

Appendix F

Institution Management Response

Indicate whether the answer is yes or no to the proposed questions and provide a detailed response to your answer.

1. OVERARCHING/PERFORMANCE

- a. Are the programs under Recovery Act for my organization following the existing procedures or new procedures? **The College is following guidance from the Department of Postsecondary Education, State of Alabama Governor's Office and the American Recovery & Reinvestment Act. In addition, if the College is awarded additional grants we will follow the procedures required by those flow-through agencies such as the Alabama Department of Community and Economic Affairs, or others that may be applicable in the future.**
- b. Are specific Recovery Act fund objectives and requirements incorporated into agency policies? **Yes, the College has assigned knowledgeable staff responsible for payment documentation, reporting, and review and accountability.**
- c. Does my organization have staff adequately trained to effectively implement Recovery Act requirements? **College personnel attended the Department of Postsecondary training and read the guidance on the federal webinar.**
- d. Has my organization provided new requirements, conditions, and guidance to the recipients regarding Recovery Act? **Yes, the College is following guidance provided by the Department of Postsecondary Education**
- e. Does my organization have reporting mechanisms in place to collect the required data from recipients to meet Recovery Act transparency requirements? **N/A The College plans to use the funds for salaries and benefits, therefore would have no recipients.**
- f. Is there an agency-wide methodology for measuring performance? What are the key performance metrics? **N/A The College has not been awarded any competitive stimulus grants as of this date but we will review performance measures in the future if we are awarded those grants.**
- g. Are there any process metrics, or are the metrics primarily outcome-oriented? **Yes, the College expects the outcome to be keeping more faculty.**
- h. Does my organization have a corrective action plan process in place to promptly resolve the audit findings identified that may impact the ability to successfully implement Recovery Act? **N/A, the College has not had any findings in many years.**
- i. Has my organization established a governance body to oversee / manage the overall implementation of Recovery Act? **Yes, Financial Services at the local level, and the Department of Postsecondary Education and the Governor's Office at the state level.**



Management Response and Action Plan:

2. REPORTING

- a. Is the necessary reporting under Recovery Act in place? **Yes, the College has a financial reporting system which can delineate the funds and we have registered with the web site. The College will be making both monthly and quarterly reports as required. College personnel are knowledgeable of the program, with guidance from the Department of Postsecondary Education.**
- b. Has your organization implemented communication vehicles to ensure Recovery Act data is promptly reported on the agency's website? **Yes, the College is aware of the due dates and is using communication vehicles for this project. The Department of Postsecondary Education has directed that we report by the third of each month. The College began the process in August, 2009.**
- c. Are reports published under Recovery Act reviewed and approved? **Yes, reports will be reviewed and approved according to the dates set forth by the Department of Postsecondary.**
- d. Are reports issued accurate and have the data fields required under Recovery Act? **The College is using forms provided by the Department of Postsecondary and no funds have been expended as of this date. The College will use data from its financial system.**
- e. Do reports tell agency management what is happening on a timely basis? **The College uses a financial system with real-time reporting, and will report on the due dates required.**
- f. Are issues identified through established reports addressed on a timely basis? **The College has a restricted accountant that reports grant issues to the CFO. Reports are also reviewed and verified by the Compliance Officer each month before submittal.**
- g. Are reports issued on the effectiveness of risk management strategies and tactics timely? **Yes, the Department of Postsecondary Education is going to have their division of internal audit perform reviews.**
- h. Are risk management strategies and tactics properly monitored? **Yes, please see g above.**

Management Response and Action Plan:

1. HUMAN CAPITAL

- a. Has my organization identified qualified personnel to oversee the Recovery Act funds? **Yes, College personnel are knowledgeable of the program through webinars, Restricted Accountant and CFO.**
- b. Does my organization have sufficient level of personnel to manage the Recovery Act programs (for instance, Grant, Contracting, Financial Management, or IT personnel, etc.)? **Yes, the Director of Payroll, Restricted Accountant, CFO and the Director of IT.**
- c. Are they empowered to make decisions and administer the Recovery Act programs? **Yes, the College President has always directed personnel in this manner.**
- d. Are program officials trained in the performance management requirements? **Yes, the College has an office of Grants Management that has historically helped in these matters.**
- e. Has my organization considered using alternative hiring methods allowed under the Recovery Act? **No, the College plans to use current personnel for all of the duties.**

Management Response and Action Plan:

1. ACQUISITION

- a. Do new Requests for Proposals issued under Recovery Act initiatives contain the necessary language to satisfy the requirements of the Recovery Act? **N/A, The College is using 100% of the funds for personnel.**
- b. Are Contracts awarded in a prompt, fair, and reasonable manner? **N/A, See a.**
- c. Do new contracts awarded using Recovery Act funds have the specific terms and clauses required? **N/A, See a.**
- d. Are contracts awarded using Recovery Act funds transparent to the public? Are the public benefits of the funds used under these contracts reported clearly, accurately, and in a timely manner? **Yes, monthly reporting is required and contained on our website. Also, the information is reported on recovery.gov.**
- e. Are funds used for authorized purposes and the potential for fraud, waste, error, and abuse

minimized and/or mitigated? **The College's recovery website has a link to report these situations.**

f. Do projects funded under Recovery Act avoid unnecessary delays and cost overruns? **N/A, All funds used for salaries.**

g. Are there any performance issues identified with regards to (potential) contractor? Are there follow up actions to address the performance issues? **N/A, See f above.**

Management Response and Action Plan:

1. FINANCIAL

a. Has my organization established separate Treasury Account Fund Symbols to ensure Recovery Act funds are clearly distinguishable? **The College is receiving the funds on a reimbursement basis; however, the College will establish a separate fund in its accounting system with its own set of self-balancing accounts.**

b. Are there controls in place to ensure that Recovery Act funds are not commingled with other agency funds? **Yes, please see above.**

c. Are existing internal controls sufficient to mitigate the risks of fraud, waste, and abuse? **Yes, the College's internal controls over federal programs covered by A-133 have prevented any fraud the College has been informed of. The College has not had any findings, including federal related in over 15 years. The College has established a stimulus web page with a direct link for reporting fraud, waste and abuse. As more information is provided the College will implement any controls necessary. The College has long established separation of duties for the processing of funds.**

Management Response and Action Plan:

1. SYSTEM

a. Are financial and operational systems configured to manage and control recovery funds? **Yes, our financial system can delineate and separate the funds and College personnel are knowledgeable of the program.**

b. Can financial and operational systems support the increase in volume of contracts, grants and loans etc.? **Yes, the College plans to make direct payments with the funds. Current College personnel will be able to handle this additional grant.**

c. Are the appropriate data elements identified that must be captured, classified and aggregated for analysis and reporting to meet Recovery Act requirements? **Yes, as of this date, the College is aware of the data elements necessary, based on webinars and information provided by the Department of Postsecondary. As more information is released we will update our data.**

Management Response and Corrective Action Plan: