



NOAA ACQUISITION DIVISION

AMERICAN RECOVERY AND REINVESTMENT ACT

(ARRA)

RECIPIENT REPORTING REQUIREMENT

STANDARD OPERATIONS GUIDE

(May 30, 2011)

INDEX

<u>TOPICS</u>	<u>PAGE</u>
Introduction	3
Definition of Terms	4
Master File	5
Roles and Responsibilities	5
Update to Master File	7
CCR Notification	7
Early Recipient Notification	8
OMB Timeline	8
Sample Recipient Notification	9
FederalReporting.gov Registration	10
Recipient Report Tracking	11
Data Quality	15
Narrative Description Reviews	16
Continuous Quality Review Period	17
Reports	17
Non-Compliant Report	17
Significant Error Report	17
Material Omissions Report	18
Appendix A – NOAA Non Compliant Plan (Attachment 3 & 4)	

INTRODUCTION

The American Recovery and Reinvestment Act (ARRA) was enacted in 2009 to promote and stimulate economic development and growth throughout the United States. NOAA received \$830 million dollars to support the procurement of products and services under the terms and conditions of the Act. ARRA, Part 1512 and Federal Acquisition Regulation, Part 52.204-11, established a quarterly reporting requirement for all recipients who received ARRA funds. The Office of Management and Budget (OMB) established the procedural guidelines and tools and reports used for recipient reporting under the Act. This guide provides step-by-step instructions for personnel responsible for managing and tracking the ARRA recipient reporting mission in NOAA Acquisition Divisions. The Act requires recipients with open contracts to submit a quarterly report into FederalReporting.gov through 2013 or until the contract is completed and a final recipient report is submitted.

The goal of this guide is to provide the Divisions a tool to assist timely recipient reporting in accordance with OMB Recipient Reporting Timeline and Activities and to ensure data reported by recipients are consistent with the contract profiles in the Federal Procurement Data System (FPDS).

Seven Steps:

Step I - UPDATES TO MASTER FILE

Step II - CCR REGISTRATION NOTIFICATION

Step III - EARLY RECIPIENT REPORTING NOTIFICATION

Step IV - REGISTRATION IN FEDERALREPORTING.GOV

Step V - RECIPIENT REPORT TRACKING

Step VI - DATA QUALITY

Step VII - REPORTS

Term Definitions

Recipient Reporting (A)	Contracts (B)	Notes (C)
Award #	Contract/Order # or PIID	A=B
Order #	Basic Ordering # or Reference ID PIID	A=B
Recipient	Contractor	Vendor is not used in ARRA except in Grants
Award Type	Contract or Grant	Is not = to Cost Type, IDIQ, etc
Awarding Agency	Funding Agency	NOAA
Draft	FPDS Draft	A=B
Recipient POC	Contracting POC	For NOAA the Director of Division or designated ARRA Person
Activity Code	NAICS	A=B
Prime Recipient	Contractor	A=B
Sub Recipient	Sub Contractor	A=B
TAS CODE	Treasury Accounting Symbol	Part of Appropriation Accounting Number

MASTER FILE

Headquarters, NOAA, maintains and publishes an ARRA Master File of all ARRA procurements upon requests from DOC/OAM or when changes are made. To maintain the data accuracy and quality of this report, Acquisition Divisions must provide continuous updates to the designated NOAA point of contact on all ARRA funding obligation actions to include new awards, contract terminations or de-obligation of funds. These activities will not be recorded in the Master File until a corresponding FPDS action is confirmed.

ROLES AND RESPONSIBILITIES

Recovery Accountability and Transparency Board (RATB) – Serves as the 2009 Recovery Act governing body and develops all procedural and policy guidance related to the implementation and execution of the ACT.

Office of Management and Budget (OMB) – Represent the White House administrative office that is responsible for the management and execution of the guidance promulgated by the RATB and White House.

Department of Commerce, Office of Acquisition Management (OAM) – Provides program oversight for DOC ARRA policy and implementation in the Department of Commerce.

NOAA Acquisition and Grants Office –

- Implemented and executed the expenditure of ARRA funds (\$830 Million) allocated to NOAA. NOAA AGO established a NOAA ARRA Program Management Office to track the quarterly recipient reporting requirement in the Recovery Act, Part 1512.
- Serves as liaison with DOC/OAM regarding all matters pertaining to ARRA.
- Maintains and publishes the NOAA Master File.
- Updates the Master File when notified of a mod de-obligating ARRA funds, contract termination or a new award and can confirm the action in FPDS.
- Participates in DOC/OAM ARRA Working Group.

NOAA Acquisition Divisions – Awarded ARRA contracts to responsible bidders and administers the contracts including the Recovery Act, Part 1512 provisions - Recipient Reporting Requirement.

Divisional ARRA Points of Contact(s) (DAPOC) –

- The individual(s) designated in the Division to provide oversight for the recipients' quarterly ARRA reporting requirement process and comply with OMB ARRA "Recipient Reporting Timeline and Activities."
- Serves as liaison with NOAA AGO point of contact for the ARRA recipient reporting requirement
- Ensures reminder notices of upcoming CCR expiration dates are forwarded to recipients
- Ensures early recipient reporting notices are forwarded to recipients
- Tracks recipient reports in Fedreporting.gov
- Collaborates with contracting officers (COs)/specialist to encourage recipients to submit reports into FedReporting.gov timely
- Collaborates with CO/specialist to identify and correct recipient report or FPDS report data errors to ensure data in recipient reports and FPDS is consistent.
- Ensures NOAA AGO is promptly notified of any changes in contract funds obligation (i.e., fund de-obligations or terminations or new awards.)
- Prepares Divisional ARRA recipient reports (Non-Compliance Report, Material Omissions Report and Significant Errors Reports), when required.

Contracting Officers (COs)/Specialists

- Ensures reminder notices of upcoming CCR expiration dates are forwarded to recipients
- Ensures early recipient reporting notices are forwarded to recipients
- Tracks recipient reports in Fedreporting.gov
- Collaborates with DAPOC to encourage recipients to submit reports into FedReporting.gov timely
- Requests recipients correct Recipient Report or correct FPDS data errors to ensure data in recipient's report and FPDS are consistent.
- Collaborate with DAPOC to prepare Divisional ARRA recipient reports (Non-Compliance Report, Material Omissions Report and Significant Errors Reports), when required.

