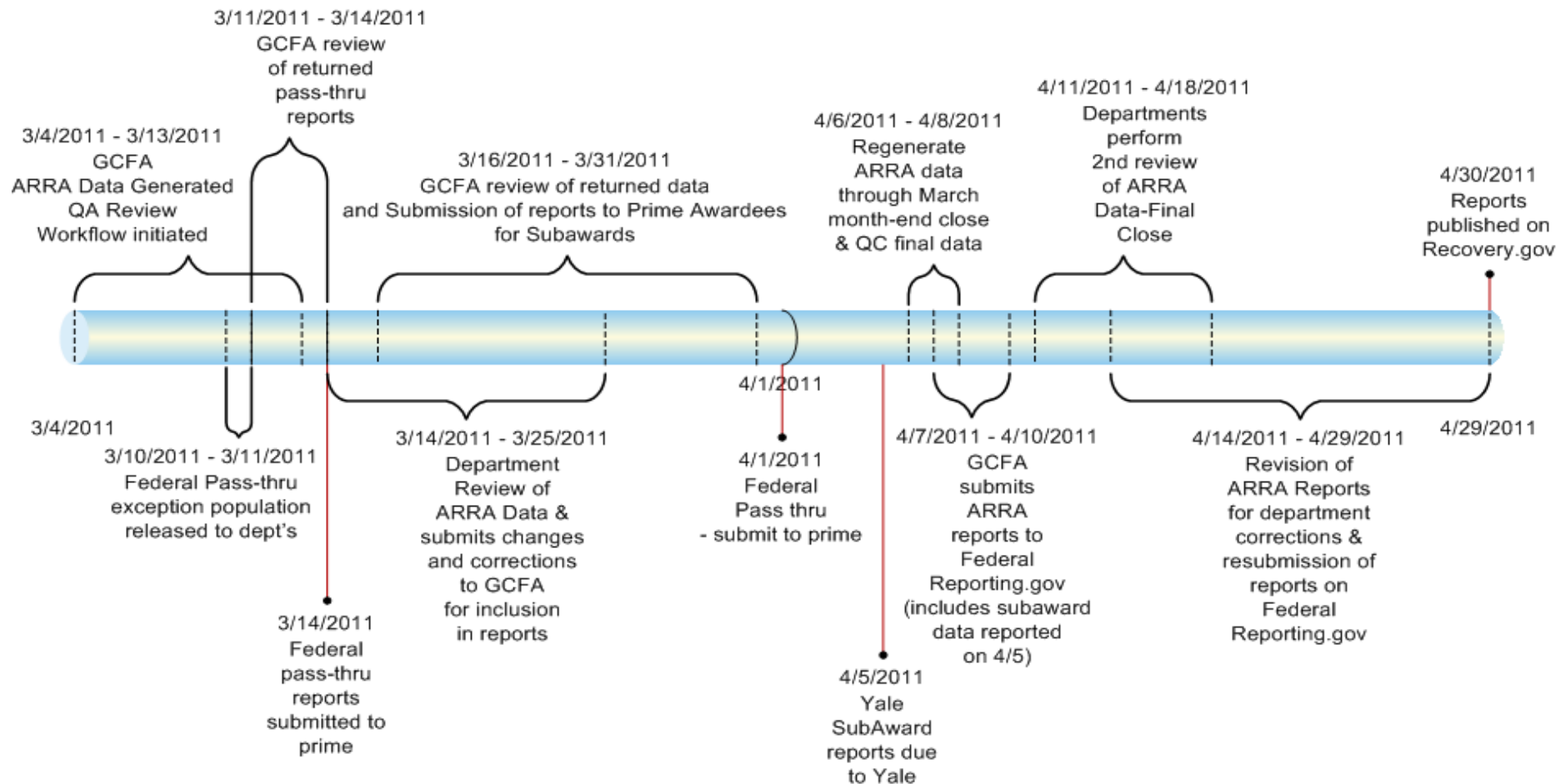
ARRA Reporting Updates

How will this be done? *(Continued)*

- **GCFA will QA all reports and submit to FederalReporting.gov by April 10th.**

- **Following the April 10th submission, ARRA reports will be routed back to departments for final review and verification based on the addition of the third month of the quarter's data.**

- **It is anticipated that less than 10% of the ARRA reports will need to be resubmitted.**

Questions: contact arra.reporting@yale.edu

ARRA Reporting Updates

ARRA Reporting Time-line - New

Questions: contact arra.reporting@yale.edu

ARRA Reporting Updates

What is the plan for reporting at year-end and future reporting?

- **Yale must continue to report all three months of a quarter's data prior to the 10th of the month following quarter end.**

- **June's year-end close will be on July 24th.**

- **How will we meet the ARRA reporting deadline?**
  - **ARRA Reporting information (with the first two months of the quarter) will be routed to departments for review and returned to GCFA, as performed during previous quarters.**

ARRA Reporting Updates

- **How will we meet the ARRA reporting deadline?**
    - GCFA will add the third month (June) information, as of Friday July 1st
    - GCFA will make all changes provided by departments from the first pass review to quarterly reports.
    - GCFA will QA all reports and submit to FederalReporting.gov by July 10th.
    - Following the July 10th submission, ARRA reports will be routed back to departments for final review and verification based on the addition of the third month's data.
- For questions contact: **arra.reporting@yale.edu**
    - Responses will be handled quickly (responses are typically within the same business day)

ARRA Reporting Updates

Business Offices should advise ARRA award PIs, now:

- that the ARRA quarterly reporting cycle is changing due to OMB requirement.

- to transition to the new cycle, the reporting which was just completed will need to be revised to add March information

- by necessity, the turn around time needs to be quick.

- where possible, identify PIs who will be traveling during key time periods for ARRA reporting and plan ahead.

- where possible, identify senior lab personnel who the PI is able to delegate the review and provide updates to the report.

- advise PIs in advance of future reporting periods so they are prepared to do a quick turnaround.

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ARRA Reporting Updates

What can you do to meet these deadlines?

- **Quick review and turn around of reports**

- **Consider ARRA awards and the year end close schedules in advance of the June month-end reports run on July 1st by:**
  - **Proactively reviewing labor schedules and expenses.**
    - use the payroll preview reports to assist with labor schedules
    - use the review tool to proactively review expenses
  - **Prepare and submit any necessary cost transfers for ARRA awards well in advance, at least five to seven business days, before the July 1 running of June reports.**

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Yale

Questions and Answers