

Title:	American Recovery and Reinvestment Act Data Quality Plan - Draft
Author:	Office of Audit, Compliance and Ethics
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Description:	ARRA Data Quality Plan
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Draft ARRA Data Quality Plan

1. Background:

The American Recovery and Reinvestment Act (ARRA) of 2009 was signed into law on February 17, 2009. The ARRA has provided UConn with an opportunity to seek funding under the law primarily through applying and receiving funding directly from National Institute of Health (NIH), National Science Foundation (NSF) and other federal agencies. Attached to the receipt of federal funding, is the responsibility for compliance, accountability, and reporting requirements. The administration and accountability of federal grant funds at the University level rest primarily with the University Provost and the Chief Financial Officer. The day to day oversight is exercised by the respective Offices of Sponsored Programs from Storrs and Office of Research Administration and Finance at UCHC.

At the State level, Governor Rell issued Executive Order #25 on March 23, 2009 establishing a State Accountability Officer and directing each agency to appoint its own Accountability Officer. Additional directives have been issued from the State Accountability Officer to include the requirement of each agency to establish and publish a **Data Quality Plan**.

2. Data Plan Minimum Elements as Mandated by the State Accountability Officer (Memo dated September 16, 2009):

- **Timelines, Responsible Persons and Procedures** – The plan must provide timelines and procedures for receiving information from sub-recipients, entering data into the report template, reviewing the information contained in the report and validating information posted on federalreporting.gov. It must also set forth designated individuals to be responsible for preparing, editing and reviewing the report. Procedures should entail the following data control components:
 - Data validation of all mandatory fields (e.g., accuracy; proper field lengths; formatting; award number, DUNS and CFDA numbers match values on the federal ARRA award, etc.)

- Control totals (e.g., total sub-recipient funds disbursed are not greater than amount of award; or total federal amount of ARRA expenditure should not exceed the amount of award) and verification that reported information matches the established control totals
 - Data review protocol or automated process that identifies incongruous results (e.g., total amount spent on a project or activity is less than the previous reporting period)
 - Cross-validation of data to identify and eliminate potential “double counting” (e.g., count both disbursements to sub-recipients and sub-recipient reported expenditures)
 - Maintenance of an error/omission log to track instances and corrective actions taken
 - Procedure for review and update of the data quality plan, as necessary due to changes in operations, federal or state guidance, or other circumstances
- **Data Integrity Review** – At least one individual, other than the report’s preparer, must be designated to review the report. Not only should the report be reviewed to ensure that it ties to source information, but it also should be reviewed for reasonableness –e.g., for cumulative statistics, do the values increase over what was reported in prior months? Do the number of jobs created or retained reasonably correlate with the dollars awarded to an entity? How does actual data compare to expected data or plan? Are there any significant outliers?
 - **Compliance Review** – At least one individual must be designated to review the report for compliance with federal and state mandates - e.g., are job numbers being calculated according to OMB guidance? Does it appear that federal Bacon-Davis wage requirements are being complied with, when applicable?
 - **Recordkeeping** – Source documentation substantiating the report, including reports from CORE-CT and other systems as applicable, sub-recipient reports and federal agency award information, along with signoff that data integrity and compliance reviews were performed, must be retained in an easily accessible manner to serve as an audit trail in the event that federal or state officials have questions or wish to perform their own review.

3. UConn’s Data Quality Plan:

UConn’s approach to ensure data quality will rely on three levels of oversight:

- **Office of Sponsored Programs/Research Administration** - The respective Vice Presidents for Sponsored Programs/Research Administration on the Storrs and UCHC campuses will establish or apply existing Federal reporting standards to all ARRA funds. Internal controls peculiar to ARRA funds and State reporting will be established as required to meet State reporting requirements. Specific procedures for Storrs and UCHC are provided at Appendices A and B respectively.

- **UConn Internal Audit** - The Director of Internal Audit for the University of Connecticut will on a monthly or quarterly basis, sample sufficient data from both the Storrs and UCHC to ensure accuracy, timeliness, compliance and record keeping requirements are being adhered to in accordance with applicable federal and state requirements outlined above. Audit reports will be provided to the Chief Audit and Compliance Officer, Senior Administration, and the Board of Trustees Joint Audit and Compliance Committee. Reports will be made available to the State Transparency Officer upon request.
- **The Office of Audit Compliance and Ethics (OACE)** - The Chief Audit and Compliance Officer will ensure that monthly data is reviewed for technical format prior to submission to the State Accountability and Transparency Officers.

Appendices:

- A. Storrs and Regional Campuses Data Quality Plan
- B. UCHC Data Quality Plan