Contractor/Recipients – Must comply with the terms and conditions of the contract to submit a quarterly recipient report in FedReporting.gov in accordance Recovery Act, Part 1512 and FAR Part 52.204-11(i.e. no later than the 10th calendar day after the end of each reporting calendar quarter).

STEP-BY-STEP PROCEDURES

STEP I – Updates to Master File

1. When the CO issues a modification to an ARRA contract to terminate an award, de-obligate funds or issues a new ARRA award, the DAPOC should be promptly notified.
2. The DAPOC will notify (via email) the NOAA AGO ARRA point of contact of any ARRA contract termination, funds de-obligation or new award, as promptly as possible.

STEP II – CCR Registration Notification

1. The CO/specialist and/or DAPOC must confirm the recipient's CCR expiration date. Visit www.BPN.gov/CCR/ to verify the recipient CCR expiration date.
2. If the expiration date is within 60 – 90 days, send a “**reminder**” notice (via email) to the recipient informing them that the expiration date is forthcoming.
3. Follow-up with a reminder notice every 30 days until the recipient submits an update.

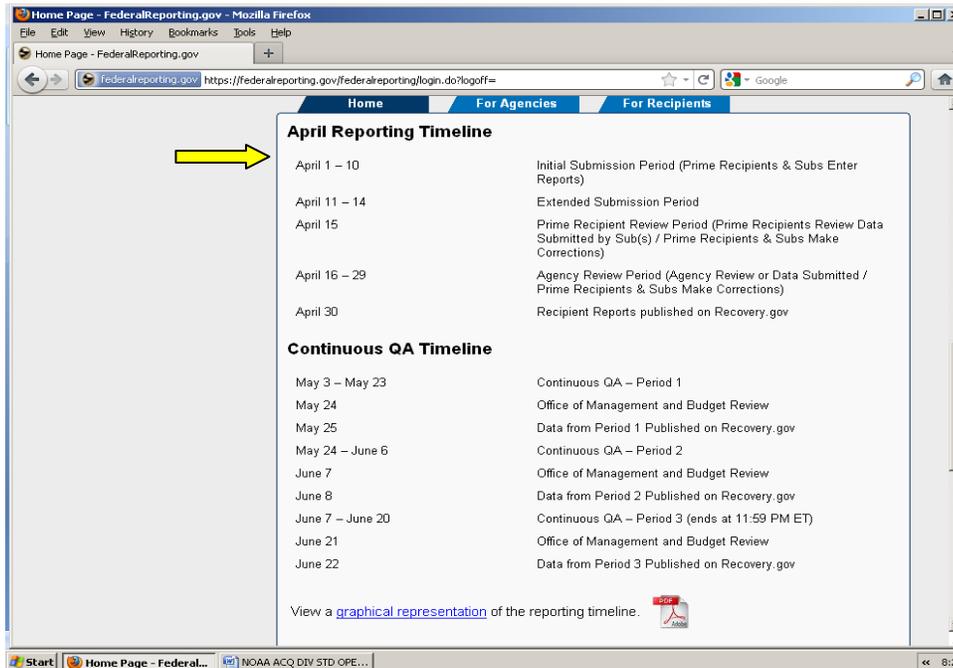
NOTE: If a recipient's CCR expires, the recipient will not be allowed access to the FederalReporting.gov site to submit a quarterly report or make changes.

SAMPLE CCR NOTICE

Hi, my name is _____ from (NOAA's Recovery Act office). I am calling you concerning your CCR registration as it is coming close to expiring. As a recipient of a Recovery Act contract, you are obligated to maintain a current CCR for Recovery Act reporting requirements. The Recovery Act database you use communicates with CCR and if your CCR expires, you will be locked out of the Recovery Act database and will be unable to submit and correct reports. We wanted to remind you of the upcoming CCR expiration to avoid any problems in the future. If you have any questions on how to update your CCR, please contact the CCR helpdesk. Thanks and have a great day.

STEP III – Early Recipient Reporting Notification

1. The OMB publishes the “**Recipient Reporting Timeline and Activities**” on FederalReporting.gov site prior to the start of each quarter. Scroll to the bottom of the homepage to view the timeline.



2. The DAPOC will collaborate with the CO/specialist and send out (via email) early reminder notices to recipients with open contracts **two (2) weeks** prior to the start of the new quarterly reporting period. **Recipients that submitted “Final Reports” during the prior quarter are not required to submit any additional reports for the contract.**
3. A **second follow-up reminder notice** must be sent (via email) **three (3) days** prior to the start of the new report period.
4. The notice should remind recipients to “**link**” the reports to the prior quarterly report using the **Copy Forward Function**. The linking function is important; it provides a history of the filed quarterly reports by connecting them together. Failure to link reports would result in confusion due to the appearance of multiple and disconnected reports being filed for that contract in FederalReporting.gov.
5. The notices should be sent to the contractor’s ARRA point of contact.
6. If NOAA had a “**non-compliant recipient**” in the prior quarter, a specific early notice must be sent to the recipient **three (3) days** prior to the start of the new reporting period (See: NOAA Non-Compliant Plan).

NOTE: When a recipient experiences problems submitting or making a change to a report in FederalReporting.gov, always refer the recipient to the FederalReporting.gov SERVICE DESK at 1-877-508-7386 for assistance.

SAMPLE REMINDER NOTICE

Recovery Act Award Recipient: (Name of recipient point of contact)

Reference:

WC133XXXXXXXXXXXX

The next Recovery Act reporting period starts on April 1, 20xx and runs through April 10, 20xx. The Office of Management and Budget (OMB) has issued an extended report period of April 11 through 14. However, the OMB extension is only for ease of administration and does not modify your contractual reporting deadline (See below).

This notice is a reminder that you are contractually obligated to submit a report into FederalReporting.gov no later than ten days after the end of the quarter.

