

Recipient Reporting Requirements
for Grants and Contracts
American Recovery and Reinvestment Act
(ARRA)

Updated: September 24, 2009

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Outline

- I. Overview of ARRA and Recipient Reporting
- II. Recipient Reporting Process
- III. Review of Quarterly Reporting Requirements
- IV. Suggested Practices
- V. Resources

Overview of ARRA and Recipient Reporting

ARRA and Recipient Reporting

- The ARRA of 2009 includes \$21.5 billion in federal research and development funding
- National Institutes of Health, National Science Foundation and Department of Energy received \$10.4 billion, \$3 billion and \$1.6 billion, respectively
- The ARRA includes unprecedented reporting requirements
- Clauses and provisions will be added to contract and grant language to legally obligate recipients to meet all reporting requirements under the Recovery Act

ARRA and Recipient Reporting (cont.)

- Agencies must ensure that receipt of funds is contingent on recipients meeting the reporting requirements of the Recovery Act
- Agencies are expected to follow the applicable existing administrative requirements, i.e. OMB Circular A-102 or OMB Circular A-110
- The ARRA provided separate appropriations for agency inspectors general and the Government Accountability Office to monitor stimulus spending

Recipient Reporting Process

Recipient Reporting Process: Overview

- The following websites will provide Recovery data transparency, as well as a tool for recipient reporting and agency review:
 - www.Recovery.gov will link to www.FederalReporting.gov, as well as consolidate and publish data for public consumption
 - www.FederalReporting.gov is a tool that provides registration, reporting, and validation for both prime and subrecipient institutions who have been delegated reporting responsibilities

Recipient Reporting Process: Logistics

- All parties must register on www.FederalReporting.gov prior to using the system
- Registration includes establishing a User Identifier (User ID), password, email address, and primary phone number
 - Institutions must be registered in the Central Contractor Registration (CCR) and/or Dun and Bradstreet (D&B) database prior to registration
 - Department of Defense users must provide Department of Defense Activity Address Code (DODAAC)

Recipient Reporting Process: Responsibilities

Prime Recipient	Subrecipient	Federal Agency	Oversight Authorities
<ul style="list-style-type: none"> • Owns subrecipient data • Initiates appropriate data collection and reporting procedures • Implements internal control measures to ensure accurate and complete information • Reviews subrecipient information for material omissions/reporting errors • Works with subrecipient to address data quality issues 	<ul style="list-style-type: none"> • Owns subrecipient data • Initiates appropriate data collection and reporting procedures • Implements internal control measures to ensure accurate and complete information • Reviews subrecipient information for material omissions/reporting errors 	<ul style="list-style-type: none"> • Provides advice/programmatic assistance • Performs limited data quality reviews intended to identify material omissions/reporting errors 	<ul style="list-style-type: none"> • Establish quality data expectations • Establish data and technical standards to promote consistency • Coordinate any centralized reviews of data

Recipient Reporting Process: Timeline

Users	Prime Recipients and Subrecipients	Prime Recipients	Federal Agencies
Timeframe (Days of month after quarter end)	1 - 10	11 - 21	22 - 30
What should be updated in the system?	<ul style="list-style-type: none"> • Recipients can enter data in draft form during this period until final submission • Prime and delegated subrecipients will be considered non-compliant at the end of the 10th day 	<ul style="list-style-type: none"> • Prime recipients review data quality and can notify subrecipients of any errors or omissions • Any data owner can make corrections • Recipients can and must correct data by the 21st day • Federal agencies are able to view data during this period but not allowed to comment 	<ul style="list-style-type: none"> • Federal agencies will provide comment on submitted reporting information • Prime and subrecipient institutions will not be allowed to edit unless notified by the federal agencies • If notified, institutions must correct the data by the 29th of the month

Recipient Reporting Process: Submission Options

Type of Submission	Description	Technical Requirements
Online Data Entry	Website provides a data entry form available via web browser	Internet access and commercial web browser such as Internet Explorer or Firefox
Excel Spreadsheet	User will download the Excel spreadsheet via the website, complete the form, and re-upload it on the website	Microsoft Excel 2003 (or newer), internet access, and commercial web browser such as Internet Explorer or Firefox
Custom Software System	The data dictionary and Extensible Markup Language file (XML) schema is included in the supplemental materials. A validation service for extracts will be available prior to submission	Internet access, commercial web browser, such as Internet Explorer or Firefox, and XML schema format

*Validation and confirmation of submission may take as long as 24 hours to process for all three options, based on system load.

