



STATE OF ALASKA DEPARTMENT OF MILITARY AND VETERANS' AFFAIRS DIVISION OF ADMINISTRATIVE SERVICES DIVISION OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT STANDARD OPERATING PROCEDURE	NO	PAGE 1 of 4
	ISSUED May 18, 2015	EFFECTIVE May 18, 2015
SUBJECT: Federal Funding Accountability and Transparency Act (FFATA) Reporting	APPROVED BY:  Michael F. O'Hare, DHS&EM Director	
CHAPTER 7	 Susan Colligan, DAS Director	
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<p><u>OVERVIEW:</u></p> <p>In support of transparency and accountability, the Federal Funding Accountability and Transparency Act (FFATA) was introduced in 2010, creating additional reporting responsibilities related to sub-awards granted by the prime awardees of federal non-disaster and disaster grants.</p> <p>FFATA requires direct recipients of federal non-disaster and disaster grants to report award information about first-tier sub-awards in the amount of \$25,000 or greater. FFATA applies to non-disaster and disaster grant awards made on or after October 1, 2010. FFATA reports are due by the end of the month following the month in which the sub-award obligation is made.</p> <p><u>PURPOSE:</u></p> <p>The purpose of this document is to outline a policy and provide guidelines identifying responsibilities within the Department of Military and Veterans Affairs (DMVA) between the Division of Administrative Services (DAS) and the Division of Homeland Security and Emergency Management (DHS&EM) on reporting procedures for FFATA. These procedures apply to both non-disaster and disaster awards to sub-grantees for reporting in the Federal Sub-Award Reporting System (FSRS) system in accordance with Public Law 109-282, 110-252; FFATA Legislation.</p> <p><u>DISTRIBUTION:</u></p> <p>DAS Accounting Section and DHS&EM Program Support Section.</p> <p><u>AUTHORITY:</u></p> <p>Public Law 109-282 (S. 2590/H.R. 5060) and 110-252. FFATA Legislation (S. 3077, OMB Circular A-133, 2 CFR Part 170. Under the direction of the Directors of DAS and DHS&EM,</p>		

Standard Operating Procedures (SOP) augment but do not replace any pre-existing DMVA SOPs, State of Alaska statutes or regulations, the requirements of the Alaska Administrative Manual, or any other State of Alaska protocols or procedures.

POLICY:

The Department of Military and Veterans Affairs, Division of Administrative Services has the primary responsibility to ensure compliance with FFATA reporting related to federal grants. DAS is responsible for submitting required information to the federal government through the FFATA Sub-award Reporting System (FSRS.gov) in accordance with established deadlines. DAS and DHS&EM will work together to ensure FFATA requirements are observed and DMVA is in full compliance. All sub-awards, original and amendments, regardless of dollar amount, for non-disaster and disaster grants will be reported by sub-grantee award into FSRS. There will be active reporting on all prime awards for non-disaster and disaster grants awarded on or after October 1, 2010.

DHS&EM will be responsible for reviewing the awards in the appropriate federal systems: Non-Disaster Grants Management System for non-disaster awards, Emergency Management Mission Integrated Environment for Public Assistance (PA) awards, and National Emergency Management Information System for Hazard Mitigation (HM) awards. For all prime awards made to the State of Alaska, DHS&EM will initiate, approve, and forward the award document to the applicant for implementation. The award document sent to the applicant will clearly identify the sub-grantee award with the appropriate version number in accordance with Title 2 Subtitle A Chapter II Part 200 Subpart A Paragraph 200.92 (2 CFR 200.92).

The timeline for entering non-disaster and disaster awards into the FSRS system will be based on the date the DHS&EM Director or his/her designee approves the award to the sub-grantee. DHS&EM will ensure non-disaster and disaster grant awards sent to DAS will have the following data for each sub-grantee:

- A. Name of sub-grantee receiving grant award
- B. Amount of the grant award
- C. Federal funding agency
- D. Catalog of Federal Domestic Assistance program number for grant
- E. Federal program source
- F. Award title descriptive of the purpose of the funding
- G. Location of the sub-awardee
- H. Sub-grantee's Dun and Bradstreet Universal Numbering System number
- I. Version of the sub-grantee's award

PROCEDURES RESPONSIBILITIES:

1. DHS&EM Responsibilities for FFATA Compliance:

- A. Review the appropriate federal systems for awards to the State of Alaska.
- B. Initiate a sub-award to an applicant based on grant program guidance, directives, or Division procedures.

- C. Approve the sub-award to the applicant. (DHS&EM Director or his/her designee)
- D. Send the approved award by certified mail to applicant and forward a copy of the sub-award to DAS for FFATA review and entry into FSRS.
- E. Correct any discrepancy noted by DAS during the reconciliation process within two (2) business days.

2. DAS Responsibilities for FFATA Compliance:

- A. DAS processes all sub-award documents from DHS&EM by date stamping the award with a received date and reviewing the award to determine what action needs to occur. DAS also determines actions needed to input the sub-award into FSRS. DMVA is required to file a FFATA submission by the end of the month following the month the DHS&EM Director or his/her designee approved the award to the sub-grantee.
- B. DAS also takes the appropriate actions necessary to update the State's accounting system with the sub-award document and files the sub-award in the "To Be Input in FSRS" folder.
- C. Monthly or as needed, DAS will input sub-awards in FSRS noting on the sub-award the date that it was input in FSRS. For those sub-awards needing input into FSRS outside the established cycle, the sub-award will be entered immediately noting the date of entry into FSRS and filed in the appropriate FFATA file. FSRS reporting is made by non-disaster or disaster grant, sub-awardee/jurisdiction, by project worksheet for PA disasters, and by project for HM disasters.
- D. DAS filing instructions for non-disaster or disaster sub-awards input into FSRS: a PDF copy of the award is saved electronically in the appropriate FFATA folder located on DMVA's mainframe and a paper copy will be filed in the appropriate FFATA file for the non-disaster or disaster grant sub-awards located in DAS Accounting Section.
- E. During the reconciliation process any discrepancy noted by DAS with subsequent documentation supplied by DHS&EM shall be reviewed and entered in FSRS within two (2) business days.

3. DHS&EM and DAS Monthly Reconciliation Process for FFATA Compliance:

- A. DHS&EM will provide a monthly written report for all non-disaster and disaster grant sub-awards approved for the previous month to DAS by the 15th of the current month. The monthly report will be provided by program for all non-disaster and disaster sub-awards approved by DHS&EM.
- B. Upon receipt of the monthly report of sub-awards from DHS&EM, DAS will run a report from USAspending.gov for federal prime award and sub-award information and compare this report with the information provided in the monthly report from DHS&EM.
- C. The two reports will be analyzed by DAS for any discrepancies and determine the source of the discrepancies.
- D. If no discrepancies exist, a new report will be generated by DHS&EM. This report will be marked as the "Final Version" and will be signed by both the DHS&EM Program Support Manager and the DAS DHS&EM Accountant. (Proceed to step G)
- E. If discrepancies are discovered, the report will be returned to DHS&EM with DAS comments to research, make adjustments to data, or provide the missing documentation. DHS&EM must respond with documentation or corrections to DAS within two (2) business days. After corrections have been entered into FSRS, DAS will generate a new report from

USAspending.gov for verification of changes.

- F. After corrective actions are complete and DAS and DHS&EM are in agreement, a new report will be generated by DHS&EM. This report will be marked as the "Final Version" and will be signed by both the DHS&EM Program Support Manager and the DAS DHS&EM Accountant concurring with the corrections and evaluate the overall system process to see if any adjustments may be required.
- G. DHS&EM will then scan, email to relevant parties, and both DHS&EM and DAS will file the "Final Version" of the signed report.

ANNUAL/PREIODIC REVIEWS:

Annual Review.

REFERENCE WEBSITES:

- Dun and Bradstreet Universal Numbering System number (DUNS #) is a unique identifier for entities receiving federal assistance. To apply for a DUNS # go to <https://fedgov.dnb.com/webform/>.
- The System for Award Management (SAM) is the Official U.S. Government system that consolidated the capabilities of Central Contractor Registration/Federal Agency Registration (CCR/FedReg), Online Representations and Certifications Applications (ORCA), and Excluded Parties List System (EPLS). There is no fee to register for this site. To register with SAMs go to <https://www.sam.gov/portal/public/SAM/#1/>.
- FFATA Sub-award Reporting System (FSRS) is the system used to report sub-award data, <https://www.fsrs.gov/>.
- The public website that includes information on all federal spending awards is <https://www.USAspending.gov/>.