



# U.S. Department of Housing and Urban Development



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT  
ACCOUNTABILITY • INTEGRITY • RISK  
HUD CARES Act Compliance Response Team

FSRS Reporting at HUD  
CPD Learning Session  
August 2021



# Agenda



## Topics

**Session Objectives, Overview, and Background**

**FSRS Roles and Responsibilities**

**Importance to Mission**

**Determining Requirements for FSRS Reporting**

**FSRS Portal Navigation**

**Reporting Frequency**

**Resources**

# Overview & Session Objectives





# Overview & Session Objectives



The Department of Housing and Urban Development's (HUD) Office of the Chief Financial Officer (OCFO) is dedicated to providing resources to HUD stakeholders to support them in meeting the requirements for CARES Act reporting and compliance. The objectives of this session are:

- Outline requirements of the **Federal Funding Accountability Transparency Act (FFATA)**
- Describe **FFATA Sub-award Reporting System (FSRS)**, and reporting roles and responsibilities for the HUD agency and financial assistance recipients
- Identify FSRS reporting requirements for recipients and sub-recipients
- Describe FSRS reporting requirements for executive compensation
- Demonstrate navigation and reporting options in FSRS
- Share reporting frequency in FSRS
- Define relation to HUD's mission to serve the American public

***After you complete this session, please work with your sub-recipients or contractors to gather FSRS reporting data for inclusion in each quarterly package going forward. It is important to note that quarterly reporting requirements are CARES Act specific and includes data submitted through FSRS.***

## FSRS

### The FFATA Sub-award Reporting System (FSRS):

- Is a reporting tool for Federal prime awardees (i.e., prime contractors and prime grants recipients)
- Helps capture and report sub-grant awards and executive compensation data
- Structures FSRS reporting at HUD, where prime grant awardees report against sub-grants awarded



## Financial Assistance

### In accordance with **Title 2 of the Code of Federal Regulations Chapter 1, Part 170:**

- Prime awardees given federal awards are required to file (report) a FFATA sub-award
- Awards must be reported by the end of the month, following the month that the award was given, on any prime recipient awards or any sub-award equal to or greater than \$30,000 in Federal funds

\*Please note the **grant** versus **contract** distinction outlined in the FSRS legislation that defines differing responsibilities between types of awards. You can learn more here at <https://www.fsrs.gov/>



## How FSRS Supports HUD's mission

Proper reporting of grantee funding allows HUD to accurately track and **deliver resources to the communities we serve**. It is important to understand the weight of reporting, as it directly impacts HUD's ability to distribute and allocate funding in an efficient and streamlined manner.

## Background

### What is the Federal Funding Accountability Transparency Act (FFATA)?

- The FFATA requires information about Federal awards to be maintained in a single, searchable website available to the public
- The FFATA was enacted in 2006 to collect information from prime grant recipients about executive compensation and sub-recipients
- Requires grant award recipients to electronically report their sub-recipient activity for compliance

## Impacts of Reporting

### Listed below are some of the tangible impacts of accurate reporting, that speak to meeting HUD's mission:

- Allows for government transparency around allocation of funds and resources to vulnerable communities
- Confirms recipients know and share requirements for reporting on sub-recipients with an emphasis on accuracy, timeliness, and efficiency
- Makes **your** job easier by integrating structures that can keep you organized, and streamline processes that would normally take you much longer

# Why is FSRS Important to HUD?

**Given this information, accurate reporting within FSRS helps HUD to execute on their mission of:**

- Building communities with job creation, employment, and facilitation of safe, decent and affordable housing
- Planning community development initiatives that are bottom up and community driven
- Approaching complex problems with coordinated, comprehensive, and sustainable solutions
- Streamlining government to be made more efficient and effective
- Catalyzing citizen participation in Federal, State, and local government

Listed below is **the relationship FSRS has to HUD's Mission:**

- Aids accurate allocation of funds and resources to recipients
- Creates ability to make better cases for funding in the future
- Contributes to HUD's overall mission of entrustment of funds from the American People
- Supports strategic approaches to plan for additional need in the communities
- Recognizes and fulfills grantee needs



# Requirements







# FSRS Reporting Frequency



## Reporting Deadlines

**CARES Act** Legislation stipulates that cadences of reporting are quarterly and recipients are required to submit **10 days** after the quarter closes. **FFATA** legislation stipulates reporting must be completed by **the end of the month, of the following month that the award was allocated**. It should be noted that failure to report accurately and meet these deadlines can affect the execution of **HUD's** mission.