Recipient Reporting Process:

Other Items to Note

- Prime institution may delegate reporting responsibility to subrecipients - prime institution is responsible for ensuring that duplicate information is not reported
- Reporting is required in the quarter that the grant was awarded, even if the amount is \$0
- Awarding agency has the right to withhold funds, terminate or suspend the award, and debar the institution if the prime institution is not compliant

Review of Quarterly Reporting Requirements

Quarterly Reporting Requirements

	ARRA Grants/Cooperative Agreements (G)	ARRA Contracts (C)
Sources:	“Recipient Reporting Data Model V3.0”^[1]	“FAR Clause 52.204-11, American Recovery and Reinvestment Act - Reporting Requirements”^[2]
Issuing Agencies:	Office of Management and Budget	Department of Defense; General Services Administration; National Aeronautics and Space Administration

1. Full text available at <https://www.federalreporting.gov/federalreporting/downloads.do>.

2. Full text available at http://www.arnet.gov/far/current/html/52_200_206.html#wp1144992.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Funding Agency Code/Awarding Agency Code	X	X	Numeric code of Federal Agency that is responsible for funding/distributing the ARRA funds to Recipients; Numeric code of the agency that awarded and is administering the award on behalf of the Funding Agency.
Program Source (TAS)	X	X	Agency Treasury Account Symbol (TAS) provided by awarding agency. Note, the 3-digit Sub Account Number is optional and should only be provided when applicable.
Award Type	X	X	Award type, e.g., Grant, Contract or Loan.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Recipient DUNS Number	X	X	Prime recipient organization's 9 digit DUNS number.
Order Number		X	This optional data element only applies to contracts. It should be the same as it appears in the federal award document.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Award Number	X	X	Grant/contract number from the award document.
Recipient Account Number	X	X	Account number or any other identifying number assigned by the recipient to this award. This optional field is strictly for the recipient's use only and is not required by the awarding Federal agency.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Catalog of Federal Domestic Assistance (CFDA) Number	X		Catalog of Federal Domestic Assistance (CFDA) number on the award document or provided by the awarding agency.
Award Date	X	X	The date when the award is signed.
Government Contracting Office Code		X	The agency supplied code of the contracting office that executes the transaction.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Recipient Congressional District	X	X	The congressional district in which the recipient primarily resides.
Final Report	X	X	“YES” only if this is the final report for the award.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Project Name or Project/Program Title	X		Title as indicated on the award document.
Award Description	X	X	A description capturing the overall purpose of the award. For example, “Community Development” or “Comprehensive Community Mental Health Services to Adults with a Serious Mental Illness”. For contracts, this should include expected outcomes, results, or deliverables.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Activity Code (NAICS or NTEE-NPC)	X	X	<p>For contracts and awards primarily funding infrastructure projects, this should be the North American Industry Classification System (NAICS) code(s) that describe the Recovery Act projects under this award. http://www.census.gov/naics/</p> <p>For all other awards, this should be the National Center for Charitable Statistics (NTEE-NPC) code that describes the Recovery Act projects under this award. http://nccsdataweb.urban.org/PubApps/nteeSearch.php?qQry=all-core&codeType=NPC</p>

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Quarterly Activities/Project Description	X	X	A description of the overall purpose and expected outputs and outcomes or results of the award and subawards, including significant deliverables and, if appropriate, units of measure. For an award that funds multiple projects or activities, such as the formula block grant, the purpose and outcomes or results may be stated in broad terms. For contracts, this is a description of all significant services performed/supplies delivered for which the prime contractor invoiced in this calendar quarter.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Amount of Award	X	X	For grants, provide the total federal funding as indicated on the award document. For contracts, provide the total amount obligated by the Federal Agency.
Total Federal Amount of ARRA Funds Received/Invoiced	X	X	For grants, provide the total amount of Recovery Act funds received through draw-down, reimbursement or invoice. For contracts, provide the total amount of Recovery Act funds invoiced by the federal contractor (cumulative).
Total Federal Amount of ARRA Expenditure	X		The cumulative total for the amount of Federal fund expenditures. Reports prepared on a cash basis will differ from reports prepared on an accrual basis.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Project Status	X	X	<p>This evaluation should be based on performance progress reports and relevant non-financial performance information.</p> <p>For awards funding a single project: Not Started Less Than 50% Completed Completed 50% or More Fully Completed</p> <p>For awards funding multiple projects, provide your best estimate of completion of all projects based on any aggregate data and information.</p>