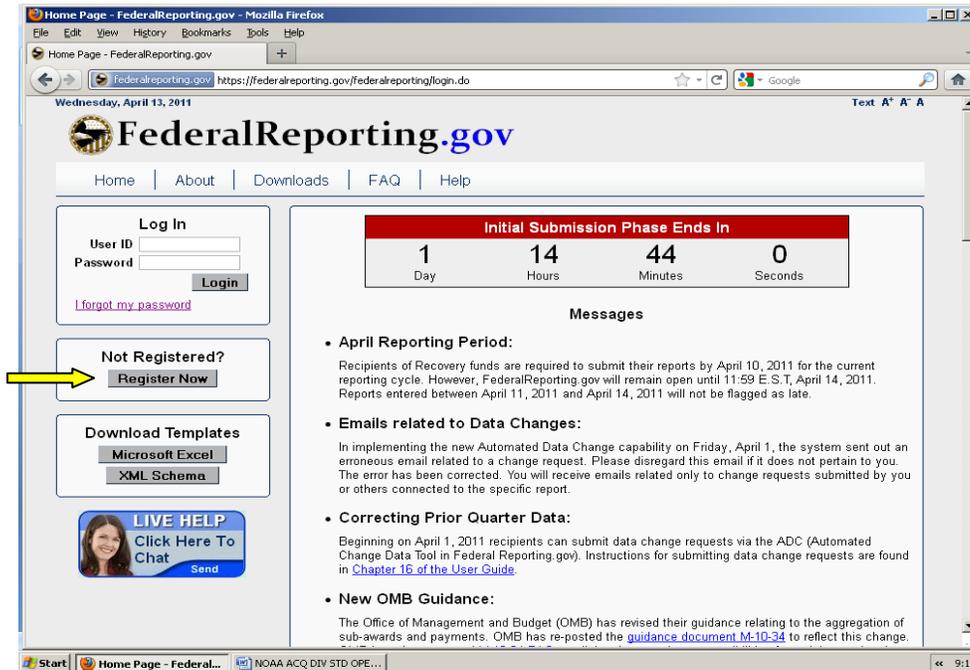
All recipient reports must be linked to their January 20xx report, if a report is in FederalReporting.gov. When you link to your January 20xx report in FedReporting.gov, you have satisfied the minimum reporting requirement. The “copy forward” function must be used to link reports in FederalReporting.gov.

By linking reports, you will only need to review those data fields which may have changed from the January 20xx report (i.e., quarterly activities and invoiced amount).

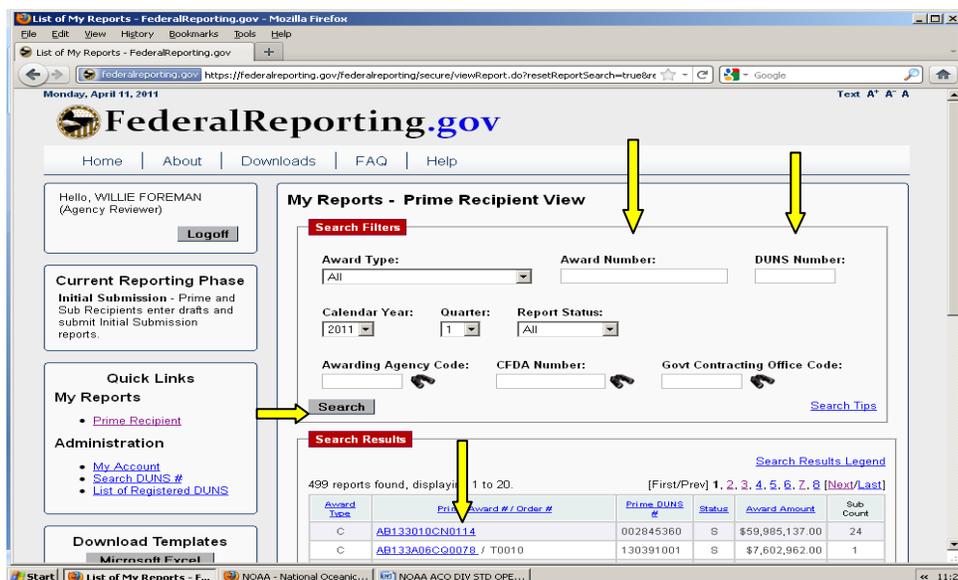
Questions regarding inputting a report into FederalReporting.gov should be addressed to the FedReporting.gov SERVICE DESK (1-877-508-7386). All other Recovery Act questions should be referred to the contracting officer.

STEP IV – Registration in FederalReporting.gov

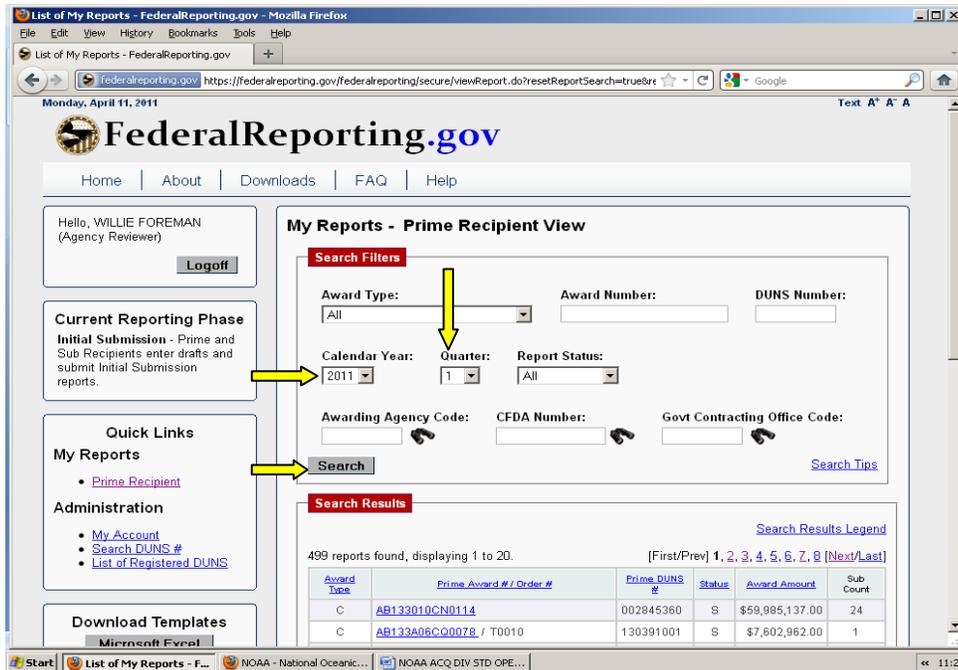
1. FederalReporting.gov is the Federal Government’s web site established by OMB to house all recipient reports. **To access this site you must first go to the “FederalReporting.gov” home page to register as a “Federal Government” entity.**



2. Each recipient must use this site to submit their quarterly reports (in accordance with the contract and the OMB Recipient Reporting Timeline and Activities).
3. With access to FederalReporting.gov you can view recipient reports. Individual recipient reports can be **searched** using the recipient’s **DUNS Number or Award Number** or you can click on the specific report.

