

# **Internal Control Policy and Procedure for FFATA Reporting**

## **Policy Statement**

It is the policy of Marshall University Research Corporation (MURC) to comply with the Federal Funding Accountability and Transparency Act (FFATA) by ensuring timely, accurate, and complete reporting of subawards that meet the federal reporting threshold. This policy establishes internal controls to ensure compliance with FFATA requirements and to mitigate the risk of noncompliance.

## **Purpose of Policy**

This policy applies to all federal grants and cooperative agreements awarded to Marshall University Research Corporation (MURC) that result in subawards of **\$30,000 or more** (or \$25,000 for awards issued before November 12, 2020), where FFATA reporting is required.

## **Applicability**

This policy applies to all University departments, faculty, staff, and administrators involved in managing federal awards and issuing subawards.

## **Responsibilities**

### **Marshall University Research Corporation (MURC):**

- Determine FFATA applicability.
- Collect and verify subrecipient data including UEI and executive compensation (if applicable).
- Submit reports to SAM.gov within the 30-day window.
- Maintain records of reports and any supporting documentation.

### **Principal Investigators (PIs):**

- Identify anticipated subawards early in the proposal or award process.
- Assist MURC in obtaining subrecipient data.

### **Subrecipients**

- Respond promptly to data requests.
- Disclose executive compensation if required.
- Maintain accuracy of information provided.

### **Finance/Grants Accounting:**

- Verifies financial data
- Ensures subaward payments align with reported amounts.

## Key Definitions

- **Federal Awards** include grants, cooperative agreements, contracts, purchase orders, task orders and delivery orders.
- **First Tier Subawardee** refers to the entity provided an award (i.e., subaward) directly from the Prime Awardee for the purposes of participating in the sponsored project.
- **Prime Award** is a federal grant or cooperative agreement awarded directly to the University.
- **Prime Awardee** is the entity receiving the award from the Federal Government.
- **Subawards** are defined as an award of financial assistance made under a prime award to a qualified subrecipient.
- **Obligation Date** is the date that the subaward is fully executed.
- **SAM.gov** is the FFATA reporting system as of March 8, 2025, formerly FFATA Subaward Reporting System ([www.fsrs.gov](http://www.fsrs.gov)).
- **Executive Compensation** is the total compensation as defined in 2 CFR §170.320.

## Procedures

### 1. Identification of Reportable Subawards

The MURC Pre-Award Department reviews all new subawards to determine if they meet the FFATA reporting threshold. Subawards are flagged on the grant agreement by the appropriate Pre-Award Officer for tracking.

### 2. Data Collection

As part of the subaward agreement process, the Pre-Award Officer in conjunction with the department, collects the required data elements from the subrecipient:

- Subrecipient name, DUNS/UEI number, and address
- Subaward number and date
- Amount obligated
- Period of performance
- Principal place of performance
- Executive compensation (if applicable)
  - Subrecipients must disclose the names and total compensation of their top five executives if:
    - Federal grants make up **80% or more** of their annual gross revenues, and
    - They receive **\$25 million or more** in federal funds annually, and
    - The information is not already publicly available through SEC or IRS filings.

### **3. Reporting Timeline**

Reports must be submitted to SAM.gov by the end of the month following the month in which the subaward was obligated (within **30 days of the subaward's effective date**).

### **4. Review and Approval**

The MURC Subaward and Contract Compliance Officer (SCCO) reviews all agreements to determine if they are flagged for FFATA reporting. The SCCO prepares the FFATA report, reviews, and submits the report to SAM.gov. The report is sent for additional review by the Associate VP for Finance and Compliance (AVPFC). Once approved, the report is signed by the (AVPFC) and saved in the award folder as well as a central folder.

If the second review finds an issue with the report and determines the report needs to be deleted from SAM.gov, the SCCO will be notified and follow the following steps:

- Locate subaward reports in SAM.gov
- Find the specific report
- Delete the report

### **5. Training**

Staff involved in subaward processing and reporting may receive training on FFATA requirements and system updates when available.

### **6. Record Retention**

All FFATA-related documentation is retained for a minimum of three years from the date of final expenditure report submission.

## **Compliance**

Failure to comply with FFATA reporting requirements may result in audit findings, penalties, or loss of funding. Noncompliance will be addressed in accordance with Marshall University Research Corporation (MURC)'s disciplinary procedures. All units must cooperate fully to ensure compliance.

### **Contact Information**

For assistance or questions regarding FFATA reporting:

**Marshall University Research Corporation**  
Department of Pre-Award Services  
Subaward and Contract Compliance Office