



### Checklist Instructions

The purpose of this checklist is to provide agencies with guidance and direction when fulfilling their responsibility over the accuracy of their Section 1512 Reporting. Agency completion of this checklist represents a key component of the overall State's Quality Assurance Plan over Section 1512 information.

Instructions have been provided in two areas:

- Prior to filling out checklist
- Filling out the checklist

Agencies may modify the suggested procedures, but a detail review for each of the data elements is required each quarter.

This checklist is designed to be completed for each 1512 report prepared. It is recommended that each agency assign an independent reviewer to complete the checklist. The reviewer should trace each element reported to its source document. In addition, whenever possible, the reviewer should also reconcile each of the data elements to 3rd party independent sources. Agencies should maintain all supporting documentation used in the preparation of the report, as well as any documentation used during the agencies' internal review including this checklist.

#### *Prior to Checklist*

- A series of "Master" Section 1512 files should be created to maintain all static elements. KPMG recommends one Master file for prime recipients, one for subrecipients and one for vendors. These files should have appropriate access and change management controls in place. In addition, an appropriate audit of this file should be conducted to ensure accuracy of information.
- All Master Files created should be tied to each data source (i.e., system generated report, award information, OSC Data Warehouse).
- For review of future quarters, static elements should be compared to previous quarters to ensure no changes have been made.
- Appropriate policies should be in place to document the process for determining certain data elements or the calculations for data elements, i.e., Project Status, Congressional District, Number of Jobs, Total Federal ARRA Infrastructure Expenditures, etc.
- Agencies should review available tip sheets, FAQs or guidance from OMB and their Federal funding agency to address questions related to determining data elements specific to their awards.

#### *Filling Out Checklist*

- The reviewer should be knowledgeable of all guidance provided by OMB or the Federal funding agency
- The reviewer should document and sign off on the review of each data element and maintain the documentation for audit purposes.

In cases where compilation of data is required, the reviewer should reperform calculations and sign off on supporting worksheets.



Element No.	Data Element	Activity
1	Funding Agency Code	Verify the agency code against the award document.
2	Funding Agency Name	The element is auto-populated by recovery.gov.
3	Awarding Agency Code	This should be the same as Field 1. If not, obtain documentation from Federal funding agency.
4	Awarding Agency Name	The element is auto-populated by recovery.gov.
5	Program Source (TAS)	The TAS is provided by the federal awarding agency. Match this to the communication from the Federal funding agency.
6	Award Number	Verify the Award Number to the number of grant award. Reconcile it to the OSC Segregation record.
7	Order Number	The element only applies to contracts. If award is a grant, verify there is no entry for the data element
8	Recipient DUNS Number	Verify the DUNS number against the award document.
9	Parent DUNS Number	The element is auto-populated by recovery.gov.
10	Recipient Type	The element is auto-populated by recovery.gov.
11	CFDA Number	Verify the CFDA against the award document. Verify the CFDA number is the in the following format: ##.### Reconcile this number to the OSC Federal Index number.
12	Government Contracting Office Code	The element only applies to contracts. If award is a grant or loan, verify there is no entry for the data element
13	Government Contracting Office Name	The element is auto-populated by recovery.gov.
14	Recipient Legal Name	The element is auto-populated by recovery.gov.
15	Recipient DBA Name	The element is auto-populated by recovery.gov.
16	Recipient Address 1	The element is auto-populated by recovery.gov.

The data element is auto-populated by Recovery.gov.
The data element is mandatory.
The data element is optional.



Element No.	Data Element	Activity
17	Recipient Address 2	The element is auto-populated by recovery.gov.
18	Recipient Address 3	The element is auto-populated by recovery.gov.
19	Recipient City	The element is auto-populated by recovery.gov.
20	Recipient State	The element is auto-populated by recovery.gov.
21	Recipient Zip Code	The element is auto-populated by recovery.gov.
22	Recipient Country	The element is auto-populated by recovery.gov.
23	Recipient Congressional District	Identify the Congressional District receiving the most benefit. If no single district can be identified as receiving the most benefit, the district that agrees to your DUNS number location shall be used. Reviewer should agree district to supporting documentation.
24	Recipient Account Number	This is an optional field. Agree the entry in the field to the agencies supporting documentation. If the agencies have developed their own Recipient Account Numbers, agree the numbers to the internal documents maintained by the agencies. If agencies have entered the segregation number assigned by the Central Accounting System (CAS), agree the segregation to the XX CAS report.  Verify the field is 255 characters or less.
25	Final Report	Procedures should be in place to determine if this is a final report. These procedures should be consistent with established agency policies.  Reviewer must determine if this is a final report and if the designation has been properly selected.
26	Award Type	Valid award types are: Grants, Loans, or Federally Awarded Contract. Verify the field contains one of the three responses.  Verify the response against the award document.
27	Award Date	Verify the agency date against the award document.  Verify the response is the in following format: DD/MM/YYYY

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Element No.	Data Element	Activity
28	Award Description	The description should capture one of the following: the overall purpose and expected outcomes; the results of the contract; or the expected results of the contract funded under ARRA. Reviewers should check the descriptions with the appropriate agency program personnel. This should also be reconciled to the OSC Segregation record.
29	Project Name or Project/Program Title	The Project Name should contain a brief descriptive title of project(s) funded. The reviewer should check the descriptions with appropriate agency program personnel.  Review the name/title to ensure it is consistent with the purpose of the funds. Review supporting documentation to ensure consistency.
30	Quarterly Activities/Project Description	The Quarterly Activities should contain a description of the overall purpose and expected results of the recipient and first-tier subawards including significant deliverables. If funding multiple projects, activity should be stated in broad terms. The reviewer should review the compilation of funded projects to ensure an accurate response.
31	Project Status	Verify the response is one of the following: Not started; Less than 50% completed; Completed 50% or More; Fully Completed.  The documentation of progress may include project manager reports, engineer reports, reporting from subrecipients (including support) or other relevant documentation.  Review the ratio of financial expenditures to-date to total awards and compare to the reported status for reasonableness. Document discrepancies and conclusions.
32	Activity Code (NAICS or NTEE-NPC)	Agencies may enter up to 10 codes. If an agency has more than 10 activity codes, the top 10 should be prioritized. The reviewer should verify with responsible program personnel that 10 codes used are representative of the projects.  Determine if the responses are reasonable based on the nature of the program. Agencies may consider having program personnel review the responses.
33	Activity Description	The element is auto-populated by recovery.gov.

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Element No.	Data Element	Activity
34	Number of Jobs	<p>Agencies should have a system for collecting job information from:</p> <ul style="list-style-type: none"> <li>a) State Agency</li> <li>b) Vendors of State</li> <li>c) Subrecipients of State</li> <li>d) Subrecipient Vendors</li> </ul> <p>This system must include the collection of sufficient information to evaluate the reasonableness of the job data reported.</p> <p>Calculations may be supported by documentation such as payroll, board minutes, head count pre and post ARRA, etc.</p> <p>Since each agency approach to testing job data may vary based on program data, we are unable to prescribe the control steps. However, the reviewer's process should include examining the supporting documentation to ensure completeness. The agency may also need to follow up reported job data with on site visits at both the subrecipient and vendor level.</p>
35	Description of Jobs Created	<p>Review the description of jobs created. Compare the description for the jobs created to the supporting documentation obtained from subrecipients and vendors.</p> <p>Ensure broad labor categories are used and terms are widely understood to describe general nature of work.</p>
36	Amount of Award	Verify award amount against information from award document.
37	Total Federal Amount ARRA Funds Received/Invoiced	<p>Verify the amount equals the amount in the CAS. OSC will be providing a report based on cash disbursements.</p> <p>Reconcile the cash disbursement per CAS to the agencies financial system.</p>
38	Total Federal Amount of ARRA Expenditure	Compare the expenditure amount to the amount of funds received/invoiced (37). Note discrepancies and verify reasons why these exist.

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The data element is mandatory.
The data element is optional.



Element No.	Data Element	Activity
39	Total Federal ARRA Infrastructure Expenditures	<p>Determine if the award has been identified as an infrastructure project.</p> <p>Review the justification written by the agency on why or why not the expenditures are considered infrastructure expenditures.</p> <p>Review calculation and supporting documentation for infrastructure expenditures.</p> <p>Ensure agency system is on cash basis and reconciled to State CAS.</p> <p>If ARRA Infrastructure expenditures are entered, review data element number 32 to determine if at least one of the codes selected represents infrastructure.</p>
40	Infrastructure Purpose and Rationale	<p>If an amount is entered in data element 39, the element is required. The reviewer needs to meet with program personnel to ensure that information is comprehensive and is appropriately identified as infrastructure.</p> <p>If no amount is entered in 39, the element should not be completed</p> <p>If the data element is applicable, review the purpose and rationale to determine if the explanation supports one of the following purposes: (1) To preserve and create jobs and promote economic recovery, (2) To assist those most impacted by the recession, (3) To provide investments needed to increase economic efficiency by spurring technological advances in science and health, (4) To invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits, (5) To stabilize State and local government budgets in order to minimize and avoid reductions in essential services and counterproductive state and local tax increases. The descriptions should be review by program personnel.</p>
41	Infrastructure Contact Name	<p>If an amount is entered in data element 39, the element is required. If no amount is entered in 39, the element should not be completed</p> <p>If the data element is applicable, verify that the name of the individual submitted is the most qualified to answer federal questions related to the ARRA Infrastructure expenditures and related 1512 reporting.</p>

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The data element is mandatory.
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Element No.	Data Element	Activity
42	Infrastructure Contact Street Address 1	<p>If an amount is entered in data element 39, the element is required. If no amount is entered in 39, the element should not be completed</p> <p>If the data element is applicable, verify that the Street address listed is appropriate for the contact name listed and is accurate and updated.</p>
43	Infrastructure Contact Street Address 2	<p>If an amount is entered in data element 39, the element is required. If no amount is entered in 39, the element should not be completed</p> <p>If the data element is applicable, verify the Street address listed is appropriate for the contact name listed and is accurate and updated.</p>
44	Infrastructure Contact Street Address 3	<p>If an amount is entered in data element 39, the element is required. If no amount is entered in 39, the element should not be completed</p> <p>If the data element is applicable, verify the Street address listed is appropriate for the contact name listed and is accurate and updated.</p>
45	Infrastructure Contact City	<p>If an amount is entered in data element 39, the element is required. If no amount is entered in 39, the element should not be completed</p> <p>If the data element is applicable, verify the contact city listed is appropriate for the contact name listed and is accurate and updated.</p>
46	Infrastructure Contact State	<p>If an amount is entered in data element 39, the element is required. If no amount is entered in 39, the element should not be completed</p> <p>If the data element is applicable, verify the contact state listed is appropriate for the contact name listed and is accurate and updated.</p>
47	Infrastructure State/Local Contact Zip Code +4	<p>If an amount is entered in data element 39, the element is required. If no amount is entered in 39, the element should not be completed</p> <p>If the data element is applicable, verify the contact zip code + 4 listed is appropriate for the contact name listed and is accurate and updated.</p>

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Element No.	Data Element	Activity
<b>48</b>	Infrastructure Contact Email	<p>If an amount is entered in data element 39, the element is required. If no amount is entered in 39, the element should not be completed.</p> <p>If the data element is applicable, verify the contact email listed is appropriate for the contact name listed and is accurate and updated.</p> <p>Verify the response is in the format of an email address.</p>
<b>49</b>	Infrastructure Contact Phone	<p>If an amount is entered in data element 39, the element is required. If no amount is entered in 39, the element should not be completed.</p> <p>If the data element is applicable, verify the contact phone number listed is appropriate for the contact name listed and is accurate and updated.</p> <p>Verify the response is 30 characters or less and does not include any formatting.</p>
<b>50</b>	Infrastructure Contact Extn.	<p>If an amount is entered in data element 39, the element is required. If no amount is entered in 39, the element should not be completed.</p> <p>If the data element is applicable, verify the contact Extn listed is appropriate for the contact name listed and is accurate and updated.</p>
<b>51</b>	Primary Place of Performance - Street Address 1	<p>If funding multiple projects, all projects and funding should be documented and a primary place of performance identified from these projects. The agency should document the approach for determining the primary place of performance. If no single primary place of performance can be identified, the agency should use its own address.</p> <p>Document program personnel review of the address listed.</p>
<b>52</b>	Primary Place of Performance - Street Address 2	Document program personnel review of the address listed.
<b>53</b>	Primary Place of Performance - State	Document program personnel review of the state listed.
<b>54</b>	Primary Place of Performance - Country	Document program personnel review of the country listed.

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Element No.	Data Element	Activity
55	Primary Place of Performance - Zip Code + 4	Document program personnel review of the zip code + 4 listed.
56	Primary Place of Performance - City	Document program personnel review of the city listed.
57	Primary Place of Performance - Congress. District	Document program personnel review of the congressional district listed. If the award delivers benefits to multiple congressional districts, document the determination of the congressional district used and maintain the documentation for audit purposes.
58	Prime Recipient Indication of Reporting Applicability	This data element is not expected to apply to any State agency. However, agency's determination of the applicability to their agency should be documented.  If the agency does not meet the criteria verify "No" was entered for the data element.
59	Prime Recipient Highly Compensated Name(5)	This data element is not expected to apply to any State agency. However, agency's determination of the applicability to their agency should be documented.  If data element 58 is "No", verify there is no entry for the data element.
60	Prime Recipient Highly Comp. Compensation (5) (Conditional)	This data element is not expected to apply to any State agency. However, agency's determination of the applicability to their agency should be documented.  If data element 58 is "No", verify there is no entry for the data element.
61	Total Number of Subawards to individuals	Verify the total number of subawards to individuals matches to the OSC provided information.  In addition to above, reconcile the total amount of subaward to the agency's financial records.
62	Total Amount of Subawards to Individuals	Verify the total amount of subawards entered matches to the OSC provided information.  In addition to the reconciliation above, reconcile the total amount of subaward to the agency's financial records.

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Element No.	Data Element	Activity
<b>63</b>	Total Number of payments to vendors less than \$25K/award	<p>Verify the Number of payments to vendors less than \$25K/award entered matches to the OSC provided information.</p> <p>In addition to the reconciliation above, reconcile the total amount of subaward to the agency's financial records.</p>
<b>64</b>	Total Amount of payments to vendors less than \$25K/award	<p>Verify the amount of payments to vendors less than \$25K/award entered matches to the OSC provided information.</p> <p>In addition to the reconciliation above, reconcile the total amount of subaward to the agency's financial records.</p>
<b>65</b>	Total Number of Subawards less than \$25K/award	<p>Verify the total number of subawards less than \$25K/award entered matches to the OSC provided information.</p> <p>In addition to the reconciliation above, reconcile the total amount of subaward to the agency's financial records.</p>
<b>66</b>	Total Amount of Subawards less than \$25K/award	<p>Verify the amount of subawards less than \$25K/award entered matches to the OSC provided information.</p> <p>In addition to the reconciliation above, reconcile the total amount of subaward to the agency's financial records.</p>
<b>67</b>	Subrecipient DUNS Number	<p>Verify the DUNS number with program personnel responsible for registration to ensure that DUNS number matches to CCR registered number. Agencies are required to verify CCR registration before any funds are sent to a subrecipient.</p> <p>Verify each of the subrecipients contracted with, or receiving funds currently or in a previous quarter under the award, are listed.</p>
<b>68</b>	Subaward Number	<p>Verify the source of the subaward number. Agencies may obtain some contract number through the CAS.</p> <p>Reconcile the award number listed to the agency or the OSC segregation report.</p>
<b>69</b>	Subrecipient Legal Name	The element is auto-populated by recovery.gov.
<b>70</b>	Subrecipient DBA Name	The element is auto-populated by recovery.gov.
<b>71</b>	Subrecipient Address 1	The element is auto-populated by recovery.gov.

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The data element is optional.



Element No.	Data Element	Activity
72	Subrecipient Address 2	The element is auto-populated by recovery.gov.
73	Subrecipient Address 3	The element is auto-populated by recovery.gov.
74	Subrecipient City	The element is auto-populated by recovery.gov.
75	Subrecipient State	The element is auto-populated by recovery.gov.
76	Subrecipient Zip Code + 4	The element is auto-populated by recovery.gov.
77	Subrecipient Country	The element is auto-populated by recovery.gov.
78	Subrecipient Congressional District	Identify the Congressional District receiving the most benefit. Reviewer should agree district to supporting documentation.
79	Subrecipient Type	The element is auto-populated by recovery.gov.
80	Amount of Subaward	Verify the amount of the subaward matches to the State agency's notification of award document. Verify the total amount of all subawards does not exceed the total amount of the award in data element 36.
81	Total Subaward Funds Disbursed	Verify the amount of the subaward funds disbursed. Verify the subaward to the agencies financial system. If the subrecipient has a contract number in the CAS for the award, verify the amount disbursed through the segregation report provided by OSC. If discrepancies exist, document and verify reasons.
82	Subaward Date	Verify the amount disbursed is less than the amount of the sub award in data element 80.  Verify the subaward date matches to signed source documentation. Verify the response is the following format: DD/MM/YYYY

The data element is auto-populated by Recovery.gov.
The data element is mandatory.
The data element is optional.



