

**State of Mississippi**  
***ARRA 1512 Preparer & Reviewer Checklist Instructions***  
***Issue Date: October 2, 2009***

## **Introduction**

The American Recovery and Reinvestment Act (ARRA) of 2009 is a \$787 billion fiscal stimulus package enacted by the U.S. Congress to preserve and create jobs and promote economic recovery; to assist those most impacted by the recession; to provide investments needed to increase economic efficiency by spurring technological advances in science and health; to invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits; and to stabilize State and local government budgets in order to minimize and avoid reductions in essential services and counterproductive state and local tax increases.

The State of Mississippi has established processes to help ensure that funds are spent as efficiently as possible while maintaining the appropriate controls and reporting mechanisms to ensure accountability and transparency. In an effort to assist State agencies (SAAS agencies) in submitting the quarterly Section 1512 Report required for ARRA, the Department of Finance and Administration (DFA) has developed the ARRA 1512 Report Data Elements document, a version of the Recipient Reporting Data Model V3.0 as published by Recovery.gov, to act as a guide in retrieving the data stored in information systems maintained by DFA that is relevant for ARRA Section 1512 Reporting.

## **Instructions**

Two checklists were developed as guidance for the preparer and the reviewer of the 1512 report data elements. The purpose of these checklists is to provide agencies with guidance and direction when fulfilling their responsibility over the accuracy of their Section 1512 Reporting. Agency completion of these checklists represents a key component of the overall State's Quality Assurance Plan over Section 1512 information.

Instructions have been provided in three areas:

- Activities prior to completion of checklists
- Completion of checklist (Preparer)
- Review of checklist (Reviewer)

Agencies may modify the suggested procedures, but a detail review for each of the data elements is required each quarter.

A 1512 report must be completed for each award. These checklists must be completed for each 1512 report prepared. It is recommended that a preparer complete no more than ONE 1512 report. A reviewer should be assigned no more than three 1512 reports. The reviewer should trace each element reported to its source document to ensure compliance, accuracy, completeness and reasonableness. Whenever possible, the reviewer should also reconcile each of the data elements to 3rd party independent sources. Agencies must maintain all supporting documentation used in the preparation of the report, as well as any documentation used during the agencies' internal review including this checklist.

### ***Activities Prior to Completion of Checklists***

- A series of "Master" Section 1512 files should be created to maintain all static elements. DFA's Office of Fiscal Management (OFM) recommends one Master file for prime recipients, one for

**State of Mississippi**  
***ARRA 1512 Preparer & Reviewer Checklist Instructions***  
***Issue Date: October 2, 2009***

sub-recipients and one for vendors. These files should have appropriate access and change management controls in place. In addition, an appropriate audit of this file should be conducted to ensure accuracy of information.

- All Master Files created should be tied to each data source (i.e., system generated report, award information, MERLIN Data Warehouse).
- For review of future quarters, static elements should be compared to previous quarters to ensure no changes have been made.
- Appropriate policies should be in place to document the process for determining certain data elements or the calculations for data elements, i.e., Project Status, Congressional District, Number of Jobs, Total Federal ARRA Infrastructure Expenditures, etc.
- Agencies should review available tip sheets, FAQs or guidance from the US Office of Management and Budget (OMB) and their Federal funding agency to address questions related to determining data elements specific to their awards.

***Completion of Checklist (Preparer)***

- The preparer should be knowledgeable of all guidance provided by OMB and the Federal funding agency.
- The preparer should document and sign off on each data element and maintain the documentation for audit purposes.
- Where compilation of data is required, the preparer should calculate and sign-off on supporting worksheets.

***Review of Checklist (Reviewer)***

- The reviewer should be knowledgeable of all guidance provided by OMB and the Federal funding agency.
- Ensure that every data element on the preparer's checklist is initialed.
- The preparer should document and sign off on each data element and maintain the documentation for audit purposes.
- Where compilation of data is required, the reviewer should re-calculate and sign-off on supporting worksheets.