



NORTH CAROLINA
DEPARTMENT OF STATE TREASURER
STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION

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Memorandum 2010-11

TO: Officials of Local Government and Public Authorities and their Independent Auditors

FROM: Sharon Edmundson, Director, Fiscal Management

SUBJECT: Reporting Requirements for ARRA Funds

DATE: September 11, 2009

The first reporting deadline for recipients of funds available through the American Recovery and Reinvestment Act is fast approaching. **Units that have received funds up through September 30, 2009, must report on those funds by October 10, 2009 at the latest. Many agencies are setting earlier deadlines, some as early as October 5, 2009.**

It is imperative that local governments understand what is required of them for this reporting deadline. Reporting requirements differ across State agencies. If you received funds through a State agency, you may be required to report as a sub-recipient to that State agency or as a sub-recipient directly to the Federal government. If you received funds directly from the Federal government (i.e. through the competitive grant process) you will be reporting to the Federal government as a recipient.

If you are reporting to a State agency as a sub-recipient, review the instructions you received from each agency with regards to reporting. If you are not clear on what is expected of you, please contact the agency directly. If you need assistance with compiling the information needed for your agency please contact our office.

If you have received notification from your funding State agency that you will be reporting directly to the Federal government, OR if you received a direct Federal grant, you must take certain steps to enable you to report to the Federal government by October 10. These steps are detailed below:

1. Units must have a DUNS number and be registered with CCR (Central Contractor Registration). You will need this information to register with <http://www.federalreporting.gov>. See Memorandum # 1114 for information on obtaining a DUNS number. To register with CCR, go to <https://www.bpn.gov/ccr/default.aspx>.
2. Register with <http://www.federalreporting.gov>. This should be done as much in advance as possible. If your unit has not yet registered on this website we urge to do so as soon as possible. You will need to determine who in your unit will be responsible for reporting; there may be multiple registrants. We strongly encourage you to keep the number to a minimum to help avoid duplicate reporting. There is an extensive FAQ on this website to assist you with registering.
3. Once you have registered, test your computer system/software on <http://www.federalreporting.gov>. This feature will be available on that website beginning September 15. We urge you to run the test prior to October to ensure that your computer system and software is validated.
4. There are numerous PowerPoint presentations on reporting and on ARRA funding in general that are available on the White House website <http://www.whitehouse.gov/recovery/webinartrainingmaterials/>. We urge you to review these documents as applicable for more details on what information will be needed to complete the quarterly reports and on what steps you can take now to prepare.
5. Talk with your staff and vendors to be sure they know what information is needed and the deadlines for making that information available to you. Compliance with both timely and accurate reporting is crucial; there are no exceptions to the reporting deadline and noncompliance may be viewed as a violation of the award agreement.
6. Seek to avoid material omissions of data and significant reporting errors. Each unit should establish a system of controls and cross-checks to ensure that all data is reported and that all data is as accurate as possible.
7. Reports are to be prepared on the cash basis of accounting, so no accruals will be necessary.
8. Remember that reporting is cumulative. The reports due in October are only the beginning. Reports will be due for each subsequent quarter, and will be cumulative back to the beginning of the award.
9. If you do not understand what is required or need assistance with reporting, please contact your grantor agency for clarification as soon as possible. If additional assistance is needed please contact our office.
10. If you have received a direct Federal grant, please notify the North Carolina Office of Economic Recovery and Investment (<http://www.ncrecovery.gov>). They are trying to determine how much stimulus money is coming in to North Carolina and are relying on you to inform them of direct receipts.

If you need additional assistance with reporting or need help determine exactly what type of reporting you should be preparing, please contact our staff at (919) 807-2381.