Element No.	Data Element	Activity
<b>83</b>	Subrecipient Primary Place of Performance - Street Address 1	<p>If funding multiple projects, all projects and funding should be documented and a primary place of performance identified from these projects. The subrecipient should document the approach for determining the primary place of performance. If no primary place of performance is identified, the subrecipient should use its own address.</p> <p>Document program personnel review of the address listed.</p>
<b>84</b>	Subrecipient Primary Place of Performance - Street Address 2	Document program personnel review of the address listed.
<b>85</b>	Subrecipient Place of Performance - State	Document program personnel review of the country listed.
<b>86</b>	Subrecipient Place of Performance - Country	Document program personnel review of the country listed.
<b>87</b>	Subrecipient Place of Performance - Zip Code + 4	Document program personnel review of the zip code + 4 listed.
<b>88</b>	Subrecipient Place of Performance - City	Document program personnel review of the city listed.
<b>89</b>	Subrecipient Place of Performance - Congressional District	<p>If funding multiple projects, all projects and funding should be documented and a primary place of performance identified from these projects. The subrecipient should document the approach for determining the primary place of performance. If no primary place of performance is identified, the prime recipient should use its own congressional district.</p> <p>Document program personnel review of the congressional district listed. If the award delivers benefits to multiple congressional districts, document the determination of the congressional district used and maintain the documentation for audit purposes.</p>
<b>90</b>	Subrecipient indication of reporting applicability	The entry should be either "Yes" or "No".
<b>91</b>	Subrecipient Highly Compensated Name (5)	These elements are generally not applicable to State subrecipients. Agency determination of applicability of the requirement to each subrecipient should be documented. Reviewer must conclude on this documentation. If data element 90 is "No", this element

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The data element is mandatory.
The data element is optional.



Element No.	Data Element	Activity
		should not contain an entry.
<b>92</b>	Subrecipient Highly Compensated Compensation (5) (Conditional)	<p>These elements are generally not applicable to State subrecipients. Agency determination of applicability of the requirement to each subrecipient should be documented. Reviewer must conclude on this documentation.</p> <p>If data element 90 is "No", this element should not contain an entry.</p>
<b>93</b>	Award Number - Prime Recipient Vendor	<p>Verify an award number is entered for each vendor.</p> <p>Verify the list is complete by reconciling the award list to the agency's financial system to ensure the list is complete.</p> <p>Test the accuracy of the numbers by selecting a sample of award numbers and reconciling the numbers to the agency's financial system.</p>
<b>94</b>	Subaward Number - Subrecipient Vendor	<p>Verify a subaward number is entered for each subrecipient vendor.</p> <p>Verify the list is complete by agreeing the list of vendors to the list of vendors provided by the subrecipient.</p>
<b>95</b>	Vendor DUNS Number	<p>If item 95 is not complete for any vendor, verify information is entered for both number 96 and number 97 data elements.</p> <p>Verify the agency has documented its process for verifying DUNS numbers. Select a sample of DUNS number to determine if the agency has verified the number.</p>
<b>96</b>	Vendor HQ Zip Code + 4	<p>If item 95 is not complete for any vendor, verify information is entered for both number 96 and number 97 data elements.</p>
<b>97</b>	Vendor Name	<p>If the vendor's DUNS number is not entered in data element 95, this field is required. If required, verify a vendor name is entered for each of the Recipient vendors.</p> <p>Reconcile the list of vendors to the report provided by OSC and, if possible reconcile the list to the agency's financial system.</p>

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The data element is mandatory.
The data element is optional.



Element No.	Data Element	Activity
98	Product and Service Description	Verify there is an entry for each of the Recipient's vendors. The field is optional for subrecipients. Select a sample of descriptions and agree the descriptions to the ARRA report provided by OSC. Review the descriptions with program personnel.
99	Payment Amount	Verify there is an entry for each of the Recipient's vendors. The field is optional for subrecipients. Reconcile the payment amount to the OSC segregation report.

The data element is auto-populated by Recovery.gov.
The data element is mandatory.
The data element is optional.