

STATE NAME: New York

GSF RECIPIENT NAME: SUNY Community College

Attachment D - GSF Recipient documents. To be submitted by each GSF Recipient being monitored. Please return to State Contact when completed.

PLEASE CLEARLY LABEL EVERY DOCUMENT with Section Number and Title from this document. For example, "Agency Name - Section II - Fiscal Oversight of SFSF Funds - Document Name." PLEASE NUMBER ALL PAGES.

SECTION NUMBER	TITLE	DOCUMENTATION	PROVIDED (Check X)	NOT PROVIDED (Check X)	NAME OF DOCUMENT SUBMITTED (Use this title consistently for header of document and name of email attachment)	COMMENTS If not provided, please explain why (i.e. not available, not applicable)
I	GSF applications and allocations	No documentation required from GSF Recipient for Section I				No documentation required from GSF Recipient for Section I
II	Fiscal Oversight of SFSF Funds	Recipient's financial management policies and procedures, including documentation that SFSF funds are tracked separately, such as ledgers or other documentation for the most recent quarter	X		Attachment 1 - Memo dated 4/1/2009 from Dennis P. Whalen - Federal Economic Stimulus Accountability and Transparency Requirements.	
		Recipient's policies and procedures on compliance with cash management requirements, including transaction details (such as accounting journals) for the most recent quarter showing that obligations were liquidated to meet immediate obligation needs (i.e. within 3-5 days)	X		Attachment 2 - Memo dated 5/10/2010 from Jeff McGrath (Officer-in-Charge, SUNY Controllers Office) - ARRA Reporting and Compliance Guidance, Attachment 3 - OSC Accounting Bulletin A-602 - Accounting for Federal American Recovery and Reinvestment Act of 2009 funds, and Attachment 4 - a letter to Mr. Galen Kirland (Commissioner NYS Division of Human Rights) dated 4/12/2010 from Michael Trunzo (Vice Chancellor for Government Relations, SUNY).	
III	Progress in 4 Reform Areas	No documentation required from Recipient for Section III				No documentation required from Recipient for Section III
IV	Subrecipient Monitoring	Documentation evidencing actions taken in response to State monitoring recommendations	X		Attachment 5 - SUNY memo on ARRA Compliance (4/30/2009), Attachment 6 - SUNY response to GAO questions relating to ARRA Transparency and Accountability Compliance (11/18/2009), Attachment 7 - SUNY's 1512 requirements monitoring plan, and Attachment 8 - a copy of the final report dated January 6, 2010 from SUNY Office of Internal Audit.	
V	Reporting	Sample of documentation supporting data provided to the State in Section 1512 quarterly report for the most recent quarter	X		Attachment 9 - A sample of SUNY's 1512 quarterly reporting to NYSED for the quarter ended 3/31/2010.	

ATTACHMENT D

**GOVERNMENT SERVICES FUND MONITORING PROTOCOL**

**STATE FISCAL STABILIZATION FUND PROGRAM**

**GSF Recipient Entity:** SUNY Community Colleges

**State:** New York

**Name/Title of GSF Recipient Representative  
completing this form:** Jeff McGrath/ Officer-In-Charge, SUNY Controllers Office

**Date of submission to ED:** June 18, 2010

*GSF Recipient: Please return this form and all required documentation to State contact.*

*State: Please submit this form and all required documentation in PDF Format to:  
SFSFMonitoring@ed.gov*

**I. Government Service Fund applications and allocations**

**ISSUE: Whether the State has established appropriate procedures for awarding Government Services funds to entities.**

*Guiding Questions*

1. Did the State require you to submit an application for Government Services funds?  
(Optional) If so, what information did the State require you to include in the application?

No, the State did not require SUNY to submit an application for the Government Services funds.

2. Were any conditions or restrictions placed on your eligibility for Government Services funds?

SUNY advised the community colleges that the Education Stabilization funds were to be used to support the operations of the community colleges. The funds were to be used to maintain or increase faculty levels to support expected increases in enrollment, to cover contractual and inflationary increases, and to mitigate tuition increases.

3. What guidance did the State initially provide to you?

The State provided a memo dated 4/1/2009 titled "Federal Economic Stimulus Accountability and Transparency Requirements". This memo detailed the framework and guidelines that all state agencies would be expected to have in place to meet ARRA accountability and reporting requirements (See Attachment 1).

4. How much Government Services funding did the State provide to your entity?

The State provided the SUNY community colleges with \$7.7 million in Government Services funding, which was paid to 9 community colleges.

5. When were the funds first made available to you?

Payments were made to the community colleges by the State on October 30 and November 2 of 2009.

6. Did you receive the funds on a regular schedule? If so, what is that schedule (e.g., monthly, quarterly)?

The SFSF funds were used to supplement the quarterly state aid payment to all community colleges.

7. Has the State made any adjustments to your original award amount?

No adjustments have been made to the Education Stabilization fund awarded.

#### *Evidence/Documentation*

See Attachment 1, "Master Protocol Document."

## **II. Fiscal Oversight of SFSF Funds**

**ISSUE: Whether the entity has established appropriate policies and procedures for ensuring fiscal oversight of SFSF funds.**

#### *Guiding Questions*

1. What internal controls does your entity have in place to ensure that SFSF expenditures are allowable? (See April 2009 SFSF Guidance at IV for information on allowable and prohibited uses of SFSF funds.)

SUNY System Administration issued guidance to the community colleges through a memo dated May 10, 2010 titled "*ARRA Reporting and Compliance Guidance*". This memo instructed the community colleges on the allowable and un-allowable uses of SFSF funds (See Attachment 2).

In addition to this, SUNY has also provided the Division of Budget (DOB) with a copy of its ARRA Reporting and Monitoring Plan which provides background information on the SFSF funds awarded, reporting and policy and procedures, and monitoring protocols SUNY has employed (See Attachment 7).

2. What specific projects or activities did your entity support with SFSF funds?

The SFSF funds that SUNY received were not used to support projects but were used to support the operations of the community colleges. The funds were to be used to maintain or increase faculty levels to support expected increases in enrollment, to cover contractual and inflationary increases, and to mitigate tuition increases.

3. How does your entity ensure that it complies with the requirements of the Cash Management Improvement Act (CMIA)?

The Office of the State Comptroller Accounting Bulletin A-602 "Accounting for Federal American Recovery and Reinvestment Act of 2009 (ARRA) funds" addresses this in the Federal Funds & Subfunds section as described in this excerpt (See Attachment 3).

*"For awards that require supplemental information (e.g. project level detail) not presently available in the Central Accounting System, agencies will continue to initiate their own drawdown requests in accordance with all cash management rules and regulations prescribed in the Single Audit Act and the Cash Management Improvement Act. New Federal Fund subfunds will be assigned where needed, to account for agency spending and financing activities related to Recovery Act appropriations."*

4. Does your financial recordkeeping system properly account for the use of SFSF funds?

Yes, SUNY has applied the guidance provided by the State in the OSC Accounting Bulletin A-602 "Accounting for Federal American Recovery and Reinvestment Act of 2009 (ARRA) funds" while relying on the following concepts from the bulletin.

*To facilitate the processing and reporting of Quick Pay and Non-Quick Pay voucher payments financed with federal Recovery Act funds, it is necessary that all such payments contain the value of 'U' in the Indicator-Statewide field on all vouchers submitted for payment. The use of this indicator will facilitate identifying payees receiving Recovery Act payments. The Indicator-Statewide field is located in the Payee Reference block in the top of the voucher.*

*Agencies that administer Recovery Act funds are expected, to the extent practical, to charge voucher payments to appropriations financed with Recovery Act funds in the first*

*instance and must make every effort to abstain from charging such payments to State funds for later transfer to federal fund Recovery Act appropriations, or vice versa.*

Further, the funds were allocated proportionately to the community colleges consistent with their approved 2009-10 budgets. As part of this allocation, some colleges received their allocation from the Education Stabilization Fund while other colleges received their allocation from the Government Services Fund.

5. What guidance have you received from the State regarding the obligation and drawing down of SFSF funds?

The Office of the State Comptroller has communicated via Accounting Bulletin A-602 "Accounting for Federal American Recovery and Reinvestment Act of 2009 (ARRA) funds" (See Attachment 3).

6. Did you receive authorization to use SFSF funds for preaward costs? Did you use funds for preaward costs during the approved period?

No, SUNY did not receive authorization and did not use SFSF funds for pre-award costs.

7. What steps are you taking to ensure compliance with the cross-cutting ARRA requirements (e.g., Section 1512 reporting, Buy American, infrastructure certification)?

SUNY is required to fulfill its 1512 reporting requirements through the New York State Education Department (NYSED) at its business web portal and has completed all quarterly filing by the proscribed deadlines. We have also provided the NYS Division of Human Rights with an understanding of our oversight and governance of the community colleges in a letter dated February 12, 2010 (See Attachment 4).

The SFSF funds were used to support the operations of the community colleges and the funds were also used to maintain or increase faculty levels to support expected increases in enrollment to cover contractual and inflationary increases and to mitigate tuition increases.

As identified in the checklist of the May 10, 2010 Memo "*ARRA Reporting and Compliance Guidance*" allowable uses of Government Services funds are:

"Public safety and other government services" in accordance with allowable activities determined on the basis of State law, subject to applicable requirements in the ARRA and other Federal laws, including the limited restrictions in the ARRA on the uses of funds.

Modernization, renovation, or repair, including those that are consistent with a recognized green-building rating system, subject to the requirements of the ARRA.

*Evidence/Documentation*

See Attachment 1, "Master Protocol Document."

### **III. Subrecipient Monitoring**

**ISSUE: Whether the entity has cooperated with the State during the monitoring process.**

*Guiding Questions*

1. Have you been monitored by the State? If so, when? If not, have you been notified of when you will be monitored?

SUNY provided the OSC with an understanding of what ARRA funds SUNY had received and what types of monitoring procedures SUNY had in place for SFSF (See Attachments 5 and 6).

SUNY also provided the DOB with a copy of its ARRA Reporting and Monitoring Plan and how it intended to fulfill its 1512 reporting obligation through NYSED which includes a review process that takes place prior to submitting its final quarterly report (See Attachment 7).

In addition to this, the SUNY Office of Internal Audit was required to conduct an audit of our 1512 reporting process. A final report was issued on January 6, 2010 which included 7 recommendations that were formally responded to (See Attachment 8).

2. Did the State provide you with a copy of its monitoring instruments?

Yes the State provided us with a copy of its monitoring instruments prior to the first quarterly reporting period of September 30, 2009.

3. If you have been monitored by the State, what issues did the State discuss during its monitoring? What recommendations did the State make?

As discussed in the response to question #1 of this section, SUNY provided DOB with its ARRA Reporting and Monitoring Plan. In developing our plan, the plan included comments and feedback from the DOB.

4. What actions have you taken in response to any monitoring recommendations?

In May 2010 SUNY issued guidance through a memorandum that instructed the community colleges on the allowable and unallowable uses of SFSF funds. The memo informs the community colleges of the documentation they will need to maintain for their Federal Single Audit (OMB Circular A-133) to support their use of the SFSF funds.

The memo includes attachments that provide background information on the award and a checklist that must be completed, signed and returned to SUNY. The purpose of the checklist is to promote awareness on the allowable uses of SFSF awards and to ensure that appropriate documentation is maintained for audit purposes.

*Evidence/Documentation*

See Attachment 1, "Master Protocol Document."

#### **IV. Reporting**

**ISSUE: Whether the entity has cooperated with the State in complying with all reporting requirements.**

*Guiding Questions*

1. What guidance on reporting has the State provided to you?

The State, through NYSED, has required SUNY to fulfill its 1512 reporting obligation through the NYSED web portal.

2. What information has the State required you to provide so that it may comply with applicable reporting requirements?

NYSED has communicated to SUNY that we must provide a D-U-N-S #, Central Contractor Registration (valid until), program narrative, award amount, expenditure amount, number of jobs created, and number of jobs retained each quarter (See Attachment 10).

*Evidence/Documentation*

See Attachment 1, "Master Protocol Document."

Attachment 1



STATE OF NEW YORK  
EXECUTIVE CHAMBER  
ALBANY 12224

DAVID A. PATERSON  
GOVERNOR

DENNIS P. WHALEN  
DIRECTOR OF STATE OPERATIONS

TO: All Agency and Department Heads  
FROM: Dennis P. Whalen *Dennis P. Whalen*  
RE: Federal Economic Stimulus Accountability and Transparency Requirements  
DATE: April 1, 2009

The American Recovery and Reinvestment Act (ARRA) includes unprecedented standards for accountability and transparency that must be met by all recipients of ARRA funding. Ensuring that New York State is in full compliance with the Act will take considerable effort and coordination involving State agencies, the Governor's Office, the Division of the Budget and the Comptroller. This memorandum provides initial guidance as to how your agency/department can prepare to meet all ARRA accountability and reporting requirements.

**ARRA Background**

The recipients and uses of all ARRA funds must be transparent to the public, and the public benefits of these funds must be reported clearly, accurately, and in a timely manner. Recovery Act funds must only be used for authorized purposes and every effort should be made to prevent instances of fraud, waste, error, and abuse. ARRA funds are to be awarded and distributed in a prompt, fair, and reasonable manner and projects funded under this Act must avoid unnecessary delays and cost overruns.

**ARRA Reporting Guidelines**

The Recovery Act requires extensive reporting from recipients of Federal funding. The Recovery Act defines "recipient" as any entity that receives Recovery Act funds directly from the Federal Government – including states. (See Section 1512 of the Recovery Act for more information.) Each recipient is required to report to the Federal agency providing the award 10 days after the end of each calendar quarter, with the first report due on July 10<sup>th</sup>, 2009. Additional guidance on how each agency/department should go about meeting these reporting requirements will be provided in the future.

In addition to meeting the reporting requirements outlined in the ARRA, New York State has been selected by the Government Accountability Office (GAO) as one of the 16

"core states" to be followed over the next few years to provide an ongoing longitudinal analysis of the use of funds under the Recovery Act. New York was selected on the basis of outlay projections, demographics, and geography. The first GAO bimonthly review will be completed in April.

The Economic Recovery and Reinvestment Cabinet has established a working group on the subject of Reporting. If your department/agency is scheduled to receive ARRA funds, or expects to apply for discretionary ARRA funds, you must designate a representative to participate in the Reporting Working Group if you have not already done so. Please provide Clarissa Wertman, Special Assistant for the Economic Recovery and Reinvestment Cabinet, with the name(s) your designee(s). (Email: [Clarissa.Wertman@chamber.state.ny.us](mailto:Clarissa.Wertman@chamber.state.ny.us); phone: 518-474-6980)

### **Agency Procedures and Internal Controls to Ensure Compliance with ARRA**

All agencies and departments who expect to receive ARRA funds must review their current practices for fraud prevention, contract management, and grants accountability to ensure that the State is prepared to meet the Recovery Act requirements. Internal auditors should also play an important role in monitoring internal controls to ensure each agency/department is prepared to comply with ARRA requirements. The Governor's Office, Division of the Budget and the Comptroller will use the relevant members of the Internal Control Working Group to coordinate next steps and provide further guidance. Please use the following guidelines to begin the review of your agency/department current practices. **A report detailing your agency/department processes for fraud prevention, contract management, and grants accountability should be submitted to Timothy Gilchrist, Senior Advisor to the Governor for Infrastructure and Transportation, by May 1, 2009.** The report should describe existing processes as well as those that would need to establish in order to comply with the Recovery Act.

Fraud Prevention: A well-designed fraud prevention program—which can also minimize waste and abuse—should consist of preventive controls, detection and monitoring, and investigations and prosecutions. To prevent fraud, agencies and departments should:

- Inspect whenever possible to confirm information prior to payment.
- Conduct system edit checks to identify problems before payments are made.
- Train staff on fraud awareness.
- Internal Audit Units will include the impact of the influx of ARRA funding in their risk assessment and audit planning.

Please note that the report from your agency/department on fraud prevention infrastructure should include plans to provide fraud prevention training.

Contract Management: Agencies that administer the Recovery Act funds will need to be able to report data and statistics on the use of noncompetitive contract awards, contract types, the recipients of contracts, amounts of awards and the type of projects for which government funds are awarded. Agencies and departments should:

- Have transparent lines of procurement responsibility, authority, and oversight defined and in place.
- Ensure contracts are well structured by establishing clear requirements prior to award.

- Award contracts in accordance with Federal and State requirements, including those regarding employment of minority group members and women, and the utilization of small, disadvantaged, minority-owned and women-owned businesses. An emphasis should also be placed on awarding contracts competitively to the extent possible.
- Use fixed-price contracts to the maximum extent possible.
- Ensure adherence to high ethical standards, including appropriately limiting state and local officials' employment by firms they supervised as government employees.
- Require contractors to submit reports documenting the provision of key contract deliverables. Such reports should include an attestation that the report is true to the best of their knowledge and require the contractor's signature.
- Appoint contract surveillance personnel as early on as possible—preferably prior to or as soon as contracts are awarded—and ensure that these personnel have clear guidance and training as to their role and responsibilities and that there is clear responsibility for approving payments.
- Contract surveillance personnel should meet with the contractor/grantee to establish and reinforce documentation and reporting expectations.
- Enforce penalties for companies and individuals that commit severe ethics violations or fail to demonstrate acceptable performance and refer suspected fraud to the appropriate agency promptly.
- Coordinate with state and local program officials and auditors in the planning and execution of contracts, agreements, and audits and other reviews.

Grants Accountability: Agencies and departments that award grants should:

- Assess applicant capability to account for funds.
- Include clear terms and conditions in grant award documents.
- Provide grant-management training to staff and grantees.
- Coordinate programs with similar goals and purposes.
- Link activities with program goals and working with grantees to develop performance measures; and monitoring the financial status of grants.

Additional grant management best practices can be found in Appendix A of the "Guide to Opportunities for Improving Grant Accountability."  
(<http://www.ignet.gov/randp/grantguide.pdf>).

The Economic Recovery and Reinvestment Cabinet will convene a working group on Internal Controls and Fraud Prevention that will work with agencies to provide additional guidance as reporting deadlines approach.

### **Communication with Federal Agencies and the Governor's Office**

Pursuant to the memorandum circulated to the Economic Recovery and Reinvestment Cabinet by Timothy Gilchrist on March 16, 2009, should you receive any guidance or notice of requirements directly from federal agencies, please send this communication to Clarissa Wertman ([clarissa.wertman@chamber.state.ny.us](mailto:clarissa.wertman@chamber.state.ny.us)) and to your respective Deputy Secretary. You should also provide Tim's office with the schedule of dates that certifications and reports are due to the Federal Government for the funding programs in your area.



# THE STATE UNIVERSITY of NEW YORK

## MEMORANDUM

Office of the Senior  
Vice Chancellor and  
Chief Operating Officer

University Controller

System Administration  
State University Plaza  
Albany, New York  
12246

518 320 1438  
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[www.sunysu.edu](http://www.sunysu.edu)

**TO:** Community College Business Officers May 10, 2010

**FROM:** Jeffrey J. McGrath   
Officer-In-Charge, University Controller's Office

**SUBJECT:** ARRA Reporting and Compliance Guidance

As you are aware, the State University is required to comply with the specific reporting and compliance requirements associated with the American Recovery and Reinvestment Act (ARRA) stabilization funds awarded for the 2009-10 fiscal year. The State Fiscal Stabilization Fund (SFSF) program has two components: the Education Stabilization Fund (CFDA # 84.394) and the Government Services Fund (CFDA # 84.397), and each community college is responsible for maintaining the appropriate documentation that supports the use of these funds.

Under this program, the United States Department of Education (USDoE) makes awards directly to the Governor of the State of New York. The purpose of the program is to help stabilize State and local budgets to minimize or avoid reductions in educational and other essential services. In exchange, the State must commit to advance essential education reforms, and the funds must be used to restore State support.

As previously communicated, these SFSF funds were allocated proportionately to the community colleges consistent with your approved 2009-10 budgets. As part of this allocation, some colleges received their allocation from the Education Stabilization Fund while other colleges received their allocation from the Government Services Fund.

In December 2009, the USDoE issued a document for the SFSF Program entitled "Guidance for Grantees and Auditors" in response to questions received from auditors working on single audits to clarify questions pertaining to recordkeeping, documentation and reporting. This document also provides guidance on the applicability of OMB cost principles related to these federal programs and can be located at <http://www2.ed.gov/programs/statestabilization/auditor-guidance.pdf>.

Based on our review of this document and other directives and guidance issued by other state and federal offices, the University Controller's Office has established a monitoring plan to ensure each of the community colleges is aware of the allowable

and unallowable uses of these federal funds, as well as the reporting requirements and documentation that should be retained and provided to support expenditures charged to these awards.

Please note there are five attachments:

Attachment A (Education Stabilization Fund) and Attachment B (Government Services Fund) – provide a brief overview of the purpose of these federal awards and outline the allowable and unallowable uses of these funds.

Attachment A – Checklist and Attachment B – Checklist – these checklists are included for the respective Attachment and should be used to document your college's compliance with these programs. Each checklist should be completed and signed by an official of the college and maintained with the appropriate back-up documentation. Also, a copy of the signed document should be sent to Paul Jabour in the University Controller's Office via email at [paul.jabour@suny.edu](mailto:paul.jabour@suny.edu) or fax to 518-320-1544.

Attachment C reflects the federal award (Education Stabilization Fund or Government Services Fund) allocated to each community college.

If you have any questions regarding this memo or any of the attachments, please feel free to contact Paul or me at 518-320-1438.

#### Attachments

Copy: M. Rimai  
M. Trunzo  
M. Abbott  
P. Jabour

JJM:lcc

**Guidance for Grantees and Auditors**  
**State Fiscal Stabilization Fund Program**

In response to questions received from some of the auditors working on single audits, we are providing this background information and guidance primarily based on guidance already provided on the State Fiscal Stabilization Fund (SFSF) Program. It is specifically geared to clarifying matters that should be helpful in light of the auditors' questions on recordkeeping, documentation and reporting. The specific information concerning references to OMB cost principles, including time distribution and time and effort requirements, supersedes question III-D-4 on a local educational agency's use of funds in the Department's April 1, 2009 SFSF guidance. This document also provides supplemental guidance on the applicability of the cost principles to Government Services funds and Education Stabilization funds provided to institutions of higher education. We may update this guidance periodically to continue to be as helpful as possible to grantees and auditors.

**Program Overview**

- The State Fiscal Stabilization Fund (SFSF) program has two components: the Education Stabilization Fund and the Government Services Fund.
- Under the SFSF program, the U.S. Department of Education (Department) makes awards directly to Governors.
- The purpose of the SFSF program is to help stabilize State and local budgets in order minimize and avoid reductions in education and other essential services in exchange for a State's commitment to advance essential education reforms.
- The Governor must use the Education Stabilization funds to restore State support for elementary and secondary education and public institutions of higher education (IHEs).
- The Department is making SFSF awards to States in two phases. In Phase I, a State received at least 67 percent of its total Education Stabilization allocation and 100 percent of its Government Services allocation. In Phase II, each State will apply for the remainder of its Education Stabilization allocation.

## **Education Stabilization Fund**

### *Restoration Amounts*

- A Governor must allocate 100 percent of the Education Stabilization funds to local educational agencies (LEAs) and public IHEs. A Governor may not retain any portion of the Education Stabilization funds for State purposes.
- For each of Fiscal Years (FYs) 2009, 2010, and 2011, a Governor must restore the levels of State support for elementary and secondary education and for public IHEs to the greater of the FY 2008 or FY 2009 levels of such support. (See Section III-B of the SFSF guidance, including information on prior enacted formula increases and adequacy and equity adjustments.) The Governor does not have to restore support for each individual public IHE but must restore the aggregate level of support for public IHEs within the State. Further, a State, LEA, or IHE does not have to use SFSF funds to restore specific activities for which support may have been reduced.
- Special rules apply if a State enacted, prior to October 1, 2008, formula increases to support elementary and secondary education for FYs 2010 or 2011 or State adequacy and equity adjustments. (See SFSF guidance at p. 9. This guidance is on the Department's Internet website at the following web address:  
<http://www.ed.gov/programs/statestabilization/guidance.pdf>
- In its Phase I application, a State provided data on the levels of State support for elementary and secondary education and public IHEs. (See SFSF Phase I application Part 5, Section A.) These data were used to determine the "restoration calculations" (i.e., the amount of funds to be provided to LEAs and public IHEs).
- The restoration calculations determine the amount of funds that will ultimately be provided to LEAs and public IHEs over the period of the program but do not dictate the timing of the release of those funds. The Governor does not need to release in a particular fiscal year the amount indicated in the Phase I application needed to restore support for elementary and secondary education or public IHEs in that year.

### *Application Requirements*

- To receive funding, an LEA must have on file with the State an application that includes the assurances required under Section 442 of the General Education Provisions Act (GEPA) (20 U.S.C. §1232e). Among other things, the LEA must assure that it will (1) administer the program in accordance with all applicable statutes and regulations; and (2) use fiscal control and fund accounting procedures that will ensure proper disbursement of, and accounting for, the funds.

- A Governor has the discretion to determine whether an IHE must submit an application before receiving Education Stabilization funds.
- A Governor may not direct how an LEA may use its Education Stabilization funds. A Governor has some discretion in limiting a public IHE's use of Education Stabilization funds in order to mitigate the need for an increase in tuition and fees for in-state students.

#### *LEA Uses of Funds*

- Subject to limited statutory prohibitions, an LEA may use Education Stabilization funds for any activity that is authorized under the following Federal education acts:
  - The Elementary and Secondary Education Act of 1965 (ESEA);
  - The Individuals with Disabilities Education Act (IDEA);
  - The Adult Education and Family Literacy Act (AEFLA); or
  - The Carl D. Perkins Career and Technical Education Act of 2006 (Perkins Act).
- The ARRA also provides that, to the extent consistent with State law, an LEA may use Education Stabilization funds for modernization, renovation, or repair of public school facilities, including modernization, renovation, and repairs that are consistent with a recognized green building rating system.
- Because the ESEA includes the broad Impact Aid authority (*see* Title VIII of the ESEA), an LEA may use Education Stabilization funds for activities that would be allowable under Impact Aid. This flexibility applies to all LEAs that receive Education Stabilization funds, and is not limited to those LEAs that also receive Impact Aid funds. Most funds that the Department awards under Impact Aid are considered to be general aid to LEAs. Thus, under the Impact Aid authority, an LEA may use Education Stabilization funds for educational purposes consistent with State and local requirements, subject to ARRA and other applicable Federal requirements. (See SFSF guidance at pp. 19-20.)
- Construction of new school buildings is an authorized activity under the Impact Aid construction program in section 8007 of the ESEA. Thus, subject to the ARRA statutory requirements and prohibitions governing the uses of Education Stabilization funds, an LEA may use the funds to support the construction of new school buildings, including construction activities that are consistent with a recognized green-building rating system.
- An LEA may not use Education Stabilization funds to supplement or restore its local "rainy day" fund because such a transfer would not constitute an obligation of the funds. However, an LEA may use Education Stabilization funds to pay down past debt for expenditures that would be allowable under the program. However, an LEA may not pay

down past debt incurred for otherwise unallowable Education Stabilization Fund expenditures.

- An LEA may not use Education Stabilization funds for –
  - Payment of maintenance costs;
  - Stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public;
  - Purchase or upgrade of vehicles;
  - Improvement of stand-alone facilities whose purpose is not the education of children, including central office administration or operations or logistical support facilities;
  - Financial assistance for students to attend private elementary or secondary schools, unless the funds are used to provide special education and related services to students with disabilities, as authorized by the IDEA; or
  - School modernization, renovation, or repair that is inconsistent with State law.
- In addition, there are other prohibitions in section 1604 of the American Recovery and Reinvestment Act of 2009 (ARRA) – for example, prohibitions against using funds for an aquarium, zoo, golf course, or swimming pool – that apply to the use of Stabilization funds by any entity.

#### *IHE Uses of Funds*

- A public IHE may use Education Stabilization funds for –
  - Education and general expenditures, in such a way as to mitigate the need to raise tuition and fees for in-State students; or
  - Modernization, renovation, or repair of IHE facilities that are primarily used for instruction, research, or student housing, including modernization, renovation, and repairs that are consistent with a recognized green-building rating system.
- A public IHE that receives Education Stabilization funds is not precluded from increasing tuition or fees for in-State students. There is a presumption that the amount of any increases is reduced by the IHEs receipt of Education Stabilization funds. Furthermore, an IHE does not have to demonstrate that ARRA funds were insufficient to cover budget shortfalls prior to increasing tuition and fees for in-state students.
- While an IHE may use Education Stabilization funds for the modernization, renovation, or repair activities, it may not use those funds to support new construction. Construction is a *capital* expenditure and not a general expenditure.

Thus, construction is not an allowable use of Education Stabilization funds by an IHE.

- An IHE may not use Education Stabilization funds to supplement or restore its “rainy day” fund because such a transfer would not constitute an obligation of the funds. However, an IHE may use Education Stabilization funds to pay down existing debt unless the Governor restricts the IHE from doing so on the basis that this would not help mitigate the need for increases in tuition and fees paid by in-State students.
- An IHE may not use Education Stabilization funds for the following purposes or activities:
  - To increase its endowment;
  - Maintenance of systems, equipment, or facilities;
  - Modernization, renovation, or repair of stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public; or
  - Modernization, renovation, or repair of facilities –
    - (a) used for sectarian instruction or religious worship; or
    - (b) in which a substantial portion of the functions of the facilities are subsumed in a religious mission.
- In addition, there are other prohibitions in section 1604 of the ARRA – for example, prohibitions against using funds for an aquarium, zoo, golf course, or swimming pool – that apply to the use of Stabilization funds by any entity.

### **Government Services Fund**

- A State may use its Government Services funds for “public safety and other government services”, including assistance for elementary and secondary education and public IHEs. In addition, the State may use these funds for modernization, renovation, or repair of public school facilities and IHEs, including modernization, renovation, and repairs that are consistent with a recognized green-building rating system, subject to the requirements in the ARRA.
- The scope of allowable activities must be determined on the basis of State law, subject to applicable requirements in the ARRA and other Federal laws, including the limited restrictions in the ARRA on the uses of funds.
- A Governor may use the State’s Government Services Fund to support administrative costs associated with implementing the ARRA, including costs related to monitoring subgrantees and complying with the ARRA reporting requirements.
- A State may use its Government Services funds for construction or infrastructure support.

- A State may not use its Government Services Fund allocation to pay down past debt. In addition, a Governor may not use the Government Services funds to supplement or restore the State's "rainy day" fund because such a transfer would not constitute an obligation of those funds.
- A Governor is prohibited from using Government Services funds for --
  - Paying down past debt;
  - Casinos and other gaming establishments, aquariums, zoos, golf courses, or swimming pools (Section 1604 of the ARRA);
  - Financial assistance to students to attend private elementary and secondary schools, unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA (Section 14011 of the ARRA);
  - Maintenance of systems, equipment, or facilities;
  - Construction, modernization, renovation, or repair of stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public; or
  - Construction, modernization, renovation, or repair of facilities --
    - (a) used for sectarian instruction or religious worship; or
    - (b) in which a substantial portion of the functions of the facilities are subsumed in a religious mission. (*See generally* Section 14004(c) of the ARRA.)

#### **Pre-Award Costs**

- Upon request, the Department has authorized States to use SFSF funds to support allowable obligations that were incurred as of February 17, 2009, the date of enactment of ARRA.
- An entity charging pre-award costs to the SFSF program must maintain the same documentation that it maintains for post-award costs. (See Section on "Recordkeeping, Documentation, and Reporting" below.)

#### **Maintenance of Effort**

- A State must maintain State support for elementary and secondary education, in each of fiscal years (FYs) 2009, 2010, 2011, at least at the level that the State provided in FY 2006.
- A State must maintain State support for public IHEs (not including support for capital projects or for research and development or tuition and fees paid by students), in each of FYs 2009, 2010, and 2011, at least at the level of such support in FY 2006.

- The ARRA authorizes the Secretary of Education to waive these maintenance-of-effort (MOE) requirements if a State demonstrates that it has provided for elementary, secondary, and public higher education, for the fiscal year under consideration, a percentage of the total revenues available to the State that is equal to or greater than the percentage provided for that purpose in the preceding fiscal year.
- A State may establish its level of State support for elementary and secondary education solely on the basis of the amount of funds provided through its primary elementary and secondary education funding formula(e), but is not required to do so. The formula(e) must include the State's base or foundation formula(e). A State may also include categorical and other support that is not provided through the primary funding formula(e).
- A State may demonstrate that it is maintaining its level of State support for elementary and secondary education on either an aggregate basis or a per-student basis. It is not necessary for a State to maintain its level of support under each individual formula or program.
- State support for public IHEs must include the principal funding mechanisms through which a State provides assistance to public IHEs. For example, the support would include State appropriations for public higher education. The data must exclude support for capital projects (such as construction or modernization activities) and research and development, and tuition and fees paid by students.
- A State may quantify its level of State support for public higher education by providing data in addition to that provided on the appropriations enacted by the State legislature for public IHEs. For example, a State may include data such as funding under State auspices for non-appropriated support (e.g., tobacco settlement funds and lotteries) specifically set aside for public higher education and interest or earnings received from State-endowments pledged to public IHEs.
- A State may demonstrate that it is maintaining its level of State support for public IHEs on either an aggregate basis or on a full-time-equivalent enrollment basis. It is not necessary for a State to maintain its level of State support for individual categories of activities.
- In Part IV of its Application for Initial Funding under the SFSF program, each State assured that it would meet either the MOE requirements or the criterion for a waiver of those requirements. In addition, States provided baseline MOE data. In its SFSF Phase II application, a Governor must provide an attestation that the State has met the MOE requirements as the Governor assured in Phase I and must reaffirm and/or update the MOE baseline data provided in the Phase I application.

**Recordkeeping, Documentation, and Reporting**

- An entity that receives SFSF funds must maintain records that separately track and account for those funds. In accordance with the requirements of Section 443(a) of GEPA (20 U.S.C. §1232f (a)), each recipient of SFSF funds must maintain records that fully disclose how those funds were used, the total cost of the activity for which the funds were used, the share of that cost provided by other sources, and such other records as will facilitate an effective audit. It would be impermissible, for example, for an IHE to maintain documentation that the SFSF funds were transferred into a general account without further documenting how the SFSF funds were specifically used.
- SFSF differs from other Department programs in that one of its primary purposes is to provide Federal support for expenditures that are typically paid for with non-Federal resources.
- The SFSF program provides resources to support education and other services that may have occurred even in the absence of Federal funds. There is no State- or local-level supplanting prohibition. Furthermore, if it so chooses, an entity may use SFSF funds to pay the full amount of its indirect costs. Thus, an LEA or IHE that receives Education Stabilization funds may use those funds to pay its indirect costs. Similarly, a State or an entity that receives Government Services funds may use those funds to pay its indirect costs.
- The SFSF program supports a broad array of activities (e.g., general expenditures, operating expenditures, salaries, and government services). Similar to Impact Aid funds, SFSF funds are essentially general aid. Thus, the specific cost principles in the OMB Circulars do not apply to SFSF funds. However, SFSF funds must be spent consistent with applicable State and local requirements and the statutory provisions of ARRA.
- Because of the unique characteristics of this program as described above, while the specific requirements in the OMB Circulars that apply cost principles, such as OMB Circulars A-21 and A-87, do not apply to SFSF funds, expenditures attributed to the SFSF program must still be “reasonable and necessary,” and consistent with applicable State and local requirements.
- States, LEAs, and IHEs must maintain documentation demonstrating the amount of SFSF funds, if any, used to support salaries. Because of the nature of the SFSF program, there are no specific Federal time and effort requirements that apply to individuals whose salaries may be supported with SFSF funds. Thus, the entities must maintain documentation to support the time and effort of these individuals in the same manner that it supports the time and effort of individuals performing similar duties who are paid with State or local funds. For the purposes of the SFSF program only, entities may demonstrate, at a minimum, that an aggregate amount of funds was used to support a group of salary expenses. For example, an IHE may use Education Stabilization funds to support an entire pool of salaries as long as those salaries are considered to be general and education expenses.

- At a minimum to show that these costs are “reasonable and necessary,” as with other similarly situated employees, the entities must maintain contemporaneous documentation to show that individuals for whom salary is paid, worked sufficient hours to justify the salary, the level of salaries were similar to other employees who performed similar work and were paid from other sources, and that the individuals were not paid more than once for the same work. Thus, the documentation should be able to demonstrate that the costs were reasonable for the service provided, that the service was actually provided, and that no other funds were paid for the same service.
- Because the SFSF program does not support specific cost objectives or activities, an individual whose salary is paid in whole or part with SFSF funds is not required to maintain separate time distribution records. An individual whose salary is supported with both SFSF funds and State funds is not required to maintain records documenting the amount of time spent on SFSF activities because there are no specific “SFSF activities.”
- Under section 1512 of ARRA, recipients of SFSF funds must submit a quarterly report that describes, among other things, how the entity used those funds.
- For purposes of reporting under section 1512 of ARRA, an entity must report expenditures under the CFDA number under which the SFSF funds are awarded (i.e., 84.394 or 84.397).
- On December 18, 2009, the Office of Management and Budget issued updated reporting guidance on estimating the number of jobs created and retained under ARRA. (See: [http://www.whitehouse.gov/omb/assets/memoranda\\_2010/m10-08.pdf](http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf).) The updated guidance simplifies the manner in which job estimates are calculated and reported. In order to perform the calculation, a recipient must have information on the total number of hours worked by employees in the most recent quarter (the quarter being reported) in jobs that meet the definition of a job created or a job retained . (A job created is a new position created and filled, or an existing unfilled position that is filled, that is funded by ARRA; a job retained is an existing position that is now funded by ARRA.) The reporting guidance “does not establish specific requirements for documentation or other written proof to support reported estimates on jobs created or retained; however, recipients should be prepared to justify their estimates. Recipients must use reasonable judgment in determining how best to estimate the job impact of Recovery Act dollars, including the appropriate sources of information used to generate such estimate. Where such written evidence exists, it can be an important resource for validating the job estimates reported.”

**Issued on December 24, 2009**

## Education Stabilization Fund - 84.394

### Overview

The Education Stabilization Fund is one of two components of the State Fiscal Stabilization Fund (SFSF), which is a component of the American Recovery and Reinvestment Act (ARRA). These funds were provided to States to support education.

The SFSF program supports a broad array of activities (e.g., general expenditures, operating expenditures, salaries, and government services). Similar to Impact Aid funds, SFSF funds are essentially general aid. Thus, the specific cost principles in the OMB Circulars do not apply to SFSF funds. However, spending of SFSF funds must be consistent with applicable State and local requirements and the statutory provisions of ARRA.

Community colleges must maintain documentation demonstrating the amount of SFSF funds, if any, used to support salaries and other costs. At a minimum, the entities must maintain contemporaneous documentation to show that individuals for whom salary is paid worked sufficient hours to justify the salary, that the level of salaries were similar to other employees who performed similar work paid from other sources, and that the individuals were not paid more than once for the same work. Thus, the documentation should be able to demonstrate that the costs were reasonable for the service provided, that the service was actually provided, and that no other funds were paid for the same service. Documentation is necessary to support the time and effort of these individuals in the same manner that it supports the time and effort of individuals performing similar duties who are paid with State or local funds. This documentation should total at least to the award amount but does not necessarily need to tie out exactly. Consistent with previous guidance provided, allowable expenditures should be charged to SFSF funds in the first instance.

Under section 1512 of ARRA, recipients of SFSF funds must submit a quarterly report that describes, among other things, how the entity used those funds. All quarterly reporting has been and will continue to be completed by SUNY System Administration.

### The college may use Education Stabilization funds for:

- > Education and general expenditures, in such a way as to mitigate the need to raise tuition and fees for in-State students; or
- > Modernization, renovation, or repair of community college facilities that are primarily used for instruction, research, or student housing, including modernization, renovation, and repairs that are consistent with a recognized green-building rating system.

### The college may not use Education Stabilization funds for the following purposes or uses:

- > To support new construction. Construction is a *capital* expenditure and not a general expenditure. Therefore, construction is not an allowable use of Education Stabilization funds by the college.
- > To supplement or restore its "rainy day" fund because such a transfer would not constitute an obligation of the funds. However, the community college may use Education Stabilization funds to pay down existing debt to help mitigate the need for increases in tuition and fees paid by in-State students.
- > To increase its endowment.
- > Maintenance of systems, equipment, or facilities.
- > Modernization, renovation, or repair of stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public.
- > Modernization, renovation, or repair of facilities
  - (a) used for sectarian instruction or religious worship
  - (b) in which a substantial portion of the functions of the facilities are subsumed in a religious mission.

**Government Services Fund - 84.397**

**Overview**

The Government Services Fund is one of two components of the State Fiscal Stabilization Fund (SFSF), which is a component of the American Recovery and Reinvestment Act (ARRA). These funds were provided to States to support education.

The SFSF program supports a broad array of activities (e.g., general expenditures, operating expenditures, salaries, and government services). Similar to Impact Aid funds, SFSF funds are essentially general aid. Thus, the specific cost principles in the OMB Circulars do not apply to SFSF funds. However, spending of SFSF funds must be consistent with applicable State and local requirements and the statutory provisions of ARRA.

Community colleges must maintain documentation demonstrating the amount of SFSF funds, if any, used to support salaries and other costs. At a minimum to show that these costs are "reasonable and necessary," as with other similarly situated employees, the entities must maintain contemporaneous documentation to show that individuals for whom salary is paid worked sufficient hours to justify the salary, that the level of salaries were similar to other employees who performed similar work paid from other sources, and that the individuals were not paid more than once for the same work. Thus, the documentation should be able to demonstrate that the costs were reasonable for the service provided, that the service was actually provided, and that no other funds were paid for the same service. Documentation is necessary to support the time and effort of these individuals in the same manner that it supports the time and effort of individuals performing similar duties who are paid with State or local funds. This documentation should total at least to the award amount but does not necessarily need to tie out exactly. Consistent with previous guidance provided, allowable expenditures should be charged to SFSF funds in the first instance.

Under section 1512 of ARRA, recipients of SFSF funds must submit a quarterly report that describes, among other things, how the entity used those funds. All quarterly reporting has been and will continue to be completed by SUNY System Administration.

**The college may use Government Services Funds for:**

- > "Public safety and other government services" in accordance with allowable activities must be determined on the basis of State law, subject to applicable requirements in the ARRA and other Federal laws, including the limited restrictions in the ARRA on the uses of funds. This is consistent with ARRA guidance previously provided by System Administration that states, "ARRA funds should be used in accordance with state regulations regarding community college operating budgets, for educational and general operating purposes of the college, and in such a way as to mitigate tuition increases."
- > Modernization, renovation, or repairs including those that are consistent with a recognized green-building rating system, subject to the requirements in the ARRA.
- > Construction or infrastructure support.

**The college may not use Government Services Funds for the following purposes or uses:**

- > To pay down past debt.
- > To supplement or restore its "rainy day" fund because such a transfer would not constitute an obligation of those funds.
- > Casinos and other gaming establishments, aquariums, zoos, golf courses, or swimming pools (Section 1604 of the ARRA).
- > Financial assistance to students to attend private elementary and secondary schools, unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA (Section 14011 of the ARRA).
- > Construction, modernization, renovation, or repair of stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public; or
- > Construction, modernization, renovation, or repair of facilities used for:
  - (a) sectarian instruction or religious worship; or
  - (b) in which a substantial portion of the functions of the facilities are subsumed in a religious mission.(See generally Section 14004(c) of the ARRA.)

**ATTACHMENT A: Checklist**

This checklist facilitates compliance with **Education Stabilization Funds** awards to document the use of funds and to ensure proper evidence of the use of funds is maintained for the State Fiscal Stabilization Fund Program, and is intended to be kept as back up for your Federal Single Audit.

**Amount received:** \_\_\_\_\_

**Uses of funds by your community college:**

**Answers**

**For the two statements below, select "Yes" if the funds were used for the corresponding purpose (may select more than one item):**

Education and general expenditures, in such a way as to mitigate the need to raise tuition and fees for in-State students; or

Yes  No

Modernization, renovation, or repair of community college facilities that are primarily used for instruction, research, or student housing, including modernization, renovation, and repairs that are consistent with a recognized green-building rating system.

Yes  No

**For the remaining statements, please explain any "Yes" responses as they constitute unallowable uses of ARRA funds:**

To support new construction. Construction is a capital expenditure and not a general expenditure. Therefore, construction is not an allowable use of Education funds by the college.

Yes  No

To supplement or restore its "rainy day" fund.

Yes  No

To pay down existing debt obligations.

Yes  No

To increase its endowment.

Yes  No

Maintenance of systems, equipment, or facilities.

Yes  No

Modernization, renovation, or repair of stadiums or other facilities used for athletic contests or exhibitions or other events for which admission is charged to the general public.

Yes  No

Modernization, renovation, or repair of facilities

Yes  No

(a) used for sectarian instruction or religious worship

(b) in which a substantial portion of the functions of the facilities are subsumed in a religious mission.

**Forms of back-up documentation to support expenditures (check all that apply):**

Payroll register

Health insurance invoice/payments

FICA and other tax payments

General ledger

Other: describe

I certify that the above ARRA expenditures were made in accordance with State regulations regarding community college operating budgets, for educational and operating purposes of the college, and in such a way as to mitigate tuition increases.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

**ATTACHMENT B: Checklist**

This checklist facilitates compliance with **Government Services Funds** awards to document the use of funds and to ensure proper evidence of the use of funds is maintained for the State Fiscal Stabilization Fund Program, and is intended to be kept as back up for your Federal Single Audit.

Amount received: \_\_\_\_\_

**Uses of funds by your community college:**

**Answers**

For the three statements below, select "Yes" if the funds were used for the corresponding purpose (may select more than one item):

"Public safety and other government services" in accordance with allowable activities determined on the basis of State law, subject to applicable requirements in the ARRA and other Federal laws, including the limited restrictions in the ARRA on the uses of funds.

Yes  No

Modernization, renovation, or repair, including those that are consistent with a recognized green-building rating system, subject to the requirements of the ARRA.

Yes  No

Construction or infrastructure support.

Yes  No

For the remaining statements, please explain any "Yes" responses as they constitute unallowable uses of ARRA funds:

To pay down past debt.

Yes  No

To supplement or restore its "rainy day" fund because such a transfer would not constitute an obligation of those funds.

Yes  No

Casinos and other gaming establishments, aquariums, zoos, golf courses, or swimming pools (Section 1604 of the ARRA).

Yes  No

Financial assistance to students to attend private elementary and secondary schools, unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA (Section 14011 of the ARRA).

Yes  No

Construction, modernization, renovation, or repair of stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public.

Yes  No

Construction, modernization, renovation, or repair used for:

Yes  No

(a) sectarian instruction or religious worship; or

(b) in which a substantial portion of the functions of the facilities are subsumed in a religious mission.

(See generally Section 14004 (c) of the ARRA.)

**Forms of back-up documentation to support expenditures (check all that apply):**

- Payroll register
- Health insurance invoice/payments
- FICA and other tax payments
- General ledger
- Other: describe

I certify that the above ARRA expenditures were made in accordance with State regulations regarding community college operating budgets, for educational and operating purposes of the college, and in such a way as to mitigate tuition increases.

---

Name	Title	Date
<hr/>		
Signature		

**ATTACHMENT C**

<u>College #</u>	<u>College</u>	<u>Award #</u>	<u>Award Name</u>
6	Corning	84.394	Education Fund
9	FIT	84.394	Education Fund
10	Finger Lakes	84.394	Education Fund
11	Fulton-Montgomery	84.394	Education Fund
13	Herkimer	84.394	Education Fund
14	Hudson Valley	84.394	Education Fund
15	Jamestown	84.394	Education Fund
17	Mohawk Valley	84.394	Education Fund
18	Monroe	84.394	Education Fund
19	Nassau	84.394	Education Fund
20	Niagara	84.394	Education Fund
21	North Country	84.394	Education Fund
22	Onondaga	84.394	Education Fund
23	Orange	84.394	Education Fund
24	Rockland	84.394	Education Fund
25	Schenectady	84.394	Education Fund
26	Suffolk	84.394	Education Fund
27	Sullivan	84.394	Education Fund
28	Tompkins-Cortland	84.394	Education Fund
29	Ulster	84.394	Education Fund
30	Westchester	84.394	Education Fund
1	Adirondack	84.397	Govt. Services
2	Broome	84.397	Govt. Services
3	Cayuga	84.397	Govt. Services
4	Clinton	84.397	Govt. Services
5	Columbia-Greene	84.397	Govt. Services
7	Dutchess	84.397	Govt. Services
8	Erie	84.397	Govt. Services
12	Genesee	84.397	Govt. Services
16	Jefferson	84.397	Govt. Services



# New York State Office of the Comptroller

## ACCOUNTING BULLETIN

Bulletin Number:	A-602		
Date Issued:	March 23, 2009	Updates Bulletin Issued	n/a
Bulletin Name:	Accounting for Federal American Recovery and Reinvestment Act of 2009 (ARRA) funds		

This bulletin should be read in its ENTIRETY since it contains extraordinary processing and reporting requirements for Recovery Act funds.

<b>Purpose</b>	<p>On February 17, 2009, the President signed into law the American Recovery and Reinvestment Act of 2009. President Obama, Governor Paterson and State Comptroller DiNapoli have made it clear that every taxpayer dollar spent on economic recovery must be subject to unprecedented levels of transparency and accountability through periodic reporting and publication on a special website developed specifically for this purpose. The Act includes specific requirements in support of these objectives that all State agencies receiving recovery funds must be aware of.</p> <p>This Bulletin transmits OSC accounting requirements for programs and activities, appropriations, fund and subfund accounting, journal voucher, and voucher preparation related to funding provided in the American Recovery and Reinvestment Act of 2009. OSC intends to closely monitor voucher payments and journal voucher(s) charged to Recovery Act appropriations to ensure complete accountability, reporting and effective and efficient use of Recovery Act funds.</p> <p>At this time, the list of Recovery Act funds allocated to NYS can be found at: <a href="http://www.economicrecovery.ny.gov/DirectAid/aidnewyork.htm">http://www.economicrecovery.ny.gov/DirectAid/aidnewyork.htm</a>.</p> <p>This listing, and any future additions, will be used to establish minimum reporting requirements for programs and subprograms financed with Recovery Act funds. This listing is expected to be updated as more information becomes available so State agencies are encouraged to visit this website for updates.</p> <p>This Bulletin will be amended from time to time as more information becomes available.</p>
<b>Labeling ARRA Transactions</b>	<p>All Journal/Revenue Transfers, Reports of Monies Received, and Budget Certificates sent to OSC for processing must be clearly labeled 'ARRA'. Supporting documentation must be attached to these documents. This will allow OSC to prioritize the review and processing of these documents.</p>
<b>Grant Awards</b>	<p>To maximize transparency of Recovery Act spending required by Congress and the administration, agencies must not comingle Recovery Act funds with other funds in data feeds or reports they provide to Federal or State government agencies responsible for collection of data associated with the use of Recovery Act funding.</p> <p>At this time, we understand that Federal agencies intend to assign unique grant award numbers to Recovery Act allocations. Federal agencies have been advised that supplements to existing award agreements are not recommended as there is a greater</p>



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	<p>risk that the grant recipient will be unable to track and report Recovery Act funds separately.</p>
<p><b>Reporting Requirements on Use of Funds</b></p>	<p>The following information relates to reporting requirements of State agencies who will receive further information from their Federal grantor agency(s).</p> <p>As required by Section 1512 of the Recovery Act, not later than 10 days after the end of each quarter, any entity that receives recovery funds from a Federal agency, is required to report to that agency the following data elements:</p> <ol style="list-style-type: none"> <li>1. The total amount of recovery funds received from federal agencies;</li> <li>2. The amount of recovery funds received that were obligated and expended to projects or activities. This reporting will also include unobligated balances to facilitate reconciliations to grant authorizations.</li> <li>3. A detailed list of all projects or activities for which recovery funds were obligated and expended, including--             <ul style="list-style-type: none"> <li>• The name of the project or activity;</li> <li>• A description of the project or activity;</li> <li>• An evaluation of the completion status of the project or activity;</li> <li>• An estimate of the number of jobs created and the number of jobs retained by the project or activity; and</li> <li>• For infrastructure investments made by State and local governments the:                 <ul style="list-style-type: none"> <li>○ Purpose</li> <li>○ Total cost</li> <li>○ Rationale of the agency for funding the infrastructure investment with funds made available under this Act, and</li> <li>○ Name of the person to contact at the agency if there are concerns with the infrastructure investment.</li> </ul> </li> </ul> </li> <li>4. Detailed information on any subcontracts or subgrants awarded by the recipient are to include the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (P.L. 109-282), which allows for <u>aggregate</u> reporting on awards below \$25,000 or to individuals, as prescribed by the Director of OMB.</li> </ol> <p>A new website has been created to provide citizens with information on the uses of recovery funds. State spending of Recovery Act funds will be reported (by State agencies) to the Federal grantor agencies and used to update the information on Recovery.gov. Agencies should periodically check <a href="http://www.recovery.gov">http://www.recovery.gov</a> and other websites noted below to keep abreast of implementation guidance and details about the reporting requirements that will be released by the Federal Government in the</p>



# New York State Office of the Comptroller

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	coming weeks.
<b>State Appropriations</b>	<p>Some of the stated goals of the Act are to establish rigorous internal controls, oversight mechanisms, and other approaches to meet the accountability objectives of the Act and to enhance, as necessary, standard processes for overseeing and awarding grants to meet the very tight timeframes to finance and report-on the progress of recovery initiatives. To this end; and to facilitate the complete, accurate and timely reporting of grant funds made available under the Act, the following guidelines for appropriation accounting and control will be adhered to:</p> <ul style="list-style-type: none"> <li>• Recovery Act funds must be tracked and accounted for separately.</li> <li>• State appropriations will be established using the program naming convention found in appropriation bill copy.</li> <li>• Segregation records will contain the federal program name as it appears in the American Recovery and Reinvestment Act of 2009 (H.R. 1).</li> <li>• To ensure that all awards provided by the Recovery Act are clearly distinguishable from non-Recovery Act awards in the State's Central Accounting System, distinctive appropriation records will be established and used to 'track' spending from such awards. OSC will use special identifiers (activity code) in the appropriation record to satisfy many of the selection and reporting requirements of the Act.</li> <li>• Special appropriation records will be established pursuant to allocations from existing federal fund appropriations and reappropriations or new appropriations, as appropriate.</li> <li>• Interchanges, transfers, and suballocations affecting Recovery Act appropriations will be reviewed carefully by DOB and OSC staff to ensure that the reporting requirements of the Act are preserved.</li> <li>• Agencies that administer Recovery Act funds are expected, to the extent practical, to charge voucher payments to appropriations financed with Recovery Act funds <u>in the first instance</u> and must make every effort to abstain from charging such payments to State funds for later transfer to federal fund Recovery Act appropriations, or vice versa.</li> </ul>
<b>Federal Funds &amp; Subfunds</b>	<ul style="list-style-type: none"> <li>• For those awards that are financed through central drawdowns (from the US Treasury) initiated by OSC staff, existing fund/subfund accounting protocols will remain in place.</li> <li>• For awards that require supplemental information (e.g. project level detail) not presently available in the Central Accounting System, agencies will continue to initiate their own drawdown requests in accordance with all cash management rules and regulations prescribed in the Single Audit Act and the Cash Management Improvement Act. <u>New Federal Fund subfunds will be assigned where needed, to account for agency spending and financing activities related</u></li> </ul>