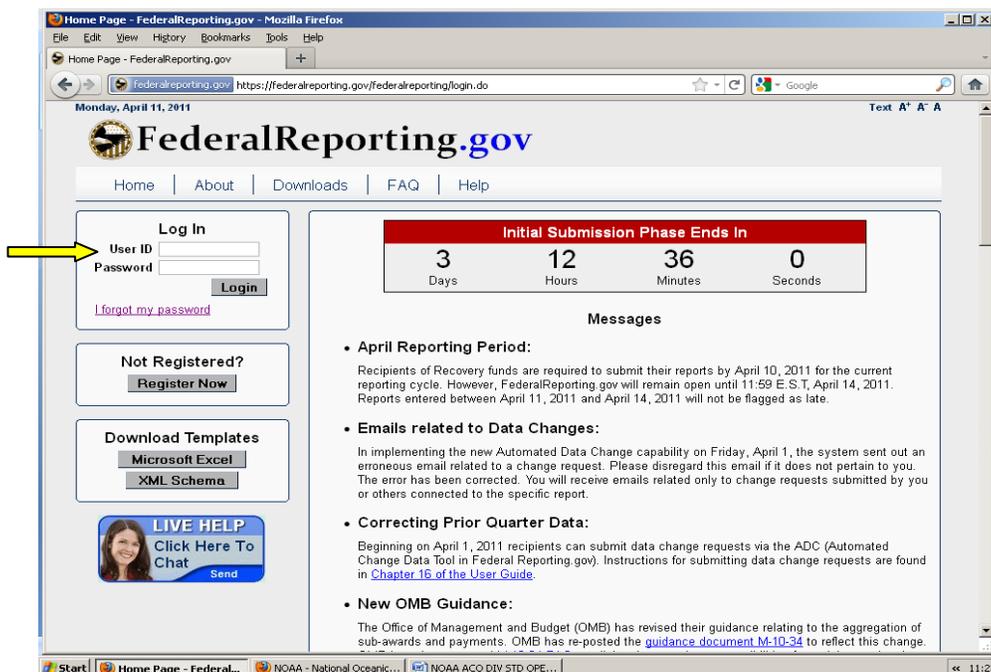


4. To view the recipient's latest or current report **click** the **current year** from the **drop down menu** under **"Calendar Year"** and the **current quarter** from the **drop down menu** under **"Quarters"**. Then click **"Search"** to retrieve the requested report.

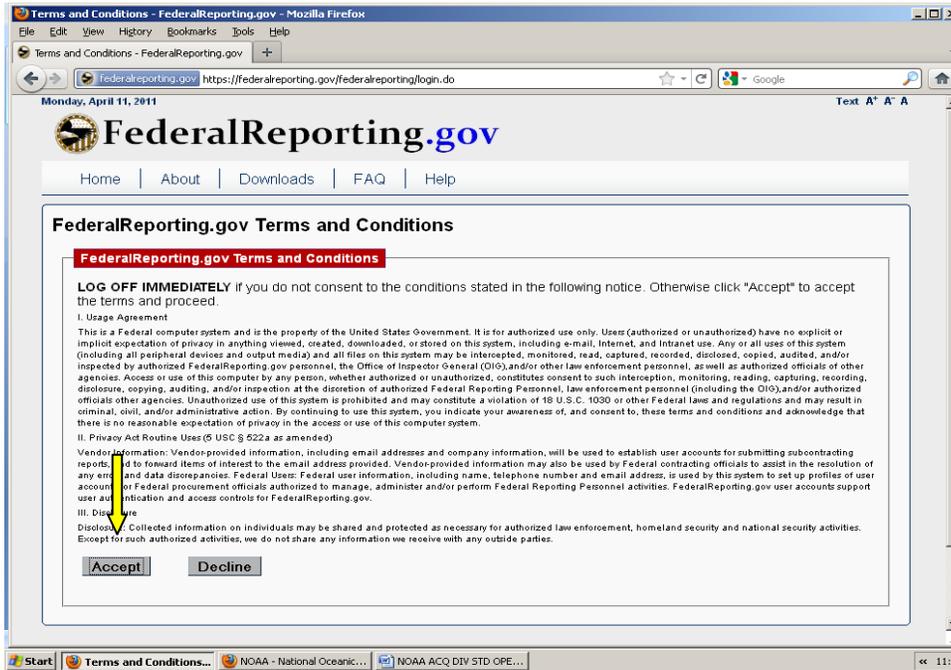


STEP V – Recipient Report Tracking – (DAPOC should start tracking the first day of the reporting period - first 10 calendar days after the end of the reporting quarter and any OMB designated extended period)

