

# Title: State and Federal Grant (FFATA) Reporting Procedure

**Issuance Date: October 30, 2024**

(Must be reviewed annually)

## Applicable Regulations, Guidelines, and AHS Policy:

### Federal statute or rule:

[45 CFR Subpart A, Subchapter A, Part 75, Subpart F – Audit Requirements](#)

### Vermont statute or rule:

[Agency of Administration \(AOA\) Bulletin 5, Policy for Grant issuance and Monitoring](#)

Agency of Human Services (AHS) Grant Issuance and Monitoring Plan

### Other:

DVHA Grant Plan

## Purpose:

In conjunction with Bulletin 5, the Subrecipient Grant Tracking module was created in VISION as a means of tracking Federal subrecipient grant awards and monitoring requirements to ensure compliance with 45 CFR 75 Subpart F - Audit Requirements, formerly OMB Circular A-133. In addition, DVHA must document the procedures needed to comply with FFATA. FFATA stands for the Federal Funding Accountability and Transparency Act. The law requires the Office of Management and Budget (OMB) to establish a publicly searchable online database containing information about entities that are awarded Federal grants, loans, and contracts. Subrecipient awards made using Federal funds where the State is the prime grantee are subject to reporting. The online database containing this information can be found at [www.USAspending.gov](http://www.USAspending.gov).

## Procedure:

### I. VISION Grant Tracking

#### A. Procedure Requirements:

1. It is the responsibility of the Grant Administrator to enter the Grant information into the Grant Tracking Module.
2. Entry should be done at the time the Grant file is set up, but not later than 10 days after the grant is executed.
3. The Finance and Management VISION manual and guidance for the Grants Tracking Module can be found at:  
<http://finance.vermont.gov/vision-module-support/grant-tracking>.

#### B. Vision Job Aid

1. The Division of Finance and Management provides a Grant Tracking Job Aid. The majority of this job aid is provided below as instruction for VISION entry.
  - i. Grant awards are entered by Vendor ID.
  - ii. Business Unit level security exists in the database, restricting a user's access. Grant awards issued by other business units will not be visible.
  - iii. The default view is of grants in an "active" status. This view can be changed by the user by selecting Inactive or Both from the drop-down and clicking Search.
  - iv. Award entry must indicate if a grant award contains Performance Measures.
  - v. Funding source(s) must be identified. When a grant award contains Federal funds, additional information is required, including the vendor's fiscal year ending month, the CFDA number and if the award is subject to Federal subrecipient monitoring regulations.
    - i. Fund Type: Enter the appropriate fund type from the drop-down menu:
      - F-Fund = Federal Fund
      - G-Fund = General Fund
      - GC-Fund = Global Commitment
      - S-Fund = Special Fund
      - Other = All other types of funds. If "Other" is selected, a brief description must be entered.
      - Use +/- to insert multiple award rows. An unlimited combination of fund types is allowed.
  - vi. CFDA# is required for all federal grants.
  - vii. A-133 should be de-selected for the following only: 1) Federal Grant to another State department and 2) Federal grant not meeting subrecipient definition of A-133. A warning message will display if this field is deselected.

### C. Grant Tracking Module

Once a Grant is executed, the Grant details must be entered into the Grant Tracking Module on VISION within ten (10) days. Once the information is entered, additional monitoring activities will trigger, such as subrecipient annual reporting and single audit due dates.

- Note: VISION staff will generate and send out notices to the Grantee based on data entered into the Module.

All data in the module is organized by Supplier ID (Vendor Number). This Module will only allow entry for active vendors which must be set up before data entry can occur.

### D. Crosswalk Reporting

Procurement grants are reported to the AHS Internal Audit Group (IAG) through a crosswalk report, submitted monthly. IAG then combines all procurement grants into one report for submission to the State. Follow the AHS-provided procedures and reporting limits. Reports are submitted monthly.

### E. Amendments to Grants

Reference the procedure and limits to determine if entering an amendment to a grant is necessary. Please note that all grant amendments must be reported in Vision Grant Tracking Module.

1. Enter the date of the amendment as the Obligation Action Date.
2. Enter the amendment amount as the Amount of Sub-award (do not include base or previous amendment amounts).
3. Follow the other steps in section D to complete the reporting.

## II. FFATA Reporting

### A. Definitions

**FSRS:** FFATA Subaward Reporting System. Per the FSRS webpage, this is, “the reporting tool Federal prime awardees use to capture and report subaward and executive compensation data regarding their first-tier subawards to meet the FFATA reporting requirements.”

**Prime Grantee:** The recipient of a direct Federal award. For DVHA’s purposes, this is AHS.

**Subawards:** Defined by the OMB as, “either subcontracts or grant-specific subawards”.

- For grants, a subaward means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received the Federal award. In other words, subawards that pursue or carry out the purposes of

## Standard Operating Procedure

the prime award are considered subawards for the purposes of FFATA reporting.

- The term subaward does not include procurement of property and services needed to carry out the project or program.
- A subaward may be provided through any legal agreement, including an agreement that the prime recipient or subrecipient considers a contract.

**Applicable Federal Awards:** Direct /Federal awards issued to the State of Vermont.

- New, non-ARRA Federal awards (grants, contracts, cooperative agreements, loans, and other Federal assistance) issued to the State of Vermont on or after October 1, 2010 and their resulting first-tier subawards.
- Awards with a new Federal Award Identification Number (FAIN) as of October 1, 2010.

**Excluded Federal Awards:** Direct Federal awards issued to the State of Vermont.

- Continuing or renewal awards for grants originally issued prior to October 1, 2010.
- All awards issued under the Recovery Act (ARRA) continue to use 1512 reporting.

**Applicable Subawards:** Federal awards issued by the State of Vermont  
Grants: All subgrants equal to or in excess of \$30,000 awarded on or after October 1, 2010

**Excluded Subawards:**

- Awards less than \$30,000.
- Awards to individuals.
- Awards to entities with a gross income (from all sources) of less than \$300,000 in the previous tax year.
- Awards that if reported would disclose classified information.
- Awards that are otherwise excluded by a federal agency.
- Procurement grants.

### **B. When & Where to File**

The VISION Grants Management Module must be updated within ten days of execution. FSRS must be updated for federal grants if threshold amounts are reached (i.e. \$30,000 and up) and must also be updated by the end of the month following the month of execution.

Prime recipients must report subawards, including all applicable data and executive compensation data in the FSRS at least monthly. Awards executed in

## Standard Operating Procedure

one month must have all applicable data entered into the FSRS no later than the end of the following month.

Example: A subaward executed on November 10<sup>th</sup> must be entered into the FSRS no later than December 31<sup>st</sup>. Subaward amendments must be entered into the FSRS no later than the month following the date that the amendment occurred.

### Notes

1. Always confirm that the award number is correct – prepopulated award details cannot be changed
2. Provide grant information to AHS by the end of the month following the date that the subrecipient grant is executed
3. Amendments over \$30,000 should be entered into FSRS. Amendments that fall under this threshold should not be entered.
4. The FSRS requires zip code + 4 when entering the address
5. When entering dollar amounts, round up or down to the nearest whole dollar
6. Names and total compensation of the five most highly compensated officers are required only when
  - The entity receives 80% or more of its annual gross income from federal awards;
  - The entity received \$25,000,000 or more in annual gross revenues;
  - and this information is not already available through filings with the SEC or Federal Form 990.

### Revision History:

Date	Summary of Revisions
3/27/2019	New written procedures.
8/6/2020	Annual Review/Update of written procedures.
4/1/2022	Annual Review/Update of written procedures.
4/25/2023	Annual Review/Update of written procedures; new SOP template.
5/29/2024	Annual Review of written procedures.

Table 1 Revision History