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	<p><u>to Recovery Act appropriations.</u></p>
Vouchers	<p>As noted above, a fundamental aspect of the Recovery Act is accountability and transparency through frequent reports that will be published on State and Federal websites. In order to preserve the integrity of reporting of payments made to grant recipients and to uphold the stated objectives of the Act, it is necessary that all Central Accounting System payments made from Recovery Act appropriations be tracked and reported for each payee. To this end, the following rules are prescribed for vouchers that, in whole or in part, charge payments to Recovery Act funds:</p> <ul style="list-style-type: none"> <li>• <u>One to One</u> - One Payee per Voucher with one expenditure line.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>• <u>One to Many</u> - One Payee per Voucher with two, or more, expenditure lines.</li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>• <u>Many to One</u> - Multiple payees may be paid on a single voucher provided that one, <u>and only one</u>, expenditure line exists.</li> </ul> <p><u>Vouchers containing multiple payees with multiple expenditure lines (Many to Many) are NOT permitted</u> and will require separate vouchers using one of the prescribed rules above. The following are examples of situations that would fall into this <u>prohibited</u> category:</p> <ul style="list-style-type: none"> <li>• School districts scheduled to receive Recovery Act payments under more than one program (i.e. Title I <u>and</u> IDEA/Special Education programs). <i>Two vouchers would be required under the 'many to one' rule <u>or</u> if separate vouchers were prepared for each payee, then the 'one to many' rule would apply.</i></li> <li>• Several counties receiving monies from a Recovery Act funding source and a non-Recovery Act funding source (i.e. split charges to more than one fund/subfund). <i>Two vouchers would be required under the 'many to one' rule <u>or</u> if separate vouchers were prepared for each payee, then the 'one to many' rule would apply.</i></li> </ul>
New Statewide Indicator for Recovery Act Payments	<p>To facilitate the processing and reporting of Quick Pay and Non-Quick Pay voucher payments financed with federal Recovery Act funds, it is necessary that all such payments contain the value of 'U' in the <u>Indicator-Statewide field</u> on all vouchers submitted for payment. The use of this indicator will facilitate identifying payees receiving Recovery Act payments. The Indicator-Statewide field is located in the Payee Reference block in the top of the voucher.</p> <p>Agencies that bulkload vouchers must ensure the "U" Statewide Indicator is included</p>



# New York State Office of the Comptroller

## ACCOUNTING BULLETIN

Bulletin Number:	A-602		
Date Issued:	March 23, 2009	Updates Bulletin Issued	n/a
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	<p>in all Recovery Act payment transactions.</p> <p>Note: The "Indicator-Statewide" is a five position alpha-numeric field. Up to five one-position codes can be entered. The 'U' code can be entered in any of the five positions. The use of the 'U' statewide indicator <u>is in addition to</u> other OSC-prescribed uses of the statewide indicator field as provided in the following bulletins:</p> <p>A-301 MWBE Reporting ('D') <a href="http://osc.state.ny.us/agencies/abulls/a301r1.htm">http://osc.state.ny.us/agencies/abulls/a301r1.htm</a></p> <p>A-490 WTC Disaster ('W') <a href="http://www.osc.state.ny.us/agencies/abulls/a490.htm">http://www.osc.state.ny.us/agencies/abulls/a490.htm</a></p> <p>If a voucher requires special or expedited processing as a result of the payment charging a Recovery Act appropriation, an email should be submitted to the mailbox <a href="mailto:STEXPEND@osc.state.ny.us">STEXPEND@osc.state.ny.us</a>. This email message should contain the action needed and the reason for such action. State Expenditures staff will facilitate your request and provide you an update on the result.</p>
Journal Vouchers	<p>Recovery Act reporting requirements include a provision for reporting the name of payees and grant subrecipients that receive payments from State appropriations financed with Recovery Act monies. Therefore, except for Medicaid payments to the State's fiscal agent, FMAP adjustments, fringe benefit payments, transfers to other funds representing administrative recoveries or cost allocations, travel and procurement card payment adjustments, rare instances of coding error corrections, and very few other exceptions <u>as approved by OSC</u>, the use of journal vouchers to charge expenditures against Recovery Act appropriations is <i>prohibited</i> and will be <i>strictly enforced</i> by OSC staff.</p>
Revenue Object-36008	<p>Object code 36008 has been reserved to account for all federal grant monies received for Recovery Act programs. This revenue object code must be used on all Reports of Monies Received and Journal/Revenue Transfers processed into the Central Accounting System.</p>
Resources and Web Links	<p>NYS Recovery &amp; Reinvestment Cabinet <a href="http://www.economicrecovery.ny.gov/TheCabinet/TheCabinet.htm">http://www.economicrecovery.ny.gov/TheCabinet/TheCabinet.htm</a></p> <hr/> <p>Federal Websites <a href="http://www.recovery.gov/">http://www.recovery.gov/</a>  <a href="http://www.usaspending.gov/">http://www.usaspending.gov/</a>  <a href="http://www.whitehouse.gov/omb/">http://www.whitehouse.gov/omb/</a>  <a href="http://www.grants.gov/">http://www.grants.gov/</a></p> <hr/> <p>American Recovery and Reinvestment Act of 2009 (ARRA) – Contracts and Expenditures OSC Bulletin G-238, American Recovery and Reinvestment Act of 2009 (link?)</p>



# New York State Office of the Comptroller

## ACCOUNTING BULLETIN

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<b>Contracts and State Expenditures</b>	Procurement and Disbursement guidelines for ARRA-funded contracts and payments will be issued separately. State agencies are encouraged to check the Comptroller's website for additional news that will be released as 'G' bulletins.  <a href="http://www.osc.state.ny.us/agencies/gbull/index.htm">http://www.osc.state.ny.us/agencies/gbull/index.htm</a>
<b>Questions</b>	Please direct questions about this bulletin as follows: Appropriation Accounting   Debbie Hilson, Accounting Manager, Appropriation Accounting 518-474-4023  Fund / Subfunds               Mike Luft – Accounting Manager, General Ledger 518-474-7398  Payment Management (Drawdowns)                 Mike Affinito – Manager, Federal Payment Management 518-474-7398  General Questions             Tom Mahoney – Director, State Accounting Operations 518-474-4017 Melody Goetz – Assistant Director, State Accounting Operations 518-474-8387



# THE STATE UNIVERSITY of NEW YORK

Attachment IV

Michael C. Trunzo  
Vice Chancellor for  
Government Relations

February 12, 2010

State University of New York

System Administration  
State University Plaza  
Albany, New York  
12246

FEB 16 2010

518 320 1148  
fax - 518 320 1559

Mr. Galen D. Kirkland, Commissioner  
New York State Division of Human Rights  
Executive Office  
One Fordham Plaza, 4<sup>th</sup> Floor  
Bronx, NY 10458

Office of the University Controller

michael.trunzo@suny.edu  
www.suny.edu

Dear Commissioner Kirkland,

In follow-up to the discussion SUNY Controller Jeff McGrath and I had with Division of Human Rights (DHR) Deputy Commissioner Julian Birnbaum, I would like to provide you with information relative to the State University of New York (SUNY) and the acceptance and use of federal monies from the American Recovery and Reinvestment Act (ARRA).

As noted to Deputy Commissioner Birnbaum, in the 2009-10 state budget, SUNY was allocated, based on a prescribed formula, \$27.6 million of the \$1.25 billion "Education" Account State Fiscal Stabilization Funds (SFSF) for the restoration of community college base-aid reductions. In addition, SUNY was allocated \$7.7 million of the \$500 million SFSF "Other Government Services" Account, also for the restoration of community college base-aid. For various reasons, the State was obligated to use most of the State Fiscal Stabilization Funds for K-12, but also chose to spend much of its discretionary funding on K-12 as well. This \$35.3 million filled only a small portion of the cuts SUNY has experienced in its operating budget over the past several years. These funds were allocated to the community colleges via their full time equivalent student count and are used in accordance with the guidelines that apply to the use of state funds. No funds were received for use or distribution to any entity outside of the University.

As all the ARRA funds received by SUNY were distributed to community colleges under the University's authority, the following will provide background on our oversight and governance of the community colleges, as well as the applicability of state laws, rules and regulations in their operations.

The Education Law of New York State provides that the State University trustees shall provide standards and regulations covering the organization and operation of community colleges, and that the State University administer the State financial assistance to the community colleges in connection with its general oversight responsibilities pursuant to State Education Law. However, the State University community colleges are sponsored by local governmental entities and are not considered to be a State agency or department.

As part of our oversight we have reviewed the audit coverage of the community colleges and the results of the independent auditor reports of the community colleges including the reports issued on internal controls and compliance with major federal programs.

All 30 State University community colleges are required to have an annual audit conducted in accordance with the Single Audit Act, Office of Management and Budget (OMB) Circular A-

UNIVERSITY CENTERS AND DOCTORAL DEGREE GRANTING INSTITUTIONS University at Albany • Binghamton University • University at Buffalo • Stony Brook University • SUNY Downstate Medical Center • Upstate Medical University • College of Environmental Science and Forestry • College of Optometry • NYS College of Ceramics at Alfred University • NYS College of Agriculture/Life Sciences at Cornell University • NYS College of Human Ecology at Cornell University • NYS College of Industrial/Labor Relations at Cornell University • NYS College of Veterinary Medicine at Cornell University UNIVERSITY COLLEGES SUNY Brockport • Buffalo State College • SUNY Cortland • Empire State College • SUNY Fredonia • SUNY Geneseo • SUNY New Paltz • SUNY Old Westbury • College at Oneonta • SUNY Oswego • SUNY Plattsburgh • SUNY Potsdam • Purchase College TECHNOLOGY COLLEGES Alfred State College • SUNY Canton • SUNY Cobleskill • SUNY Delhi • Farmingdale State College • Maritime College • Morrisville State College • SUNY Institute of Technology COMMUNITY COLLEGES Adirondack • Broome • Cayuga County • Clinton • Columbia-Greene • Corning • Dutchess • Erie • Fashion Institute of Technology • Finger Lakes • Fulton-Montgomery • Genesee • Herkimer County • Hudson Valley • Jamestown • Jefferson • Mohawk Valley • Monroe • Nassau • Niagara County • North Country • Onondaga • Orange County • Rockland • Schenectady County • Suffolk County • Sullivan County • Tompkins Cortland • Ulster County • Westchester

133, "Audits of States, Local Governments and Non-Profit Organizations," the OMB Circular A-133 Compliance Supplement, and Government Auditing Standards.

Each of the community colleges also prepares an annual financial statement which is separately audited by an independent certified public accounting firm. For the 2007-08 fiscal year, all the community colleges received unqualified "clean" opinion from the independent auditor on their financial statements. Because the colleges administer federal grants for major federal programs (i.e., Student Financial Aid Programs, including Pell Grants) they are also required to have an audit of these programs pursuant to the requirements of OMB Circular A-133 as described above. In 2007-08 the community colleges expended a total of approximately \$383 million in federal funds and all community colleges received an unqualified opinion on their "Report on Internal Control & Compliance over Major Federal Programs (A-133 report)".

There are three primary sources of funding for the community colleges; state financial assistance, student tuition, and local share (sponsor county).

As general guidance, regarding uses, tracking, and reporting on the outcomes of State Fiscal Stabilization Fund (SFSF) monies the State University Regulations are posted on the SUNY web page – section 602 – "College Finance and Business Operations (College Operating Fund)" states:

- (a) The financial and business policies and practices of the community colleges shall comply with article 126 of the Education Law, the Code of Standards and Procedures for the Administration and Operation of Community Colleges under the Program of State University of New York prescribed by the State University trustees, and a manual for community college business offices, and such other instructions as may be appropriate and necessary from time to time as prescribed by the Chancellor of State University or designee.
- (b) Records and accounts must be maintained in accordance with the national accounting standards for budgeting and financial reporting as prescribed by the State University Board of Trustees, and shall be subject to audit by the State.
- (c) The records and accounts of the community college shall be audited annually by an independent certified public accounting firm.
- (d) The college operating fund balance is to be reviewed periodically and maintained at a level consistent with sound fiscal management procedures.

The State Fiscal Stabilization Fund monies are being used in accordance with state regulations regarding community college operating budgets provides guidelines on the use of monies provided by the state. The State University Community Colleges plan to use these funds only for allowable expenses. As mentioned, SFSF funds received for 2009-10 are \$35.3 million. It is anticipated that the community colleges will receive a similar amount of funding for 2010-11 fiscal year as well.

As discussed with Deputy Commissioner Birnbaum, with the increase in enrollment in the 2009-10 fiscal year, the stimulus money enabled the community colleges to maintain adequate faculty / student ratios, by hiring additional faculty and staffing to support the increased enrollment. Based on the funding levels, our community colleges have reported that the ARRA funds have help support the retention of 245 jobs and the creation of 89 faculty and staff positions system-wide. This information has been reported to the federal government via New

York State Education Department web portal in accordance with Section 1512 reporting requirements.

As mentioned earlier, since the ARRA funding was used for reallocation within the University as a replacement of operating assistance, there is no applicability to state Article 15-A for the use of these monies.

I would also note that in June, 2009, SUNY was pre-audited on its use of the ARRA SFSF by the U.S. Government Accountability Office (GAO) and the U.S. Department of Education Office of Inspector General (USED). The GAO and USED teams were quite satisfied with the level of detail and information shared, as well as the internal policies, reporting and auditing functions relative to the use of the ARRA monies. Both teams were also pleased that we were able to provide information on the mitigation of tuition increases and job creation/retention. For your information, I have enclosed copies of the questionnaires answered for the audit teams along with the relevant policies, rules & regulations and statutes.

Should you have any questions, please feel free to contact me.

Sincerely,



Michael C. Trunzo  
Vice Chancellor for Government Relations

Enclosures

Copy: Chancellor Zimpher  
Monica Rimai  
John O'Connor  
✓ Jeff McGrath



# THE STATE UNIVERSITY *of* NEW YORK

## MEMORANDUM

**To:** Timothy Gilchrist, Senior Advisor to the Governor for Infrastructure and Transportation  
 Dennis Whelan, Director of State Operations, Executive Chamber

**From:** Michael Trunzo, Vice Chancellor for Government Relations, SUNY

**CC:** Clarissa Wertman, Special Assistant, Economic Recovery and Reinvestment Cabinet  
 John J. O'Connor, Vice Chancellor and Officer-in-Charge, SUNY

**Date:** April 30, 2009

**Subject:** American Recovery and Reinvestment Act Compliance

On behalf of John J. O'Connor, Vice Chancellor and Officer-in-Charge of the State University of New York (SUNY), please find the following in response to the processes employed by SUNY and its campuses relative to the Federal Economic Stimulus Accountability and Transparency Requirements. Please contact me if you require additional information.

### **FRAUD PREVENTION**

The State University of New York is committed to deterring, preventing, and detecting fraud. In this regard, the University has taken the following measures:

#### **Hotline**

The State University of New York maintains a hotline for receiving complaints and allegations of errors, irregularities, fraud, and abuse. The hotline is maintained on the University's website and allows for individuals to report complaints and allegations on-line, by phone, or through the mail. The reporting may be done anonymously or by providing contact information.

The Office of the University Auditor maintains the hotline, tracks all complaints and allegations received, and the University's Fraud Investigations Committee reviews all complaints and allegations received. The Committee determines what action, if any, should

*Michael C. Trunzo, Vice Chancellor for Government Relations*

be taken. Actions taken include conducting investigations and referring the matters to the appropriate external agency. The results of any investigations and actions taken are shared with the Campus, System Administration Officials, and the individual(s) making the complaint, as appropriate.

### **Fraud Policy**

The State University of New York issued "Procedures for Suspected Fraud or Irregular Activities". The procedure outlines management responsibility for detecting and reporting fraud. The procedure also describes the process by which reported fraud will be reviewed and investigated which includes participation by the Fraud Investigations Committee. The Fraud Investigation's Committee is comprised of the University Auditor, the Chief Compliance Officer, the Assistant Vice Chancellor for Employee Relations, and a representative from University Police and Counsel's office.

### **Code of Conduct**

The State University of New York Board of Trustees adopted the Code of Ethical Conduct (revised May 31, 2007) as required by the New York State Ethics in Government Act and the New York State Ethics Commission's regulations. The Code of Ethical Conduct has been filed with the State Ethics Commission. The Code of Ethical Conduct establishes ethical standards and limitations on outside activities applicable to all uncompensated University public officers.

### **Audit Committee Oversight**

The State University of New York has established an audit committee of the Board of Trustees. The audit committee meets on a regular basis with the University Auditor and other relevant departments to exercise its fiduciary duty which includes oversight and review of various accountability systems within the University, particularly internal and external auditing functions.

### **Internal Audit Function**

The State University of New York has established an internal audit function. In addition, the New York State Division of the Budget has identified the State University of New York as one of the State agencies required to maintain an internal audit function.

The internal audit function is responsible for auditing Campus and System Administration financial, operational, internal control, and compliance related activities and for providing the Trustees and management with reports on the results of the audits. The audits of the Office of the University Auditor primarily focus on assessing whether processes and controls are adequate to provide reasonable assurance that resources are safeguarded against waste, loss, and misuse; that operations are efficient and effective; that specific management objectives are achieved; that financial and performance reports are reliable; and that there is compliance with applicable laws and regulations. The audit reports issued by the Office of the University Auditor are designed to add value and improve operations. Audit resources are devoted to addressing areas perceived with the highest relative risk and areas that cover the University's core business activities. The results of the audits are communicated to the members of the Audit Committee of the Board of Trustees, Campus officials, the Chancellor, Vice Chancellors, and others as appropriate.

## **Internal Control Program**

The State University of New York has a formalized program of internal control, which is designed to ensure that the State University of New York has a system of accountability for, and oversight of, its operations. System Administration requires each State-operated campus to comply with the New York State Internal Control Act and as such each campus is required to:

- establish and maintain guidelines for a system of internal controls;
- establish and maintain a system of internal controls and a program of internal control review which is designed to identify internal control weaknesses and actions needed to correct these weaknesses;
- make available to each employee a clear and concise statement of the University's/campus's generally applicable management policies and standards with which each employee will be expected to comply;
- designate an internal control officer at the University and campus levels to implement and review the University's/campuses' Internal Control Programs;
- implement education and training efforts to ensure employee awareness and understanding of internal control standards, including fraud prevention, and evaluation techniques; and
- periodically evaluate the need for an internal audit function.

## **CONTRACT MANAGEMENT**

The state-operated campuses of the State University of New York have established written guidelines and procedures covering the procurement of materials, supplies, equipment and services. Specifically, these guidelines outline procedures necessary to enter into valid binding contracts on behalf of the University; describes the steps appropriate for internal review, where required, prior to execution; and specifies those officers authorized to execute contracts and other documents on behalf of the University. The University has procedures covering consulting contracts, procurement for construction projects, and for construction-related consulting services.

### **I. Objectives and Standards**

- The University's basic procurement objective is to secure the most appropriate materials, supplies, equipment and services from the most reasonable and responsible source, consistent with quality requirements and delivery needs as will best promote the interests of the University. The practice of competitive bidding, whether formal (sealed bids or proposals) or informal (quotations), not only tends to assure reasonable prices, but also guards against favoritism, improvidence and fraud, and should therefore be used to the extent practicable, as provided herein. Purchases may be made directly by a campus or pursuant to any contract for commodities or services let by the Office of General Services, a consortium or any other state or federal agency.

- It is the University's policy to take affirmative action to ensure that New York State certified minority-and-women -owned business enterprises ("M/WBES") are given the opportunity to demonstrate their ability to provide the University with commodities and services at competitive prices.
- It is the declared policy of the University that utilization of preferred sources (Corcraft, Industries for the Blind of New York State, Inc., New York State Industries for the Disabled, Inc., New York State Office of Mental Health) occur whenever possible. In accordance with the provisions of the NYS Finance Law §162 and NYS State Corrections Law §184, preferred sources must be considered whenever purchases of commodities or services are required. Form, function and utility requirements may be considered. Where a preferred source is to be used for the provision of commodities or services, no competitive selection process or publication in the Contract Reporter is required. In the event a preferred source is to be rejected, that source must be given prior written notice with an explanation and an opportunity to respond.
- The NYS Finance Law §162(2)(f) provides that preferred status shall be accorded to commodities provided by any qualified apparel manufacturer and contractor on the special September eleventh bidders registry established by the Department of Labor to recognize vendors adversely impacted by the "September eleventh, two thousand one attack on the United States of America." (NYS Labor Law §349). Such preferred status remains in effect until September 1, 2008.
- The standard State University of New York contract clauses should be made a part of all the University's contracts and purchase orders. In the alternative, purchase orders may contain a statement that the provisions of Exhibit A are incorporated by reference, in accordance with OSC Procurement and Disbursement Guidelines, Bulletin G-167. These clauses include provisions mandated by state law, and also provide notice to vendors that they must comply with various laws, including but not limited to, the requirements of the MacBride Fair Employment Principles and the provisions of the Omnibus Procurement Act. In addition, the provisions of the standard State University of New York Affirmative Action clauses should be attached to every contract, subcontract or purchase order exceeding \$25,000, construction contract exceeding \$100,000, or construction subcontract exceeding \$25,000.
- NYS Finance Law §165(2) provides that, with very limited exceptions, the University, as a state agency, may not purchase tropical hardwoods or products in any form for any purpose. Every Request for Proposal (RFP) or Invitation for Bid (IFB) must contain a statement that any bid or response which calls for the use of any tropical hardwood or wood product in its performance shall be considered non-responsive. (NYS Finance Law §165(2)(c)(i)).
- Consistent with the provisions above, campuses shall purchase recycled, remanufactured or recyclable commodities when such commodities meet their form, function and utility requirements, taking into consideration the cost of the commodity over its life cycle. Campuses shall also have the authority to determine that for reasons of public health or safety, a recycled, remanufactured or recyclable commodity should not be purchased. Such determinations shall be documented in the procurement record. If the cost of a recycled product (but not recyclable or remanufactured commodities unless also recycled) does not exceed the cost of a product made without recycled content by 10% (or by 15%

if over 50% of the recycled materials are generated from the New York State waste stream), the recycled product must be purchased. (NYS Finance Law §165(3)).

In accordance with Executive Orders directing state agencies to be more energy efficient and environmentally aware:

- Consistent with the provisions above, campuses shall purchase energy-efficient commodities (ENERGY STAR) when acquiring new energy-using products or replacing existing equipment. All products must meet the efficiency standards as specified in Executive Order No.111 and the State Energy Law. Campuses shall procure increasing percentages of alternative-fuel vehicles, including hybrid electric vehicles. At least 50% of new light-duty vehicles acquired by each campus shall be alternative-fueled vehicles. By 2010 100% of all new light-duty vehicles shall be alternative-fueled vehicles, with the exception of specialty, police or emergency vehicles as designated by the New York State Division of the Budget.
- Campuses shall seek to purchase sufficient quantities of energy generated from renewable sources so that 10% of the overall annual electric energy requirements of buildings owned, leased or operated by the campus are met through renewable sources currently, increasing to 20% by 2010.
- In the design, construction, operation and maintenance of new buildings, campuses shall, to the maximum extent practicable, follow guidelines for the construction of "Green Buildings" including guidelines set forth in the NYS Tax Law §19, which created the Green Buildings Tax Credit, and the United States Green Buildings Council's Leadership on Energy and Environmental Design (LEED) rating system. Campuses engaged in the construction of new buildings shall achieve at least a 20% improvement in energy efficiency performance relative to levels required by New York State's Energy Conservation Construction Code. For substantial renovation of existing buildings campuses shall achieve at least a 10% improvement. Campuses shall incorporate energy efficient criteria consistent with ENERGY STAR and any other energy efficiency levels as may be designated by New York State Energy Research and Development Authority (NYSERDA) into all specifications developed for new construction and renovation.
- Consistent with Executive Order No. 142, (Diversify Fuel and Heating Oil Supplies Through the Use of Biofuels in State Vehicles and Buildings) where feasible bio-diesel purchases shall represent 2.0% of diesel purchases by 2007, increasing to 10.0% by 2012. Where feasible Bio-diesel heating oil shall represent 0.5% of total heating oil purchases by 2007, increasing to 5.0% by 2012.
- New York State Vendors: In accordance with NYS Finance Law §139-i (Omnibus Procurement Act, referred to as "Section 139-i"), all bid documents must include a statement that information concerning the availability of New York State subcontractors and suppliers is available from the New York State Empire State Development agency, which shall include the directory of certified M/WBEs, and that it is the policy of New York State to encourage the use of New York State subcontractors and suppliers, and to promote the participation of certified M/WBEs where possible, in the procurement of commodities and services.

- Procurement Lobbying: The Procurement Lobbying Law restricts communications between a potential vendor, or person acting on behalf of a vendor, and officers or employees of the procuring agency, between the time a procurement/contract procedure begins and the time it is completed.
- Tax Law Section 5-a requires certain contractors awarded certain state contracts (e.g., real property leases are exempt, as are construction contracts and construction-related consultant contracts) valued at more than \$100,000 to certify to the Tax Department that they are registered to collect New York State and local sales and compensating use taxes.
- Vendor Responsibility: Section 163 of the State Finance Law requires that contracts for services and commodities be awarded "to a responsive and responsible offerer." Section 163(9)(f) of the SFL requires that prior to making an award of a contract, each contracting agency shall make a determination of responsibility of the proposed contractor.
- Consulting Services Reporting: State Finance Law Sections 8 and 163 require that State contractors disclose by employment category, the number of persons employed to provide services under a contract for consulting services, the number of hours worked and the amount paid to the contractor by the State as compensation for work performed by these employees. This includes information on any persons working under any subcontracts with the State contractor.

## **II. Procedures Governing Procurements of Commodities, Services, and Construction.**

- Competitive selection process —
  - Purchases/Contracts up to \$50,000: A campus may purchase commodities or services directly from a responsible vendor of its choice. While no competition is required, a campus should take the steps necessary to ensure that prices are reasonable. Written documentation should be maintained by the campus to support both the selection of the vendor and the reasonableness of the price.
  - Purchases/Contracts from \$50,000.01 to \$125,000: A campus must solicit a minimum of three informal quotations or proposals from responsible vendors offering such commodity/services. At the campus' option and depending upon the situation, a more formal process may be used, but is not required.
  - Purchases/Contracts over \$125,000: A campus must solicit a minimum of five formal sealed bids or proposals from responsible vendors. Where the solicitation of sealed bids or proposals is not practical, the campus may solicit, with the written approval of the campus president or designee, a minimum of five formal written quotations. Written documentation of such approval shall be maintained by the campus.
- When making an award based on best value pursuant to a competitive proposal, offerers must be apprised of the relative importance or weight of the cost criteria compared with all non-cost criteria. Failure to provide this information will result in rejection of the contract by the Office of the State Comptroller (OSC). Every effort should be made to provide

sufficient information on the evaluation criteria that will be applied to technical proposals to aid bidders in appropriately developing their responses.

### **III. Required External Agency Approvals of Contracts and Purchase Orders:**

- The University has committed to performing campus internal control reviews of the procurement function. An annual certification letter will be submitted to OSC denoting those campuses which have been determined to have adequate internal controls.
- Contracts and purchase orders up to \$250,000 shall require no prior approval by any state agency, subject to the following exceptions a) a bid protest has been received prior to the time the contract or purchase order is fully executed; b) the apparent low bid or best value is not selected; c) the award is not made in accordance with the provisions of the IFB or RFP; d) a single or sole source procurement.
  - In the case of the above exceptions, contracts exceeding \$125,000 are subject to the approval of the attorney general and OSC, after consultation with, but not prior approval of, any other state agency.
  - If none of the above exceptions apply, contracts exceeding \$250,000 are subject to the approval of the attorney general and OSC, after consultation with, but not prior approval of, any other state agency.

### **IV. Procurement Record Requirements:**

- The following information must accompany the proposed contract:
  - A transmittal letter to the Office of the State Comptroller similar to that provided in the University Purchasing and Contracting Procedure.
  - Where bids or proposals have not been competitively solicited, based on a sole source, single source or emergency transaction; justification for the selection of the vendor and reasonableness of price must be provided.
  - Notice of publication as described in the University Purchasing and Contracting Procedure, or documentation of exemption from publication.
  - Certification of Bid Opening, if appropriate.
  - Bid Tabulation listing in tabular form all pertinent information including a description of commodities or services to be provided, the identity of each bidder, the quoted unit and total price if appropriate. Notation should be made where prospective vendors have not returned a bid, or have declined to bid.
  - Supporting justification if the proposed contract is not awarded to the lowest cost bidder under an IFB.
  - Original copies of bids or proposals as required by OSC Bulletin G-175.

- Vendor Responsibility Form.
- Where required, the NYS attorney general's office will review the proposed contract as to form, and upon approval, forward all materials directly to the OSC Bureau of Contracts, using the State Comptroller's Transmittal Letter provided.
- Where required, OSC will review the proposed contract and upon approval, will retain one original contract document and return all remaining copies of the contract and/or certified signature pages to the campus.
- Upon receipt of the approved contract and/or signature pages, the campus will attach the signature pages to additional copies of the contract and will provide both the vendor and the office of the University counsel with a complete copy of the approved contract, and will retain the remaining copy(s) as required.
- At the time payment is required for contracts the campus will forward a completed Standard State Voucher (AC92) to OSC, accompanied by the associated Batch Transmittal Document (AC2387) and an error-free Batch Control Listing (BCL).

## V. General

- Chapters 552-555 of the Laws of 1985, amending NYS Education Law §§350 et seq., authorized the University to enter into contracts and make purchases in a more efficient and timely manner than under the prior law. This statutory authorization required the University Board of Trustees to establish rules and regulations, subject to the approval of the office of the New York State Comptroller (OSC), governing the procedures to be followed when entering into such contracts or making such purchases. Accordingly, these rules and regulations apply to all purchases under the University's flexibility program, made by state-operated campuses and by the University's system administration.
- The conflict of interest and code of ethics provisions of NYS Public Officers Law §§73 & 74 shall apply to all purchasing activities of the University. Campuses are required to inquire as to the status of entities with which they intend to contract or lease. To accomplish this, campuses must utilize a standard form designed in accordance with NYS Public Officers Law §73(4) to ascertain ownership of or a controlling interest of greater than 10% by an officer or employee of the State of New York in a prospective vendor/contractor or a public benefit corporation of the State of New York. If the answer to such inquiry is in the affirmative, campuses must use the formal competitive bidding process or the State Procurement Guidelines, if applicable, before a valid agreement may be entered into with such individual or organization, in order to comply with provisions of NYS Public Officers Law §73.

## GRANTS ACCOUNTABILITY

Grants accountability as it applies to the State University's state-operated colleges would primarily relate to its internal control and compliance with state and federal student financial aid program regulations and requirements. In this regard, the Federal government stimulus funds may increase the total amount of Federal Pell Grant funds being made available to students that

the State University state-operated campuses administer under the Pell (and other federal) Grant program.

With regard to the Pell Grant program, individual student eligibility is determined by the federal government based upon FAFSA information received. This grant is an entitlement based upon a student's financial need. The State University Student Loan Service Center (SLSC) allocates funds to the state-operated campuses as individual student records are approved by The Department of Education's Pell Grant processing center ("COD"). The State University SLSC reconciles, on a monthly basis, all funds approved for disbursement by COD to our internal tracking system, as well as the University accounting system. The State University SLSC internal record system retains the award information for each individual Pell Grant recipient at each of our state-operated campuses and can access individual student information, individual campus totals or University-wide totals at any given time. The State University follows Federal Pell Grant reporting procedures as dictated by DOE.

It is important to understand the accountability and oversight mechanisms the State University has covering its revenue and expenditure processes, including the overall internal control program. As part of the State University's internal control program, each campus performs vulnerability assessments which are used to evaluate risk levels for all campus' identified assessable units. Internal control reviews of high-risk areas are performed to identify any internal control weaknesses that may exist. If internal control weaknesses are identified, management is informed of this and corrective action plans are developed mitigate these weaknesses. Follow-up steps are taken to ensure corrective actions have been implemented and that internal controls over these high risk areas continue to function as intended.

The State University is subject to external audits by the Office of the State Comptroller on various campus specific or University-wide programs and activities. In addition, the State University's independent external auditors, PricewaterhouseCoopers L.L.P., have rendered an unqualified opinion on the University's financial statements as of June 30, 2008, and issued a related report on compliance and internal controls over financial reporting. There were no matters considered to be material weaknesses in the University's financial reporting. The State University is also included in the State's Single Audit of federal financial assistance programs, and the student financial aid programs administered by the State University is considered a Major Program under the federal criteria. The State's auditors, Toski, Schaefer & Co., did not report any questioned costs for the period ended March 31, 2008. Any material weaknesses noted in the compliance testing findings relative to the State University of New York have been appropriately addressed, as described in the New York State Corrective Action Plan.

## **COMMUNITY COLLEGES**

The Education Law of New York State provides that the State University trustees shall provide standards and regulations covering the organization and operation of community colleges, and that the State University administer the State financial assistance to the community colleges in connection with its general supervision responsibilities pursuant to State Education Law. However, the State University community colleges are sponsored by local governmental entities and are not considered to be a State agency or department. As discussed with the Governor's Office staff on April 8, 2009, we agreed that the report request was not intending to include the community colleges, but that the State University would provide a summary of the results of the independent auditor reports of the community colleges including the reports issued on internal controls and compliance with major federal programs.

All 30 State University community colleges are required to have an annual audit conducted in accordance with the Single Audit Act, Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," the OMB Circular A-133 Compliance Supplement, and Government Auditing Standards.

Each of the community colleges also prepares an annual financial statement which is separately audited by an independent certified public accounting firm. For the 2007-08 fiscal year, all the community colleges received unqualified "clean" opinion from the independent auditor on their financial statements. Because the colleges administer federal grants for major federal programs (i.e., Student Financial Aid Programs, including Pell Grants) they are also required to have an audit of these programs pursuant to the requirements of OMB Circular A-133 as described above. In 2007-08 the community colleges expended a total of approximately \$383 million in federal funds and all community colleges received an unqualified opinion on their "Report on Internal Control & Compliance over Major Federal Programs (A-133 report)".

In accordance with the audit conducted by the independent auditor of Major Federal Programs, the auditor is required to report any questioned costs identified during the audit. Questioned costs are costs that are not allowable under the federal grant program. Of the approximately \$383 million in federal funds awarded and administered by the community colleges there were no questioned costs reported by their independent auditors.

#

State Fiscal Stabilization Fund for IHEs

Questions for Officials in the State's Agency on Higher Education

HL1.

Please provide background on your institution, its sources of funding, its fiscal condition, and the offices or organizations that oversee its use of funds. (Teams can skip this question if they already obtained needed background information.)

**Response:**

The Education Law of New York State provides that the State University trustees shall provide standards and regulations covering the organization and operation of community colleges, and that the State University administer the State financial assistance to the community colleges in connection with its general oversight responsibilities pursuant to State Education Law. However, the State University community colleges are sponsored by local governmental entities and are not considered to be a State agency or department. We have reviewed the audit coverage of the community colleges and what follows is a summary of the results of the independent auditor reports of the community colleges including the reports issued on internal controls and compliance with major federal programs.

All 30 State University community colleges are required to have an annual audit conducted in accordance with the Single Audit Act, Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," the OMB Circular A-133 Compliance Supplement, and Government Auditing Standards.

Each of the community colleges also prepares an annual financial statement which is separately audited by an independent certified public accounting firm. For the 2007-08 fiscal year, all the community colleges received unqualified "clean" opinion from the independent auditor on their financial statements. Because the colleges administer federal grants for major federal programs (i.e., Student Financial Aid Programs, including Pell Grants) they are also required to have an audit of these programs pursuant to the requirements of OMB Circular A-133 as described above. In 2007-08 the community colleges expended a total of approximately \$383 million in federal funds and all community colleges received an unqualified opinion on their "Report on Internal Control & Compliance over Major Federal Programs (A-133 report)".

In accordance with the audit conducted by the independent auditor of Major Federal Programs, the auditor is required to report any questioned costs identified during the audit. Questioned costs are costs that are not allowable under the federal grant program. Of the approximately \$383 million in federal funds awarded and administered by the community colleges there were no questioned costs reported by their independent auditors.

Other audits are also conducted by the Office of the State Comptroller at various community colleges over the past several years. These audits have focused on financial management practices and internal controls over key business processes. The reports are available on OSC's website at: <http://www.osc.state.ny.us/localgov/audits/index.htm>.

There are three primary sources of funding for the community colleges; state financial assistance, student tuition, and local share (sponsor county).

The financial condition of each of the community colleges vary and the fiscal viability is monitored using the annual financial reports submitted. The University Controller's Office provides oversight of the State financial assistance which it administers to the community colleges through the review of the "Community College Annual Report", a state report which is used to verify the community colleges claim for State Aid.

HL2.

How much State Fiscal Stabilization Fund monies from the Recovery Act has your institution received (or does it expect to receive), what percentage are these funds of your overall budget, and what stipulations were placed on the use of these funds? (Enter the dollars and percentage or respondent's answer if "Don't know" or other explanation. Please distinguish whether funds are already received or expected.)

**Response:**

The community colleges are expecting to receive a combined total of \$35,314,994 in State Fiscal Stabilization Fund monies from the Recovery Act for the 2009-10 fiscal year. These funds represent approximately 2.2% of the total budgeted unrestricted operating costs for the 2008-09 fiscal year (2009-10 budgets are not yet available) of the community colleges and must be used as general operating funds (See Exhibit A).

HL3.

SFSF funds received (or expected to receive),

SFSF funds expected to be received are \$35,314,994 for 2009-10. Exhibit A reflects the distribution of those funds, by community college. It is anticipated that the community colleges will receive similar funding for 2010-11 fiscal year as well.

HL4.

2.2% percent of overall budget covered by SFSF money, See Exhibit A.

HL5.

Did the state require the IHE to submit an application to receive State Fiscal Stabilization Fund monies?

- Yes, state required application.....
- No, state did not require application.....  → Skip to HL7
- Don't know.....  → Skip to HL7

HL6.

If so, what does the application include? (Planned uses for the funds, assurances that funds will be used in accordance with federal laws and regulations, etc). (Get a copy of the application.)

SKIP

HL7.

What guidance, if any, did the state provide the IHE regarding uses, tracking, and reporting on the outcomes of State Fiscal Stabilization Fund monies?

**Response:**

As general guidance, the State University Regulations are posted on the SUNY web page – section 602 – “College Finance and Business Operations (College Operating Fund)” states:

- (a) The financial and business policies and practices of the community colleges shall comply with article 126 of the Education Law, the Code of Standards and Procedures for the Administration and Operation of Community Colleges under the Program of State University of New York prescribed by the State University trustees, and a manual for community college business offices, and such other instructions as may be appropriate and necessary from time to time as prescribed by the Chancellor of State University or designee.
- (b) Records and accounts must be maintained in accordance with the national accounting standards for budgeting and financial reporting as prescribed by the State University Board of Trustees, and shall be subject to audit by the State.
- (c) The records and accounts of the community college shall be audited annually by an independent certified public accounting firm.
- (d) The college operating fund balance is to be reviewed periodically and maintained at a level consistent with sound fiscal management procedures.

Specific guidance issued related to State Fiscal Stabilization Funds:

- April 1 memo from Dennis Whalen on required report for fraud prevention, contract management and grants accountability (Attachment A).
- The State University’s response to April 1 request (Attachment B)
- OSC Accounting Bulletin on Accounting for Federal American Recovery and Reinvestment Act of 2009 (Attachment C)
- Federal Register / Volume 74, No. 61 containing the Standard Data Elements for Reports under Section 1512 of the American Recovery and Reinvestment Act of 2009, Public Law 111-5.

HL8.

How does your institution plan to use the State Fiscal Stabilization Fund monies it receives and over what period of time?

**Response:**

The State Fiscal Stabilization Fund monies will be used in accordance with state regulations regarding community college operating budgets provides guidelines on the use of monies provided by the state. A copy of community college regulation 602 "College Finance and Business Operations (College Operating Fund)" of the Community College Regulations is attached (Attachment D) for reference. The State University Community Colleges plan to use these funds only for allowable expenses. As noted in HL3, SFSF funds expected to be received are \$35,314,994 for 2009-10. It is anticipated that the community colleges will receive similar funding for 2010-11 fiscal year as well.

HL9.

How and to what extent are State Fiscal Stabilization Fund monies likely to mitigate the need for increases in tuition and fees for in-state students?

**Response:**

The State Fiscal Stabilization Fund monies most likely will be used to offset a significant increase in student tuition which would be necessary to maintain the strategic and programmatic objectives of the community colleges. Without this money student tuition would likely have been increased by approximately 10% for the 2009-10 fiscal year. With the expected receipt of federal stimulus monies, community colleges were able to limit tuition increases, on average, to approximately 3.8% (See Exhibit B) which are necessary to cover inflationary and contractual increases.

HL10.

How and to what extent are State Fiscal Stabilization Fund monies likely to save and create jobs?

**Response:**

With an expected increase in enrollment in the 2009-10 fiscal year, the stimulus money will enable the community colleges maintain faculty / student ratios, which we believe will result in hiring additional faculty and staffing to support the increased enrollment. Based on the additional funding levels, the 2007-08 mean or average salaries based on the latest actual data available of faculty across all the community colleges, we estimated that these funds could help support an increase of over 550 faculty positions system-wide (See Exhibit C).

HL11.

What other impacts, if any, are likely to result from State Fiscal Stabilization Fund monies?

**Response:**

See response to HL10. It should be noted that increased faculty levels to support expected increased enrollment levels will have a positive economic effect and to contribute to the local economy as well the overall economy.

HL12.

What processes and systems will your institution use to track the State Fiscal Stabilization Funds and report on their uses to the state, and what changes, if any, are being made in systems and processes to meet the requirements for tracking and reporting on the funds?

**Response:**

Will follow State rules on earmarking (coding) expenditures as outlined in the OSC Accounting Bulletin (Attachment C). In addition, the current local assistance payment process requires each community college to submit a "Community College Annual Report" (Annual Report) that includes their revenue and expenditure data, a schedule of their student FTE's and other financial and non-financial data. This report is used to verify their claim for state aid and is required to be filed within 60 days of their August 31st fiscal year end.

HL13.

What processes and systems will your district use to measure the impact of the State Fiscal Stabilization Fund monies and report on impacts to the state?

**Response:**

N/A

HL14.

What processes are you using to oversee your institution's use of funds provided by the state?

**Response:**

As noted in HL12, above, the University Controller's Office reviews the "Annual Report", a state report which is used to verify the community colleges claim for State Aid. Additionally, after the end of their fiscal year, community colleges are required to submit their audited financial statements, and prescribed supplemental schedules used to verify state aid, to the University Controller's Office. The financial and non-financial information included in the supplemental schedules are used to reconcile the information reported in the Annual Report with the financial information reported in the audited financial statements.

HL15.

What processes are likely to be used by others to oversee your institution's use of State Fiscal Stabilization Fund monies?

**Response:**

As noted above, the State University will follow State rules on earmarking (coding) expenditures as outlined in the OSC Accounting Bulletin (Attachment C).

M1. Are you engaged in any building projects (i.e., new construction and/or repair or rehabilitation of any sort) being supported in whole or part by Recovery Act funds.

NO - no follow up.

YES – continue with the following questions.

M2. Please provide a brief description of the project(s). Include information about the amount of Recovery Act funds involved and whether the project(s) is either wholly or only partially supported by Recovery Act funds. N/A

M3. Are requirements of the Davis-Bacon Act having any impact on the project(s)? N/A

yes  no  Don't know

M4. If yes: Please describe what those impacts are? N/A

M5. Has the project(s) experienced any delays? N/A

yes  no  Don't know

M6. If yes: Please describe what the source and nature of those delays are and the length of the delay (e.g., number of days/weeks) if known? (If federal, state, or local regulations are mentioned, ask respondent to identify, to the extent possible, the specific regulation(s) and associated length of the delay.) N/A

#### SAS1

Please describe how your organization uses single audit results as part of your risk assessment or monitoring of your subrecipients? If you do not use single audit reports, please explain why you do not?

See response below following SAS3.

#### SAS2

Where in your organization does monitoring of subrecipient single audit reports and findings occur? If this function is conducted centrally, please describe the procedures used to inform program officials of any relevant findings.

See response below following SAS3.

#### SAS3

Please describe the procedures to evaluate and resolve findings that may cut across multiple programs at a given subrecipient such as those indicating inadequate accounting systems, including the determination of the appropriate office to perform this work.

The major federal programs administered by SUNY and community colleges are student financial aid (SFA) programs and subrecipient monitoring is generally not applicable.

Attachment VII

## State University of New York Plan ARRA Reporting and Monitoring Plan

### ARRA Funds Awarded to the colleges – campuses (non-research):

#### Stabilization Funds

Background, planning and preparing for the unprecedented requirements of ARRA Stabilization funds:

- SUNY Officials met with the US GAO and provided detailed responses to all of their questions and provided them with a binder of documentation including written responses to all of their questions and requests. We also provided all the relevant laws, regulations and procedures the community colleges are required to comply with.
- SUNY also provided the USDoe Inspector General with a binder of similar information with detailed responses to all of their (different but similar) questions on our planned use of the funds and the positive impact it would have on the community colleges, as well as our oversight responsibilities.
- We provided the Governor's Office with our response to their request on SUNY's policies and procedures we have in place to address, grants accountability, contract management, and fraud prevention
- We have responded to questions and provided documentation as requested by the OSC. They appeared to be satisfied with our knowledge and understanding of the compliance and internal control requirements ARRA awards received as well as our understanding of the section 1512 reporting requirements
- We have been audited by SUNY IA as required by the State. This report was filed with the Governor's Office.
- We have attended virtually all the web casts conducted on the ARRA awards conducted by the State.

#### **Reporting and Policies and Procedures**

The State University communicated information on the proper use of ARRA funds to campuses through at the Spring 2009 CCBOA conference and emails – documentation. In addition, guidance on the reporting of jobs created and/or retained due to SFSF funds was communicated via email December 2009. Community colleges reported to SUNY and SUNY Controller's Office reported through the NYSED web based data collection tool.

ARRA Stabilization funds awarded to community colleges – see GAO and DOE binders containing all award information and our response to GAO and DOE specific inquiries regarding the standards and regulations covering the community colleges, and the State University's general oversight responsibilities pursuant to State Education Law. Also, ARRA funds will be used in accordance with state regulations regarding community college operating budgets which provides guidelines on the use of monies provided by the state. The State University community colleges plan to use these funds only for allowable expenses. The plan for reporting is summarized as follows:

- All awards are reported through NYSED web portal.
- Each college's allocation communicated to CCBOA by University Budget Office.

**State University of New York Plan  
ARRA Reporting and Monitoring Plan**

- The entire distribution / payment of the award made in October / November 2009. ARRA funds are required to be earmarked in accordance with OSC Accounting Bulletin A-602. Each college award amount will be reconciled to OSC records by University Controller's Office.
- The University Controller's Office will request the necessary information from the community colleges, including but not limited to, award, expenditures, jobs created and retained, DUNS #, etc. and provide guidance on the appropriate use of funds and post reporting as follows:

**Education State Grants uses and restrictions** - Public IHEs receiving funds must use these funds for educational and general expenditures, and in such a way as to mitigate the need to raise tuition and fees, or for modernization, renovation, or repairs of facilities that are primarily used for instruction, research, or student housing.

IHEs are prohibited from using the funds: to increase endowments; for the maintenance of systems, equipment, or facilities; for the modernization, renovation, or repair of stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public; or the modernization, renovation, or repair of facilities used for sectarian instruction or religious worship or in which a substantial portion of the functions of the facilities are subsumed in a religious mission.

**Education State Grants** - Post Assistance Requirements a State receiving funds under this title must submit a report to the Department that describes the number of jobs saved or created ....the actions taken to limit tuition and fee increases at public IHEs; the extent to which public IHEs maintained, increased, or decreased enrollments of in-State students; and a description of each modernization, renovation and repair project funded. Specific reporting requirements are detailed in Division A, Title XV of ARRA. Expenditure reports are required in accordance with guidance from OMB and the Department.

**Government Services-** uses and restrictions States must use 18.2 percent of the State Fiscal Stabilization funds for education, public safety, and other government services, which may include assistance for elementary and secondary education and public IHEs, and for modernization, renovation, or repair of public school facilities and IHE facilities.

**Government Services-** Post Assistance Requirements a State receiving funds under this title shall submit a report to the Secretary, that describes the number of jobs saved or created ... actions taken to limit tuition and fee increases at public IHEs; and the extent to which public IHEs maintained, increased, or decreased enrollments of in-State students. Specific reporting requirements are detailed in Division A, Title XV of ARRA. Cash reports are not applicable. No progress reports are required. Expenditure reports are required in accordance with guidance from OMB and the Department. Contact the program office for additional information.

## State University of New York Plan ARRA Reporting and Monitoring Plan

- In accordance with New York State Office of the State Comptroller Accounting Bulletin A-602 "Accounting for Federal American Recovery and Reinvestment Act of 2009 (ARRA) Funds" (OSC Accounting Bulletin – 602), the operating expenditures allowable under ARRA will be considered ARRA funds in the first instance.
- The University Controller's Office will compile this information centrally and complete the section 1512 reporting information on the NYSED web portal.
- It is anticipated all reporting will be completed for the 12/31/09 quarter and no data elements will change for the subsequent quarters unless corrections or other adjustments will be necessary.
- The University Controller's Office will communicate with, and follow the guidance provided by, NYSED with regard to reporting static data in subsequent quarterly reports.
- The data elements that we have been required to report on by the New York State Department of Education "NYSED" through its web portal are as follows:
  - D-U-N-S number
  - Central Contractor Registration (CCR) valid until
  - Program narrative
  - Award amount
  - Expenditure amount
  - Number of jobs saved
  - Number of jobs created
- All section 1512 quarterly reporting is generally required to be completed by the 10<sup>th</sup> day following the end of the quarter (e.g. the quarter ended 12/31/2009 is required to be reported on by the 1/10/2009).

The report review process will be conducted by the Controller's Office – Paul Jabour as preparer and Jeff McGrath as reviewer - Michael Trunzo is the commissioner designee. Signatures will be obtained on the reviewer / approval form on a quarterly basis, as applicable and these documents will be maintained for audit purposes.

### Monitoring Protocols

To comply with federal and state requirements, SUNY has a comprehensive monitoring plan and protocol to review ARRA Award activities. The monitoring plan includes the following:

- Communication and monitoring schedule is ongoing - various emails and discussions to adhere to section 1512 reporting requirements. Additional guidance will be provided in March –June 2009 to the community colleges to ensure they are aware of federal compliance requirements for federal ARRA awards programs to ensure they have the appropriate written documentation to support their compliance with these award programs, using the Guidance for Grantees and Auditors State Fiscal Stabilization Fund Program dated December 24, 2009, as well as other OMB Compliance Supplement Guidance. We will meet with CCBOA representatives to discuss the federal requirements for these ARRA awards and provide guidance on how to be prepared for the Single Audit

## State University of New York Plan ARRA Reporting and Monitoring Plan

(or USDoE/GAO/ or OMB site visits). This will result in a presentation and handouts to provide guidance for compliance at the June 2010 conference.

- Monitoring policies and procedures and data collection instruments - we will outline what the specific compliance requirements are, what are considered allowable and unallowable uses of ARRA Stabilization funds, and other relevant and required information. SUNY will create a checklist of items the community colleges will need to have documented, as well as questions they will need to respond to, to ensure compliance with the ARRA Award programs. We will have the colleges submit those checklists to us to support compliance and document our monitoring and oversight (in lieu of site visits). We believe this is more efficient and effective than site visits.
- Monitoring reports and feedback to community college and processes for verification of implementation of required corrective actions – all checklists will be reviewed to ensure confirmation of adherence to ARRA Award requirements. Follow-up will be conducted and site visits will be made as necessary to correct any deficiencies identified.

FWS Awards (ARRA over \$25,000) - all state-operated campuses and community colleges. Prior to each quarterly reporting due date - distribute reporting process information and requirements to all the colleges, as necessary.

State-operated campuses:

- Section 1512 report guidance will be communicated through SLSC – Theresa Van Detta with support from the University Controller's Office.
- Federal Award letters were received by campuses. ARRA portion of awards have been segregated on the SUNY/OSC accounting system.
- Consistent with USED guidance- first dollars spent should be charged to ARRA.
- Expenditure transfers will be made to ARRA accounts and communicated to campuses for reporting.
- Jobs created guidance will be provided to campuses by the SLSC based on guidance received from USDE.
- Each campus will be required to document their quality assurance reviews (preparer, reviewer, commissioner responsibilities below) and maintain them for audit purposes.
- SLSC will confirm timing of campus Section 1512 reporting on federal reporting web portal.

FWS Awards

Community colleges:

- Communicated through University Controller's Office.
- Federal Award letters received by campuses. ARRA portion of awards have been segregated on the SUNY/OSC accounting system.
- Consistent with USED guidance- first dollars spent should be charged to ARRA.
- Jobs created guidance provided to colleges.
- Each college will be required to document their quality assurance reviews and maintain them for audit purposes.

## State University of New York Plan ARRA Reporting and Monitoring Plan

### Report process / procedures

Inform campuses of reporting required to ensure that Section 1512 reports filed by each campus are complete, accurate and filed timely. To meet NYS quality assurance objectives, there are three levels of responsibility for document preparation and review. The ARRA money for FWS is not material and in some cases did not result in additional funds received, but is resulting in additional administrative and specifically reporting requirements. This has always been subject to testing as part of the A-133 Single Audit requirements. The campuses are familiar with the program requirements and have recently learned of the section 1512 reporting requirements based on guidance that SUNY and USDE have provided. With regard to quality assurance requirements for FWS, based on our professional judgment, we believe a review and sign-off of the reviewer is appropriate, but a commissioner review will not be required.

**Level 1 - Campus Preparer:** This campus person is primarily responsible for preparing the campus 1512 report. Responsibilities for this person include, but are not limited to:

- Collecting, reviewing and staying current on all applicable policies related to section 1512 (e.g., statewide policies, campus specific policies, OMB policies and federal grantor campus policies) to ensure reports are consistent with all applicable policies
- Obtaining, reviewing and reconciling the OSC data provided to campus records, to the extent necessary
- Completing the 1512 reporting template
- Conducting a completeness and accuracy review of the completed Section 1512 report prior to submitting it to the campus reviewer
- Preparing and retaining all necessary supporting documentation
- Establishing a remediation plan, based on recommendations from the campus reviewer or others, for any exceptions noted, if applicable.

**Level 2 - Campus Reviewer:** This campus official is primarily responsible for verifying data elements by reviewing the completed Section 1512 report against supporting records. Responsibilities include, but are not limited to:

- Conduct a review of the section 1512 report including 100% verification of each data element to verify accuracy and completeness of the reported data elements. Documentation supporting the information reported should be provided by the preparer.
- Document exceptions resulting from the review (See Attachment B).
- Summarize the exceptions and develop remediation plan for campus commissioner on Attachment B.

## **State University of New York Plan ARRA Reporting and Monitoring Plan**

- Data quality associated with the *American Recovery and Reinvestment Act* should be taken into consideration in conducting the review process.

**Level 3 - Commissioner Certification (Stabilization Funds only):** Ultimately, the campus is accountable for the accuracy, completeness, and timeliness of Section 1512 data reporting. To ensure the quality of each quarterly report through an appropriate level of review, the NYS Recovery Cabinet requires that due diligence be performed on the data in the 1512 report prior to submission to FederalReporting.gov. Each campus commissioner or an executive level designee will be required to certify that he or she has obtained a sufficient understanding of the campus reviewer's oversight of the preparer's reporting and if applicable, has reviewed the list of exceptions and remediation plan. Commissioners or designees will then sign the certification and maintain a copy for audit purposes. This may also be requested from (and provided to) the NYS Recovery Cabinet.

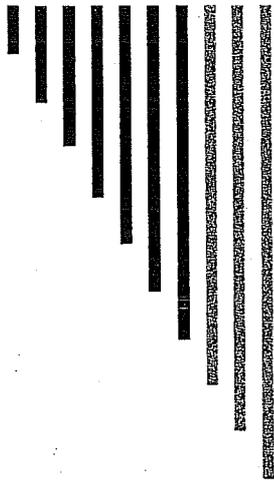
### **Systems Used**

As noted above, the SUNY Controller's Office will utilize the NYSED web based data collection tool for data reporting and the SUNY/OCS accounting systems for purposes of tracking funds (coded per OSC bulletin to track ARRA funds).

### **Internal Audit and other annual single audit of federal programs**

Finally, to ensure that the process for 1512 Reporting is adequate to meet the state's quality assurance objectives and that procedures are being followed, Internal Audit Functions for agencies receiving stimulus monies have also been directed by the Recovery Cabinet to perform reviews of the 1512 Quality Assurance process as part of their annual audit plan.

ARRA funds will be subject to a higher level of scrutiny as part of the audit conducted by the State's independent CPA firm as part of the State's Single Audit. Also, each community college schedule of federal awards will include these ARRA funds and will also be subject to audit by each of their independent CPA firm as part of each of their required Single Audits. All of the community colleges have separate single audits performed by independent CPA firms on their federal programs (a few are included in their county single audit).



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**State University of New York**  
*Office of the University Auditor*

**Final Report**  
**OUA 2009-07**

**January 6, 2010**

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**State University of New York**

**American Recovery and Reinvestment Act of 2009**  
**Section 1512 Reporting Process**

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**I. Introduction**

**A. Background**

The American Recovery and Reinvestment Act (ARRA) of 2009 was enacted to help create new jobs, save existing ones, and increase economic activity. To achieve those goals, ARRA has provided over \$757 billion in Federal funds earmarked for a variety of programs including education and health care. The State University of New York (University) has received approximately \$35 million in ARRA funds and has allocated these funds to each of the University's community colleges. The ARRA funds received are earmarked as State Fiscal Stabilization Funds and were distributed to the University as two awards: Education Fund (\$27.6 million) and Government Services (\$7.7 million). The University is required to report on a quarterly basis the receipt and use of the funds through the New York State Education Department (NYSED) web portal. For reporting purposes, the University is considered a subrecipient of NYSED. The University received and distributed the \$35 million in ARRA State Fiscal Stabilization Funds during October 2009.

The A-133 Compliance Supplement (A-133 Supplement) dated June 2009 outlines the requirements and allowable uses of the State Fiscal Stabilization Funds for both the Education and Government Services Grants. The A-133 Supplement specifically states that funds must be used for educational and general expenditures, and in such a way as to mitigate the need to raise tuition and fees, or for modernization, renovation, or repairs of facilities that are primarily used for instruction, research, or student housing. Funds cannot be used to increase endowments; for the maintenance of systems, equipment, or facilities; for the modernization, renovation, or repair of stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public; or the modernization, renovation, or repair of facilities used for sectarian instruction or religious worship or in which a substantial portion of the functions of the facilities are used in a religious mission. In accordance with Accounting Bulletin A-602, issued by the New York State Office of the State Comptroller (OSC), ARRA funds should be used in the first instance.

The University also received \$3 million of ARRA funds through the Federal Work Study program. These funds were provided directly to both the community colleges and the State-operated colleges. Each college that receives over \$25,000 in these funds is required to report directly to the Federal government regarding the receipt and use of these funds. The Office of the University Controller has provided guidance to each campus on the reporting process.

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## **B. Objectives, Scope, and Methodology**

The objectives of our audit were to determine if the University had established a written plan to meet the quarterly reporting requirements and developed a written quality assurance plan to help ensure that the receipt and use of the \$35 million in ARRA funds was being properly reported to NYSED as required. We also reviewed the first quarterly report submitted to NYSED to determine whether the report was filed on time, the information reported was accurate, and the data reported had been reviewed and approved prior to submission. The audit did not review the reporting process for each campus receiving ARRA funds through the Federal Work Study program.

The audit was conducted under the authority of the Office of the University Auditor's Charter dated March 22, 1989 granted by the Board of Trustees of the State University of New York, and in accordance with the *International Standards for the Professional Practice of Internal Auditing* promulgated by the Institute of Internal Auditors.

An audit includes examining, on a test basis, evidence supporting transactions recorded in the accounting and operational records and applying other procedures considered necessary in the circumstances. An audit also includes assessing the estimates, judgments, and decisions made by management. We believe the audit provides a reasonable basis for our findings, conclusions, and recommendations.

## **C. Audit Results**

The audit found that the University had developed a written plan that outlines the quarterly reporting process and a written quality assurance plan to help ensure the accuracy and completeness of the quarterly reports. These plans have been incorporated within the University's Process for Collecting, Reviewing, and Reporting for Federal Quarterly Reports Submitted Pursuant to Section 1512 of the American Recovery and Reinvestment Act of 2009 (Plan). The audit also found that the first quarterly report was completed by the due date and that the agency reviewer and certifier had acknowledged their review of the completed report prior to submission. However, improvement opportunities were noted such as the need to update the University's Plan to include other relevant information regarding the quarterly reporting process and to clarify reporting of expenditures for future quarterly reports. We also questioned whether the University had reported the correct DUNS number on the report that was submitted.

These improvement opportunities are addressed in more detail in the following sections of the report. The University should give careful consideration to the recommendations to further improve its operations and management practices.

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## D. Comments of University Officials

University officials' comments were considered in preparing this report and are included as an attachment to the final report. In response to the audit, University officials generally agreed with the findings and recommendations in the report and have taken action to address them.

## II. ARRA Reporting Plan

The United States Department of Education Guidance on Section 1512 quarterly reporting recommends agencies develop steps to mitigate the risks associated with data collection and reporting. These steps should include control procedures for data entry, a quality review process, and identification of source data. State guidance recommends that these steps be developed into a written plan that outlines the quarterly reporting process and a quality assurance plan to help ensure that the data collected is accurate, adequately reviewed, and properly reported. These plans should also incorporate the following elements:

1. Amount of ARRA funds received and how it has been allocated.
2. Allowable uses of ARRA funds.
3. Mechanism for tracking the use of ARRA funds.
4. The data elements required to be reported.
5. Process for collecting and reporting data required under Section 1512.
6. Individuals (offices) responsible for reporting and reviewing the required data.

The audit found that the University has developed a written plan, Process for Collecting, Reviewing, and Reporting for Federal Quarterly Reports Submitted Pursuant to Section 1512 of the American Recovery and Reinvestment Act of 2009 (Plan), that addresses the quarterly reporting process and a quality assurance process to help ensure the accuracy of the reported data. The Plan describes the type of ARRA funding received and the allowable uses for those funds; identifies those responsible for collecting, reviewing, and reporting the data; and outlines how the data will be collected, reviewed, and reported.

The Plan also references several documents that outline the State and University regulations regarding community college budgets, fiscal activities, and other reporting requirements such as independent financial statement audits. Because the ARRA funding is intended to be used for operating purposes and in accordance with the A-133 Supplement, the community colleges are expected to follow the Federal, State, and University regulations regarding the use of operating funds (including funds received from ARRA).

While the Plan addressed the various procedures for collecting, reviewing, and reporting data and the mechanisms in place for ensuring ARRA funds were used only

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for approved purposes, we found that the Plan did not provide a complete list of all of the required data elements including the source of the data.

We also noted that the Plan did not address the procedures or controls in place to ensure that quarterly reports would be filed within the required timeframes. The University should establish a process that outlines the timeline showing when data will be collected and reviewed each quarter to help ensure that quarterly reports are submitted on time.

The University is currently utilizing the State prescribed Agency Review Checklist (Checklist) provided to all State agencies receiving ARRA funds. The Checklist is a comprehensive list of all potential data elements to be reported. The University should amend the Checklist to only include those data elements applicable to the University and include this checklist in the Plan. A checklist tailored to the University's reporting requirements will help to ensure the required data is properly reported.

#### **Recommendations**

1. Update the Plan to include the data elements required to be reported (including the source of the data) and a timeline for ensuring quarterly reports are submitted on time.
2. Develop a checklist of all data elements applicable to the University's reporting requirements and include the checklist in the Plan.

### **III. September 30, 2009 Quarterly Report**

The University received and distributed the ARRA State Fiscal Stabilization funds to the community colleges in October 2009, after the first reporting period. Consequently, the University did not have to report the amount of ARRA funding used, number of jobs created, or certain other related information for the reporting period ended September 30, 2009. The University was required to report the University's DUNS number and the Central Contractor Registration expiration date. Other relevant information such as the award names (Education Fund and Government Services Fund), award amounts (\$27.6 million and \$7.7 million), CFDA numbers (84.394 and 84.397), reporting period, program narrative, and University contact information were pre-populated on the NYSED web portal.

The University is required to utilize three individuals in the ARRA reporting process:

- (1) **Agency Preparer:** The agency preparer is primarily responsible for preparing the agency's quarterly report.

- 
- (2) **Agency Reviewer:** The agency reviewer is primarily responsible for verifying data elements by reviewing the completed Section 1512 report against supporting records. To assist the agency reviewer, the State has provided guidance including an Agency Review Checklist. The Checklist outlines all of the data elements in the reporting process.
  - (3) **Agency Commissioner Certification:** The agency commissioner or designee is required to certify that he or she has obtained a sufficient understanding of the reviewer's oversight of the preparer's reporting and if applicable, has reviewed the list of exceptions and the remediation plan.

The audit found that the University had completed the first quarterly report for the period ending September 30, 2009 by the required due date, October 10, 2009. We noted that the University has assigned an agency preparer, agency reviewer, and an agency commissioner designee. We also noted that the agency reviewer signed the quarterly report indicating that he had reviewed the report and noted no exceptions. The agency commissioner also signed the quarterly report indicating that he had reviewed the agency reviewer's compliance with the Checklist.

State guidance indicates that "The reviewer should document and sign off on the review of each data element and maintain the documentation for audit purposes." However, we did not see evidence that the agency reviewer verified each data element reported in the first quarterly report to the source document or utilized the State prescribed Checklist for Section 1512 reporting. The reviewer should acknowledge review of each of the required data element by signing or initialing next to each data elements on the Checklist. The completed Checklist should then be provided to the agency commissioner (Chancellor's designee) for review prior to signing the form.

During our review of the source data, we conducted an independent search for the University's DUNS number and found several DUNS numbers associated with the University. The University should confirm the correct DUNS number for ARRA reporting purposes to ensure that the correct information is being reported on the NYSED web portal.

#### **Recommendations**

3. Ensure the agency reviewer acknowledges his review of each of the data elements being reported.
4. Ensure the agency commissioner (Chancellor's designee) reviews the completed checklist, exceptions summary, and remediation plan prior to signing the form.
5. Verify the University's DUNS number for reporting purposes.

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### III. Other Matters

While ARRA funds are to be used in the first instance in accordance with OSC Accounting Bulletin – 602, the A-133 Supplement states “each recipient must maintain records that fully disclose the total cost of the activity for which the funds are used, the share of the cost provided from other sources, and other such records as will facilitate an effective financial or programmatic audit.” While it is the University’s understanding that each community college is not expected to track ARRA funds by activity or provide detail vendor records, the University has not received a written confirmation from the Department of Education or other authoritative source regarding the University’s understanding.

During June 2009 the University provided information to the Department of Education that included a description of the intended use of ARRA funds (operating purposes) and the various regulations and oversight of the community colleges. During discussions with the Federal Department of Education, the University indicated that it would not separately track the use of ARRA funds or maintain specific expenditure details for the ARRA funding since these funds would be used as part of the community colleges overall operating budgets. The University should request the Department of Education to confirm that there is no expectation that the University track the use of ARRA funds or maintain specific expenditure details. Without a written confirmation regarding the University’s understanding of how the use of ARRA funds should be tracked and reported, there is an increased risk that the University could be cited for not maintaining adequate accountability over ARRA funds.

The A-133 Supplement requires that certain information such as actions taken to limit tuition be reported on an annual basis to the Department of Education. The University’s Plan does not address these annual reporting requirements. Without a plan that addresses the annual reporting requirements under the A-133 Supplement, there is an increased risk that the University will not be considered in compliance.

#### **Recommendations**

6. Obtain written confirmation from the Department of Education or other authoritative source regarding the level of tracking and documentation required to support the University’s use of ARRA funds.
7. Develop a plan to address the annual reporting requirements outlined in the A-133 Supplement.



THE STATE UNIVERSITY of NEW YORK

Office of the  
Vice Chancellor and  
Chief Financial Officer

December 24, 2009

University Controller

State University Plaza  
Albany, New York  
12246

518 443 5463  
fax - 518 443 5871

www.suny.edu

Mr. Michael Abbott, CPA  
University Auditor  
SUNY System Administration  
University Audit Department  
University Plaza, N-120  
Albany, NY 12246

Dear Mr. Abbott,

Thank you for the opportunity to provide comments on your audit of the State University of New York's (University) quality assurance plan covering the American Recovery and Reinvestment Act of 2009, Section 1512 Reporting Process. Our comments to the seven recommendations contained in the report follows:

*Recommendation 1: Update the Plan to include the data elements required to be reported (including the source of the data) and the timeline for ensuring quarterly reports are submitted on time.*

The plan has been updated with the following:

- The data elements that we have been required to report on by the New York State Education Department (NYSED) through its web portal are as follows:
  - D-U-N-S number
  - Central Contractor Registration valid until
  - Total expenditures
  - Program narrative
  - Number of jobs retained
  - Number of jobs created
- All Section 1512 quarterly reporting is generally required to be completed by the 10<sup>th</sup> day following the end of the quarter (e.g., the quarter ended December 31, 2009 is required to be reported by January 10, 2010).

UNIVERSITY CENTERS AND DOCTORAL DEGREE GRANTING INSTITUTIONS University at Albany • Binghamton University • University at Buffalo • Stony Brook University • SUNY Downstate Medical Center • Upstate Medical University • College of Environmental Science and Forestry • College of Optometry • NYS College of Ceramics at Alfred University • NYS College of Agriculture/Life Sciences at Cornell University • NYS College of Human Ecology at Cornell University • NYS College of Industrial/Labor Relations at Cornell University • NYS College of Veterinary Medicine at Cornell University UNIVERSITY COLLEGES SUNY Brockport • Buffalo State College • SUNY Cortland • Empire State College • SUNY Fredonia • SUNY Geneseo • SUNY New Paltz • SUNY Old Westbury • College at Oneonta • SUNY Oswego • SUNY Plattsburgh • SUNY Potsdam • Purchase College TECHNOLOGY COLLEGES Alfred State College • SUNY Canton • SUNY Cobleskill • SUNY Delhi • Farmingdale State College • Maritime College • Morrisville State College • SUNY Institute of Technology COMMUNITY COLLEGES Ashfordack • Borsome • Cayuga County • Clinton • Columbia-Greene • Corning • Dutchess • Erie • Fashion Institute of Technology • Finger Lakes • Fulton-Montgomery • Genesee • Herkimer County • Hudson Valley • Jamestown • Jefferson • Mohawk Valley • Monroe • Nassau • Niagara County • North Country • Oneida • Orange County • Rockland • Schenectady County • Suffolk County • Sullivan County • Tompkins Cortland • Ulster County • Westchester

*Recommendation 2: Develop a checklist of all data elements applicable to the University's reporting requirements and include the checklist in the Plan.*

The University Controller's Office is aware of all the data elements required to be reported under Section 1512. We have been directed by NYSED on what data elements to report. NYSED has instructed the University to report under one SUNY DUNS number and report consolidated information. The data elements are noted above.