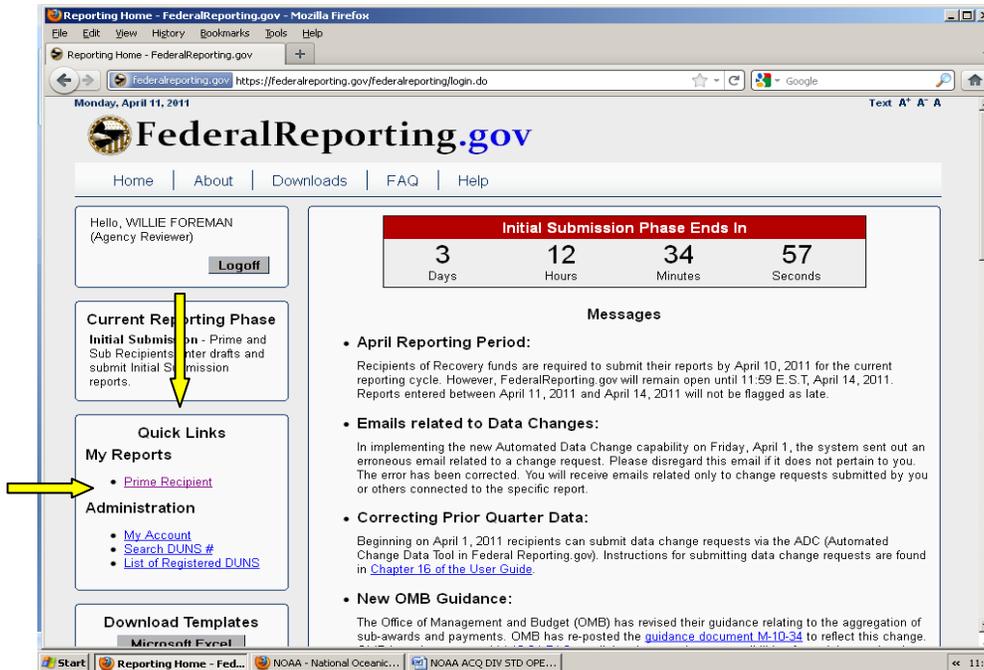
1. Open FederalReporting.gov:
 - a. Login



b. Accept – Terms and Conditions



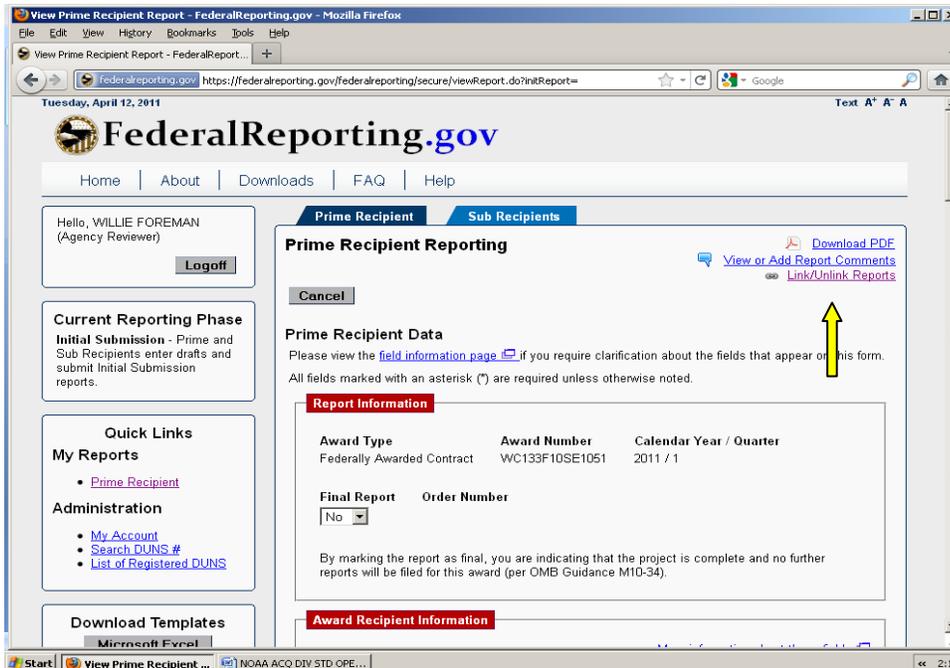
2. Under “Quick Links” click – “Prime Recipient”



- a. The next screen will display all reports that have been submitted by all recipients.



- b. See **STEP IV – 3**. To search for a particular recipient report.
- c. DAPOC must verify if the recipient **“linked”** the report to the prior period’s report by opening the current recipient report and click on **“Link/Unlink Reports”**.



- d. A dialog box will open displaying the following (see below). If only one report is displayed, the reports have not been linked provided the recipient filed a previous quarterly report in FederalReporting.gov. The CO/contract specialist must request the recipient open the report in FederalReporting.gov and using the **Copy Forward Function** link the report to the prior quarterly report.

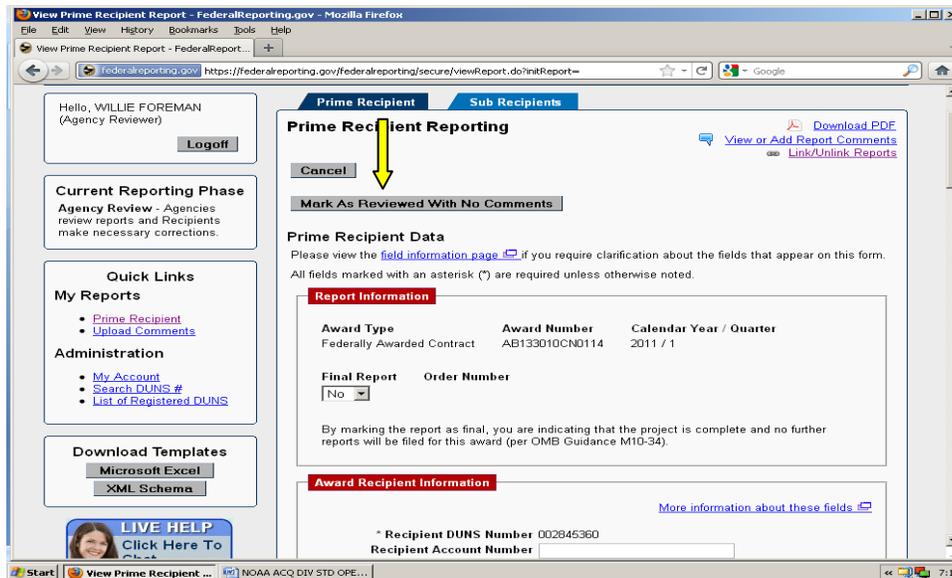


3. The DAPOC/CO/contract specialist can send emails and/or make phone calls to recipients to encourage them to submit their reports. **CAUTION: Ensure all communications with the recipient concerning their reports are documented in writing and that such documents are retained for future audit purposes.** Recipients cannot submit reports into FedReporting.gov after the reporting period ENDS.

NOTE: Any recipient, who does not submit a report during the reporting period, will be designated as “Non-Compliant” (See STEP VII - REPORTS and NOAA Non- Compliant Plan). Any recipient that fails to submit a report for consecutive quarters may be subject to prosecution by the Justice Department. The RATB will determine when to pursue legal action against a recipient.

