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FFATA Subaward Reporting System (FSRS)

June 13, 2024



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Learning Objectives

At the end of this session, you will be able to:

- Identify and describe the purpose of FFATA and its related reporting requirements
- Identify the process of reporting subawards and modifications using the FSRS system and reviewing submissions using the usaspending.gov portal
- List strategies for ensuring accurate and complete reporting
- Identify and describe common reporting errors and how to avoid them



Agenda/Table of Contents

- Background
- Reporting requirements
- Subaward key data elements that must be reported
- Deadline to report subaward information
- Reporting subaward modifications
- De-obligating the award in FSRS
- FSRS user roles when sharing or transferring awards
- FFATA executive compensation requirements
- How to create a FFATA report in FSRS
- FSRS training video links
- Terminology
- Resources



Background

What is FFATA

- The Federal Funding Accountability Act (FFATA or Transparency Act) legislation requires information on federal awards to be made available to the public via a single, searchable website, which is www.usaspending.gov
- FFATA was signed on **September 26, 2006**, with intent to hold the government accountable for each spending decision
- FFATA allows prime awardees to fulfill their grant/contract subaward and executive compensation reporting requirements

What is FSRS

- The FFATA Subaward Reporting System (FSRS) is a reporting tool that federal prime awardees use to capture and report first-tier subawards and executive compensation data
- **2010**: www.fsrs.gov was launched as the resource for prime awardees to report on FFATA-required subaward activity and executive compensation
- Subaward information entered in FSRS is displayed on www.usaspending.gov associated with the prime award furthering federal spending transparency



Reporting Requirements

Prime Awardee (AHS)

- Under the FFATA requirement (codified in 2 CFR Part 170), recipients (i.e., direct recipients) are required to report initial first-tier subawards of **\$30,000 or more** to the FFATA Subaward Reporting System (FSRS) against a prime award already reported by the federal government

Federal Government

- Prime award is reported in www.usaspending.gov
- Award is assigned FAIN (Federal Award Identification Number)
- Award can then be added into a prime awardee's worklist in www.fsr.gov before their subaward reporting begins

Question: We receive a federal grant but do not use that funding to provide subawards, are we required to report?

Answer: No. If you do not subaward, you do not have to, and should not, report into FSRS. FSRS is used to capture and report subaward and executive compensation data on subawards to meet the FFATA requirements.



Subaward Key Data Elements That Must Be Reported

“What information will we need to have to report our subrecipient/subcontractor award in FSRs?”

FSRS reporting requires the following data elements for any grant award equal to or greater than \$30K

- Name of entity receiving the subaward
- Amount of subaward
- Subaward obligation/action date
- Funding agency
- Listing assistance number for grants (formerly CFDA#)
- Program source
- Award title descriptive of the purpose of the funding action
- Location of the subaward entity (including congressional district)
- Place of performance (including congressional district)
- One of the leading identifier of the entity and its parent
- Total compensation and names of top five executives (same thresholds as for primes)



Obligation Date

Date the subaward agreement was signed/final signature date
(e.g., 09/28/22)

It must match the reporting month in Section 14. of FFATA
report)

14. Report Month:

Sep 2022



Deadline to Report Subaward Information in FSRS

May 2024						
SU	MO	TU	WE	TH	FR	SA
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

The prime awardee/recipient will have until **the end of the month plus one additional month after a subaward is obligated** to fulfill the reporting requirement.

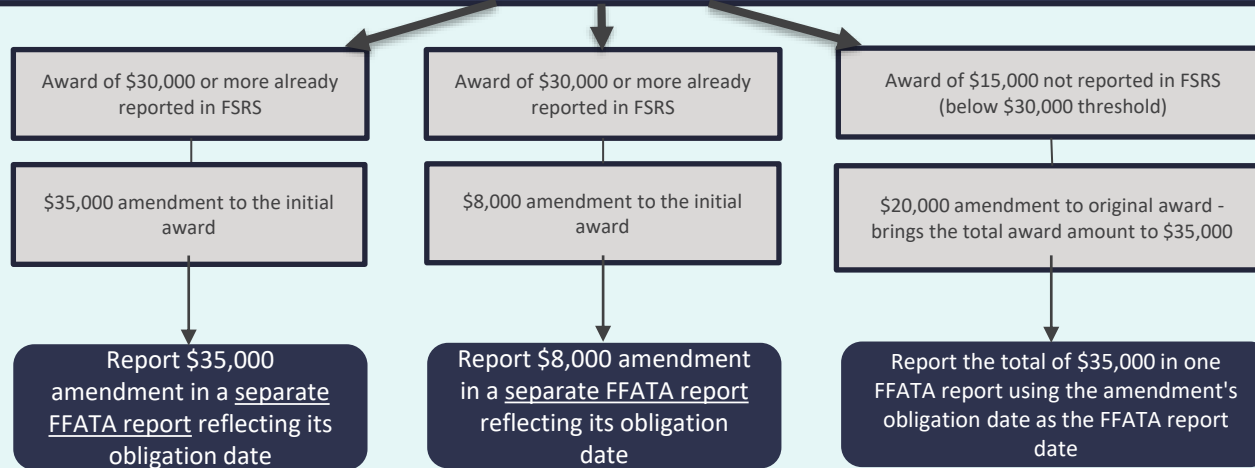
For example, if a subaward was made on April 11, 2024, the prime recipient has until May 31, 2024, to report the subaward information.



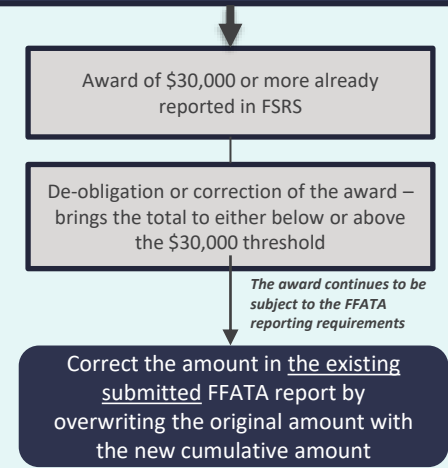
Reporting Subaward Modifications

The decision tree below outlines reporting requirements pertaining to various scenarios of subaward's modifications

Amendments



De-obligations and Corrections



***Note:** The VISION Grant Tracking Module MUST match the records in FSRS including the subaward's cumulative amount



Fun Facts

USAspending portal
- reporting results

- USAspending is the official open data source of federal spending information
- Serves as the front end of subaward reporting – “taxpayers view”
- Can provide summarized information regarding submissions



Advanced Search

Filter by: Subawards Share Download

Filters

Learn which data elements are associated with certain search filters

Submit Search

Reset search

Keyword

Time Period

Fiscal Year

Date Range

All Fiscal Years

- FY 2024
- FY 2023
- FY 2022
- FY 2021
- FY 2020
- FY 2019
- FY 2018
- FY 2017
- FY 2016
- FY 2015
- FY 2014
- FY 2013
- FY 2012
- FY 2011
- FY 2010
- FY 2009
- FY 2008

Show New Awards Only

2 Active Filters:

TIME PERIOD

RECIPIENT

All Fiscal Years

RECIPIENT | Champlain Community Services, Inc.

TABLE

TIME

MAP

CATEGORIES

Spending by Sub-Award

What's included in this view of the data?

View a list of sub-award transactions based on your selected filters. Click the Sub-Award ID or Prime Award ID for additional details on the prime award. You can also learn more about the prime award's recipient by clicking the Prime Recipient Name.

[read more](#)

Sub-Contracts 0

Sub-Grants 10

Sub-Award ID	Sub-Awardee Name	Action Date	Sub-Award Amount	Awarding Agency
03400-HCBS0000041893	CHAMPLAIN COMMUNITY SERVICES INC	4/1/2022	\$220,000	Department of Health and Human S...
03460-SSA-2023-014	CHAMPLAIN COMMUNITY SERVICES INC	1/24/2023	\$62,195	Department of Health and Human S...
03400-CCS-HCBSWORK-FY24	CHAMPLAIN COMMUNITY SERVICES INC	2/28/2024	\$50,680	Department of Health and Human S...
03460-SSA-2022-014	CHAMPLAIN COMMUNITY SERVICES INC	8/25/2021	\$42,369	Department of Health and Human S...
0206544901	CHAMPLAIN COMMUNITY SERVICES INC	9/15/2017	\$41,571	Department of Health and Human S...

Two Reasons to Be Curious

- You can generate a mini “database” of your departments grant award submissions by searching all current awards during the year
- Instead of retaining FSRS reports, departments may use this data to enhance grants have been reported on time and correctly



- > Keyword
 - > Time Period
 - > Award Type
 - > Agency
 - > Treasury Account Symbol (TAS)
 - > Location
 - > Recipient
 - > Recipient Type
 - > Award Amount
 - ▼ Award ID
- PIID, FAIN, or URI
- 03460-SSA-2024-014 | Award ID

Spending by Sub-Award

What's included in this view of the data?

View a list of sub-award transactions based on your selected filters. Click the Sub-Award ID or Prime Award ID for additional details on the prime award. You can also learn more about the prime award's recipient by clicking the Prime Recipient Name.

[read more](#)

Sub-Contracts 0 Sub-Grants 1

Sub-Award ID	Sub-Awardee Name	Action Date	Sub-Award Amount	Awarding Agency
03460-SSA-2024-014	CHAMPLAIN COMMUNITY SERVICES INC	9/26/2023	\$37,251	Department of Health and Human S...

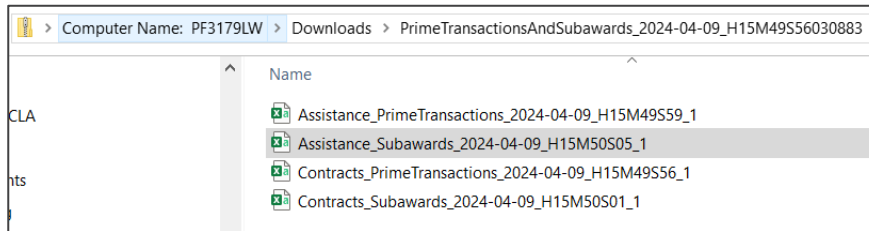


Download Process

Select "Transactions", then "Everything"

The screenshot shows a 'Download Data' window with a dark blue header. Below the header, there are filter options: 'TIME PERIOD' (All Fiscal Years), 'RECIPIENT' (Champlain Community Services, Inc.), and 'AWARD ID' (0340-03A-2024-014 Award ID). A progress bar indicates three steps: 'STEP 1: Choose Level of Data' (highlighted), 'STEP 2: Choose Columns', and 'STEP 3: Download and Finish'. A question 'Which level of data do you need?' is displayed with two buttons: 'Award' and 'Transaction'. Below the buttons, there are two lines of small text: 'Collects and combines all transactions into high-level summaries of each award.' and 'Includes all details of each award (known as modifications or amendments).'

Click into the highlighted report once the download is complete



This file will contain key information-including the submission date in the final column

DI
nd subaward_fsrs_report_last_modified_date
w 2024-01-02 13:43:51+00



USA Spending – Common Issue

Monthly Reporting

FSRS is designed to be used for monthly amended submissions

Ex.

Month 1 - 200k

Month 2 – 50k

Month 3 – etc.

FSRS is not designed for “de-obligations”, which can cause confusion

Incorrect

Month 1 – 200k

Month 2 – (50k)

Month 3 – 25k

Incorrect

Month 1 – 175k

Correct

Month 1 – 150k

Month 3 – 25k



Tuesday, September 5, 2023 | 2:56 pm | ahs.coiagunit@vermont.gov

FFATA reports

2305VT5ADM

Prime Award Details

Note: Some fields have been pre-populated from data in FAADS+ and SAM; please review the report to identify and complete required fields that have not been pre-populated. For specific data sources by data element, consult the data dictionary found in the Tips section.

