

Reporting Issues: Responding to the American Recovery & Reinvestment Act



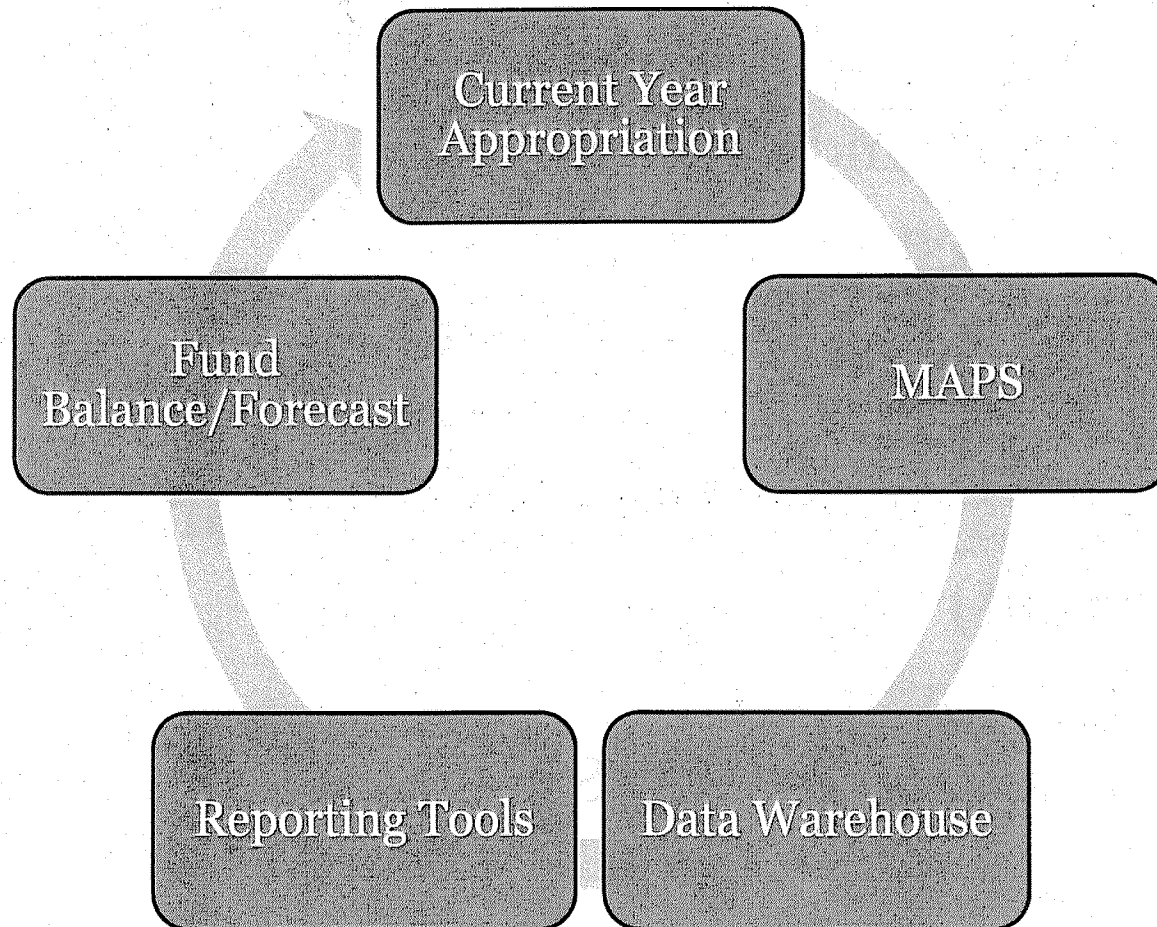
Overview of Transparency, Reporting, and ARRA Requirements

- ARRA requires additional transparency and accountability with fed funds
 - New data
 - New web site
- Responsibility to report lies with primary recipient (state agency in most cases)
- Legislative actions determine efforts to manage funds, provide reporting, and make data accessible

Ways to Move Toward Transparency

- Changes in data
- Changes in documents
 - Segmenting budget books for year-round reference
 - Non-General fund statements
- Changes in search tools
 - Revised Citizen Page on web site
 - Searchable database of state spending: TAP MN
- Changes to systems (data, data organization and tools impact)
 - New budget system
 - Proposal to replace MAPS

Systems Control Spending and Inform Decisions



MAPS is the Source of State Financial Data

- Minnesota Accounting and Procurement System (MAPS) controls state funds and accounts for their uses
 - 4.5 million transaction each year
 - 267,000 different entities receiving payments
- Records of MAPS activity stored in the Information Access Warehouse
 - 1.1 billion rows of data
 - Source of budget information and most reports

Good News: MAPS is a Partial Solution to ARRA Reporting

- Provides necessary financial data
 - Up to date spending figures
 - Sub-Grant and activity types already in system
- MAPS is already used to manage all federal funding, not just ARRA
- Initial instructions issued for tracking economic stimulus spending

Not so Good News: MAPS is a Partial Solution to ARRA Reporting

- Some entities are not in MAPS
 - Met Council
 - University of Minnesota
 - Unemployment insurance benefits
 - Local units of government
- Accounting system cannot be manage descriptions and narrative reporting
- Aging technology means no automatic web reporting

Appropriation Inquiry

Budget Fiscal Year: 09 Fund: 300 Agency: T79 Org: 0000 Appr Unit: 929
 Appr Type: Special Multi-year Active Appr End Date: 06 / 30 / 09
 Budget Authority Opt: Appropriation Plus the Greater of Actual or Estimated Receipts Short Name: RECOV.LOCAL
 Name: RECOVERY-LOCAL COUNTY, CITIES Section Sequence: 701
 Legal Citation: 09 009 00 001 007 300 Project /Grant: None
 Receipts: Original Est: 0.00 Current Est: 150,000,000.00 Actual: 0.00 Red Cap: 0.00

Appropriation Original	0.00	Current	0.00
Ant Transfer out	0.00	Balance Fwd Out	0.00
Transfer out	0.00	Reduction	0.00
Bud/Enc Authority	150,000,000.00	Cancellation	0.00
Allotment	150,000,000.00	Spend Authority	150,000,000.00

Amounts

Pre-encumbered	0.00	Uncommitted	146,510,914.20 / 97.68 %
Encumbered	3,489,085.80	Unexpended	150,000,000.00 / 100.00 %
Expended	0.00		
Prior Year Exp Amt	0.00		

Appropriation Detail

Reporting References

- 2
- 1
- 3

ARRA Legal Cite

Appropriation Legal Citations and Memos

Budget Fiscal Year: 09 Fund: 300 Agency: T79 Org: 0000 Appr Unit: 929
 Appr Type: Special Appr End Date: 06 / 30 / 09
 Budget Authority: Appropriation Plus the Greater of Actual or Estimated Receipts
 Name: RECOVERY-LOCAL COUNTY, CITIES
 Legal Citation: 09 009 00 001 007 300 Current: 0.00
 Legal Citation 2: ARRA 20.205 Amount: 0.00 Neg-Ind
 Legal Citation 3: Amount: 0.00 Neg-Ind
 Memo Field 1: Amount: 0.00 Neg-Ind
 Memo Field 2: Transfers Required One Time Funding
 Memo Field 3: Conditional Sub-Account
 Memo Field 4: Supplemental Beyond Biennium

MAPS - Appropriation Inquiry Screens

Legal Citation Inquiry					
	Fiscal Year	Legal Citation	Appropriation/ Revenue/Both	Description	Citation Amount
1	09	ARRA 10.551	B	SUPPL NUTRITION ASSIST	
2	09	ARRA 10.561	B	ADMN GRNT SUPPL NUTR ASST	
3	09	ARRA 10.568	B	EMERGENCY FOOD ASSISTANCE	
4	09	ARRA 17.207	B	EMPLMNT SVS/WAGNER-PEYSEI	
5	09	ARRA 17.225	B	UNEMPLOYMENT INSURANCE	
6	09	ARRA 17.235	B	SENIOR COMM SVCS EEMPLMNT	
7	09	ARRA 17.258	B	WORKFORCE INV ACT-ADULTS	
8	09	ARRA 17.259	B	WORKFORCE INV ACT-YOUTH	
9	09	ARRA 17.260	B	WIA - DISLOCATED WORKERS	
10	09	ARRA 20.205	B	HIGHWAY PLNG & CONSTRUCTN	
11	09	ARRA 93.045	B	CHILD SUPPORT ENFORCEMENT	
12	09	ARRA 93.563	B	AGING- NUTRITION SERVICES	
13	09	ARRA 93.658	B	FOSTER CARE- TITLE IV-E	
14	09	ARRA 93.659	B	ADOPTION ASSISTANCE	
15	09	ARRA 93.778	B	MEDICAL ASSISTANCE	
16	09	EO06-01	B	EXECUTIVE ORDER 06-01	

“ARRA” + Catalog of Federal Domestic Assistance (CFDA) number

MAPS - Legal Citation Table

MINNESOTA MANAGEMENT & BUDGET
 AMERICAN RECOVERY & REINVESTMENT ACT
 Appropriation Accounts by Agency and Secondary Legal Citation
 as of 4/16/2009

Appropriation
 Inquiry References

1

2

3

<u>FY</u>	<u>Fund</u>	<u>Appr Unit</u>	<u>Appropriation Name</u>	<u>Estimated Award</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Award Balance</u>
T79 - TRANSPORTATION DEPT							
ARRA 20.205 HIGHWAY PLNG & CONSTRUCTN							
2009	270	958	RECOVERY-TRUNK HWY PROJECTS	332,000,000	0	0	332,000,000
2009	270	959	RECOVERY-TRUNK HWY PROG IDELIN	20,000,000	0	0	20,000,000
2009	300	929	RECOVERY-LOCAL COUNTY, CITIES	150,000,000	0	0	150,000,000

Statewide Report Example

TAP Minnesota: Making Current Spending Info More Accessible

- Flexible web-based reporting tool that makes state spending directly available to the public
 - Shows who is receiving state funds
 - Identifies which activities received the money
- Data comes from MAPS/IA Warehouse
- Reports updated daily
- Some states have similar web sites (e.g. Missouri, Texas, Oklahoma, Kansas)

TAP Minnesota - Windows Internet Explorer

http://www.mmb.state.mn.us/tap

File Edit View Favorites Tools Help

Google Search RS Bookmarks Find Check AutoFill Sign In

TAP Minnesota

Home | Agency Calendar | Contact Us | Log-In

- State Careers
- Vendor Payments
- Citizen Information
- Federal Stimulus

In Our Spotlight

- Transparency & Accountability Project

Citizen Info

- Management & Budget
 - Home
- Federal Stimulus Information
- TAP Minnesota
- Money
- People
- Economy
- Infrastructure
- FAQs
- Glossary

The Transparency and Accountability Project for Minnesota (TAP Minnesota) provides a powerful new way for the public to access information about state government spending. This site, created by Minnesota Management and Budget (MMB), provides users with

customized information on most state activities. TAP Minnesota provides information about how the state spends money, who does business with the state, and how much is spent for various activities.

TAP Minnesota is a tool that opens the books of state government. This information is provided from data recorded in the state accounting system and allows users to search all the way to specific transactions. Major spending categories, like payments to school districts, health care providers, and local units of government, are also included in this

Contacts & Instructions

Agency Contacts - In order to more efficiently respond to your request, please include the name of the agency in the text of the e-mail. We will make every effort to confirm receipt of your e-mail within two working days.

REPORT INSTRUCTIONS

Agency Rpt

Trusted sites 100%

start 3 M. 2 M. 2 A. Pri... Search Desktop 3:25 PM

- State Careers
- Vendor Payments
- Citizen Information
- Federal Stimulus



Search MMB

In Our Spotlight

- Transparency & Accountability Project

Citizen Info

- Management & Budget Home
- Federal Stimulus Information
- TAP Minnesota
- Money
- People
- Economy
- Infrastructure
- FAQs
- Agency

State Payment Reports

Note: These reports must be viewed using Internet Explorer.

- [State Agency Search](#) Sort spending by state agency
- [Fund Search](#) Sort spending by the source of funding
- [Spending Category Search](#) Sort spending by how it is used
- [Vendor Search](#) Sort spending by the entity receiving payment

Contacts & Instructions

Agency Contacts- In order to more efficiently respond to your request, please include the name of the agency in the text of the e-mail. We will make every effort to confirm receipt of your e-mail within two working days.