*Recommendation 3: Ensure the agency reviewer acknowledges his review of each of the data elements being reported.*

For the September 30, 2009 Section 1512 reporting, the University Controller's Office utilized the review document provided by the New York State Recovery and Reinvestment Cabinet which identifies the:

- o Agency Preparer
- o Agency Reviewer (signature required) as evidenced on the review cover sheet completed for the quarter ended September 30, 2009
- o Agency Commissioner (signature required) as evidenced on the review cover sheet completed for the quarter ended September 30, 2009

The signature of the Agency Reviewer on the document indicated his review of the work of the Agency Preparer. For the subsequent quarters, the Agency Reviewer will also initialize each data element reported to evidence this. The Agency Reviewer will also ensure completeness based on the reporting instructions provided by NYSED.

*Recommendation 4: Ensure the agency commissioner (Chancellor's designee) reviews the completed checklist, exceptions summary, and remediation plan prior to signing the form.*

This was done for the quarter ended September 30, 2009 as evidenced by his signature. For subsequent quarterly reporting, we will inform the Agency Commissioner that the Agency Reviewer will initial each data element to signify his review.

*Recommendation 5: Verify the University's DUNS number for reporting purposes.*

We are currently registering a DUNS number to be utilized for reporting Stabilization Awards under Section 1512.

*Recommendation 6: Obtain written confirmation from the Department of Education or other authoritative source regarding the level of tracking and documentation required to support the University's use of ARRA funds.*

The University is in the process of obtaining confirmation from the U.S. Department of Education (USDE).

Recommendation 7: *Develop a plan to address the annual reporting requirements outlined in the A-133 Supplement.*

The Plan includes a summary of the post assistance reporting requirements. The annual reporting requirements will be communicated to the community colleges after obtaining confirmation from the USDE to our inquiry in #6 above.

Very truly yours,

  
Jeffrey J. McGrath  
Officer-In-Charge  
University Controller's Office

Copy: M. Trunzo  
C. Lloyd  
P. Jabour

JJM:plk

STATE UNIVERSITY OF NEW YORK  
AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009  
GOVERNMENT SERVICES - \$7.7 MILLION

CFDA # 84.397  
"Quality Assurance Review"  
SUBMITTED AT: NYSED PORTAL

Agency Name State University of New York

Agency Preparer (s) Paul A. Jabour

Agency Reviewer(s) Jeff McGrath

Phone Number (518) 443-5527

Phone Number (518) 443-5463

E-mail Address paul.jabour@suny.edu

E-mail Address jeff.mcgrath@suny.edu

Quarter Ending 03/31/2010

Final Report Yes  No

As the agency's designated reviewer, I have completed and documented the review of the Section 1512 quarterly report. Except for the following the review has found that all data fields are accurate and consistent with Agency Policies, Section 1512 Requirements included in the Act, Federal Agency guidance, and OMB Guidance: (Reviewer to provide a summary of the exceptions by award from data exception sheet(s))

- Exceptions
  - None

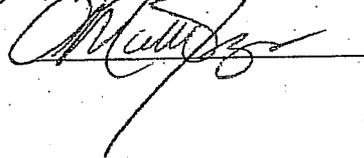
I have reviewed the agency reviewer's compliance with the checklist and have reviewed the exceptions summary and remediation plan. Based on this review, the agency's quarterly section 1512 report is ready to be submitted to portal.nysed.gov.

Signed by Agency Reviewer



Date 4/6/10

Signed by Agency Commissioner



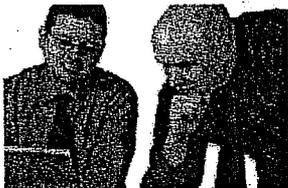
Date 4/6/10



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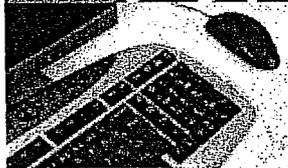
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### Other Applications

You may be required to sign in to access these applications

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- [Electronic Liberty Partnerships Program System \(ELPPS\)](#)
- [Impartial Hearing Reporting System \(IHRS\)](#)
- [Rate Setting Unit \(RSU\)](#)
- [System to Track and Account for Children \(STAC\)](#)
- [Teacher's Certification \(TEACH\)](#)
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Sign In



**Sign In**

Enter your Single Sign-On user name and password to sign in.

User Name

Password

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Unauthorized use of this site is prohibited and may subject you to civil and criminal prosecution.

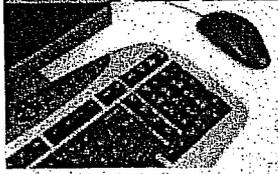


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Nancy Zimpher

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### My Applications

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**If the Superintendent or Principal has Changed**  
(DOES NOT APPLY to SUMMER SCHOOL PRINCIPALS)

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[American Recovery and Reinvestment Act \(ARRA\) Reporting System](#)

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# ARRA Reporting System

## American Recovery and Reinvestment Act



### Select Fund

Nancy Zimpher | Submit/Certify

#### The ARRA Quarterly Reporting System is now open to collect the first quarter 2010 data

Due to the December 18, 2009 federal changes affecting the calculation of jobs created or retained under ARRA, jobs reported as created or retained must now be paid directly with ARRA funds. Also, jobs counted in each subsequent quarter are no longer cumulative from the beginning of the award period, July 1, 2009. Count only the ARRA-funded FTEs in the current reporting quarter. Therefore, the pre-populated prior period data may not agree with the new guidance. For all ARRA funds other than ESF, sub-recipients may need to adjust the number of jobs created and retained from their approved December 31, 2009 Quarterly Report to reflect the new federal guidance and then base their entries in the appropriate Current Quarter entry field accordingly.

In addition, the supplemental ESF allocation to restore a state aid adjustment in December 2009 required an additional, separate application for the 2009-10 ESF award, which has been added to the system and discussed elsewhere. ESF sub-recipients must base their entries in the appropriate Current Quarter entry field on the annualized subtotals of jobs created and retained from their approved Supplemental Application which reflects the new federal guidance. Remember to report only the jobs created or retained in the current quarter.

Vendor payments are no longer estimated on an annual basis, but do remain cumulative from the time of award. Include only amounts actually paid from July 1, 2009 through March 15, 2010. Sub-recipients will continue to draw down funds from their respective payment offices and NYSED will report expenditures since July 1, 2009.

#### ARRA School-Level Expenditure Reporting is Now Open

The American Recovery and Reinvestment Act of 2009 (ARRA) requires each school district receiving Title I, Part A ARRA funds in 2009-10 to report a school-by-school listing of educational expenditures from state and local funds ONLY for the 2008-09 school year.

Only personnel expenses recorded for 2008-09 in certain account codes (by school building) will be required to be included. SED has determined which account codes from the NYS Uniform System of Accounts will be used in order to gather the required information. The Expenditure Reporting button below will access the on-line form which will filter reported expenses according to the requirements and guidelines of the federal government's categories and also generate a per-pupil amount, by building, based on the expenditures reported. Districts may also directly upload a file in the proper format with the necessary information through a link on the form.

The data is to be certified and submitted by the Superintendent of Schools to SED through the ARRA Reporting System by March 15, 2010. SED will combine and submit the data to the US Department of Education by March 31, 2010. Please see <http://usny.nysed.gov/arra/reporting/> for additional guidance on this federal requirement.

#### ARRA Supplemental Education Stabilization Fund (ESF) Application is Now Open

School districts originally applied for the 2009-10 ARRA Education Stabilization Fund (ESF) in late summer 2009. Legislation enacted in December 2009 included a Supplemental Deficit Reduction Assessment (SDRA) which was fully offset with federal ARRA funds known as the Supplemental Deficit Reduction Assessment Restoration (SDRAR).

This Supplemental Application is only for the SDRAR funds and is to be obligated with the original ESF amount by June 30, 2010. Districts will report on the combined original and supplemental ESF amount in the next quarterly report, due March 31, 2010 and thereafter as the total 2009-10 ARRA ESF amount.

The Supplemental Application will:

- Identify how these resources will be used to avert cuts and retain teachers and programs
- Amend the original ESF application to reflect changes that have occurred during the year, as reported in the two previous quarterly reporting periods
- Revise the estimated jobs created or retained to include only positions supported directly with ARRA funds, pursuant to the revised guidance issued by the U.S. Office of Management and Budget on December 18, 2009
- Provide a final, combined application that includes all 2009-10 ESF amounts and job estimates for reporting

The data is to be certified and submitted by the Superintendent of Schools to SED through the ARRA Reporting System by March 15, 2010. Please see <http://usny.nysed.gov/arra/esf/> for additional guidance.

ARRA recipient quarterly reports are required under federal law by Section 1512 of the Recovery Act. The purpose of this reporting is to answer important questions, such as:

- Who is receiving Recovery Act funds and in what amounts?
- What projects or activities are being funded with Recovery Act dollars?  
What is the completion status of such projects or activities?  
What impact have they had on job creation and retention?

The Department has developed this online data collection application to minimize the reporting effort for our customers by pre-populating from existing data collection sources the majority of data elements required by the federal Office of Management and Budget (OMB). Once sub-recipients' certified and submitted data have been reviewed, the Department will integrate all of the data elements with fiscal data from other NYSED systems into a single report and submit it directly to the Federal

Reporting site. This will meet all of the current quarterly data reporting requirements for ARRA sub-recipients under Section 1512. We will contact sub-recipients to resolve any data quality issues that arise during the Department's review or by federal agencies.

All sub-recipients will see in the drop-down box below a complete listing of the ARRA funds by type that they have been approved to receive. You may start in any order of funds, but the first step after selecting a fund will be to view the directory information for your entity (name, address, etc.) and make any necessary corrections.

**Note: Each sub-recipient must certify and submit all award funds before being considered a complete submission.**

Please select period ending date:

Period ending March 31, 2010

Please select a fund:

Additional Aid for SUNY Community Colleges

Continue

# ARRA Reporting System



## American Recovery and Reinvestment Act

### Sub-Recipient Information and Instructions

Nancy Zimpher | Submit/Certify

#### Additional Aid for SUNY Community Colleges Period ending March 31, 2010

**Report Status: NOT SUBMITTED**

District Name: STATE UNIVERSITY OF NEW YORK SYSTEM ADMINISTRATION  
 District Address: STATE UNIVERSITY PLAZA  
 ALBANY, NY 12246

Contact Name:  
 Telephone Number:  
 Email Address:  
 BEDS Code: 010100530001  
 DUNS Number: 044271604

Central Contractor Registration (CCR) valid until: 06/29/2010 (Enter as MM/DD/YYYY)  
 Approved Project Amount for Reporting: \$7,666,988

Project Code/Sub Award Id	Amount Approved
1	\$512,550
12	\$835,349
16	\$445,925
2	\$1,013,355
3	\$575,328
4	\$283,310
5	\$264,679
7	\$1,253,328
8	\$2,483,164

#### Instructions

Note: Due to December 18, 2009 federal changes, jobs reported as created or retained must now be directly paid for with ARRA funds and are no longer cumulative from the beginning of the award period, July 1, 2009. Count only the ARRA-funded FTEs in the current reporting quarter.

For the Educational Stabilization Fund: Sub-recipients must first transfer the subtotals of jobs created and retained from their approved Supplemental Application to the appropriate Prior Period entry field in the current Quarterly Report.

For all other ARRA funds: sub-recipients must first adjust the subtotals of jobs created and retained from their approved December 31, 2009 Quarterly Report to reflect the new federal guidance and then enter it in the appropriate Current Quarter entry field in the current Quarterly Report.

- Review Guidance Document located at <http://usny.nysed.gov/arra/>.
- Enter the District's assigned DUNS Code and date until which the CCR is valid.
- Data must be certified and submitted by the Chief Administrator by March 31, 2010.

Continue

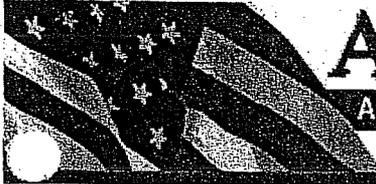
✓ - Agrees to prior quarter

✓ - Input by NYSED based on Attached spreadsheet

✓ M

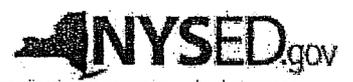
Sub-award #	College	Sub-award Date	ARRA (84.394) Award Amount	All funds spent as of 12/31/09
6	Corning	07/22/09	663,382	Y
9	FIT	07/22/09	1,787,446	Y
10	Finger Lakes	07/22/09	825,785	Y
11	Fulton-Montgomery	07/22/09	386,365	Y
13	Herkimer	07/22/09	588,863	Y
14	Hudson Valley	07/22/09	1,877,962	Y
15	Jamestown	07/22/09	654,675	Y
17	Mohawk Valley	07/22/09	957,408	Y
18	Monroe	07/22/09	2,995,141	Y
19	Nassau	07/22/09	3,724,334	Y
20	Niagara	07/22/09	1,008,843	Y
21	North Country	07/22/09	235,100	Y
22	Onondaga	07/22/09	1,628,080	Y
23	Orange	07/22/09	910,834	Y
24	Rockland	07/22/09	1,192,508	Y
25	Schenectady	07/22/09	668,849	Y
26	Suffolk	07/22/09	3,644,955	Y
27	Sullivan	07/22/09	255,754	Y
28	Tompkins-Cortland	07/22/09	705,906	Y
29	Ulster	07/22/09	442,255	Y
30	Westchester	07/22/09	2,493,555	Y
ARRA (84.394) Total award amount			<u>27,648,000</u>	

Sub-award #	College	Sub-award Date	ARRA (84.397) Award Amount	All funds spent as of 12/31/09
1	Adirondack	07/22/09	512,550	Y
2	Broome	07/22/09	1,013,355	Y
3	Cayuga	07/22/09	575,328	Y
4	Clinton	07/22/09	283,310	Y
5	Columbia-Greene	07/22/09	264,679	Y
7	Dutchess	07/22/09	1,253,328	Y
8	Erie	07/22/09	2,483,164	Y
12	Genesee	07/22/09	835,349	Y
16	Jefferson	07/22/09	445,925	Y
ARRA (84.397) Total award amount			<u>7,666,988</u>	
ARRA Total award amount			<u><u>35,314,988</u></u>	



# ARRA Reporting System

American Recovery and Reinvestment Act



## Program Narrative and Summary

Nancy Zimpher | Submit/Certify

### Additional Aid for SUNY Community Colleges Period ending March 31, 2010

#### Program Narrative

Note: Due to December 18, 2009 federal changes, jobs reported as created or retained must now be directly paid for with ARRA funds and are no longer cumulative from the beginning of the award period, July 1, 2009. Count only the ARRA-funded FTEs in the current reporting quarter.

For the Educational Stabilization Fund: Sub-recipients must base their entries in the appropriate Current Quarter entry field on the annualized subtotals of jobs created and retained from their approved Supplemental Application which reflects the new federal guidance. Remember to report only the jobs created or retained in the current quarter.

For all other ARRA funds, sub-recipients must first adjust the subtotals of jobs created and retained from their approved December 31, 2009 Quarterly Report, as shown in the Prior Period column, to reflect the new federal guidance and then enter it in the appropriate Current Quarter entry field in the current Quarterly Report. Remember to report only the jobs created or retained in the current quarter.

In the box below, please describe program(s) that will be supported by ARRA funds. Specifically address the number and type of jobs saved and/or created because of the availability of ARRA funds. If applicable, address changes in employment from the previous reporting period. Identify any jobs included from vendor(s).

Specifically explain how at least one of the following four reform areas is addressed: Achieving Equity in Teacher Distribution; Improving the Collection and Use of Data; Standards and Assessments; and Supporting Struggling Schools.

Also address any amounts/activities related to infrastructure projects, as shown in the Reporting Summary below. If narrative is more than the allowed 4,000 characters, (approximately 1/2 page of text,) please send additional documentation to [emscmgis@mail.nysed.gov](mailto:emscmgis@mail.nysed.gov).



Funds will be used to support the operations of the community colleges and the funds are to be used to maintain or increase faculty levels to support expected increases in enrollment, to cover contractual and inflationary increases, and to mitigate tuition increases.

#### Reporting Summary

	Prior Period	Current Quarter
Number of Jobs Saved:	78.0	0.0
Number of Jobs Created:	11.0	0.0

Save and Continue

Back to Fund Select

Handwritten initials

# ARRA Reporting System



American Recovery and Reinvestment Act

## Sub-Recipient Vendor Entry

Nancy Zimpher | Submit/Certify

### Additional Aid for SUNY Community Colleges Period ending March 31, 2010

Vendor payments are no longer estimated on an annual basis, but do remain cumulative from the time of award. Include only amounts actually paid from July 1, 2009 through March 15, 2010. Sub-recipients will continue to draw down funds from their respective payment offices and NYSED will report expenditures since July 1, 2009.

Report the whole dollar amounts for all ARRA funds awarded through contracts to vendors, including BOCES. Please note that any direct jobs created at vendors must be collected by the sub-recipient and reported on the Program Narrative and Summary (previous page). You must enter either the Organization Name and Zip Code +4 or DUNS Code. The Sub Award No. is what your organization, as the sub-recipient of the grant, has assigned for internal tracking.

#### Current Vendor Data

Organization Name	Zip + Ext	DUNS_CODE	Sub Award No.	Project Code	Approved ARRA Vendor Payments to Date	Options
Total ARRA Funds:						\$0

Approved Project Amount for Reporting: \$7,666,988

#### Add or Edit Vendor

Organization Name

Zip + Extension

DUNS\_CODE

Sub Award No.

Project Code:

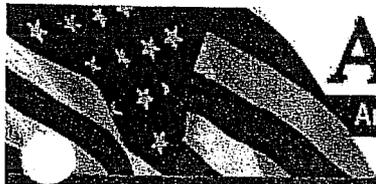
Approved ARRA Vendor Payments to Date

[Back to Fund Select](#)

[Add or Update Vendor](#)

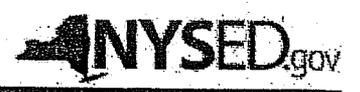
[Continue](#)

NOTE: Save additions or edits with the "Add or Update Vendor" button before continuing



**ARRA** Reporting System

American Recovery and Reinvestment Act



## Successful Submission

Nancy Zimpher | Submit/Certify

### Congratulations!

You have successfully certified and submitted your school's Additional Aid for SUNY Community Colleges. Please allow 7-14 days for Department staff to review and approve your data. If there are any problems with your data a staff member will contact you directly.

[Return to Fund Selection](#)