FFATA Report For Grants

1. Federal Award Identifier Number (FAIN):
2305VT5ADM
2. Federal Agency ID:
7530
a. Is this information correct?:
Yes
3. Federal Agency Name:
CENTERS FOR MEDICARE AND MEDICAID SERVICES
4. Prime Awardee Unique Entity ID (SAM):
YLQARK22FMQ1
5. EFT Indicator:
6. Prime Awardee Name:
HUMAN SERVICES VERMONT AGENCY OF

Report History

- Nov 10, 2022 5:10 pm
Report Revised
- Nov 10, 2022 5:10 pm
Report Reopened
- Nov 10, 2022 5:09 pm
Report Revised
- Nov 10, 2022 5:08 pm
Report Reopened
- Nov 10, 2022 4:55 pm
Report Submitted

Progress

- ✓ FFATA Details
- ✓ Federal Award Identifier Number (FAIN)
- ✓ Federal Agency ID
- ✓ Federal Agency Name
- ✓ Awardee Unique Entity ID (SAM)
- ✓ EFT Indicator
- ✓ Awardee Name
- ✓ Awardee Doing Business As Name
- ✓ Awardee Address

Report submission dates
(original submission with de-
obligations)



USA Spending – Common Issue

Erroneous Submissions

If you make a submission to the FSRS portal and want to delete it, you can not do it alone.



The Federal service desk is the only place a submission can be deleted.

- Call 866-606-8220



Reporting Subaward Modifications, Cont.

All **amendments** must be entered into the Grant Tracking Module on a separate line and have a supporting documentation/amendment agreement when requested by an auditor.

For more detailed guidance, please refer to [FIN-Grant Tracking Manual \(Vermont.gov\)](#), pages 39-41

The screenshot displays the 'GRANT TRACKING MODULE' interface for 'Grant Awards'. It includes fields for 'Gantee Supplier ID', 'Supplier name', and 'Federal Grantee Fiscal Year End'. The 'Award Information' section shows 'Business Unit', 'BU Name', 'Grant #', 'Active/Inactive' status, 'Grant contains performance measures?', 'Start date', 'End Date', 'Issued Date', and 'Date entered'. The 'Address' section includes 'City', 'State', 'Zip', and 'BU Contact Name'. The 'General Comments' field is circled in red and contains the text: 'AMEND #1 to ADJUST FUNDING. OVERALL INCREASE 5/31/2022 ML'. The 'Grant Lines' table lists fund types, amounts, CFDA numbers, S.A., FFATA, and amendment details. The 'Attachments' section shows a table with 'Sequence', 'Attached File', and 'Date Added'.

*Fund Type	*Amount	CFDA #	S.A.	FFATA	Amend.	Amend.#	Amend. date	Other Fund Type Description:
GC-Fund	30,000.00	93.778	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
GC-Fund	8,000.00	93.778	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	1	05/31/2022	
F-Fund	15,000.00	93.667	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
F-Fund	20,000.00	93.667	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	1	05/31/2022	



Reporting Subaward Modifications, Cont

All **de-obligations** such as FMAP rate true-ups (normally processed annually) and other corrections must be entered into the Grant Tracking Module on a separate line and be supported with an explanation under “General Comments” section.

Closing letter or other documentation must be retained as to evidence true ups/corrections.

Award Review

GRANT TRACKING MODULE
Grant Awards

Active/Inactive SEARCH

Grantee Supplier ID: 000000650 Supplier name: HowardCenter Inc Federal Grantee Fiscal Year End Month: 6

Award Information Find | View All First 20 of 23 Last

Business Unit: 03460 BU Name: Disabilities Aging Ind. Living

Grant #: 03460-DA-2022-EXAMPLE Active/Inactive Grant contains performance measures? Yes No

Start date: 07/01/2021 End Date: 06/30/2022 Issued Date: 08/15/2021 Date entered: 06/14/2022

Grant Title/Description: Master Grant Agreement

*Address: Attn Accounts Receivable Dept
City: Burlington State: VT Zip: 05401

BU Contact Name: Happy, Clair Phone: 802/241-0444

General Comments: Q1 FMAP RATE ADJUSTMENT OF \$5,200 -10/13/2021 CH

Total Amount: 830,000.00

Grant Lines Find | View All First 1-4 of 4 Last

*Fund Type	*Amount	CFDA #	S.A.	FY/TA	Amend.	Amend.#	Amend. date	Other Fund Type Description:
GC-Fund	630,000.00	93.778	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
GC-Fund	200,000.00		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
GC-Fund	-5,200.00	93.778	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
GC-Fund	5,200.00		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

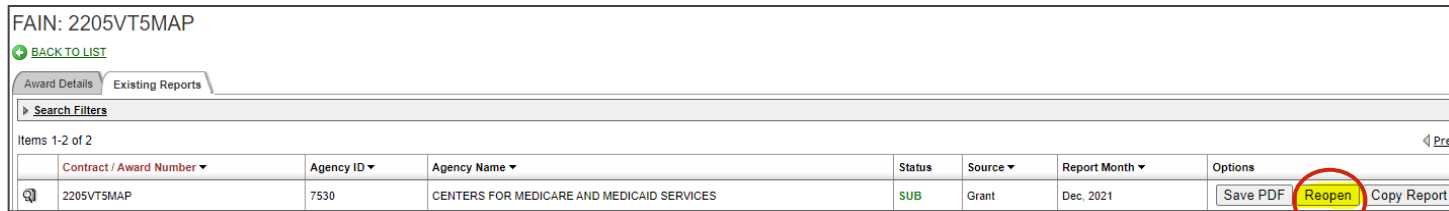
Attachments Personalize | Find | View All | 1 of 1 | Last

Sequence	Attached File	Date Added	Add
1		06/14/2022	Add



De-Obligating or Correcting the Award in FSRS

USAspending.gov tracks the cumulative award amounts; however, we cannot enter the negative amount in a separate report to either de-obligate amounts from subawards or make a correction. Therefore, any corrections of such sort should be made in the already existing submitted report via “Reopen” functionality.



FAIN: 2205VT5MAP

[BACK TO LIST](#)

Award Details Existing Reports

Search Filters

Items 1-2 of 2

Contract / Award Number	Agency ID	Agency Name	Status	Source	Report Month	Options
2205VT5MAP	7530	CENTERS FOR MEDICARE AND MEDICAID SERVICES	SUB	Grant	Dec. 2021	Save PDF Reopen Copy Report

Once report is reopened, process an overwrite of the report with the corrected data under “Subawardee Data” section on the left of the navigation screen.

Note: Do not use the overwrite function with amendments



FSRS User Roles When Sharing or Transferring Awards

The Federal guidelines stipulate that only one registered FSRS user (i.e., AHS department) can report the subaward information under a federal grant. 1 registered user=1 FAIN. However, the role is transferrable within FSRS system and can be requested via fsd.gov helpdesk if another user has that FAIN on their worklist and has already reported subaward/s against it

Shared Awards

For the awards that are shared between multiple departments, such as Medicaid and SSBG, AHS Internal Audit Group is assigned to report on those awards. All departments must provide an Excel document with the required subaward information to the AHS Internal Audit Group at AHS.COIAGUnit@vermont.gov **by the 1st of the month the reporting is due.**

Transferring Awards

If award funds are transferred to another department or agency, AHS departments must identify which AHS department or non-AHS department or agency bears the FFATA reporting responsibility. That determination must be explicitly stated on the Memorandum of Understanding/Agreement (MOA/MOU)

For the additional guidance pertaining to this topic, please refer to the policy located on AHS Intranet at [AHS Policy 2.01 FFATA Dept. Reporting Compliance MOU MOA \(sharepoint.com\)](#).

Note: *Info in the policy does not yet reflect the new required threshold of \$30,000 for reporting*



FFATA Executive Compensation Requirements

In addition to the reporting requirements outlined for subrecipient/contractor, FFATA also includes a requirement for both prime recipients and subrecipient/contractor on reporting executive compensation.

The following criteria and items required for reporting are the same for both prime recipients and subrecipients/contractors, with the only key difference being the system they are reported in:

Key criteria

1. 80% or more of prior year annual gross revenues are from Federal awards; **and**
2. \$25 million or more in annual gross revenues are from Federal awards; **and**
3. The public does not have access to compensation information filed under Securities and Exchange Commission (SEC) and IRS requirements



Items to be reported*

If key criteria one and two are met, the following items must be reported by the prime recipient

1. Total Compensation, and
2. Names of the top five executives

**Please note that FFATA reporting requirements are not applicable to classified information or if the organization had gross income of under \$300,000 from all sources*

Executive Compensation Roles and Responsibilities:



AHS State of VT

Prime Recipient

Prime recipient report their executive compensation information in the System for Award Management (SAM)



Subrecipient

Subrecipient/Contractor

Subrecipient/Contractors provide this information to the prime recipients, who then enter this information into FSRs

How to Create FFATA Reports in FSRS



Designated
Department
Personnel, Heather

Scenario: AHS department designated person, Heather, logs into the FSRS system to input subrecipient/subcontractor award information that her department received.

The home page of the FSRS reporting system is displayed below:

Please take a minute to review a quick navigation of the FSRS home screen via the awardee user demonstration video

home

add award to worklist

create FFATA report

alerts
• No current alerts

announcements
There are no announcements at this time.

awardee user guide

awardee user demonstration

For Help: [Federal Service Desk](#) [Privacy Policy](#) [Turn Accessibility Mode On](#) [Awardee User Guide](#) [FSRS Awardee User Demonstration](#) [Resources Page](#)

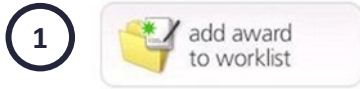
Version 3.4

Link to awardee user guide: https://fsrs.gov/documents/FSRS_Awardee_User_Guide.pdf

Link to FSRS navigation demonstration: https://www.fsrs.gov/documents/FSRS_Awardee_User_Demonstration.mp4



How to Create FFATA Reports in FSRS, Cont



Worklist – organizational tool that allows the prime awardee/user to organize the awards for which they have reporting responsibility. Users can search for and view unassigned prime grants awarded to their registered unique entity ID (AHS) and add them to their worklist. Users can then create FFATA subawards against those prime awards.



Once a prime award has been added to the user’s worklist, a FFATA report can be created. FFATA reports can be copied as the basis for a new report, edited, saved as a draft or deleted if not submitted yet.

For more information, see [FSRS Video](#):

Worklist navigation	14:20 – 15:49
Create FFATA report navigation	15:50 – 28:31
Batch upload reports navigation	28:32 – 30:44



FSRS Training Video Links

Below are the resources found in the training video on FSRS.gov:

Topic	Video Timing
Sections and fields found on the FSRS login screen	3:48 – 6:54
FSRS login/registration process	6:55 – 10:49
Navigation of the FSRS homepage	10:50 – 10:57
Resources section webpage <ul style="list-style-type: none">• FSRS reporting guides• Templates for batch upload of FSRS reporting data	10:58 – 13:32
Profile section page <ul style="list-style-type: none">• Change information on recipient profile• Change password	13:40 – 14:19
Methods for submitting FSRS reporting data	14:20 – 30:44

Link to FSRS.gov video training: https://www.fsr.gov/documents/FSRS_Awardee_User_Demonstration.mp4

Note: Info in video does not reflect new reporting requirement threshold of \$30,000 per Title 2 of CFR.



Terminology

Subaward

Monetary award made as a result of a Federal award to a grant recipient or contractor to a subrecipient or subcontractor, respectively

Prime awardee (aka federal grant recipient or contractor)

Non-federal entity that receives funds in the form of a grant or contract directly from the Federal Government. **Agency of Human Services (AHS)** is considered a “prime awardee” when registering in FSRS

Subrecipient/subcontractor

Non-federal entity that receives a subaward from a pass-through entity (i.e., prime awardee)





Questions





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Resources

- The FFATA Subaward Reporting System (FSRS) website: www.FSRS.gov
- 2023 compliance supplement: [2023 Compliance Supplement \(whitehouse.gov\)](https://www.whitehouse.gov)

Additional questions?

AHS departments may contact the AHS internal audit group at AHS.COIAGUnit@vermont.gov

All other departments, please reference the SOV contact list: [FIN-B5 Dept Contact List 03.29.2024.pdf \(vermont.gov\)](https://www.vermont.gov)