CARES Act PRAC Quarterly Reporting Deadline	Sub-recipient Award Information To Be Gathered for PRAC Quarterly Submission:
1/10	All sub-recipient awards through 5/31
4/10	All sub-recipient awards through 8/31
7/10	All sub-recipient awards through 11/30
10/10	All sub-recipient awards through 2/28

# Roles & Responsibilities



The boxes below outline the roles and responsibilities of key stakeholders that support FSRS reporting and compliance



## HUD HQ: OCFO

The OCFO provides Program Offices with timelines and compliance requirements for FSRS reporting.



Aaron Jordan

### *HUD HQ: Program Office*

**Aaron** is responsible for managing overall program office compliance. He also reviews FFATA reporting to measure program office compliance. Aaron is expected to communicate FSRS reporting timelines (shared by OCFO) and to send deadline reminders to recipients.



Victor Alvarez

### *Prime Recipient*

**Victor's** organization is a prime recipient of a HUD grant. Victor is responsible for reporting sub-recipient data in FSRS in accordance with the reporting deadlines communicated from the HUD program office. Victor is expected to ask questions to clarify his understanding of FSRS requirements.



Ashley O'Brien

### *HUD Field Office*

**Ashley** is responsible for providing guidance to program staff at HQ and for coordinating information dissemination to field office staff with the HUD HQ Office of Field Management or Office of Field Operations.



Simone King

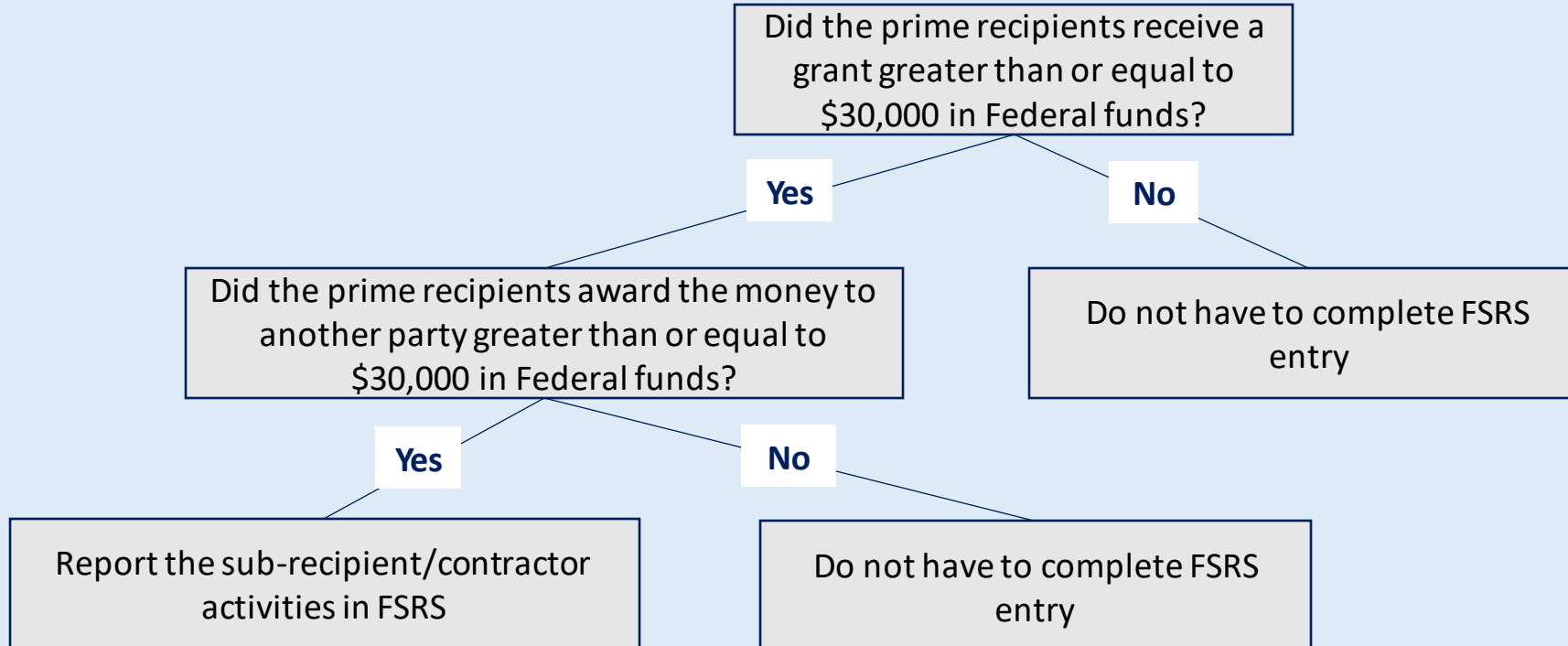
### *Sub-Recipient*

**Simone's** organization is a sub-recipient to the grant Victor's organization received from a HUD Program Office. Simone is expected to provide all reporting information the recipient (Victor) needs to complete FSRS submissions.

# Decision Tree: When do recipients report subawards in FSRS?

This decision tree outlines the process of determining whether the recipient is required to complete FSRS reporting:

## Grants



For more information on exceptions related to FSRS reporting decision making, please follow this link:

<https://www.law.cornell.edu/cfr/text/2/170.110>



**Scenario:** Simone, a grant award sub-recipient, just had a conversation with Victor, her company's prime grant awardee, on compliance reporting requirements. Victor mentioned an upcoming FSRS quarterly reporting deadline for prime awardees to provide data on sub-recipient awards. The conversation made Simone think, "What meaningful information will we need to provide to Victor to report our sub-recipient grant award in FSRS?"

## **FSRS reporting requires the following data elements for any grant award greater than \$30K:**

- Name of entity receiving the sub-award
- Amount of sub-award
- Funding agency
- CFDA program number for grants
- Program source/Treasury Account Symbol (TAS): Account Code
- Award title descriptive of the purpose of the funding action
- Location of the sub-award entity (including congressional district)
- Place of performance (including congressional district)
- Unique identifier of the entity and its parent


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

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

Key criteria	}	Items to be reported*
<ol style="list-style-type: none"> <li>1. 80% or more of prior year annual gross revenues are from Federal awards; and</li> <li>2. \$25 million or more in annual gross revenues are from Federal awards; and</li> </ol> <p>Note: The public does not have access to compensation information filed under Securities and Exchange Commission (SEC) and IRS requirements</p>		<p>If key criteria one and two are met, the following items must be reported by the recipient:</p> <ol style="list-style-type: none"> <li>1. Total Compensation, and</li> <li>2. Names of the top five executives</li> </ol>

*\*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:



**Prime Recipients**

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

**Victor**



**Sub-Recipients**

Sub-recipients provide this information to the prime recipients, who then enter this information into FSRS

**Simone**

# System Interface





**Scenario:** Victor logs into the FSRS system to input sub-recipient grantee award information. On the home page of the FSRS Reporting System, there appears to be multiple options for Victor to input data. Victor wonders, “What are the different submission methods listed on the homepage?”

Let’s take a minute to review a quick navigation of the FSRS Home Screen:

The screenshot shows the FSRS Home Screen in a web browser. The browser address bar displays <https://fsrs-test.symlicity.com/index?>. The page header includes the FFATA logo and the text "Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS)". The navigation menu contains "Home", "Profile", "Worklist", and "Create / Review Reports". The main content area features several interactive buttons: "add award to worklist", "create FFATA report", "alerts" (with a sub-message "No current alerts"), "announcements" (with a sub-message "There are no announcements at this time."), "awardee user guide", and "awardee user demonstration". The footer contains links for "Federal Service Desk", "Privacy Policy", "Turn Accessibility Mode On", "Awardee User Guide", "FSRS Awardee User Demonstration", and "Resources Page". The version number "Version 3.4" is also visible.

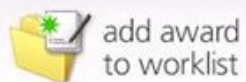
Link to FSRS Navigation Demonstration: [https://www.fsrs.gov/documents/FSRS\\_Awardee\\_User\\_Demonstration.mp4](https://www.fsrs.gov/documents/FSRS_Awardee_User_Demonstration.mp4)



Listed below are three different methods for the prime recipient to submit FSRS reports:

1

Worklist – allows the recipient to manage and review the awards for which they have a reporting responsibility. The user can search for and add awards to their worklist from grants reporting through the Agency’s Federal Assistance Award Data System (FAADS+) submissions to USAspending.gov



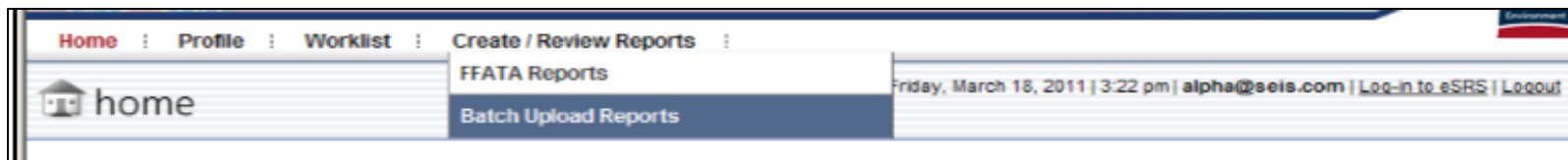
2

FFATA Reports – The FFATA Reports section allows a user to add a new FFATA Report and review existing FFATA Reports



3

Batch Upload Reports – The Batch Upload Reports section allows a user to file multiple FFATA Reports at once





# FSRS Training Video Links



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

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

Link to FSRS.gov video training: [https://www.fsrs.gov/documents/FSRS\\_Awardee\\_User\\_Demonstration.mp4](https://www.fsrs.gov/documents/FSRS_Awardee_User_Demonstration.mp4)

Below are additional resources for information on FSRS reporting:

Topic	Website Link
FSRS General Information	<a href="https://www.fsrs.gov/index">https://www.fsrs.gov/index</a>
FSRS Frequently Asked Questions	<a href="http://www.fsrs.gov/#a-faqs">www.fsrs.gov/#a-faqs</a>
HUD COVID Program Office Resources	<a href="https://www.hud.gov/coronavirus/resources_from_program_offices">https://www.hud.gov/coronavirus/resources from program offices</a>
FSRS Reporting for CDBG Recipients (2010)	<a href="https://files.hudexchange.info/resources/documents/ffata-subaward-reporting-system-webinar-slides.pdf">https://files.hudexchange.info/resources/documents/ffata-subaward-reporting-system-webinar-slides.pdf</a>
HOPWA FSRS Reporting FAQs	<a href="https://www.hudexchange.info/faqs/programs/housing-opportunities-for-persons-with-aids-hopwa-program/reporting-and-monitoring/ffata/the-hopwa-grant-for-my-agency-is-not-showing-up-in-my-work-list/">https://www.hudexchange.info/faqs/programs/housing-opportunities-for-persons-with-aids-hopwa-program/reporting-and-monitoring/ffata/the-hopwa-grant-for-my-agency-is-not-showing-up-in-my-work-list/</a>
FSRS Reporting FAQs for Exec Compensation	<a href="https://files.hudexchange.info/resources/documents/transparency-act-executive-compensation-subaward-reporting-faqs.pdf">https://files.hudexchange.info/resources/documents/transparency-act-executive-compensation-subaward-reporting-faqs.pdf</a>