

Appendix F

Institution Management Response for Lawson State Community College

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 programs will follow the existing procedures as well as 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. The college has existing policies and procedures that will be followed along with the application of guidance and directive of the accountability requirements of the ARRA.

c. Does my organization have staff adequately trained to effectively implement Recovery Act requirements? Yes. The staff has been trained as part of the training provided by the Department of Postsecondary Education’s ARRA training efforts.

d. Has my organization provided new requirements, conditions, and guidance to the recipients regarding Recovery Act? Yes. The Chancellor for the Department of Postsecondary Education has provided information and guidelines for the new requirements and conditions regarding Recovery Act funds.

e. Does my organization have reporting mechanisms in place to collect the required data from recipients to meet Recovery Act transparency requirements? Yes. The Alabama College Systems has implemented reporting requirements for the compliance officer to provide data for website display @www.lawsonstate.edu to ensure transparency.

f. Is there an agency-wide methodology for measuring performance? What are the key performance metrics? Will be based on the Recovery grant requirements once approved.

g. Are there any process metrics, or are the metrics primarily outcome-oriented? TBD

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? Yes. The Audit agency requires a corrective action plan to resolve any audit findings however, Lawson State does not have any audit findings in the latest fiscal year audit (2007/2008).

i. Has my organization established a governance body to oversee / manage the overall implementation of Recovery Act? Yes. The Chancellor and Staff of the Department of Postsecondary Education along with the President and fiscal personnel at the college will oversee/manage the overall implementation of Recovery Act.

Management Response and Action Plan:

2. REPORTING

a. Is the necessary reporting under Recovery Act in place? Yes. College personnel will submit monthly reports as required by the 3rd of each month to the Department.

b. Has your organization implemented communication vehicles to ensure Recovery Act data is promptly reported on the agency's website? Yes. Lawson State has established a link on the homepage for reporting data.

c. Are reports published under Recovery Act reviewed and approved? Yes. Reports submitted on the 3rd of each month are reviewed and approved by the Department prior to being published on the college's website.

d. Are reports issued accurate and have the data fields required under Recovery Act? Yes. All reports are reviewed for accuracy.

e. Do reports tell agency management what is happening on a timely basis? Yes. Reports are cumulative and monthly.

f. Are issues identified through established reports addressed on a timely basis? Yes. Issues identified are corrected within 7 days.

g. Are reports issued on the effectiveness of risk management strategies and tactics timely? Yes. Annual and interim reports are issued on risk assessment.

h. Are risk management strategies and tactics properly monitored? Yes. Risk is assessed and reduced through administrative and internal controls.

Management Response and Action Plan:

1. HUMAN CAPITAL

a. Has my organization identified qualified personnel to oversee the Recovery Act funds? Yes. The President, Dr. Perry Ward, and the Compliance Officer, Sharon Crews, are required to oversee the fund.

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 has a Grant Accountant, Katherine Long, Director of Accounting, Tavanka Jones, and the Compliance Officer, Sharon Crews are involved in managing the funds.

c. Are they empowered to make decisions and administer the Recovery Act programs? Yes. The President has empowered the fiscal office authority to administer the program.

d. Are program officials trained in the performance management requirements? Yes. The officials, specifically the Grants and Contract Accountant and Compliance Officer, are trained in the performance requirements.

e. Has my organization considered using alternative hiring methods allowed under the Recovery Act? N/A

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. If and when awarded.

b. Are Contracts awarded in a prompt, fair, and reasonable manner? No contracts awarded at this time.

c. Do new contracts awarded using Recovery Act funds have the specific terms and clauses required? N/A No awarded contract.

d. Are contracts awarded using Recovery Act funds transparent to the public? Are the public benefits of the funds used under these contracts reported clearly, accurately, and in a timely manner? Yes the public reports on the website will be available for public access.

e. Are funds used for authorized purposes and the potential for fraud, waste, error, and abuse minimized and/or mitigated? Yes. Internal controls are in place to mitigate fraud, waste, errors and abuse.

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. All bank accounts with Recovery Funds will be identified and all grants will be designated ARRA funds.

b. Are there controls in place to ensure that Recovery Act funds are not commingled with other agency funds? Yes. All grants, contracts and federal funds are held in self balancing accounts.

c. Are existing internal controls sufficient to mitigate the risks of fraud, waste, and abuse? Yes. Internal control procedures within the college have been effective in mitigating fraud, waste and abuse.

Management Response and Action Plan:

1. SYSTEM

a. Are financial and operational systems configured to manage and control recovery funds? Yes. The General Ledger and accounting processes are configured to manage and control recovery funds.

b. Can financial and operational systems support the increase in volume of contracts, grants and loans etc.? Yes. The college's general ledger is capable of expanding to support the increased volume.

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 financial system will allow the use of many accounting codes and sub-funds to capture the required data.

Management Response and Corrective Action Plan: