



Transparency Act (FFATA): Subrecipient and Executive Compensation Reporting Requirements

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A Brief History

- Federal Funding Accountability and Transparency Act (FFATA) of 2006 (Public Law 109-282)
- FFATA was amended by the Government Funding Transparency Act of 2008 (Public Law 110-252)



What Awards Are Covered Now?

- Discretionary Award Types
 - New

- Non-Discretionary Award Types
 - Block Grants
 - Formula Grants
 - Entitlement Grants
 - Earmark Grants



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What Awards Are **Not** Covered?

- Individuals

- Recovery Act



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Who's Exempt?

- Entities that had a gross income, from all sources, of under \$300,000 in the previous tax year.



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Who's Required to Report?

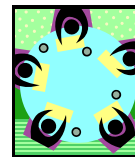
- The prime recipients



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What Should Be Reported?

- ◉ Basic information on first-tier subawards of \$25,000 or more reflecting HRSA Federal funds.
- ◉ Total compensation for each of the recipient's and subrecipient's five (5) most highly compensated executives for the preceding completed fiscal year IF...



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What Should Be Reported?

...the recipient or subrecipient received:

- ◉ 80% or more of its annual gross revenues from the Federal Government; and
- ◉ those revenues are greater than \$25M annually; and
- ◉ the public does **not** have access to the executive compensation information.

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Definitions

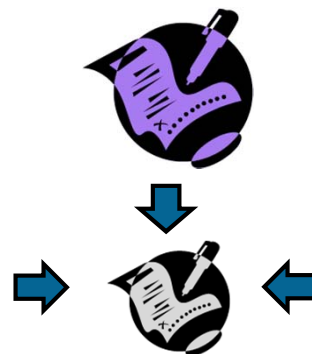
Executives

- The officers, managing partners, or any other employees in management positions.



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Subaward



- A legal instrument to provide support for the performance of any portion of the substantive project or program for which the recipient received the funds and then awards to an eligible subrecipient. For example, MCHB's Home Visiting awardees issue subawards/contracts with Local Implementing Agencies (LIAs).

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Total Compensation

- ⦿ This is the cash and noncash dollar value earned by the executive during the recipient's or subrecipient's preceding fiscal year and includes salary and bonus, awards of stock, and change in pension value.



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When?



- ⦿ All subaward information must be submitted by the end of the month following the month in which the prime recipient issued the subaward (e.g., 3/7/14 award must be reported by 4/30/14).
- ⦿ The prime recipient's executive compensation information, if required, must be submitted in the same manner after the HRSA award is issued and annually thereafter.

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Where?

- Prime recipients report their own executive compensation, if required, as part of their profile at www.sam.gov (formerly CCR).



System for Award Management

Where?

- Prime recipients report subaward information at www.fsr.gov.



FFATA Subaward Reporting System

Where Does the Data Come From and Where Does It End Up?

- Public website: www.usaspending.gov



Audits

- According to Part 3 of the A-133 Compliance Supplement dated March 2013, the auditor's compliance testing shall include the following key data elements:
 - Subaward Date
 - Subaward DUNS #
 - Subaward Amount
 - Subaward Obligation/Action Date
 - Date of Report Submission
 - Subaward Number
- Part 3 Compliance Requirements:
www.whitehouse.gov/omb/circulars/a133/compliance_supplement_2013

FYI...

- ◉ Recipients and subrecipients are allowed to “allocate reasonable costs for the collection and reporting of subaward data as indirect costs.” (per section (d)(2)(A) of the Transparency Act)

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HRSA's Responsibilities

What's HRSA's Role?

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How Is HRSA Getting the Word Out?

- HRSA informs applicants and awardees of the FFATA requirements via:
 - Funding Opportunity Announcements (FOAs)
 - Notices of Award (NoAs)
 - HRSA website:
www.hrsa.gov/grants/ffata.html,
www.hrsa.gov/grants/manage/index.html
 - Electronic Handbooks (EHBs)
 - Technical assistance calls, workshops, webinars, etc.

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HRSA's Responsibilities

- HRSA is responsible for the timeliness, accuracy and completeness of all FAADS+ data submissions.
- HRSA must report all award transactions through FAADS+ submissions within 30 days of the award to USAspending.gov.



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Awardee's FFATA Reports

- ◉ HRSA's DGP staffer currently monitors FFATA reports monthly for flagged data at FSRS.gov and responds accordingly.
- ◉ Updating incorrect data helps ensure data quality.



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Related Requirements: 2 CFR Part 25

Universal Identifier and System for Award Management

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Related Requirements: 2 CFR Pt. 25

- Effective October 1, 2010, HHS issued a Policy Directive implementing 2 CFR Part 25 that requires all entities that plan to apply for and ultimately receive Federal grant/cooperative agreement funds from any HHS OPDIV or receive subawards directly from recipients of those funds to:
 - Be registered in SAM (formerly CCR) prior to submitting an application or plan.
 - Maintain an active SAM registration with current information at all times during which it has an active award or an application or plan under consideration by an OPDIV.
 - Provide its DUNS number in each application or plan it submits to the OPDIV.

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Related Requirements: 2 CFR Pt. 25

- 2 CFR Part 25 applies to:
 - Discretionary and non-discretionary grants/cooperative agreements on all applications for new, competing renewals/continuations, and continuation awards.
- 2 CFR Part 25 does **not** apply to:
 - Individuals
 - Federal Government Agencies that receive an award from another agency.

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Resources

- ◉ HRSA's FFATA Resources
www.hrsa.gov/grants/ffata.html
- ◉ FFATA Subaward Reporting System
www.fsrs.gov
- ◉ USAspending.gov
www.usaspending.gov
- ◉ FRN: 2 CFR Part 170
<http://edocket.access.gpo.gov/2010/pdf/2010-22705.pdf>
- ◉ FRN: 2 CFR Part 25
www.gpo.gov/fdsys/pkg/FR-2010-09-14/pdf/2010-22706.pdf

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For more information...

Contact hrsapostawards@hrsa.gov.

Reminder:

Don't forget to include your 10-digit grant number!

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