

Appendix F

Institution Management Response

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

1. OVERARCHING/PERFORMANCE

- a. Are the programs under Recovery Act for my organization following the existing procedures or new procedures? Yes; following the guidance given by the Department of Postsecondary Education, State of Alabama Governor's Office and the American Recovery & Reinvestment Act of 2009.
- b. Are specific Recovery Act fund objectives and requirements incorporated into agency policies? Yes; have assigned staff for payment documentation, reporting, and review and accountability.
- c. Does my organization have staff adequately trained to effectively implement Recovery Act requirements? Yes; have trained and experienced staff in place to manage and monitor the grants received by the College. Three staff members attended training by the Department of Postsecondary Education.
- d. Has my organization provided new requirements, conditions, and guidance to the recipients regarding Recovery Act? Yes, through guidance and training from Postsecondary Education.
- e. Does my organization have reporting mechanisms in place to collect the required data from recipients to meet Recovery Act transparency requirements? Yes. The compliance officer, Dr. Joe Burke and the Dean of Administrative Services, Larry Guffey collaborate closely to meet all reporting requirements. Reports are submitted promptly to the Department of Postsecondary Education and posted on the college website at www.nacc.edu/
- f. Is there an agency-wide methodology for measuring performance? What are the key performance metrics? Not applicable--not Receiving Competitive Grants or will based on what the Recovery grant requirements may be.
- g. Are there any process metrics, or are the metrics primarily outcome-oriented? Outcome oriented to keep faculty and staff.
- h. Does my organization have a corrective action plan process in place to promptly resolve the audit findings identified that may impact the ability to successfully implement Recovery Act? N/A No audit findings in last financial or compliance audit (fiscal year).
- i. Has my organization established a governance body to oversee / manage the overall implementation of Recovery Act? Yes. College Business Office, College President, College Compliance Officer, Department of Postsecondary Education, State Finance and Governor's Offices.

2. REPORTING

- a. Is the necessary reporting under Recovery Act in place? Yes – personnel are assigned, separate restricted fund accounting/budget center implemented, monthly State reporting, monthly web site reporting, and quarterly web site data reporting.
- b. Has your organization implemented communication vehicles to ensure Recovery Act data is promptly reported on the agency's website? Yes. Directed by Department of Postsecondary Education, web site reporting was implemented effective August 10, 2009, and will be updated by the third of each month. Reports are available on the Department of Postsecondary Education website at www.dpe.edu/ and Northeast Alabama Community College website at www.nacc.edu/
- c. Are reports published under Recovery Act reviewed and approved? Yes. The Department of Postsecondary, other State Offices, and the federal reporting system reviews and approves the Recovery Act reports.
- d. Are reports issued accurate and have the data fields required under Recovery Act? Yes. Northeast Alabama Community College’s general ledger reporting will reconcile and report accurately to The Department of Postsecondary Education, the State of Alabama and the Federal standardized reporting formats.
- e. Do reports tell agency management what is happening on a timely basis? Yes. NACC has established deadlines to submit reports to the Department of Postsecondary Education.
- f. Are issues identified through established reports addressed on a timely basis? Yes. Reports are reviewed and verified by NACC’s Compliance Officer each month before submittal.
- g. Are reports issued on the effectiveness of risk management strategies and tactics timely? Yes. Per the reviews of the internal auditors of Department of Postsecondary Education.
- h. Are risk management strategies and tactics properly monitored? Example Yes – per the reviews of the staff of the Department of Postsecondary Education.

Management Response and Action Plan:

1. HUMAN CAPITAL

- a. Has my organization identified qualified personnel to oversee the Recovery Act funds? Yes. The President of NACC Dr. David Campbell has administrative oversight. Larry Guffey, the Dean of Administrative Services, has accounting and custodial duties of the funds. Dr. Joe Burke, Vice President/Dean of Instruction is the Compliance Officer who will review and verify all reports. NACC webmaster Dean Marilyn Reece assures that all reports are promptly posted to the NACC website.
- b. Does my organization have sufficient level of personnel to manage the Recovery Act programs (for instance, Grant, Contracting, Financial Management, or IT personnel, etc.)?

Yes. The personnel listed in the previous question and any additional personnel will be assigned dependent upon the need and nature of the project.

- c. Are they empowered to make decisions and administer the Recovery Act programs?
Yes. Authority extended to personnel as directed by College President.
- d. Are program officials trained in the performance management requirements?
Yes. Dr. Joe Burke, NACC Compliance Officer and Mrs. Martha Banks, Director of Institutional Effectiveness have experience with performance management requirements.
- e. Has my organization considered using alternative hiring methods allowed under the Recovery Act? None needed. Duties are absorbed in current organizational duties and organizational 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? N/A. The plan is to use 100% of the funds for salaries or utilities.
- b. Are Contracts awarded in a prompt, fair, and reasonable manner? N/A. The plan is to use 100% of the funds for salaries or utilities.
- c. Do new contracts awarded using Recovery Act funds have the specific terms and clauses required? N/A. The plan is to use 100% of the funds for salaries or utilities.
- d. Are contracts awarded using Recovery Act funds transparent to the public? Yes. Monthly reporting is required and updated on website and the information will be available through recovery.gov
- e. Are funds used for authorized purposes and the potential for fraud, waste, error, and abuse minimized and/or mitigated? Yes. The Department of Postsecondary Education website (www.dpe.edu) and www.recovery.gov have links to report fraud, waste, error and abuse. Any use of Recovery Act funds is completely transparent through posting reports on the college, Department of Postsecondary Education and recovery.gov websites.
- f. Do projects funded under Recovery Act avoid unnecessary delays and cost overruns?
N/A. The plan is to use 100% of the funds for salaries or utilities.
- g. Are there any performance issues identified with regards to (potential) contractor? Are there follow up actions to address the performance issues? N/A. The plan is to use 100% of the funds for salaries or utilities.

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. Recovery Act funds are clearly distinguishable through the use of restricted fund accounting codes used to segregate the funds.
- b. Are there controls in place to ensure that Recovery Act funds are not commingled with other agency funds? Yes. Recovery Act funds are not commingled with other college funds by the use of restricted fund accounting codes to segregate the funds.
- c. Are existing internal controls sufficient to mitigate the risks of fraud, waste, and abuse? Yes. NACC has separation of all business office duties and responsibilities to ensure proper internal accountability and control of funds. Proper internal controls are verified by state examiners each audit year specific to federal funds.

Management Response and Action Plan:

1. SYSTEM

- a. Are financial and operational systems configured to manage and control recovery funds? Yes. Administrative software allows separate budget and financial reporting of new grant.
- b. Can financial and operational systems support the increase in volume of contracts, grants and loans etc.? Yes. Funds are managed by current college personnel, financial and operational systems.
- c. Are the appropriate data elements identified that must be captured, classified and aggregated for analysis and reporting to meet Recovery Act requirements? Yes. All processes and procedures are in place that are required at this time to meet the Recovery Act requirements.

Management Response and Corrective Action Plan: N/A