

Appendix F

Chattahoochee Valley 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; 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.
- d. Has my organization provided new requirements, conditions, and guidance to the recipients regarding Recovery Act? N/A
- e. Does my organization have reporting mechanisms in place to collect the required data from recipients to meet Recovery Act transparency requirements? N/A
- 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? Grant funding will be used to retain the employment of four non-tenured full-time faculty in the instructional disciplines of math, fire science and nursing.
- 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 audit (fiscal year 2007-08).
- i. Has my organization established a governance body to oversee / manage the overall implementation of Recovery Act? Yes – CVCC Business Office; Department of Postsecondary Education, State Finance and Governor's Offices.

2. **REPORTING**

- a. Is the necessary reporting under Recovery Act in place? Yes – personnel assigned; has in place separate restricted fund accounting/budget center; 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 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 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 - CVCC'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 – CVCC 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 reviewed and verified by 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? Yes – per the reviews of the internal auditors of 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 – Brenda Kelley, Business Manager, CPA, has been named Compliance Officer
Christer Sanks, Staff Accountant, has been named Alternate 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 - Christer Sanks, Staff Accountant, has been named Alternate Compliance Officer
Jody Noles, MIS Director, has been named IT support

- c. Are they empowered to make decisions and administer the Recovery Act programs?
Yes – Authority directed by College President, Dr. Laurel Blackwell

- d. Are program officials trained in the performance management requirements?
Yes – personnel currently manage college grants; Ms. Kelley attended state meeting on program reporting requirements.

- e. Has my organization considered using alternative hiring methods allowed under the Recovery Act? None needed; duties can be easily 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? Yes, CVCC's state strategic plan meets Act regulations. CVCC's strategic plan and objectives are:

On May 28, 2009, Chattahoochee Valley Community College was awarded \$337,123 of State of Alabama Fiscal Stabilization Funds resulting from the federal funding of the American Recovery and Reinvestment Act. The federal dollars are awarded to be used to fund education and general expenditures.

Due to the two-year, back-to-back fiscal year proration cuts facing the College, CVCC plans to use the federal stabilization dollars to fund four non-tenure full-time faculty positions. The 2009-10 fiscal year budget summary is detailed below:

<u>Budgeted Salaries</u>	<u>Budgeted Benefits</u>	<u>Total</u>
\$ 251,770	\$ 85,342	\$337,123

Note: grant to fund college personnel costs only, not for any other vendor contracts or payments. Therefore, the response to the following "acquisition questions" are not applicable.

- b. Are Contracts awarded in a prompt, fair, and reasonable manner? N/A
- c. Do new contracts awarded using Recovery Act funds have the specific terms and clauses required? N/A
- d. Are contracts awarded using Recovery Act funds transparent to the public? N/A
- e. Are funds used for authorized purposes and the potential for fraud, waste, error, and abuse minimized and/or mitigated? N/A
- f. Do projects funded under Recovery Act avoid unnecessary delays and cost overruns? N/A
- g. Are there any performance issues identified with regards to (potential) contractor? Are there follow up actions to address the performance issues? N/A

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 – See Attachment A.
- b. Are there controls in place to ensure that Recovery Act funds are not commingled with other agency funds? Yes – personnel contracts will be coded to the new budget center and payroll will post all expenditures to the designated budget center.
- c. Are existing internal controls sufficient to mitigate the risks of fraud, waste, and abuse? Yes – CVCC has separation of all duties to ensure proper control of funds (Example: separate staff issue personnel contracts, pay contracts, order grant money, and reconcile bank statements).

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 – grant received easily managed by current college personnel and infrastructural 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 – See Attachment A

Management Response and Corrective Action Plan:

Attachment A

09/10/2009 08:07 AM
 09:07 AM 09:07 AM

024 CHATTANOOGEE VALLEY
 CHART OF ACCOUNTS LISTING FOR YEAR-2009
 DESCRIPTIVE REPORT FORMAT
 ALL ACCOUNT TYPES
 ACCT. RANGE 2-00-0000-000-00-0519-0000 THRU 2-00-9999-999-99-0519-9999
 LISTING ENDS WITH ACCOUNTS MONTH-11
 ACTIVE & INACTIVE ACCOUNTS

