

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 - The Alabama Community College System (ACCS) and the Alabama Governors Office (AGO) have provided specific guidance as it relates to the expenditure of the funds and the college will follow the directions as outlined. The college also has a fiscal policy and procedures manual which outlines our operational processes for daily business operations.

b. Are specific Recovery Act fund objectives and requirements incorporated into agency policies? Yes- The college submitted to ACCS a Competitive Grant Plan and a Fiscal Stabilization Grant Plan with details regarding the college's objectives and plans.

c. Does my organization have staff adequately trained to effectively implement Recovery Act requirements? Yes - The college has staff that is experienced in the programmatic and financial management of grants and contracts. The colleges Compliance Officer and Web Developer also attended a Technical Assistance Workshop offered by the ACCS to provide specific guidance as it relates to Recovery funding.

d. Has my organization provided new requirements, conditions, and guidance to the recipients regarding Recovery Act? Yes - ACCS has provided detail guidance; we are the recipients for SFSF purposes.

e. Does my organization have reporting mechanisms in place to collect the required data from recipients to meet Recovery Act transparency requirements? Yes – The colleges Compliance Officer will review all financial activity. The financial staff will review the Recovery website for guidance and updates.

f. Is there an agency-wide methodology for measuring performance? What are the key performance metrics? No - The award was not a competitive award. However; for the competitive awards we have measurable objectives that must be achieved according to the Statement of Work outlined in each project achieved by following Recovery Act grant guidelines.

g. Are there any process metrics, or are the metrics primarily outcome-oriented? The metrics are primarily outcome-oriented. Each competitive award has outlined goals for the individual project participants. For Fiscal State Stabilization Funds the goal is to retain employees.

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
Trenholm did not have any audit findings last fiscal year.

i. Has my organization established a governance body to oversee / manage the overall implementation of Recovery Act? Yes – ACCS and the AGO have established a plan that must be strictly adhered to by the college. Further, Trenholm has the appropriate personnel in place to manage the oversight of the funding.

Management Response and Action Plan:

2. REPORTING

a. Is the necessary reporting under Recovery Act in place? Yes - ACCS requires monthly reporting for the state and the college's website. There is also a Quarterly Web reporting requirement.

b. Has your organization implemented communication vehicles to ensure Recovery Act data is promptly reported on the agency's website? Yes - The college's Web Developer and his supervisor attended a technical assistance workshop with ACCS and are fully aware of the requirements as it relates to making certain that all of the information is transparent and made available to the public by the third day of each month.

c. Are reports published under Recovery Act reviewed and approved? Yes - The reports will be reviewed by ACCS and AGO on a monthly basis.

d. Are reports issued accurate and have the data fields required under Recovery Act? Yes - Trenholm has the staff and an adequate operational system in place to ensure accurate reporting.

e. Do reports tell agency management what is happening on a timely basis? Yes - The reports are submitted monthly and are detailed in nature.

f. Are issues identified through established reports addressed on a timely basis? Yes - The reports are submitted monthly and will be approved by the Compliance Officer.

g. Are reports issued on the effectiveness of risk management strategies and tactics timely? Yes – The reports are submitted monthly and will be reviewed by ACCS staff.

h. Are risk management strategies and tactics properly monitored? Yes – In addition to ACCS monthly reviews. ACCS also has an Internal Audit staff who will periodically visit to monitor the schools practices.

Management Response and Action Plan:

1. HUMAN CAPITAL

a. Has my organization identified qualified personnel to oversee the Recovery Act funds? Yes- The Director of Restricted Programs (Compliance Officer) Shemedrea Johnson; Comptroller – Catherine Wright, and Dean of Finance – Deborah Griggs.

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 college Office of Finance has a Director of Restricted Programs (Compliance Officer) who oversees management of all grants and contracts including Recovery Act funding. Finance also has a Comptroller and a Dean of Finance. The college has a Web Developer is also key in maintenance of the website.

c. Are they empowered to make decisions and administer the Recovery Act programs? Yes- The Director of Restricted Programs (Compliance Officer) reviews and approves all documents before the college expends any funding by directive of the college president.

d. Are program officials trained in the performance management requirements? Yes - The Director of Restricted programs (Compliance Officer) has experience managing other federal grants and contracts. ACCS has also provided guidance regarding the management of all Recovery Act funding.

e. Has my organization considered using alternative hiring methods allowed under the Recovery Act? NO - At this time the college has in place employment practices that will achieve the goals of Recovery Act.

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 – Trenholm will not contract. The money will be used for salaries.

b. Are Contracts awarded in a prompt, fair, and reasonable manner? N/A - The college has no plans to award any contracts with Recovery funding.

c. Do new contracts being awarded using Recovery Act funds have the specific terms and clauses required? N/A - The college will not award contracts.

d. Are contracts awarded using Recovery Act funds transparent to the public? N/A – The college will not award contracts; but will publish all expenditure activity on its website.

e. Are funds used for authorized purposes and the potential for fraud, waste, error, and abuse minimized and/or mitigated? Yes - ACCS Internal Audit staff will conduct period reviews. The college also has Director of Restricted Programs who is responsible for ensuring compliance and making certain that the funding is utilized for its intended purposes. The college will also post all information on the website and the viewers will have a link to report information.

f. Do projects funded under Recovery Act avoid unnecessary delays and cost overruns? N/A – The monies will be used for salaries.

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 college will not award contracts.

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 - The Recovery funds will be accounted for in a restricted fund self balancing account with its own account designation.

b. Are there controls in place to ensure that Recovery Act funds are not commingled with other agency funds? Yes - The Recovery funds will be accounted for in a restricted fund self balancing account with its own account designation.

c. Are existing internal controls sufficient to mitigate the risks of fraud, waste, and abuse? Yes - The college has ACCS guidelines that must be adhered to and its own fiscal policy and procedures manual which governs its financial management practices which includes an Internal control grid outlining how duties are segregated to protect the college's resources. No individual in finance has complete control over a financial process.

Management Response and Action Plan:

1. SYSTEM

a. Are financial and operational systems configured to manage and control recovery funds? Yes - The college has a secure integrated financial management system which has the capability to designate account codes by award.

b. Can financial and operational systems support the increase in volume of contracts, grants and loans etc.? Yes - The college has a secure and functional financial and technical system which will adequately account for the increased volume as it relates to this restricted funding. The college has a Director of Restricted Programs who is responsible for the management of all grants and contracts.

c. Are the appropriate data elements identified that must be captured, classified and aggregated for analysis and reporting to meet Recovery Act requirements? Yes - The college will document and capture all elements such as the Time & Effort and complete all ACCS reporting and recovery requirements timely. The college will utilize its administrative software systems to make certain that all information is captured and retained.

Management Response and Corrective Action Plan: