

NORTHEASTERN ILLINOIS AREA AGENCY ON AGING REPORTS AND RECORDS

Recipients of Area Agency on Aging funding are responsible for managing and monitoring each project, program, service, function or activity supported by the award and are required to submit timely, complete, and accurate performance and financial reports in such form, and containing such information as required. Recipients are required to purchase and utilize specific software and have sufficient data transfer bandwidth capability. Recipients must be able to relate financial data to performance data and to develop unit cost and service outcome information whenever practical.

Performance Reporting:

Performance reports will generally be required on a semi-annual basis and shall include, for each award, the following components:

- A comparison of actual accomplishments with the goals, objectives or evidence-based measures established for the period.
- Reasons why established goals, objectives or evidence-based measures were not met.
- Other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

Notification of Problems, Delays, or Adverse Events:

Recipients of funding will immediately notify the Area Agency on Aging of developments that have a significant impact on award-supported activities. Also, notification shall be given in the case of problems, delays, or adverse conditions which materially impair the recipient's ability to meet the objectives or evidence-based measures of the award. This notification shall include a statement of the action taken or contemplated, and any assistance needed to resolve the situation.

Financial Reporting:

The Area Agency on Aging requires financial reports no more frequently than quarterly and no less frequently than annually. However, for high-risk recipients, monthly financial reporting may be imposed in order to safeguard funds. Financial reports will be reviewed in conjunction with performance reports covering the same period(s) to ensure that the two reports are consistent.

Recipient financial management systems shall provide the following:

- Accurate, current and complete disclosure of the financial results of each Area Agency on Aging funded program, project or service in accordance with prescribed reporting requirements.
- Records that identify adequately the source and application of funds for Area Agency on Aging funded activities. These records shall contain information pertaining to Area Agency on Aging awards, authorizations, obligations, unobligated balances, assets, outlays, income and interest.
- Effective control over and accountability for all funds, property and other assets. Recipients shall adequately safeguard all such assets and assure they are used solely for authorized purposes.
- Comparison of outlays with budget amounts for each award. Whenever appropriate, financial information should be related to performance and unit cost data.
- Written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award.
- Accounting records including cost accounting records that are supported by source documentation.

Reporting Waivers/Extensions:

The Area Agency on Aging has the authority to waive progress report requirements. In addition, the Area Agency on Aging may extend the due date for any performance or financial report if the Area Agency on Aging will still be able to meet its reporting obligations. For any such action, the Area Agency on Aging will create sufficient file documentation explaining the decision and citing the administrative requirements permitting such action.

Use of reports submitted to the Area Agency on Aging:

- A. The Area Agency on Aging will review reports for the following purposes:
 - 1. To determine that Federal, State and local resources have been expended according to approved budgets.
 - 2. To determine that each recipient's request for funds is correct and consistent with its cash needs.

3. To determine whether a recipient is making progress toward achieving the approved grant's goals, objectives, and evidence-based measures.
 4. To identify any significant performance concerns that should be corrected.
 5. To identify the need for technical support.
 6. To provide information needed by the Illinois Department on Aging and the Administration on Aging.
- B. If, after reviewing a report, the Area Agency on Aging determines that corrective action and/or technical support is needed, staff will contact the recipient and identify the steps to be taken.

Monitoring of Reports and Data Collection:

Area Agency staff will periodically assess the quality of reported data and mandate required corrective action, as appropriate. NEIL will continue to work closely with providers to significantly reduce missing data in all client categories and sections of the NAPIS Report to conform to acceptable levels as established by IDOA.

Additionally, NEIL will periodically engage in onsite monitoring to assess the accuracy and adequacy of supporting documentation to insure the integrity of data reported to NEIL and IDOA.

Retention:

Financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as authorized by the Area Agency on Aging. The only exceptions are the following:

- If any litigation, claim, or audit is started before the expiration of the three year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.
- Records for real property and equipment acquired with Area Agency on Aging funds shall be retained for three years after final disposition.
- When records are transferred to or maintained by the Area Agency on Aging, the three year retention requirement is not applicable to the recipient.
- Indirect cost rate plans or proposals, cost allocations plans, and any similar accounting computations of the rate at which a particular group of costs is

chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

If submitted for negotiation: the three year retention period for its supporting records starts on the date of such submission to the Area Agency on Aging.

If not submitted for negotiation: the three year retention period for the proposal, plan, or other computation and its supporting records starts at the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

Copies of original records may be substituted for the original records if authorized by the Area Agency on Aging.

The Area Agency on Aging shall request transfer of certain records to its custody from recipients when it determines that the records possess long term retention value. However, in order to avoid duplicate recordkeeping, the Area Agency on Aging may make arrangements for recipients to retain any records that are continuously needed for joint use.

The Area Agency on Aging, the Illinois Department on Aging, the Inspector General, Comptroller General of the United States, or any of their duly authorized representatives, have the right of timely and unrestricted access to any books, documents, papers, or other records of recipients that are pertinent to the awards, in order to make audits, examinations, excerpts, transcripts and copies of such documents. The right also includes timely and reasonable access to a recipient's personnel for the purpose of interview and discussion related to such documents. The rights of access in this paragraph are not limited to the required retention period, but shall last as long as records are retained.

Access:

All records and other information about persons receiving services under this Agreement are confidential and shall be protected from unauthorized disclosure. However, nothing in this paragraph restricts the right of timely and unrestricted access by authorized personnel as defined above.

The Applicant Agency agrees to establish and follow such regulations, standards, and procedures as are necessary to meet the requirements on safeguarding confidential information under relevant program regulations.