

FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA) REPORTING

SUMMARY

The Federal Funding Accountability and Transparency Act of 2006 (referred to as FFATA or The Transparency Act – P.L.109-282, as amended by section 6202(a) of P.L. 110-252) requires the Office of Management and Budget to maintain a single, searchable website that provides the public with information about how tax dollars are spent and gives them the ability to hold the Federal Government accountable for each spending decision. This information is available to the public at www.USASpending.gov.

This procedure provides guidelines to County departments for the implementation of FFATA reporting requirements, as applicable.

PROCEDURE

County departments are responsible for determining the applicability of FFATA requirements for their managed grants or federal contracts. In general, all contracts, new discretionary or nondiscretionary grants and cooperative agreements issued on or after October 1, 2010 are subject to FFATA requirements. As federal agencies may differ in the way they notify recipients of the applicability of these requirements, departments may review the grant's Funding Opportunity Announcements, Notice of Award, grant agreement, or may consult with the grant's Project Officer, Grants Management Officer, or other awarding agency official for applicability information of FFATA reporting requirements.

County departments (subject to FFATA reporting) will designate an individual(s) to perform the reporting in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) website located at <https://www.fsrs.gov/> on behalf of the grant or contract. The individual(s) will complete the registration process to become an FSRS user and will also become knowledgeable on the reporting requirements and website navigation by reviewing available training materials (e.g., user guides, FAQs, and an on-line demonstration) in the FSRS website.

REPORTING

Contracts

Prime contractors [County department] awarded a federal contract or order are required to file a FFATA sub-award report by the end of the month following the month in which the prime contractor awards any sub-contract greater than \$30,000.

Grants

Prime awardees [County department – Grant Recipient] awarded a federal grant are required to file a FFATA sub-award report by the end of the month following the month in which the prime awardee awards any sub-grant equal to or greater than \$30,000.

The reporting requirements are as follows:

- This requirement is for both mandatory and discretionary grants awarded on or after October 1, 2010.
- All sub-award information must be reported by the prime awardee [County department].
- For those new Federal grants as of October 1, 2010, if the initial award is equal to or over \$30,000, reporting of sub-award and executive compensation data is required.
- If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements, as of the date the award exceeds \$30,000.
- If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to the reporting requirements of the Transparency Act and this Guidance.

The County department will ensure FFATA reporting elements are collected from subrecipients, subawards include the required information in compliance with 2 CFR §200.332, and FFATA reports are submitted in a timely manner. Refer to the attached "FFATA Response" for a sample of a data collection form, however the department has discretion on the manner and form(s) used for the collection of data.

Records Retention

The County department is responsible for the retention of source documentation (e.g., FFATA report submitted, subaward, etc.) supporting the accurate, complete, and timely submission of the FFATA report. Supporting documentation must be retained by the County as required by federal, state, and local statutes and regulations and be made available for review during audits or by any other authorized official.

CONTACT(S):

Department/Division

Office of Management and Budget/Grants Coordination Division

REFERENCE DOCUMENT(S):

[FSRS Awardee User Guide](#)

[FSRS Awardee User Demonstration](#)

SAMPLE_FFATA Response Form: available at:

<https://www.miamidade.gov/managementandbudget/library/ffata-response.pdf>

Uniform Guidance 2 CFR Part 200