

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, OMB 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 – we are the recipients.
- e. Does my organization have reporting mechanisms in place to collect the required data from recipients to meet Recovery Act transparency requirements? As the recipients, our compliance officers will meet monthly with the president to ensure that all funds are reported and are being used for the purpose stated in our memorandum to the Department of Post Secondary – fiscal office dated August 28, 2009. This information will be posted on our website www.marionmilitary.edu
- 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? Yes - 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
- i. Has my organization established a governance body to oversee / manage the overall implementation of Recovery Act? Yes – 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 website 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 - MMI'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 – MMI has 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 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?
Example Yes – COL David Saylor, Ms Donna Leemon and SCPO Dan Sumlin
- 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 – See a. Above
- c. Are they empowered to make decisions and administer the Recovery Act programs?
Yes – Authority directed by College President
- d. Are program officials trained in the performance management requirements?
Yes – COL David Saylor has a number of years experience in federal construction contracts and works presently with receiving Title IV funding.
- 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? N/A because 100 percent will be used for salaries.
- b. Are Contracts awarded in a prompt, fair, and reasonable manner? N/A not using grants
- c. Do new contracts awarded using Recovery Act funds have the specific terms and clauses required? N/A not using for other than salaries.
- 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 - www.marionmilitary.edu has a place to report this information

- f. Do projects funded under Recovery Act avoid unnecessary delays and cost overruns?
N/A not using for other than 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 same as above.

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, a set of self balancing accounts will be established in the general ledger restricted funds to account for all expenditures associated with the grant.
- b. Are there controls in place to ensure that Recovery Act funds are not commingled with other agency funds? Yes, see 1.a. above.
- c. Are existing internal controls sufficient to mitigate the risks of fraud, waste, and abuse? Yes – MMI 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.

- b. Can financial and operational systems support the increase in volume of contracts, grants and loans etc.? Yes – 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 – through our normal payroll operations.

Management Response and Corrective Action Plan: