

**ARRA Centralized Reporting (Program Initiation to Quarterly Reporting)**

**Process Descriptions**



Activity Box #	Activity Name	Responsible Function	Summary Activity Description	Guidance Hyperlink
P1	Award Receipt	Agency Program Administration	Agencies receive ARRA award letters and upload them into the ARRA Hub to be reviewed centrally. Also in the ARRA Hub, agencies submitted certifications providing assurance that your agency has or will implement appropriate controls within the pre-application, application, program administration, & management, reporting, and reconciliation & accountability processes.	<a href="#">OBM Guidance #4</a>
				<a href="#">OBM Guidance #6</a>
P2	Request OAKS Coding	Agency Program Administration	Agencies contact OBM budget analysts to request proper OAKS revenue and expenditure coding for ARRA programs. The agency provides the OBM analyst with the program name and CFDA number, as well as a description of the program and funding stream.	<a href="#">OBM Guidance #3</a>
P3	Establish and Confirm OAKS Coding	OBM Budget OBM ARRA Reporting Unit	OBM Budget analyst recommends revenue and expenditure coding structure to OBM ARRA Reporting Unit. OBM ARRA Reporting Unit submits request to OBM Fiscal team to assign revenue and expenditure program codes in general ledger. Once established, OBM ARRA Reporting Unit confirms OAKS program codes to OBM analyst and Agency Program Administrator.	
P4	Establish OAKS coding in ARRA Hub	Agency Program Administration	Agency Program Administration enters the OAKS program codes provided by OBM into the ARRA Hub so that revenue and expenditure codes are matched to individual ARRA program CFDA numbers. This pairs the financial transactions from OAKS to specific programs in the ARRA Hub. OBM can run reports comparing OAKS coding to ARRA Hub coding to ensure accuracy.	
P5	Validate/Correct Security Roles	Agency Program Administration	Agency Program Administration checks security roles of all the users associated with each program in the ARRA Hub. Program Administration ensures that all necessary users have proper credentials and access.	
P6	Input Section 1512 Program Data	Agency Program Administration	Agency Program Administration enters required data elements for ARRA Section 1512 into the ARRA Hub. The user populates each individual program in the Hub.	<a href="#">OBM Guidance #7</a>
P7	Review Section 1512 Program Data	OBM Budget OBM ARRA Reporting Unit	OBM ARRA Reporting and OBM Budget review required data elements in the ARRA Hub to ensure that all fields are being populated. The objective is to make sure Program Administration is updates data fields as information becomes available.	

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P8	Process Diagram Creation/Enhancement	Agency Program Administration	Agency Program Administration documents processes, identify risks and controls in a process diagram. OIA assists agencies in documenting their processes.	<a href="#">OBM Guidance #5</a>
P9	Review Process Diagram	Internal Audit (OIA)	<p>OIA will consult with agencies regarding the completeness of process documentation. The initial review includes examining process diagrams, associated narratives, risk assessments, and control descriptions provided by the agencies to determine whether the following objectives were met:</p> <ul style="list-style-type: none"> <li>• The agency identified areas of risk and developed control procedures around those risks over the programs.</li> <li>• The agency developed effective procedures and controls to address the reporting requirements set forth in ARRA Section 1512 (Utilizing guidance from OMB Memorandums M-09-10, M-09-15, M-09-21)</li> <li>• The agency identified the requirements and risks of the specific programs identified above as indicated in OMB Circular A-133 or other federal requirements.</li> </ul> <p>OIA will provide feedback to the agencies regarding the adequacy of internal control documentation.</p>	<a href="#">OBM Guidance #5</a>
				<a href="#">OBM Guidance #8</a>
				<a href="#">OBM Guidance #9</a>
P10	Evaluate Internal controls	Internal Audit (OIA)	OIA will establish an Audit Program outlining procedures to: assess the control environment at each agency, assess the recipient's risk assessment and design of internal control, test the operating effectiveness of key controls, and report conclusions to management.	
P11	Provide Recommendations	Internal Audit (OIA)	OIA will communicate the results with the appropriate level of management at each agency and the State Audit Committee.	
P12	Monitor Remediation Plans	Internal Audit (OIA)	OIA will monitor agency remediation plans to gain assurance over the continued operating effectiveness of key controls. The results will be communicated to management and the State Audit Committee.	
P13	ARRA Transactions	Agency Program Administration	Revenue and expenditure activity is processed in OAKS as agencies begin implementing ARRA programs.	
P14	In-Flight 1512 Validation	Agency Program Administration	Monthly, by the last day of each quarter, beginning September 30, agencies must validate all reporting fields in the Section 1512 section of the accountability page in the ARRA Hub. In addition, by the same date, agencies must validate all financial data in the Hub (provided from OAKS) and report any discrepancies to OBM for review.	<a href="#">OBM Guidance #9</a>

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P15	Monitor In-flight Validation	OBM Budget OBM ARRA Reporting Unit	As the In-Flight Validation is achieved via an electronic submission by each program owner within the ARRA Hub, OBM personnel monitor the responses obtained from the validations. This process will continue until all validations are received and draft reports can be distributed to program owners for a final review.	<a href="#">OBM Guidance #9</a>
P16	Create and Distribute Final Report Draft	OBM Budget OBM ARRA Reporting Unit	After In-Flight Validation, OBM will query the full data validated by agencies and provide each ARRA program owner a draft of the report(s) to be submitted to the centralized federal reporting application.	<a href="#">OBM Guidance #9</a>
P17	Final OAKS Review	Agency Program Administration	Program owners will have five days to review all information included in the draft reports and submit corrections or additions to OBM. Any corrections will be made in the ARRA Hub by the 10th day following the end of the quarter. OBM will transmit all data to the centralized federal reporting application.	<a href="#">OBM Guidance #9</a>
P18	Final Validation/Correction of ARRA Hub Data (OAKS and 1512 Program Data)	Agency Program Administration	Agency Program Administration performs final check of ARRA Hub financial (OAKS) and Section 1512 Program Data to ensure accuracy and completeness and makes any necessary corrections. Once data are finalized, Agency Program Administration enters final validation, complete with individual's name and date of final validation in ARRA Hub to OBM Reporting Unit can see all program validations.	<a href="#">OBM Guidance #9</a>
P19	Ensure Complete Validation	OBM ARRA Reporting Unit	OBM Reporting Unit runs validation report in ARRA Hub and checks to ensure that all programs have final validation for the reporting quarter. If a program does not have final validation, OBM Reporting and OBM Budget will contact the program owner, executive sponsor, etc. to request final validation. Once all programs are validated, OBM Reporting will proceed to final report generation.	
P20	Upload Statewide Report to FederalReporting.gov	OBM ARRA Reporting Unit	OBM Reporting Unit generates .xml file per federal specifications to upload into federal repository. OBM Reporting unit logs into federal repository (FederalReporting.gov) and uploads file. Note: contingent upon further federal guidance.	

## Ohio Office of Budget and Management

## Risk List

## ARRA Centralized Reporting



Risk #	Description
R1	ARRA funds are commingled with non-ARRA funds.
R2	Internal controls are not in place to comply with ARRA program requirements and goals or to minimize the risk of fraud waste and abuse.
R3	ARRA data is not complete and accurate.
R4	ARRA data is not submitted to federalreporting.gov timely

## Control List

## Centralized ARRA Reporting



Control #	Control Activity	Key?	Process	Control Owner	Frequency	Control Operation	COSO Component	Control Type
C1	OBM assigns a unique OAKS program number to each program for both revenue and expenditures.  <i>See OBM Federal Stimulus Guidance Document #3 for Reporting Revenues and Expenditures of ARRA Funds, and Programmatic Reporting Under ARRA Section 1512</i>	Yes	Program Initiation	OBM ARRA Reporting Unit  OBM Budget	As needed	Manual	Control Activity	Preventive
C2	OBM-Office of Internal Audit (OIA) performs an independent review of the ARRA process diagrams for each agency under its purview.  <i>See OBM Guidance Memo #5 for guidance relating to Risk Management and Documentation of Current Processes.</i>	Yes	Program Setup	OBM-OIA	As needed	Manual	Control Activity  Control Environment Risk Assessment Monitoring	Preventive  Detective
C3	OBM ARRA Reporting delivers validation reports to determine which programs are validating and how often. OBM Budget monitors data and validation reports and assists OBM ARRA Reporting in coordinating compliance.  <i>See OBM Federal Stimulus Guidance Document #3 for guidance relating to financial and programmatic reporting requirements for ARRA. See also OBM Guidance Memo #9 for Basic Principles and Requirements of ARRA Reporting and Recipient Reporting Process and Timeline.</i>	Yes	Transacting and Reporting  Final Reporting	Agency Program Admin.  OBM ARRA Reporting Unit  OBM Budget	Ongoing	Manual	Control Activity  Information and Communication  Monitoring	Preventive  Detective
C4	Agency Program Administration, OBM ARRA Reporting, and OBM Budget conduct reviews of OAKS data at month/quarter end to ensure accuracy and completeness.  <i>See OBM Federal Stimulus Guidance Document #3 for guidance relating to financial and programmatic reporting requirements for ARRA. See also OBM Guidance Memo #9 for Basic Principles and Requirements of ARRA Reporting and Recipient Reporting Process and Timeline. See also OBM Guidance Memo #7 for the Ohio ARRA Hub and Reporting Requirements.</i>	Yes	Transacting and Reporting	OBM ARRA Reporting Unit  OBM Budget	Monthly/ Quarterly	Manual	Control Activity  Information and Communication	Detective
C5	OBM ARRA Reporting performs completeness check on data pulled from ARRA HUB and data uploaded into FederalReporting.gov. <i>Since FederalReporting.gov is still under development, the manner in which this control will be performed (automated/manual) is still unknown.</i>	Yes	Final Reporting	OBM ARRA Reporting Unit	Quarterly	Manual	Control Activity  Information and Communication	Detective
C6	OBM-Office of Internal Audit (OIA) evaluates the ARRA internal controls of each agency under its purview.	Yes	Transacting and Reporting	OBM-OIA	Ongoing	Manual	Control Activity  Monitoring	Preventive  Detective

## OBM Federal Stimulus Guidance Links

[OBM Federal Stimulus Guidance Document #1](#)  
[OBM Federal Stimulus Guidance Document #2](#)  
[OBM Federal Stimulus Guidance Document #3](#)  
[OBM Federal Stimulus Guidance Document #4](#)  
[OBM Guidance Memo #5](#)  
[OBM Guidance Memo #6](#)  
[OBM Guidance Memo #7](#)  
[OBM Guidance Memo #8](#)  
[OBM Guidance Memo #9](#)