STEP VI – Data Quality (Each Acquisition Division must ensure the recipient report is consistent with the contract profile in the Federal Procurement Data System (FPDS))

1. During the **Agency Review Period** (OMB TimeLine: calendar days 16 - 29) after the end of the reporting quarter, the DAPOC/CO **must** review each recipient report in FederalReporting.gov and if the report is acceptable click the box **“Mark As Reviewed with no Comments”** by the 29th day of the quarter.



NOTE: When the “Mark As Reviewed with no Comment” block is checked in the recipient report, the report is “locked” and the recipient cannot make any changes to “unlock” the report. The DAPOC/CO/specialist needs to request a change or correction using the View or Add Report Comments link. *The recipient can then make the requested change or correction to the unlocked report. The DAPOC/CO will need to again approve the report by clicking “Mark As Reviewed with no Comment” which will “relock” the report.*

2. When data discrepancies are identified (*i.e., award number, order number, award amount, recipient name, address, place of performance, zip codes, congressional district, DUNS number, funds invoiced/received, number of jobs created, description of jobs created*) whether in the Recipient Report or FPDS, the incorrect data must be corrected in either the recipient report (FederalReporting.gov) by the recipient or FPDS by the DAPOC/CO/contract specialist.

NOTE: Only the recipient can correct data in the recipient report in FederalReporting.gov.

3. **Narrative Descriptions Reviews (Recipient Reports)** – The report’s **“Award Description”** should not change each quarter. The **“Project Description”** and **“Job Descriptions”** must be updated by the recipient in each quarterly report to reflect the contract performance quarterly activities. The DAPOC/CO/contract specialist should review the narrative statements to ensure they accurately reflect the quarterly activities. If the narrative statements are not clearly understood, the recipient must be requested to rewrite the narrative statements. Correcting these statements can be accomplished during either the **“Agency Review Period”** or the **“Quality Continuous Review Period”**.
4. The DAPOC/CO/specialist must notify (*via email or insert comments in the “View or Add Report Comments” link in the recipient report*) the recipient of the discrepancy and request the data be corrected, when the error is in the recipient’s report.
5. To use the **“View or Add Report Comments”** link, click on the link in the recipient report to open a dialog box, add comments, click **“Submit”** at the bottom of the block and close.



NOTE: Comments inserted in the “View or Add Report Comments” box will be automatically emailed to the recipient by FederalReporting.gov when the “Submit” button is “clicked”.

6. The DAPOC/CO/specialist must continuously check the recipient report in FederalReporting.gov to determine if the data has been corrected.
7. If the **“Mark As Reviewed with no Comments”** block was checked and the DAPOC/CO later has a need to add comments in **“View or Add Report Comments”** link, the comments when submitted by the DACOP/CO/contract specialist unlocks the report for edits by the recipient. The DAPOC/CO must again check “Mark As Reviewed with no Comments” block to “lock” the report by the 29th day after the end of the reporting quarter.
8. During the OMB Timeline **“Continuous Quality”** review period (calendar day 33 – 81), all recipient reports are unlocked and recipients are able to make changes to the reports. The DAPOC/CO needs to continuously review the reports for any changes. **On the 81st day after the end of the reporting quarter, the DAPOC or CO must review each report in FederalReporting.gov and if acceptable ensure the report is “Marked Agency Reviewed with no Comments”.**
9. When a recipient does not correct a key data field in their report, at the end of the quarter (**4th day after end of quarter**) either a **Material Omissions or Significant Error Report** must be generated by the DAPOC or CO and forwarded to DOC/OAM through DOC AGO (See: NOAA Non-Compliance Plan).

NOTE: Ensure all communications with the recipient concerning their reports are documented and retained for future audit purposes.

NOTE: Its of the utmost importance to have data in the recipient report and FPDS be consistent because on the 30th calendar day of the reporting Quarter all recipient reports are published by the Federal Government, on the Recovery.gov site for general public and congressional access.

STEP VII – Reports (Refer to AGO ARRA Non-Compliant Plan for copies of report templates)

1. **Non-Compliant Report** – See Non-Compliant Plan, Posting Recipient Reporting, Part 1., to report recipients that did not submit a required report during the quarter. Complete the required data fields, provide copies of all emails and memos of phone conversations held with the recipient regarding the report requirement and the Contracting Officer Record of Contacts. This report is due to DOC/OAM by the 4th day after the final day of the quarter (See: NOAA Non-Compliant Plan for details and template).
2. **Significant Errors Report** – See Non-Compliant Plan, Posting Recipient Reporting, Part 2., used when reports contain inaccurate data that can mislead or confuse the general public i.e., award amount, number of jobs created or retained, award number, and recipient name). This report is due to DOC/OAM by the 4th day after the final day of the quarter (See: NOAA Non-Compliant Plan for details and template).
3. **Material Omissions Report** – See Non-Compliant Plan, Posting Recipient Reporting, Part 3., for definition of material omissions. This report is due to DOC/OAM by the 4th day after the final day of the quarter (See: NOAA Non-Compliant Plan for details and template).

Appendix A – NOAA Non-Compliant Plan

National Atmospheric and Oceanic Administration (NOAA) American Recovery and Reinvestment Act of 2009 (ARRA) Non-Reporting Recipient Plan

Award

1. Ensure FAR clause 52.204-11 is included in all contracts funded in whole or in part by the Recovery Act.
2. Comply with **Procurement Memorandum 2010-02 (Amendment 1)** issued December 22, 2009 requiring the Contracting Officer's (CO) completion of the Recovery Act Award Cover Page, Attachment 1, to be used as the first page of the Recovery Act award or modification.
3. Provide the contractor with a copy of "**Department of Commerce (DOC) Guidance for the Reports of Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009 Contracts.**" Please find Attachment 2.
4. NOAA AGO ARRA Offices must distribute necessary Office of Management and Budget (OMB) and Office of Acquisition Management (OAM) guidance to the contractor, which will assist in improving reporting and data quality.

Recipient Reporting Registration and Reporting

1. In accordance with Federal Acquisition Regulation (FAR) Clause 52.204-11, all federal contractors in receipt of an award or modification to an existing award with Recovery Act funds and for which an invoice has been submitted, must report the use of these funds within 10 calendar days after the end of each fiscal quarter on FederalReporting.gov. Recipients are encouraged to register and report if they have not invoiced but are not required.
2. NOAA AGO ARRA Office will make available to AGO Directors and Grant Officers (GOs) the Recipient Report Bulk Download and the ARRA Recipient Report Summary daily during the reporting periods.

Beginning the 1st business day of the Recovery Act quarterly reporting cycle NOAA AGO ARRA Office must review the Recipient Report Bulk Download and the ARRA Recipient Report Summary to determine any discrepancies or anomalies. If NOAA AGO ARRA Office finds discrepancies or anomalies throughout the review period, the following actions will be taken:

- a. Assess the highest priority corrections necessary to reduce the likelihood of significant error;
- b. Assess other corrections that would improve recipient data quality; and
- c. Work with Contracting Officers (CO) and recipients to make corrections that ensure accurate data reporting.

If discrepancies or anomalies are found before the 23rd of the ARRA quarterly reporting cycle the recipient must be contacted by e-mail or phone to discuss the discrepancies or anomalies; record the date, time and the result of the phone call. If discrepancies or

anomalies are found on or after the 23rd of the ARRA quarterly reporting cycle, the CO/COR supported by NOAA AGO ARRA Office will enter comments for the recipient in FederalReporting.gov.

OMB Memorandum M-10-08 “Updated Guidance on the American Recovery and Reinvestment Act – Data Quality, Non-Reporting Recipients, and Recipient Reporting of Job Estimates,” provides the following examples of anomalies, but are not limited to:

- a. **“Recipient Name** – identify recipient names that do not match what your agency has recorded in your management systems.
- b. **Order Number** – identify order numbers that do not match agency documentation.
- c. **Inconsistencies or Misalignment** – identify certain data categories that are logically related and those reports that include data that are inconsistent or misaligned between those categories. Examples include:
- d. **Agency vs. Treasury Account Symbol (TAS)** – reports in which the awarding agency (when they are also the funding agency) or the funding agency and TAS codes do not match.
- e. **CFDA Number vs. Awarding/Funding Agency** – reports in which the CFDA number does not line up with the awarding/funding agency.
- f. **Award Type vs. Agency Code** – reports that have an award type that could not have been issued by your agency. For example if your agency only issues grants funded by the Recovery Act, there should not be any federally awarded contracts for your agency.
- g. **Final Report vs. Project Status** – reports in which the recipient indicated that this was the final report, but the project status does not indicate “Fully Complete.”
- h. **Final Report vs. Funds Received** – for grants and loans, reports in which the recipient indicated this was the final report, but they have yet to receive all funds that were awarded.
- i. **Final Report vs. Funds Invoiced** – for federally awarded contracts, reports in which the recipient indicated this was the final report, but they have yet to invoice for funds that were awarded.
- j. **Project Status vs. Funds Received** – for grants and loans, reports in which the recipient indicates that the project is Fully Completed, but the Funds Received are minimal compared to award amount.
- k. **Project Status vs. Funds Invoiced** – for federally awarded contracts, reports in which the recipient indicates that the project is Fully Completed, but the Invoiced Amount is minimal compared to award amount.
- l. **Award Date vs. Jobs Created/Retained** – reports with award dates that are after the end of the reporting period and the recipient has reported jobs created/retained.
- m. **Award Date vs. Projects Completed** – reports with award dates that are after the end of the reporting period, but the recipients has reported the project as completed.

- n. **Recipient DUNS number vs. Agency Financial Records** – DUNS numbers that are in agency financial records but that are not in FederalReporting.gov and vice versa.”

If the recipient is having *technical issues* and the OMB ARRA Help Desk has not provided satisfactory feedback please contact OAM; OAM may elevate the issue to OMB.

3. If the recipient has not registered in FederalReporting.gov by the 2nd of the Recovery Act quarterly reporting cycle the NOAA AGO ARRA Office will send an e-mail, copying the CO/COR, to the recipient requesting them to register and submit confirmation of registration. If the recipient does not respond within three business days the NOAA AGO ARRA Office will notify the CO/COR to contact the contractor daily until the 16th of the reporting cycle; record the dates, times and the result of each contact.
4. If the recipient has not reported by the 6th of the ARRA quarterly reporting cycle the CO/COR must contact the recipient requesting them to report and to provide a confirmation response of reporting.
5. If the recipient has not reported by the 23rd of the reporting cycle the CO/COR supported by the NOAA AGO ARRA Office must send an e-mail indicating a meeting is required to determine why the recipient is not compiling with terms and conditions of their contract (Clause 52.204-11). The e-mail will require a response from the recipient no later than the 30th of the ARRA quarterly reporting cycle. The recipient will be reported by NOAA AGO ARRA Office to OAM (see Attachment 3) as a non-responding recipient and therefore in material omission.
6. The CO/COR must document all recipient reporting interaction with the recipient to include the following, but not limited to (See Attachment 4):
 - a. date;
 - b. time;
 - c. contract number;
 - d. reason for interaction; and
 - e. results of interaction
7. Agencies must ensure that each recipient report reads, “Agency Reviewed” on the 29th of each reporting cycle.
8. If the NOAA AGO ARRA Office identifies an incorrectly reported action (misdirected/orphan) they must immediately e-mail the following information to Stephanie Green (SGreen@doc.gov); contract number; order number, if applicable; funding agency code; awarding agency code; government contracting code; program source (TAS); agency code; and award date. Stephanie Green will post the incorrectly reported action to the MAX Community website within two working days.
9. OAM/Risk Management (RMD) and Grant Management (GMD) will review the MAX Community website list of misdirected actions every other business day and notify the appropriate NOAA AGO ARRA Office of any misdirected actions.

Post Recipient Reporting

1. OAM will develop the quarterly “control totals,” (the number of individual ARRA Federal contract awards), based on the weekly submission from the NOAA AGO ARRA Offices, which contain newly awarded contracts. OAM will post the “control totals” to the

MAX website one day prior to the end of the agency review period (e.g., by the 29th of the reporting period).

