

American Recovery and Reinvestment Act 2009 (ARRA)
Internal Controls, Reporting and Audit Meeting
State of Nebraska - State Budget Division

Monday, June 22, 2009

State Capitol Hearing Room 1507

1:30 PM to 3:30 PM

Handouts Provided with Agenda: Recovery Act Internal Control Questionnaire from State Accounting

Requested Attendees: Directors, Finance Directors and Program Directors
from State Agencies, Boards and Commissions and sub-recipients of ARRA funds

Presenters: State Budget Division, State Accounting, State Auditor of Public Accounts

Purpose of Meeting:

- To inform, instruct and support State of Nebraska entities receiving ARRA funds in preparation for the October 10 reporting deadline and audits
- To obtain feedback from the recipients and sub-recipients regarding programs, guidance from associated federal entity, scheduled federal reviews, other information
- Set up a forum for continued communication

I. Welcome – Gerry Oligmueller and Paul Carlson

II. What we know from GAO and OMB and Trade Associations – Cindy Miserez

- a. Review guidance
- b. What are your agency trade associations communicating to you?
- c. Review remaining questions

III. Internal Controls

- a. The Environment of Risk – Paul Carlson**
- b. Internal Control Questionnaire and Instructions – Lynda Roesler**
- c. Process to be ready for auditor review of internal controls – Lynda Roesler**
 - i. Agency reviews
 - ii. Agency plan to improve controls where needed to reduce risk
 - iii. Follow- up reviews
- d. Detecting and reporting fraud, waste and abuse – Paul Carlson**

IV. Accountability – Bruce Snyder

- a. Record keeping requirements**
- b. Internal audits**
 - i. Who conducts

- ii. Response time for issues
- iii. Plan of action

V. Federal Reviews – Cindy Miserez

- a. Reviews that have occurred so far
- b. Upcoming reviews

VI. Reporting – Cindy Miserez

- a. OMB Guidance
- b. OMB Data Elements
- c. Sub-recipients
- d. Reporting Issues
 - i. Retainage
 - ii. Unobligated funds
- e. **NIS Grant Project Status Report – Ron Carlson**
 - i. Expenditures to date
- f. **Website Report Posting – Matt Eash**
 - i. Nebraska Recovery Act website guidance for display of reports
 - ii. Recommendations for your agency websites

VII. Review communications from Budget Division to Agencies up to this point – Cindy Miserez

- a. Reminder of adherence to Recovery Act certifications including those implied in the Act:
Civil Rights

VIII. Administrative Costs – Bruce Snyder and Gerry Oligmueller

IX. State Auditor – Auditor of Public Accounts Office

X. Schedule for future monthly meeting in support of October 10 reporting deadline – Cindy Miserez

- a. Scope
- b. Timeframe
- c. Attendees

XI. Questions

XII. Closing Remarks – Gerry Oligmueller, Paul Carlson