REPORT INSTRUCTIONS

Agency Rpt.

Internet Explorer window showing a web application interface. The address bar displays the URL: <https://www.mmb.state.mn.us/businessobjects/enterprise115/desktoplaunch/InfoView/logon/logon.do>. The browser menu includes File, Edit, View, Favorites, Tools, and Help. The main content area displays a "User Prompt Input" dialog box titled "Prompts".

The "Prompts" dialog box contains the following elements:

- Text: "Reply to prompts before running the query."
- Text: "Choose a Fiscal Year : 2008" (with a checked checkbox).
- Buttons: "Run Query" and "Cancel".
- Section: "Choose a Fiscal Year" with a "Refresh Values" button.
- List: A list of years: 2007, 2008, 2009. The year 2008 is selected.
- Navigation: Arrow buttons (left and right) for navigating the list.
- Input: A text input field containing "2008".
- Text: "More Information" with a question mark icon.
- Text: "2008:" followed by a text input field.

The bottom status bar shows "Report 1", "Trusted sites", and "100%". The Windows taskbar at the bottom includes the Start button, several application icons, a search bar labeled "Search Desktop", and the system clock showing "3:26 PM".

User Prompt Input

Advanced Run

Choose a Fiscal Year

2007

Page 1 of 2

Payments to Vendors - Fund Report

Budget Fiscal Year: 2008
Data as of: 4/13/09

Fund	Payment Amt
General	\$14,320,224,440
Federal	\$5,883,149,083
Teachers Retirement	\$1,336,282,392
Public Employees Retirement	\$858,935,323
Miscellaneous Agency	\$752,234,221
Trunk Highway	\$743,406,328
Miscellaneous Special Revenue	\$667,758,122
Debt Service	\$584,481,992
State Employees Insurance	\$584,426,268
Mnscu Enterprise Fund	\$467,905,592
State Employees Retirement	\$433,208,707
County State Aid Highway	\$420,398,659
Health Care Access	\$339,867,953

User Prompt Input

Analysis context: Federal

Advanced Run

Page 1 of 1 Payments to Vendors - Fund Report

Budget Fiscal Year: 2008

Data as of: 4/13/09

Choose a Fiscal Year

2007

Federal

Agency	Payment Amt
Human Services Dept	\$4,428,472.582
Education Department	\$598,670.643
Transportation Dept	\$282,006.992
Health Dept	\$169,293.972
Employment & Economic Developmt	\$127,421.766
Commerce Dept	\$109,356.423
Public Safety Dept	\$77,341.369
Military Affairs Dept	\$52,774.887
Natural Resources Dept	\$9,139.643
Pollution Control Agency	\$6,991.987
Finance Non-Operating	\$4,066.235
Office Of Higher Education	\$3,672.377
Agriculture Dept	\$2,676.731

Report 1

Advanced Run
Choose a Fiscal Year
2007

Page 1 of 39
Payments to Vendors - Fund Report
Budget Fiscal Year: 2008
Data as of: 4/13/09

Federal -> Health Dept

Vendor	Payment Amt
Confidential-Non-Public Data On Individuals	\$67,691,722
United Community Bank B	\$30,596,006
Hennepin County Comm Hlth Dept	\$6,191,233
Ramsey County B	\$5,627,614
Minneapolis City Of T	\$2,830,479
Interagency Payment	\$2,641,138
Dakota County	\$2,363,821
Hennepin County Med Center C	\$2,217,880
Anoka County	\$2,071,379
Carlton Cook Lake St Louis Chb	\$1,953,357
Covansys Corp	\$1,602,271
Olmsted County T	\$1,459,002
Bloomington City Of	\$1,142,340

Report 1

User Prompt Input

Analysis context: Federal Health Dept 03407000107 - Hennepin County Comm Hlth Dept

Advanced Run

Page 1 of 1

Payments to Vendors - Fund Report

Budget Fiscal Year: 2008

Data as of: 4/13/09

Choose a Fiscal Year

2007

Federal --> Health Dept --> Hennepin County Comm Hlth Dept

Expenditure Class	↑	Payment Amt
Aid/Grants To Counties		\$6,172,593
Supplies		\$15,301
Prof/Tech Services Outside Ven		\$3,340
Total:		\$6,191,233

Report 1

Done

Trusted sites

100%

start

3 2 P... 6...

Search Desktop

3:33 PM

User Prompt Input

Analysis context: Federal Health Dept 03407000107 - Hennepin County Comm Hlth Dept

Aid/Grants To Counties

Advanced Run

Choose a Fiscal Year

2007

Page 1 of 1

Payments to Vendors - Fund Report

Budget Fiscal Year: 2008

Data as of: 4/13/09

Federal --> Health Dept --> Hennepin County Comm Hlth Dept --> Aid/Grants To Counties

Object of Expenditure	Payment Amt
Aid To Counties	\$4,788,615
Grant Cont & Agreement To Ctys	\$1,383,978
Total:	\$6,172,593

Report 1

Lessons Learned from TAP MN

- Transparency can drive policy and business changes
- Start with the data that you have – it's quick and provides value
- Allow plenty of time to protect confidential data
- Recognize that state agencies will need lead time to adapt to new reporting environment
- Accessibility, ease of use, visual lay-out are key components to user interest

Looking Ahead: ARRA Reporting

Primary Recipients (entity directly working with federal government) will be required to meet federal reporting requirements

- State of Minnesota
- Local units of government
- Non Profits and Other Entities
- Also have responsibility for oversight and reporting of the sub-recipients
- Unclear whether and how state costs might be billed back to feds

Looking Ahead: ARRA Reporting

All Primary Recipients must report quarterly:

- Amount received
- Amount expended
- Detailed list of all projects or activities funded
- Detailed information on any subcontracts or sub-grants awarded

OMB guidance expected in early May

ARRA Responsibilities: What Works

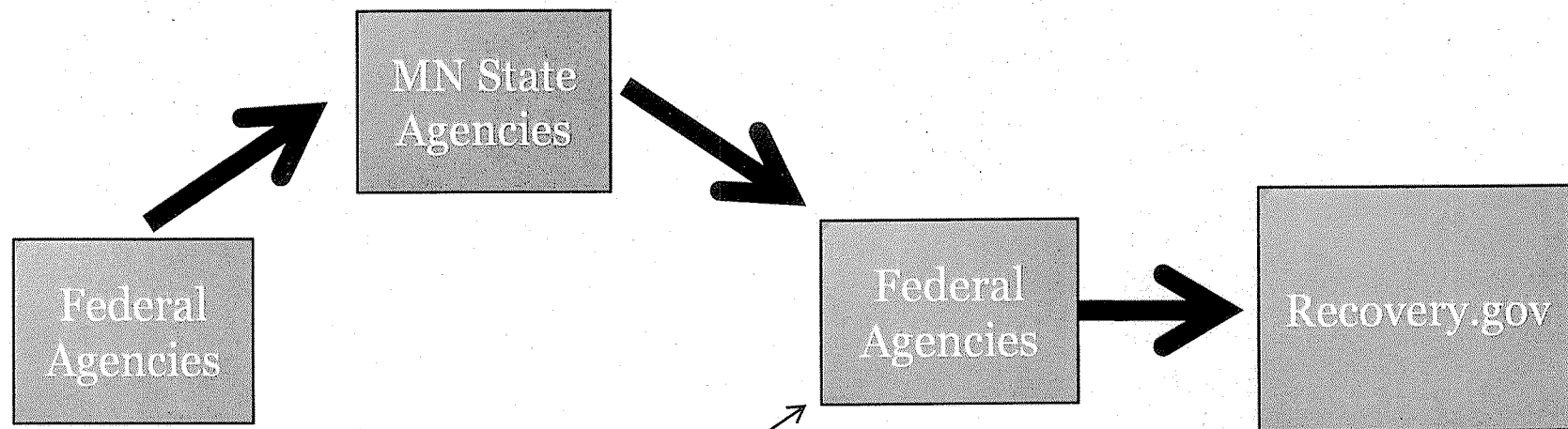
1. Existing agency information systems can meet most reporting requirements (with few modifications)
2. No federal requirements for a new, centralized reporting system



ARRA Responsibilities: What's Left

1. Create desired state reporting and web access to make stimulus activity more transparent
2. Augment existing financial controls
3. Ensure overall quality, completeness and timeliness of state reporting data

Support Current Flow of Recovery Reporting



Considerations:

- Utilizes existing reporting systems
- Quickest, cheapest process for feds and state
- Comprehensive data available at recovery.gov; current state data on MMB web site

Minnesota Will Provide Easy Access to ARRA Activities



MN State Agencies Web Sites

Recovery.Gov

State Summary – ARRA Funding

Data Expected to be on MMB Site

(Information from MAPS)

- ARRA Funds Received
 - State Agency
 - Federal Program
 - Amount of Award
- Awards to Subgrantees
 - Name
 - Location
 - Amount of Grant
- Amount Expended
 - Salaries, Supplies, etc.
 - Payments to Vendors
 - Reimbursement to Subgrantees

Recommendations for ARRA Reporting

- Expand and improve web accessibility
 - Grant, grantee, and activity information
 - Develop budget, amounts spent, and status info
 - Improve presentation and user tools
 - Links to federal and agency sites
- Augment existing capacity to keep state costs low and process faster
 - Focus MMB on financial controls, data quality, and state reporting
 - Utilize state agencies capacity for federal reporting

More Recommendations

- Ensure “one source of truth” when providing data to the public
 - Avoid unnecessary duplication and reconciliation
 - Focus Minnesota web site on additional information not available on recovery.gov
- Develop ARRA reporting with the intent of extending it to other activities of state government

American Recovery & Reinvestment Act

Resources:

www.recovery.gov

www.grants.gov

www.mmb.state.mn.us/recovery

User Prompt Input

Prompts

Reply to prompts before running the query.

Choose a Fiscal Year : 2007

Choose a Vendor : Itasca County

Run Query

Cancel

isd 0198... Jays Co Inc

Choose a Vendor

Itasca Comm College Foundation |

Itasca Comm Health Services | |

Itasca Comm Television Inc | |

Itasca County |

Itasca County E | |

Itasca County S | |

Itasca County 4h Federation | |

Itasca County Abstract Co | |

Itasca County Agricultural | |

Itasca County Board Of | |

More Information

Itasca County | |

Report 1

User Prompt Input

Advanced Run

Choose a Fiscal Year
2007

Choose a Vendor
Deed (State Of Mn)

Analysis context

Page 1 of 1

Payments to Vendors - Vendor Report

Budget Fiscal Year: 2007
Data as of: 4/13/09

Vendor	Payment Amt
Itasca County	\$28,839,231
Total:	\$28,839,231

Advanced Run

Choose a Fiscal Year
2007

Choose a Vendor
Deed (State Of Mn)

Page 1 of 1 Payments to Vendors - Vendor Report

Budget Fiscal Year: 2007
Data as of: 4/13/09

Itasca County

Agency	Payment Amt
Transportation Dept	\$10,044,542
Revenue Intergovt Payments	\$8,053,053
Human Services Dept	\$7,032,885
Health Dept	\$989,117
Public Safety Dept	\$785,108
Finance Non-Operating	\$588,702
Natural Resources Dept	\$585,026
Corrections Dept	\$300,662
Pollution Control Agency	\$147,985
Water & Soil Resources Board	\$85,449
Labor And Industry Dept	\$76,423
Commerce Dept	\$50,407
Employment & Economic Develmnt	\$34,807

Report 1

User Prompt Input
Advanced Run
Choose a Fiscal Year
2007
Choose a Vendor
Deed (State Of Mn)

Analysis context: 03407200100 - Itasca County Transportation Dept

Page 1 of 1 Payments to Vendors - Vendor Report

Budget Fiscal Year: 2007
Data as of: 4/13/09

Itasca County --> Transportation Dept

Expenditure Class	Payment Amt
Aid/Grants To Counties	\$9,969,619
Right-Of-Way Property	\$55,749
Highways, Bridges, & Airports	\$15,000
Other Operating Costs	\$4,005
Space Rental, Maint. & Utility	\$83
Printing And Advertising	\$47
Supplies	\$40
Total	\$10,044,542

Report 1