PAGE 1
 DATE 09/10/2009

American Recovery &
 Reinvestment Act Grant
 (ARRA)

ORG STAFF ACCOUNT	TITLE	TYP	CONTROL
2-00-0000-101-00-0519-2009	ARRA - CASH	TYP: A GENERAL LEADER	
2-00-0000-110-00-0519-2009	ARRA - PAYROLL CASH	TYP: A GENERAL LEADER	
2-00-0000-133-00-0519-2009	ARRA - AIR	TYP: A GENERAL LEADER	
2-00-0000-201-00-0519-2009	ARRA - AP	TYP: L GENERAL LEADER	
2-00-0000-203-00-0519-2009	ARRA - AP	TYP: L GENERAL LEADER	
2-00-0000-204-00-0519-2009	ARRA - AP	TYP: L GENERAL LEADER	
2-00-0000-205-00-0519-2009	ARRA - AP	TYP: L GENERAL LEADER	
2-00-0000-206-00-0519-2009	ARRA - AP	TYP: L GENERAL LEADER	
2-00-0000-209-00-0519-2009	ARRA - AP	TYP: L GENERAL LEADER	
2-00-0000-302-00-0519-2009	ARRA - ACTUAL EXPENDITURES	TYP: E CONTROL ACCOUNT	
2-00-0000-303-00-0519-2009	ARRA - ACTUAL REVENUE	TYP: R CONTROL ACCOUNT	
2-00-0000-395-00-0519-2009	ARRA - REFUND TO DEBITOR	TYP: A GENERAL LEADER	
2-00-0000-411-00-0519-2009	ARRA - REVENUE	TYP: R SECONDARY ACCT	CONTROL: 2-00-0000-322-00-0519-2009
2-01-1150-303-00-0519-2009	ARRA - FD	TYP: A GENERAL LEADER	
2-01-1150-323-00-0519-2009	ARRA - FD	TYP: L GENERAL LEADER	
2-01-1150-501-00-0519-2009	ARRA - INSTAL SALARIES	TYP: E SECONDARY ACCT	CONTROL: 2-00-0000-302-00-0519-2009
2-01-1150-572-00-0519-2009	ARRA - INSTAL MATCH FICA	TYP: E SECONDARY ACCT	CONTROL: 2-00-0000-302-00-0519-2009
2-01-1150-575-00-0519-2009	ARRA - RETIREMENT	TYP: E SECONDARY ACCT	CONTROL: 2-00-0000-302-00-0519-2009
2-01-1150-583-00-0519-2009	ARRA - HEALTH INSURANCE	TYP: E SECONDARY ACCT	CONTROL: 2-00-0000-302-00-0519-2009
2-01-5150-303-00-0519-2009	ARRA - FD	TYP: A GENERAL LEADER	
2-01-5150-323-00-0519-2009	ARRA - FD	TYP: L GENERAL LEADER	
2-01-5150-501-00-0519-2009	ARRA - INSTAL SALARIES	TYP: E SECONDARY ACCT	CONTROL: 2-00-0000-302-00-0519-2009
2-01-5150-572-00-0519-2009	ARRA - INSTAL MATCH FICA	TYP: E SECONDARY ACCT	CONTROL: 2-00-0000-302-00-0519-2009
2-01-5150-575-00-0519-2009	ARRA - RETIREMENT	TYP: E SECONDARY ACCT	CONTROL: 2-00-0000-302-00-0519-2009
2-01-5150-583-00-0519-2009	ARRA - HEALTH INSURANCE	TYP: E SECONDARY ACCT	CONTROL: 2-00-0000-302-00-0519-2009
2-01-6070-303-00-0519-2009	ARRA - FD	TYP: A GENERAL LEADER	
2-01-6070-323-00-0519-2009	ARRA - FD	TYP: L GENERAL LEADER	
2-01-6070-501-00-0519-2009	ARRA - INSTAL SALARIES	TYP: E SECONDARY ACCT	CONTROL: 2-00-0000-302-00-0519-2009
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2-01-6070-583-00-0519-2009	ARRA - HEALTH INSURANCE	TYP: E SECONDARY ACCT	CONTROL: 2-00-0000-302-00-0519-2009