2. Four business days following the final day of the quarterly review period, NOAA AGO ARRA Office shall compile a verified and detailed list of recipients who were required to report in the current reporting period but failed, including recipients who had significant errors or material omissions, and submit the NOAA AGO ARRA Office non-complaint recipients list on the required template, Attachment 3, to Stephanie Green at SGreen@doc.gov for contracts and acclarke@doc.gov for grants. Please note NOAA AGO ARRA Offices must provide a reason or reasons why the recipient did not report.

Significant reporting errors are defined as those instances where required data is not reported accurately and such erroneous reporting results in significant risk that the public will be misled or confused by the recipient report in questions. The data fields that are of major concern for significant errors are as follows: Federal amount of award; number of jobs created or retained; Federal award number; and recipient name.

Examples of significant reporting errors include, but are not limited to:

- a. Contractor reports expenditures in excess of the amount awarded;
- b. Contractor reports invoiced amount that appears overstated or understated based on work performed and/or previous invoiced amounts;
- c. Contractor reports services performed or supplies delivered that appear inconsistent with program/project, project phase and/or invoiced amount;
- d. Contractor reports progress towards completion that appears inconsistent with program/project, project phase, amount invoiced, and/or previous progress reports;
- e. Contractor reports description of employment impact that appears inconsistent with program/project, project phase, amount invoiced, and/or previous reports;
- f. Contractor reports types of jobs created that appears inconsistent with program/project, project phase, amount invoiced, and/or previous reports;
- g. Contractor reports estimated number of jobs created that appears inconsistent with program/project, project phase, amount invoiced, and/or previous reports;
- h. Contractor reports amount of subcontract award that appears inconsistent with program/project, project phase, amount invoiced, and/or previous reports
- i. Contractor reports description of products or services provided under subcontract that appears inconsistent with program/project, project phase, amount invoiced, and/or previous reports

If the recipient did not make the requested correction(s) for the current reporting period, or submit an explanation of why the data was not incorrect, then the award report is to be considered to have significant errors. For these significant errors, Agencies shall complete a template on a MAX Community web page (Federal access only) by providing the requested data fields to be corrected, the comment requesting correction, the data that in the agency's estimate best corrects the error, or why the recipient did not correct the data or supply a reasonable explanation that required no further action by the agency.

Material omissions are defined as instances where required data is not reported or reported information is not otherwise responsive to the data requests resulting in significant risk that the public is not fully informed as to the status of the ARRA project or activity. Examples of material omissions include, but are not limited to:

- a. Contractor fails to report the current percentage of completion for a project or activity;
 - b. Contractor fails to report entirely;
 - c. Contractor fails to provide or fails to provide sufficient detail in the description for the reader to derive the nature of the purchase;
 - d. Contractor fails to report amount of funds invoiced;
 - e. Contractor fails to provide listing of all significant services performed or services delivered;
 - f. Contractor fails to provide or fails to provide sufficient detail on description of the employment impact of work funded by the ARRA;
 - g. Contractor fails to provide or does not provide sufficient detail on description of the types of jobs created and jobs retained in the United States and outlying areas;
 - h. Contractor fails to provide name of subcontractor;
 - i. Contractor fails to provide amount of subcontract award;
 - j. Contractor fails to provide or does not provide sufficient detail on description of the products or services provided under the subcontract, including the overall purpose and expected outcomes.
3. Five business days after the final date of the agency review period, DOC will submit to MAX Community web page and recovery@omb.eop.gov, the list of recipients who were required to report in the current reporting period but failed to do so. NOAA AGO ARRA Office should retain all documentation that provides evidence that every attempt was made to contact and support the recipient in their reporting requirements.
4. Once NOAA AGO ARRA Office and the CO/COR has identified non-compliant recipients they must conduct follow up meetings with the recipient to determine the severity of the non-compliance and the circumstances surrounding the non-compliance. The NOAA AGO ARRA Office will notify OAM within 20 business days following the reporting period of the findings for non-compliance, next steps (i.e. further training or termination) and history of compliance/non-compliance. Please find Attachment 4. If the recipient fails to report for two consecutive quarters the Contracting Officer (CO) will make a determination for further contractual actions and submit findings to the NOAA AGO ARRA Office. Memorandum M-10-05 from OMB, titled "Improving Compliance in ARRA Recipient Reporting" states the following, "Federal departments and agencies are to determine, if any, for future action regarding each non-filing recipient, including but not limited to:
- a. those provided in OMB Memorandum M-09-10 Section 6.4 and M-09-21 Sections 4.1 and 4.6;
 - b. enforcement of terms and agreement provisions within relevant awarding documents including-
 - i. sanctions provided under 2 CFR Part 176 for recipients of grants or other non-contractual, and FAR 4.1501 for recipients of Federal contract awards;
 - ii. inclusion of recipient's failure to comply with the reporting requirements a part of the recipient's performance record; and

- iii. other appropriate enforcement action

Continuous Recipient Reporting Process

For those recipients who have not submitted their final report and final invoice and have marked the contract as not completed, under “Project Status”; NOAA AGO ARRA Office continue to provide the CO/COR with updated OMB and OAM guidance which will help to ensure data accuracy in the next quarterly reporting period.

Attachment 3:

Below is a sample Significant Error/Material Omission Report. DOC/OAM will provide the OMB template at the end of the quarterly report period.

DUNS Number	Award Number	Award Amount	Award Date	Recipient Name	Recipient State	Reason for Non-Report, if Known
15604333	DOCDG133009BU00370002	\$500,000.00	7/24/2009	The Bridge Group	Virginia	See attached

Attachment 4:

Results of Meeting with Non-compliant ARRA Recipients

COs/GOs are required to conduct a meeting with non-compliant recipients to determine severity of the non-compliance and the circumstances surrounding the non-compliance. The COs/GOs must notify the NOAA AGO ARRA Office of the findings for non-compliance, next steps (i.e. further training or termination) and history of compliance/non-compliance. Please find below the template, which the CO/GO will complete and submit to NOAA AGO ARRA Office by the 15th business day following the reporting period.

Bureau	
Contracting Office	
Contract Officer (CO)	
Award Number	
Order Number	
Contractor Name	
Award Date	
Amount of Award	
Reporting Quarter	
History of Compliance	
Circumstances Surrounding Non-compliance	
CO Recommendation for Next Steps	
Additional Comments	

