FFATA Discussion

5 May 2016

Panelists

- Judy Krzyzek, University of Minnesota, krzyzek@umn.edu

- Amanda Snyder, University of Washington, acs229@uw.edu

- Facilitator: Stephanie Scott, Columbia University, sfs2110@columbia.edu

Agenda

- Why this session?

- FFATA Conference Call
  - What we learned

- Discussion Topics

- Where to go from here

How we got here

- April 20, 2016:
  - FFATA discussion on FDP Subawards listserv

- April 27, 2016:
  - Facilitated FFATA conference call
  - 150+ participants

- May 5, 2016
  - FDP meeting session

Existing Resources

- FSRS FAQs: https://www.fsrs.gov/index?#a-faqs

- FSRS User Guide: https://www.fsrs.gov/documents/FSRS_Awardee_User_Guide.pdf

- Video: https://www.fsrs.gov/documents/FSRS_Awardee_User_Demonstration.mp4

- Additional resources, quick guides, once logged in

Federal Contracting Resources

- [FAR Part 44 – Subtracting Policies and Procedures](#)
- Look at the definitions in FAR Part 44.101:

- *Subcontract* means any contract as defined in subpart 2.1 entered into by a subcontractor to furnish supplies or services for performance of a prime contract or a subcontract. It includes but is not limited to purchase orders, and changes and modifications to purchase orders.

- *Subcontractor* means any supplier, distributor, vendor, or firm that furnishes supplies or services to or for a prime contractor or another subcontractor.

Lessons - General Reporting

- **Cumulative question**: If the initial subaward (grants) is below $25,000 but subsequent grant modifications result in a total award equal to or over $25,000, the award will be subject to the reporting requirements, as of the date the award exceeds $25,000. Contracts: $30,000.
  - New report for increment, unless increment is for same month as previous report submitted (reopen)
  - HOW you file slightly different answers (reopening vs copying and filing a new report)
  - Report once a month at the end of the following month.
  - Key: PTE last to sign

- **Amendments**: report *cumulatively*

- **De-obligations**: If the initial award equals or exceeds $25,000 but funding is subsequently de-obligated such that the total award amount falls below $25,000, the award continues to be subject to reporting
  - Driven by the action of the amendment
  - NOT driven by amount not invoiced
  - Correct process is to re-open reports, can't use negative numbers

Lessons – Audit Experiences

- No Cost Extensions:
    - Most do not submit FFATA reports for NCEs
    - One institution did, per the advice of A-133 auditors

- Audits:
    - Timeliness
    - Accuracy and Consistency
    - Reconciled to USASpending.gov
    - Back-up Documentation/Good Faith Efforts
    - Refer to FAQ – How should auditors test?

General theme of checking NOA/FSRS/USASpending

For federal contracts: are you only reporting FAR clause 52.204-10 (which makes it subject to FFATA)? Is anyone reporting on anything beyond that?

- Yes, three institutions said they do, but only after checking in FSRS first for the FAIN. The clause may not be in the contract, but FAIN may still be in FSRS. If so, check with contracting official to be sure if there is a discrepancy.

Lessons - Transfers

- If you can't find an award to add to worklist, what do you do?

- Checking the following to determine who to contact first:
  - USASpending.gov
  - Contracts: Federal Procurement Data System-Next Generation (FPDS-NG)

- Federal Service Desk (FSD) vs Sponsor
  - Bring items to tier 2 help if award found in above sites
  - More to discuss, though

- Document everything!

Lessons – Report Month

- Varying responses

- Some rely on fully executed date for Report Month

- Some rely on fully executed date, but *next* month is the Report Month, if filing by the last day in following month
  - Or whichever month they actually file the report

- Most PTEs last to sign, but others didn't have that process

Today's Discussion

- Internal Tracking

- Other general reporting questions

- Transfers

- Audit experiences

- Other

Next Steps

- Conference calls?

- FAQs and Guidance Docs?

- Other?