

Appendix F-Enterprise State Community College

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. Our programs follow 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. Staff is assigned to account for payment documentation, reporting, and review and accountability.**
- c. Does my organization have staff adequately trained to effectively implement Recovery Act requirements? **Yes. Trained staff is in place to manage and monitor the grants received by the College.**
- d. Has my organization provided new requirements, conditions, and guidance to the recipients regarding Recovery Act? **Yes, through guidance from the Alabama Department of 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 is the Chief Financial Officer for the College. Data is collected in the accounting system by setting up a separate account number and codes for this program. Funds received and expenditures will be easily identifiable and documents will be readily assessable to compile reports. Checklists are setup to ensure that all deadlines are met. Once approved by the Department of Postsecondary Education each month, the website coordinator will be notified by email to post the information. The information will be posted on the website by the specified deadline.**
- f. Is there an agency-wide methodology for measuring performance? What are the key performance metrics? **N/A – Not Receiving Competitive Grants.**
- g. Are there any process metrics, or are the metrics primarily outcome-oriented? **Outcome oriented to retain faculty.**
- 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? **Yes. Finding and corrective action plan is attached.**

- i. Has my organization established a governance body to oversee / manage the overall implementation of Recovery Act? **Yes. Business Office, Alabama Department of Postsecondary Education, State Finance and Governor's Offices.**

2. **REPORTING**

- a. Is the necessary reporting under Recovery Act in place? **Yes. Personnel have been assigned, the accounting is setup for separate restricted fund, monthly and quarterly reporting schedule is setup, web site is setup for monthly reporting; and College is requested on FederalReporting.gov to submit quarterly reports.**
- b. Has your organization implemented communication vehicles to ensure Recovery Act data is promptly reported on the agency's website? Example: **Yes. As directed by Department of Postsecondary Education. Website reporting was implemented effected August 10, 2009 and will be updated by the third of each month.**
- c. Are reports published under Recovery Act reviewed and approved? **Yes. By the Department of Postsecondary, other State Offices, and through the federal website reporting system.**
- d. Are reports issued accurate and have the data fields required under Recovery Act? **Yes. Enterprise State Community College's general ledger reporting will reconcile and report accurately to the State of Alabama and the Federal standardized reporting formats.**
- e. Do reports tell agency management what is happening on a timely basis? **Yes. Enterprise State Community College has been set times of when to report by the Department of Postsecondary Education.**
- f. Are issues identified through established reports addressed on a timely basis? **Yes. Reports are reviewed and verified by Compliance Officer each month before submittal.**
- g. Are reports issued on the effectiveness of risk management strategies and tactics timely? Example: **Yes. By review of the internal auditors of the Alabama Department of Postsecondary Education.**
- h. Are risk management strategies and tactics properly monitored? **Yes. Reviewed by the staff of the Alabama 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?
Example **Yes. Alonzetta Landrum-Sims-Primary Compliance Officer, Susan Steck-Secondary Compliance Officer, Danielle O'Donnell-Website Coordinator.**
- 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. Alonzetta Landrum-Sims-Primary Compliance Officer, Susan Steck-Secondary Compliance Officer, Danielle O'Donnell-Website Coordinator.
- c. Are they empowered to make decisions and administer the Recovery Act programs?
Example: **Yes. As directed by College President**
- d. Are program officials trained in the performance management requirements?
Example: **Yes – Alonzetta Landrum-Sims, Susan Steck**
- e. Has my organization considered using alternative hiring methods allowed under the Recovery Act? **No. The duties will be 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? **Not applicable. College is using all for salaries and related benefits.**
- b. Are Contracts awarded in a prompt, fair, and reasonable manner? **Not applicable. College will not issue any vendor contracts.**
- c. Do new contracts awarded using Recovery Act funds have the specific terms and clauses required? **Not applicable. The College is using only for salaries and related benefits.**
- 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? **The College and Alabama Department of Postsecondary Education websites has a place to report this information.**

- f. Do projects funded under Recovery Act avoid unnecessary delays and cost overruns?
- g. **Not applicable. College is using all for salaries and related benefits.**
- h. Are there any performance issues identified with regards to (potential) contractor? Are there follow up actions to address the performance issues? **Not applicable. College is using all for salaries and related benefits.**

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. Each program is setup with its own identifiable set of account numbers and codes. Revenues and expenditures are input into the systems by the designated codes. Reports can be run by account numbers and codes.**
- b. Are there controls in place to ensure that Recovery Act funds are not commingled with other agency funds? **Yes. Each program is setup with its own identifiable set of account numbers and codes. Revenues and expenditures are input into the systems by the designated codes. Reports can be run by account numbers and codes.**
- c. Are existing internal controls sufficient to mitigate the risks of fraud, waste, and abuse? **Yes. Enterprise State Community College has separation of all duties to ensure proper control of funds**

Management Response and Action Plan:

1. SYSTEM

- a. Are financial and operational systems configured to manage and control recovery funds? Example: **Yes. Administrative software allows separate budget and financial reporting to report programs.**
 - b. Can financial and operational systems support the increase in volume of contracts, grants and loans etc.? **Yes. The College's personnel and infrastructural systems can manage the increase in volume.**
 - c. Are the appropriate data elements identified that must be captured, classified and aggregated for analysis and reporting to meet Recovery Act requirements? **Yes. Administrative software allows separate budget and financial reporting to report programs.**
- Management Response and Corrective Action Plan**