

**7. Chief Procurement Officer**

A\_52. Please describe how your state plans to track the use of the Recovery Act money in contracts?

B\_53. What major challenges do you foresee in the procurement area as Recovery Act money is dispersed through contracts?

C\_54. What are your state's sources of policy and guidance for procurement issues?

*\*Please provide copies or references to the written documentation.*

D\_55. Please describe, in general, how the state's procurement operations are organized and the requirements and process that programs in your state need to go through to award contracts?

Are there multi-agency or multi-program contracts?

Select a primary characterization of the state's organization of procurement operations.  
(Check one.)

- Centralized in one unit of the state
- Individual program agencies have their own procurement authority
- Mixed or Other – see above
- Don't know

F\_56. In your view, to what extent does the state currently have or is in need of an appropriate number of qualified staff for managing contracts and procurements to achieve accountability, effective internal controls, compliance, and reliable reporting under the Recovery Act? Please describe what actions are being taken to address any needs for sufficient, competent personnel and whether or not there has been analysis of staffing level needs.

*\*If a staffing level analysis has been performed, please provide relevant documentation.*

G\_57. Please describe what the line of authority is between program and procurement staffs in awarding contracts? Who in the state is responsible for defining contract requirements, defining outcomes, executing contracts, ensuring contract performance? How do program, procurement and audit staffs coordinate their efforts when planning, awarding, executing and reviewing contracts?

H\_58. Please describe how the state is ensuring that competition in the awarding of contracts is occurring under the Recovery Act? What types of procedures prior to the awarding of contracts have been developed, how are contract terms and conditions for timeframes get defined, what guidance exists on using fixed price contracts to the maximum extent, what types of procedures are available for using incentives? Have any of these procedures and processes have been changed for award of Recovery Act funds.

I\_59. How are contractors being assessed prior to a contract award and what factors are being considered in that assessment? Are factors related to costs, schedule, past performance assessed prior to award? Are contractor risk assessments conducted prior to award.

J\_60. Please describe how non-competitive contracts are awarded in your state? What types of justifications are required and what other types of guidelines are there on the award of non-competitive contract, e.g., duration of any contracts awarded non-competitively.

*\*Please provide copies of any written guidance related to non-competitive contracts.*

K\_61. Please describe how the state is ensuring that employees who are overseeing contracts are adhering to ethical standards. What happens if there are severe ethics violations? *How are conflicts of interest are mitigated? How are post-employment restrictions for former employees who go to work for contractors handled?*

*\*Please provide copies of any written guidance.*

L\_62. Please describe what guidance and procedures exist for: a) approving payments to contractors, b) appointing contract surveillance personnel prior to or at award, c) defining

contract surveillance personnel's roles and responsibilities, d) referring suspected fraud to the appropriate agency, e) for enforcing penalties for companies and individuals that commit severe ethics violations or fail to demonstrate acceptable performance?

*\*Please provide copies of any written guidance.*

M\_63. How does the state know how effective the procurement function is operating? Please describe management reviews or audits of the procurement function's compliance with laws and regulations and/or effectiveness? Who conducts the reviews and how often?

N\_5. What guidance, if any, has the state provided regarding the use of Recovery Act funds? Please describe who received what guidance.

*\*Please provide copies of any written guidance.*

O\_4. In what ways, if any at this time, is the state contributing to federal agencies' weekly reports on Recovery Act spending submitted to OMB?

*\*Please provide copies of any reports or guidance for contributing to federal weekly reports.*

P\_3. Has the state provided any written guidance to recipients on reporting? If yes, what guidance has the state provided to recipients regarding recipient reports?

*\*Please provide copies of any written guidance provided to recipients regarding reporting.*

Q\_18. What difficulties, if any, have been encountered to-date in complying with funding reporting requirements? What challenges are likely to be encountered in meeting the reporting deadlines outlined in the OMB implementing guidance for Recovery Act funds?

R\_9. From your perspective as a state/local official, are there additional steps the federal government could take to more effectively and economically track Recovery Act funding? What suggestions, if any, do you have for how the federal government can achieve transparency and accountability while limiting reporting burden? In what areas, if any, is there a need for clearer guidance from OMB on the Recovery Act?

S\_1. How is the state making decisions on the use of Recovery Act related funding? Please describe the process(es) that the state is using to identify programs and initiatives to be funded under the Recovery Act.

S\_2. How is the state attempting to balance the competing goals of quick disbursement of Recovery Act funds with the need of accountability? *consideration of such things as potential impact, effective use of funds, to fill fiscal gaps, etc.)*

T\_8. How will the financial status of Recovery Act funds be monitored? Please describe what is being done in terms of procedures and controls to ensure consistency and accuracy in the tracking, monitoring, and reporting of Recovery Act program fund expenditures for programs in your state? Please describe how information from tracking and monitoring will be used in performance measurement and assessment of progress relative to such things as state or local goals or established objectives.

U\_14. The Recovery Act and OMB guidance requires that all federal funding provided under this Act be separately reported using unique identifiers, Treasury Appropriations Fund Symbols, (TAFS) in federal accounting systems. As the prime non-Federal recipients of Federal funding, states and localities are expected to also maintain these identifiers in their own systems and agencies.

Please describe what has been done to ensure that this requirement is met?

*\*Please provide documentation on any communications to agencies and other relevant entity officials announcing this requirement; technical guidance to other officials responsible for allocating or obligating or tracking Recovery Act funds and documentation of internal controls and other measures the state might take to ensure compliance.*

V\_15. The requirement to track Recovery Act funds separately is also required for any subaward, i.e., contract or grant made by the prime recipient. What is being done to ensure this requirement is met?

W\_6. What, if anything, is the state doing to promote transparent use of the funds, e.g., public notices, state recovery website, etc.?

X\_17. What, if any, modifications have been made to accounting and reporting systems to track Recovery Act funding separately from other federal funding? If Recovery Act funding is not being tracked in established accounting and reporting systems, please describe what systems (e.g., off-line or “cuff”) are being used to track funding.

Y\_19. For programs and activities that have both Recovery Act funds and federal funds provided through other acts, do you have a written policy or guidelines on which funds should be obligated first?

*\*Please provide copy or reference to the written documentation on which funds should be obligated first, Recovery Act funds or other federal funds.*

Z\_31. How will recipients be held accountable for use of Recovery Act funds?

AA\_21. What actions are being taken to provide whistleblower protection?

BB\_24. Please describe what major initiatives or approaches, if any, are being taken to ensure the management infrastructure needed to achieve accountability, effective internal controls, compliance, and reliable reporting under the Recovery Act?

CC\_25. Please describe what training and communication activities, if any, are being conducted with financial management and program staff to help ensure that they understand what is expected of them regarding Recovery Act funds and program management? Has there been any communications from top management concerning support for positive control environment?

DD\_27. In what ways, if any, is your office coordinating oversight activities with others (e.g., state auditors offices, federal inspector general offices) in implementing the requirements of the Recovery Act? What concerns, if any, about coordination efforts do you have and how might they be addressed?

EE\_28. Please describe what risk-based approaches or assessments, if any, are being done or planned in relation to implementation of the Recovery Act requirements. What new or pre-existing risks, if any, have been identified that could impact implementation of and compliance with Recovery Act requirements with regard to accountability, effective internal controls, and reliable reporting? What is being done to manage/mitigate these risks? Has been or will be an increase in such activities as on-site visits, inspections and other monitoring activities?

FF\_20. In your view what are the greatest risks faced by the state in the use of Recovery Act funds?

GG\_29. Please describe what assessments, if any, of risks at recipients have been or will be done relating to recipients' capacity to account for and use funds for their intended purposes and in compliance with the program and the Recovery Act.

HH\_30. What material weaknesses in program compliance and internal control have been previously reported for the programs or activities that will receive Recovery Act funds? What are the existing material weaknesses in internal control over financial reporting that could have an impact on the accountability for Recovery Act funds? Include in response to this item any findings from the Single Audit or any other audits performed that would be relevant.

II\_32. What general and specific internal control activities are in place to provide reasonable assurance of compliance with the requirements of the Recovery Act? What, if any, additional internal controls or accountability requirements have been put in place or are planned for Recovery Act funds? What internal control monitoring processes are viewed as critical to successful management of Recovery Act funds?

JJ\_34. Please describe how coordination and communication is being managed with groups/stakeholders that will be managing or receiving Recovery Act funds.

KK\_35. Are there specific external audit procedures related to the review of Recovery Act funding (e.g. agreed upon procedures) and, if so, what are they?