

Alternatives to WBRS Financial Modules

1. Requirements for Financial Data

Corporation AmeriCorps grantees, be they State Commissions or National Directs have essentially the same financial management requirements for their subgrants, subgrantees or subrecipients. These requirements are defined for them by the OMB Circulars either for states and local government (OMB A-102 and A-87) or for non-profits (OMB A-110, A-122 and A-21) incorporated by grant provisions.

The OMB Circulars address many of the detailed standards for financial management systems that subgrantees must meet and the financial reporting necessary at the federal level. However, there are few if any specifics (aside from those addressing audits) directing Grantees how to assure subgrantees meet these requirements or more to the point, how to assess and monitor and gather financial data from subgrantees. The prior Financial Status Report (FSR) was replaced by OMB in the past year with the current Federal Financial Report (FFR). The FFR requires prime grantees to submit cumulative, aggregate financial data in 3 areas only: (1) cost expenditures by federal and recipient shares; (2) federal unliquidated obligations; (3) and in addition to expenditure data report on program income. In order to report such aggregate information, grantees at a minimum need to receive such information from each individual subgrantee. Often, however, the grantees determined that they wanted more information and data to track expenditures against budgets line, to assure various matches and limitations were being met, documentation and/or provide a basis for payment of invoices.

2. Development of WBRS

During the late 1990's, a nonfederal on-line, system (WBRS) was developed with Corporation support and made available to AmeriCorps grantees for optional use for grant management including both member management and financials. The financial management part of this system provided a module, Financials which included financial reports, (FSR), income report capability and the Periodic Expense Report (PER). The PER provided award budgets, current expenses, year-to-date totals and balances remaining by line items for use with subgrantees and which could be rolled-up into a single, aggregate financial report to be submitted by the prime grantee. The PER was usually used in conjunction with monthly subgrantee invoicing and sometimes accompanied by submission of additional detail such as that from the subgrantees' general ledger and/or other supporting documentation – receipts, etc. None of the specific details of these processes was or is explicitly required by CNCS grant provisions or OMB Circulars. Many grantees with subgrants adopted these WBRS finance modules for their subgrantee management. However, some grantees had and continued to use processes or systems other than WBRS to gather data and reports from their subgrantees.

3. Alternatives

The introduction of the Corporation's eGrants as the required system for grantee application, award and budget management meant that the aggregate reporting by prime grantees would be done through this system. The creation of a Corporation federal data base for member and program management also led to discontinuance of other nonfinancial components of WBRS. After this past fiscal/program year, WBRS is no longer used for member and other programmatic management and will no longer continue to be available in the future to prime Grantees to use as a financial management tool. In order to continue to manage subgrantee financial data, a number of Grantees have taken different approaches to overseeing and gathering detailed cost data and/or other supporting information and subgrantee invoicing processes.

Today, a panel of Corporation AmeriCorps primary grantees including State Commissions and National directs will discuss:

- The systems or processes they have chosen to use or to supplant WBRS subgrantee financial management modules - the detail provided by their system, its ability to aggregate data and reports and its security and audit features, if any, for subgrantee submissions.
- Why they chose their strategy including any cost implications and what it means for their subgrant management and impact on subgrantees.
- How their financial management tool including invoicing procedures for and cost information submissions from subgrantees correlates with their overall subgrantee management and oversight practices including any desk audits, site visits and risk-management considerations.

The panelists represent grantees who use different strategies and/or systems in managing subgrantees and their budgets, cost data, matching and invoicing, etc.

Note: None of the systems or approaches are reviewed or endorsed by the Corporation. The purpose of the panel is to provide for peer exchange and conversations about different strategies for subgrantee financial management.