

Appendix F

WALLACE STATE COMMUNITY COLLEGE, HANCEVILLE, AL

Institution Management Response

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

1. OVERARCHING/PERFORMANCE

a. Are the programs under Recovery Act for my organization following the existing procedures or new procedures? We are following the new procedures provided by DPE, State of Alabama Governor's Office and American Recovery & Reinvestment Act of 2009.

b. Are specific Recovery Act fund objectives and requirements incorporated into agency policies? Yes, we are incorporating the new reporting requirements into our monthly procedures.

c. Does my organization have staff adequately trained to effectively implement Recovery Act requirements? Yes, Janice Morgan is our primary compliance officer and Jason Morgan is our secondary compliance officer. Both are working with our webmaster to update our website.

d. Has my organization provided new requirements, conditions, and guidance to the recipients regarding Recovery Act? N/A, We are the sub-recipient. At this time, there are no recipients below us.

e. Does my organization have reporting mechanisms in place to collect the required data from recipients to meet Recovery Act transparency requirements? N/A, We are the sub-recipient. At this time, there are no recipients below us.

f. Is there an agency-wide methodology for measuring performance? What are the key performance metrics? Competitive grants have performance metrics such as individuals trained, industry certifications received by trainees and participants employed.

g. Are there any process metrics, or are the metrics primarily outcome-oriented? Competitive grants have process metrics. The fiscal stabilization grant focuses on keeping employees and duration of services.

h. Does my organization have a corrective action plan process in place to promptly resolve the audit findings identified that may impact the ability to successfully implement Recovery Act? We did not have any audit findings in our last audit.

i. Has my organization established a governance body to oversee / manage the overall implementation of Recovery Act? Yes, the Governor has appointed the Chancellor and Finance Department to oversee the sub-recipients.

Management Response and Action Plan:

2. REPORTING

- a. Is the necessary reporting under Recovery Act in place? Yes, we have met all monthly and quarterly reporting requirements and posted the required information on our website.
- b. Has your organization implemented communication vehicles to ensure Recovery Act data is promptly reported on the agency's website? Yes, through guidance from DPE we have set-up procedures to post and update the website by the 3rd of each month.
- c. Are reports published under Recovery Act reviewed and approved? Yes, through DPE, other State Agencies and then finally to the federal government through their website.
- d. Are reports issued accurate and have the data fields required under Recovery Act? Yes, our general ledger will be reconciled monthly and then reported to the State of Alabama and the Federal standardized reporting formats on FederalReporting.gov.
- e. Do reports tell agency management what is happening on a timely basis? Yes, by following deadlines set by DPE.
- f. Are issues identified through established reports addressed on a timely basis? Yes, procedures are in place for monthly review of reports by Compliance Officer before they are submitted.
- g. Are reports issued on the effectiveness of risk management strategies and tactics timely? Yes, DPE and internal auditors will issue reports based on campus revisions.
- h. Are risk management strategies and tactics properly monitored? Yes, with the assistance of DPE.

Management Response and Action Plan:

1. HUMAN CAPITAL

- a. Has my organization identified qualified personnel to oversee the Recovery Act funds? Yes, Janice Morgan is the primary compliance officer and Jason Morgan is the secondary compliance officer.

b. Does my organization have sufficient level of personnel to manage the Recovery Act programs (for instance, Grant, Contracting, Financial Management, or IT personnel, etc.)? Yes, in addition to compliance officers Tina Hulse will serve as restricted funds accountant. IT personnel have been instructed on procedures for keeping the website updated.

c. Are they empowered to make decisions and administer the Recovery Act programs? Yes, under the authority of our President.

d. Are program officials trained in the performance management requirements? Yes, Suzanne Harbin, grant director is experienced in this area.

e. Has my organization considered using alternative hiring methods allowed under the Recovery Act? All tasks are being easily incorporated into our current structure.

Management Response and Action Plan:

1. ACQUISITION

a. Do new Requests for Proposals issued under Recovery Act initiatives contain the necessary language to satisfy the requirements of the Recovery Act? Yes, Chancellor's required elements such as "Whistle Blower Act", Section E.

b. Are Contracts awarded in a prompt, fair, and reasonable manner? Yes

c. Do new contracts awarded using Recovery Act funds have the specific terms and clauses required? Yes, all necessary documentation is included.

d. Are contracts awarded using Recovery Act funds transparent to the public? Are the public benefits of the funds used under these contracts reported clearly, accurately, and in a timely manner? Yes, all information is posted on our website and available on recovery.gov.

e. Are funds used for authorized purposes and the potential for fraud, waste, error, and abuse minimized and/or mitigated? Yes, this information is collected on the website.

f. Do projects funded under Recovery Act avoid unnecessary delays and cost overruns? Yes, our staff is aware of due dates and deadlines.

g. Are there any performance issues identified with regards to (potential) contractor? Are there follow up actions to address the performance issues? None at this time.

Management Response and Action Plan:

1. FINANCIAL

a. Has my organization established separate Treasury Account Fund Symbols to ensure Recovery Act funds are clearly distinguishable? Yes, segregated by separate general ledger numbers.

b. Are there controls in place to ensure that Recovery Act funds are not commingled with other agency funds? Yes, the funds are in their own self-balancing accounts.

c. Are existing internal controls sufficient to mitigate the risks of fraud, waste, and abuse? Yes like other federal funds we have received we use the same procedures.

Management Response and Action Plan:

1. SYSTEM

a. Are financial and operational systems configured to manage and control recovery funds? Yes our financial software allows separate budget and financial reporting for the new grants.

b. Can financial and operational systems support the increase in volume of contracts, grants and loans etc.? Yes, our current personnel and infrastructure can effectively manage the grants.

c. Are the appropriate data elements identified that must be captured, classified and aggregated for analysis and reporting to meet Recovery Act requirements? Yes, there is a segregation of critical duties among our staff.

Management Response and Corrective Action Plan:

