



Federal Funding Accountability and Transparency Act (FFATA)



WHAT IS FFATA?

- Requires information about the expenditure of federal awards to be made available for public access through [USASpending.gov](https://www.usaspending.gov).

- History:

2006	FFATA Signed into law
2010	Compliance Supplement requires auditors to test FFATA
2012	“Good Faith Effort” guidance added to Compliance Supplement
2015	FFATA and Good Faith Effort dropped from Compliance Supplement
2020	Pandemic and COVID-19 funding starts
2021- present	Compliance Supplement requires auditors to test FFATA, no “Good Faith Effort” guidance provided

- [eCFR :: 2 CFR Part 170 -- Reporting Subaward and Executive Compensation Information](#)
- [Federal Acquisition Regulation](#)

FFATA FINDINGS



FY21 – 2

FY22 – 5

FY23 – 8

Material
Weaknesses

Finding title:

-did not have adequate internal controls over and did not comply with requirements to ensure it filed accurate and timely reports required by the Federal Funding Accountability and Transparency Act.

Cause of Condition include:

- ...written procedures lacking or not sufficient...
- ...management did not review the reports
- ...established procedures not followed due to staff turnover ...

Recommendations include:

- Establish effective internal controls to ensure it submits all required reports...
- Follow its own policies and procedures for filing required reports...
- Training employees...
- Ensure management monitors process to ensure reports are submitted accurately and completely...

GENERAL OVERVIEW

- All State Agencies, whether acting as a Pass-through entity issuing subawards or as a Prime Contract Recipient issuing sub-contracts using federal funds of \$30,000 or greater are subject to FFATA reporting requirements.
- State agencies must report certain information about themselves and their 1st tier subrecipients on all subwards/contracts which meet the threshold.
- FFATA reports apply to both Subawards and Contracts, and similar required data fields:
 - Subaward agreements
 - Purchase orders

Definitions:

- Pass-through Entity:** Means a State Agency, defined below, that provides a Subaward, defined below, to a Subrecipient Entity in order for it to carry out all or a part of a federal program.
- Prime Contract Recipient:** Means a State Agency that directly receives contract proceeds from a federal agency for the implementation of a federal program.
- Subaward:** Means a monetary award provided by a Pass-Through Entity to a Subrecipient Entity, defined below, in accordance with their written agreement, [2 C.F.R. 200.1](#), for the Subrecipient to carry out all or part of a federal program. For clarity, it does not include payments to a contractor that or payments to an individual who is a beneficiary of a federal program.
- Subrecipient Entity:** Means a non-federal entity that receives a Subaward from a State Agency to carry out all or part of a federal program; but does not include a contractor that or an individual who is a beneficiary of such program. A Subrecipient Entity may also be a recipient of other federal awards directly from a federal awarding agency per [2 CFR 200.1](#).

GENERAL OVERVIEW

- [2 CFR § 200.332](#) Requirements for pass-through entities

- Compliance Supplement: Part 3_L. REPORTING

Audit Objectives

- ✓ Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c).
- ✓ Determine whether required reports for federal awards include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements.

May 2023 Compliance Requirements – Reporting

L. REPORTING

Compliance Requirements

Financial Reporting

Recipients must use the standard financial reporting forms or such other forms as may be authorized by OMB (approval is indicated by an OMB paperwork control number on the form) when reporting to the federal awarding agency. Each recipient must report program outlays and program income on a cash or accrual basis, as prescribed by the federal awarding agency. If the federal awarding agency requires reporting of accrual information and the recipient's accounting records are not normally maintained on the accrual basis, the recipient is not required to convert its accounting system to an accrual basis but may develop such accrual information through analysis of available documentation. The federal awarding agency may accept identical information from the recipient in machine-readable format, computer printouts, or electronic outputs in lieu of closed formats or on paper.

Similarly, a pass-through entity must not require a subrecipient to establish an accrual accounting system and must allow the subrecipient to develop accrual data for its reports on the basis of an analysis of available documentation.

The financial reporting requirements for subrecipients are as specified by the pass-through entity. In many cases, these will be the same as or similar to those for recipients.

The standard financial reporting forms for grants and cooperative agreements are as follows:

- *Request for Advance or Reimbursement (SF-270) (OMB No. 0348-0004)*. Recipients are required to use the SF-270 to request reimbursement payments under non-construction programs and may be required to use it to request advance payments.
- *Outlay Report and Request for Reimbursement for Construction Programs (SF-271) (OMB No. 0348-0002)*. Recipients use the SF-271 to request funds for construction projects unless they are paid in advance or the SF-270 is used.
- *Federal Financial Report (FFR) (SF-425/SF-425A) (OMB No. 0348-0061)*. Recipients use the FFR as a standardized format to report expenditures under federal awards, as well as, when applicable, cash status (lines 10 a, 10 b, and 10c). References to this report include its applicability as both an expenditure and a cash status report unless otherwise indicated.

Electronic versions of the standard forms are located on agency's home page.

Financial reporting requirements for cost reimbursement contracts subject to the FAR are contained in the terms and conditions of the contract.

(Click on image to be directed to Part 3_L. Reporting)

Compliance Supplement 2023 3-L-1

STATE AGENCY AS PASS-THROUGH ENTITY FFATA REPORTING REQUIREMENTS

- Must conduct a subrecipient/contractor determination (2 CFR 200.331)
- Must report any 1st-tier subawards of \$30,000 or greater through the FFATA Subaward Reporting System (FSRS.gov).
- < \$30,000 but is later amended to = or > \$30,000 - must be reported at the time of the amendment.
- This applies even if funds for the award or subaward are later de-obligated to below \$30K.
- FFATA report must be submitted by last day of month FOLLOWING subaward issuance.
- Report Prime Recipient (State Agency) information in FSRS (pulled from SAM.gov).
- Responsible for obtaining required information from their subrecipients.

STATE AGENCY AS PASS-THROUGH ENTITY FFATA REPORTING REQUIREMENTS

The State Agency must submit the following required information in FSRS.GOV:

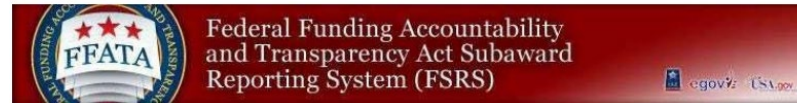
- ✓ Subrecipient Entity legal name
- ✓ UEI
- ✓ Subaward/contract amount - including modifications.
- ✓ Date subaward issued (subaward agreement was signed).
- ✓ Subaward Number - or other identifying number assigned by the prime awardee organization
- ✓ Project description
(above info can be pulled from the Subaward Agreement)

- ✓ Executive Compensation for each of the 5 most highly compensated executives of the subrecipients if:
 - received 80% or more of its annual gross revenues in federal funding in the preceding completed fiscal year and,
 - received \$25 Million or more in federal funds in the last completed fiscal year; and,
 - No public access to compensation information.

(Note: If the Subrecipient Entity is part of a larger organization, requirements apply to the organization as a whole.)

BEST PRACTICE/RECOMMENDATIONS

Review [FSRS Awardee User Guide](#)



Develop internal policies and procedures:

- Employees assigned to report FFATA information should register with FSRs.gov
- Internal processes or databases that allow for quick retrieval of information for new or modifications to existing report
- Address how data/agreements from subrecipients will be provided to FFATA submitters
- Establish time frame for filing FFATA report(s) for all applicable Subawards. e.g. 14 days of issuance of a fully executed Subaward agreement
- Develop Subaward agreement template
- Maintain a comprehensive inventory of all active Subawards
- Monitoring process to review of all active Subawards on a monthly basis to ensure FFATA report(s) are filed timely.
- Secondary review process to ensure reports are complete and accurate
- Have a succession plan for FFATA reporting responsibilities
- Adequate training to new submitters and regular refresher.

RESOURCES

- [FSRS - Federal Funding Accountability and Transparency Act Subaward Reporting System](#)
 - Federal laws
 - [Awardee User guide](#)
 - [User demonstration](#)
 - [FAQs](#)

- Issues using the FSRS system, contact the [Federal Service Desk](#)

Resources

Quick Reference Guides

Managing **CONTRACT** Subaward Reporting in FSRS:

- [Add a Contract Award to the Awardee Worklist](#)
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User Guides

For Awardee Users:

- [Awardee User Guide](#)

For Government Users:

- [Federal Government User Guide](#)

Demonstration Videos

For Awardee Users:

- [FSRS Awardee User Demonstration](#)
- [FSRS Awardee User Demonstration \(downloadable\)](#)

For Government Users:

- [FSRS Fed. Govt. User Demonstration](#)
- [FSRS Fed. Govt. User Demonstration \(downloadable\)](#)

Webinar Archives

Launch of Grants on 10.29.2010

For Awardee Users:

- [Awardee Overview - 10/28/2010](#)
- [Awardee Overview - 10/7/2010](#)

For Government Users:

- [Government User Overview](#)
- [Government User Training](#)

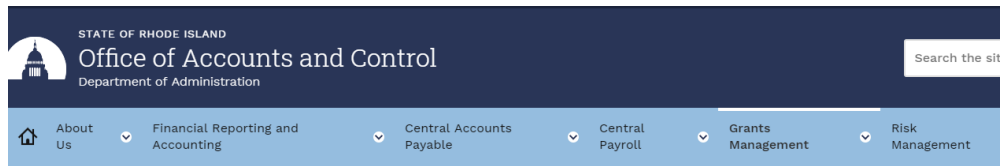
Technical Documentation

- [Data Definitions for Contracts](#)
- [Data Definitions for Grants](#)
- [Contracts Report Submission Web Services Documentation](#)
- [Grants Report Submission Web Service Documentation](#)
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- [FFATA \(Contracts\) XML Sample File](#)
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FAQs

- [FAQs](#)

- State of Rhode Island website – FFATA page
<https://controller.admin.ri.gov/grants-management/ffata>



Home > Grants Management > FFATA



Federal Funding Accountability And Transparency Act

The Federal Funding Accountability and Transparency Act of 2006 (FFATA) requires that information on federal awards be made available to the public on USASpending.gov.

- An example of a Subaward Reporting Worksheet for subrecipients:

Subaward Reporting Worksheet
Please type or print clearly in black or blue ink, answer all questions, and sign and date the form.

Section 1: State Agency and Federal Award Information			
Agency Contact Name	Subaward Program Name		Agency Contact Telephone
Subaward Program Description		Agency Contact Email	
Federal Award Information			
Federal Program Name	Federal Awarding Agency		
Federal Award Number (FAIN)	Date of Federal Award		
Award Type	Assistance Listing (CFDA)		
Prime Agency UEI	Amount Obligated from this Award		
Is subaward funded by more than one federal award?			<input type="checkbox"/> Yes *
<small>* If yes, use Attachment 1-A to provide information on additional federal awards funding this sub-award.</small>			
Section 2: Subrecipient Information			
Subrecipient UEI		System for Award Management Registration Expiration Date (if applicable)	
Subrecipient Name			
Subrecipient Address		Subaward Principal Place of Performance (where work is performed)	
Number and Street	Number and Street		
City	City		
State	State		
ZIP+4	ZIP+4		
Executive Compensation* (to be completed by subrecipient)			
In preceding fiscal year, did federal funds from all sources make up more than 80% of agency budget? If no, stop. Do not report executive compensation. Proceed to Subrecipient Certification.			<input type="checkbox"/> Yes <input type="checkbox"/> No
In preceding fiscal year, did your agency receive more than \$25 million in federal funds? If no, stop. Do not report executive compensation. Proceed to Subrecipient Certification.			<input type="checkbox"/> Yes <input type="checkbox"/> No
Is information about the compensation of the senior executives in the subrecipient's organization (including parent organization, all branches, and all affiliates worldwide) publicly available? If no, report executive compensation for five highest paid officials below.			<input type="checkbox"/> Yes <input type="checkbox"/> No
1. Official Name	Compensation Amount		
2. Official Name	Compensation Amount		
3. Official Name	Compensation Amount		
4. Official Name	Compensation Amount		
5. Official Name	Compensation Amount		
<small>* See Federal Register Volume 75, No. 177, Appendix A, Paragraph ES for guidance on reporting executive compensation.</small>			
Subrecipient Certification			
I certify, to the best of my knowledge and belief, that the information provided is complete and accurate, and that I am authorized to sign contracts and other legally binding documents on behalf of the entity. I understand that my typed name below shall have the same force and effect as my written signature.			
Signature		Title of Signatory	Date
Section 3: Subaward Information (for state agency administrative purposes only)			
Subaward Number	Subaward Date	FFATA Report Month	
Amendment 1 Obligation Amount	Amendment 1 Date	FFATA Report Month	
Amendment 2 Obligation Amount	Amendment 2 Date	FFATA Report Month	

FSRS



Home

⚠ When reporting to FSRS, users may experience issues reporting awards made to some sub-awardees. We are currently working to resolve the issue and will have full functionality back shortly.

⚠ Starting Monday, April 4, 2022, the new Unique Entity ID from SAM.gov will be the official governmentwide identifier used for federal awards. Without a Unique Entity ID (SAM), primes will not be able to find their sub-awardees in FSRS.gov to report a subaward after April 4, 2022. Go to SAM.gov to get a UEI.

Log-In or Register Now:



FEDERAL GOVERNMENT



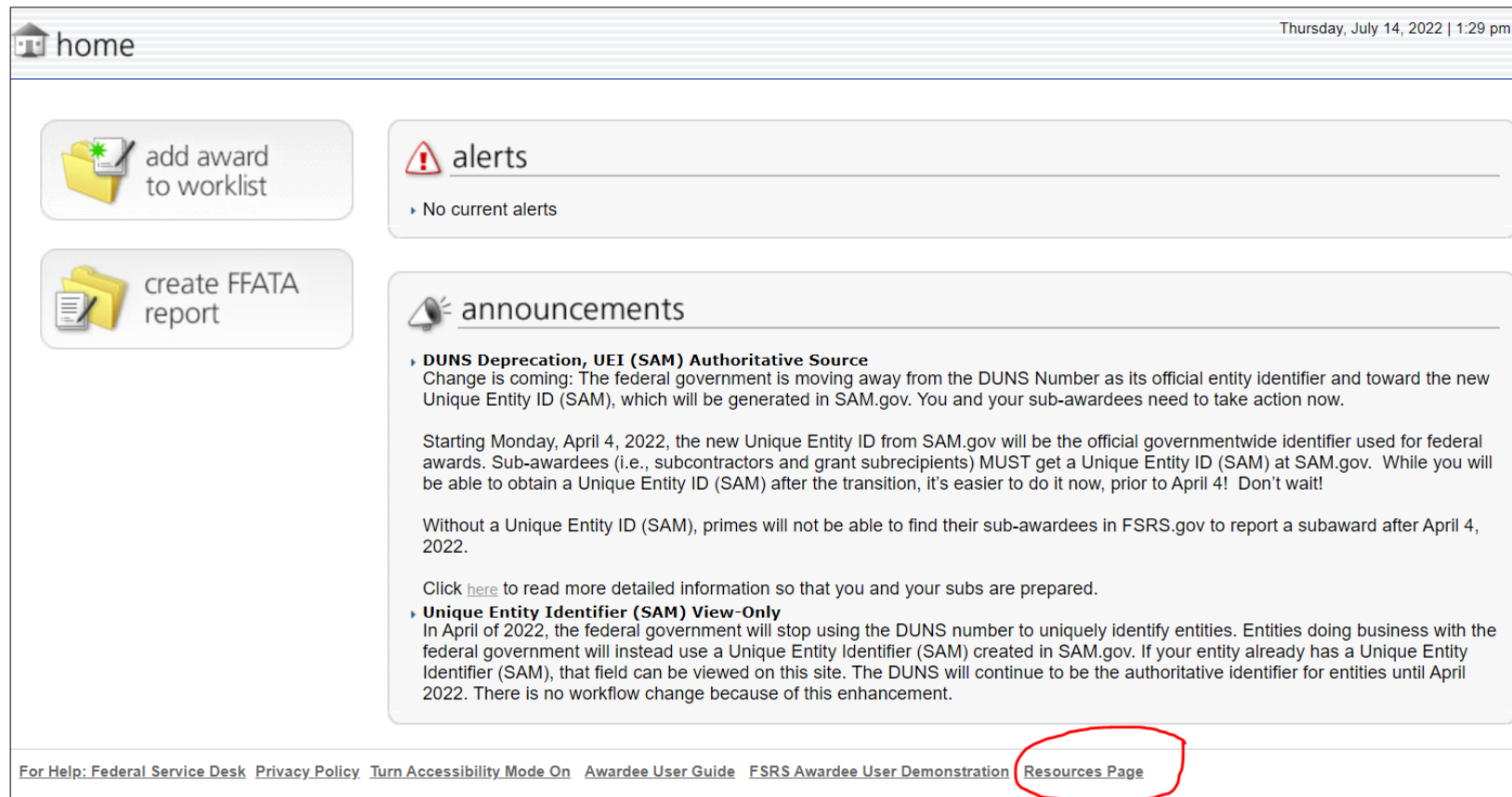
AWARDEES

- De-obligations / Corrections –

- reopen the original obligation report month
- adjust the obligation amount/make correction
- Resubmit.

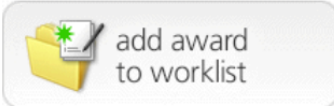

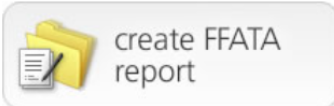
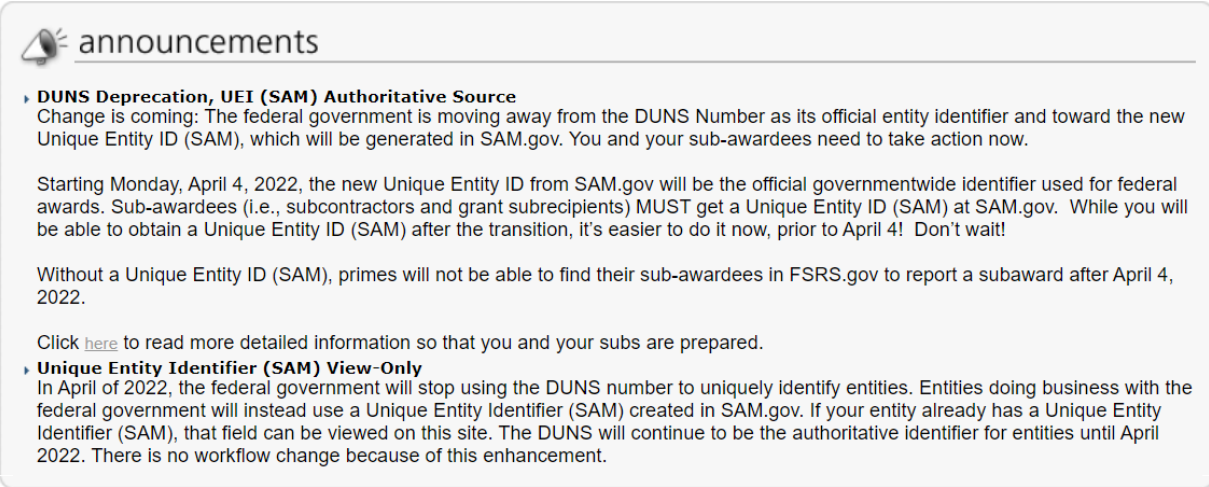
* *Obligations should not be reported using subsequent negative input amounts or adjustments to current month obligations.*

Link to the Resources Page on the FSRS home screen:



The screenshot shows the FSRS home screen. At the top left is a 'home' button with a house icon. At the top right is the date and time: 'Thursday, July 14, 2022 | 1:29 pm'. Below the header are two columns of content. The left column contains two buttons: 'add award to worklist' with a folder and document icon, and 'create FFATA report' with a folder and document icon. The right column contains two sections: 'alerts' with a warning icon and the text 'No current alerts', and 'announcements' with a megaphone icon. The announcements section contains two bullet points: 'DUNS Deprecation, UEI (SAM) Authoritative Source' and 'Unique Entity Identifier (SAM) View-Only'. At the bottom of the page is a footer with several links: 'For Help: Federal Service Desk', 'Privacy Policy', 'Turn Accessibility Mode On', 'Awardee User Guide', 'FSRS Awardee User Demonstration', and 'Resources Page'. The 'Resources Page' link is circled in red.

home Thursday, July 14, 2022 | 1:29 pm

alerts
No current alerts

announcements

- DUNS Deprecation, UEI (SAM) Authoritative Source**
Change is coming: The federal government is moving away from the DUNS Number as its official entity identifier and toward the new Unique Entity ID (SAM), which will be generated in SAM.gov. You and your sub-awardees need to take action now.

Starting Monday, April 4, 2022, the new Unique Entity ID from SAM.gov will be the official governmentwide identifier used for federal awards. Sub-awardees (i.e., subcontractors and grant subrecipients) MUST get a Unique Entity ID (SAM) at SAM.gov. While you will be able to obtain a Unique Entity ID (SAM) after the transition, it's easier to do it now, prior to April 4! Don't wait!

Without a Unique Entity ID (SAM), primes will not be able to find their sub-awardees in FSRS.gov to report a subaward after April 4, 2022.

Click [here](#) to read more detailed information so that you and your subs are prepared.
- Unique Entity Identifier (SAM) View-Only**
In April of 2022, the federal government will stop using the DUNS number to uniquely identify entities. Entities doing business with the federal government will instead use a Unique Entity Identifier (SAM) created in SAM.gov. If your entity already has a Unique Entity Identifier (SAM), that field can be viewed on this site. The DUNS will continue to be the authoritative identifier for entities until April 2022. There is no workflow change because of this enhancement.

For Help: [Federal Service Desk](#) [Privacy Policy](#) [Turn Accessibility Mode On](#) [Awardee User Guide](#) [FSRS Awardee User Demonstration](#) [Resources Page](#)

Links on Resources Page.

- includes information for many tasks including how to submit FFATA reporting in a batch upload if there are many records.

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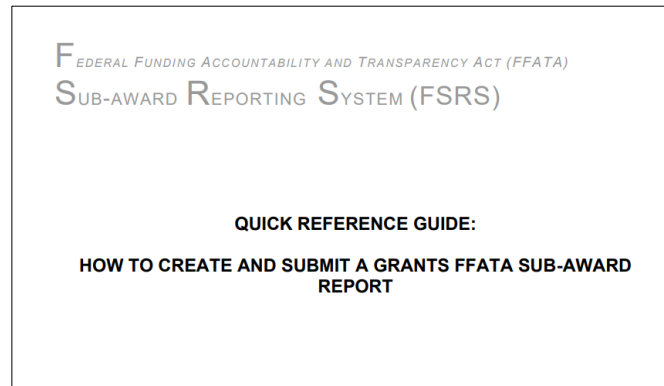
The FSRS resources page also has additional supporting documentation including templates for a batch upload.

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ADDITIONAL RESOURCES

- [FSRS Quick Reference Guide Grants How to CREATE and SUBMIT a FFATA Sub-award Report v2.pdf](#)



- [52.204-10 Reporting Executive Compensation and First-Tier Subcontract Awards. Acquisition.GOV](#)