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Primary Place of Performance - Street Address	X	X	This optional field refers to the physical location of the primary place of performance
Primary Place of Performance - City	X	X	5-digit FIPS city code, e.g. 67675 (Rockville)
Primary Place of Performance - State	X	X	2-character FIPS state abbreviation, e.g. MD (Maryland)
Primary Place of Performance - Country	X	X	2-digit country code
Primary Place of Performance - Congressional District	X	X	2-digit FIPS congressional district, e.g. 08
Primary Place of Performance - Zip Code + 4	X	X	9-digit zip code

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Number of Jobs	X	X	This information should be cumulative for each calendar quarter and address the impact on the recipient's workforce. If known, the impact on the workforces of subrecipients and vendors should be detailed for grants (but is not necessary for contracts). These estimates shall include any new positions created and any existing filled positions that were retained to support or carry out Recovery Acts projects. The number shall be expressed as FTE. A job cannot be reported as both created and retained.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Description of Jobs Created	X	X	<p>This information should be cumulative for each calendar quarter and address the impact on the recipient's workforce. If known, the impact on the workforces of subrecipients and vendors should be detailed for grants (but is not necessary for contracts). The recipient shall provide a brief description of the types of jobs created and jobs retained in the US and outlying areas. This description may rely on job titles, broader labor categories, or the contractor's existing practice for describing jobs as long as the terms used are widely understood and describe the general nature of the work.</p>

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
5 Most Highly Compensated Officers – Indication of Reporting Applicability	X	X	<p>“YES,” and the corresponding names and total compensation of the five most highly compensated officers of the recipient if:</p> <p>(a) the recipient in its preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards and \$25,000,000 or more in annual gross revenues from Federal awards; and</p> <p>(b) the public does not have access to information about the compensation of the senior executives through public reports.</p>

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
5 Most Highly Compensated Officers - Names	X	X	The names of the five most highly compensated officers of the recipient.
5 Most Highly Compensated Officers - Compensation	X	X	The total compensation for each of the five officers.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Total Number of Sub-awards to individuals, and Total Number of payments to vendors less than \$25,000/award, and Total Number of Sub-awards less than \$25,000/award	X	X	The recipient shall only report the aggregate number of such sub-awards/payments in each of these three categories. The Total Number of payments to vendors less than \$25,000/award applies to grants only.
Total Amount of Sub-awards to individuals, and Total Amount of payments to vendors less than \$25,000/award, and Total Amount of Sub-awards less than \$25,000/award	X	X	The aggregate total dollar amount awarded for subagreements valued at less than \$25,000 and the aggregate total expenses for individual payments for goods and services less than \$25,000 within each of these three categories. The Total Amount of payments to vendors applies to grants only.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information</i>			
Total Federal ARRA Infrastructure Expenditure	X		This conditional field if reporting infrastructure investment refers to the total amount of federal ARRA Infrastructure expenditure.
Infrastructure Purpose and Rationale	X		The purpose and rationale of ARRA funds received for infrastructure investment including an explanation of how the infrastructure investment will contribute to one or more of the listed purposes of ARRA.
Infrastructure Contact - Name, Address, City, State, Zip Code + 4, Email, and Phone	X		The contact information for the appropriate infrastructure investment contact.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information – Auto-Populated</i>			
Parent DUNS Number	X		Unique identifier of the recipient’s parent entity, if applicable. The system will automatically pull this number into the report from the recipient’s CCR registration.
Recipient Type	X		This data element is inferred from CCR. The field inferred is “Business Type” in CCR.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Prime Recipient Information – Auto-Populated</i>			
Recipient Legal Name	X	X	The legal name of the recipient organization. For grants, the system will automatically pull this value into the report from the recipient's CCR registration.
Recipient Legal Address	X	X	The legal address of the recipient organization. For grants, the system will automatically pull this value into the report from the recipient's CCR registration.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Subrecipient Information (for each Subagreement Greater Than or Equal To \$25,000)</i>			
Subrecipient DUNS Number	X	X	The subrecipient organization's 9 digit Data Universal Numbering System (DUNS) number or Central Contractor Registration plus 4 extended DUNS number.
Parent Entity DUNS Number, if applicable		X	The DUNS number of the subrecipient's parent entity, if the subrecipient has a parent entity.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Subrecipient Information (for each Subagreement Greater Than or Equal To \$25,000)</i>			
Sub-award Number	X	X	The grant/award number assigned to the subrecipient award by the recipient.
Total Subaward Funds Disbursed	X		The cumulative amount of cash disbursed to the subrecipient as of the reporting period end date.
Amount of Sub-award	X	X	The anticipated total amount of funds to be disbursed to the subrecipient over the life of the award.
Final Report	X	X	“YES” only if this is the final report for the award.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Subrecipient Information (for each Subagreement Greater Than or Equal To \$25,000)</i>			
Sub-award Date	X	X	The date the subaward was signed (mm/dd/yyyy).

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Subrecipient Information (for each Subagreement Greater Than or Equal To \$25,000)</i>			
Primary Place of Performance - Street Address	X	X	This optional field refers to the physical location of the primary place of performance
Primary Place of Performance - City	X	X	5-digit FIPS city code, e.g. 67675 (Rockville)
Primary Place of Performance - State	X	X	2-character FIPS state abbreviation, e.g. MD (Maryland)
Primary Place of Performance - Country	X	X	2-digit country code
Primary Place of Performance - Congressional District	X	X	2-digit FIPS congressional district, e.g. 08
Primary Place of Performance - Zip Code	X	X	9-digit zip code

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Subrecipient Information (for each Subagreement Greater Than or Equal To \$25,000)</i>			
5 Most Highly Compensated Officers – Indication of Reporting Applicability	X	X	<p>“YES,” and the corresponding names and total compensation of the five most highly compensated officers of the subrecipient if:</p> <p>(a) the subrecipient in its preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards and \$25,000,000 or more in annual gross revenues from Federal awards; and</p> <p>(b) the public does not have access to information about the compensation of the senior executives through public reports.</p>

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Subrecipient Information (for each Subagreement Greater Than or Equal To \$25,000)</i>			
5 Most Highly Compensated Officers - Names	X	X	The names of the five most highly compensated officers of the subrecipient.
5 Most Highly Compensated Officers - Compensation	X	X	The total compensation for each of the five officers.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Subrecipient Information (Greater Than or Equal To \$25,000) – Auto-Populated</i>			
Subrecipient Legal Name	X	X	The legal name of the subrecipient organization. For grants, the system will automatically pull this value into the report from the recipient's CCR or D&B registration. Note that subrecipients under contracts are not required to be registered in the CCR.
Subrecipient Type	X		The system will automatically pull this value into the report using the Business Type field from the recipient's CCR registration.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Subrecipient Information (Greater Than or Equal To \$25,000) – Auto-Populated</i>			
Subrecipient Legal Address	X	X	The legal address of the subrecipient organization. For grants, the system will automatically pull this value into the report from the subrecipient's CCR or D&B registration. The recipient/subrecipient have the option of including the subrecipient's congressional district, as the system will not automatically pull this value into the report.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Vendor Information (Payments Greater Than or Equal To \$25,000) – for Prime Recipients</i>			
Vendor DUNS Number	X		The vendor organization's 9 digit DUNS number or CCR plus 4 extended DUNS number. Note that the vendor is not required to have a DUNS Number.
Vendor Name and Zip Code	X		The vendor organization's name and zip code of headquarters, if the vendor does not have a DUNS Number.
Award Type	X		Award type, e.g., Grant or Loan.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Vendor Information (Payments Greater Than or Equal To \$25,000) – for Prime Recipients</i>			
Payment Amount	X		The amount invoiced to the vendor (aggregated) to be paid with ARRA funds.
Product and Service Description	X		Description of the product or service provided by the vendor.
Award Number	X		Identifying Number assigned by the prime recipient.

Quarterly Reporting Requirements (cont.)

Note: Columns **G** and **C** below denote that the requirement applies to Grants and/or Contracts.

Data Requirement	G	C	Description
<i>Vendor Information (Payments Greater Than or Equal To \$25,000) – for Subrecipients</i>			
Vendor DUNS Number	X		The vendor organization's 9 digit DUNS number or CCR plus 4 extended DUNS number. Note that the vendor is not required to have a DUNS Number.
Vendor Name and Zip Code	X		The vendor organization's name and zip code of headquarters, if the vendor does not have a DUNS Number.
Sub-award Number	X		Award Number or Other Identifying Number Assigned by the Sub-recipient.

Suggested Practices

Suggested Practices

- Maintain open communication between pre-award and post-award so you know what ARRA awards to expect
- Consider using advance accounts when JIT requests are received for ARRA awards
- Designate individuals to manage these awards – may want to hire temporary help or use limited-duration positions
- Ensure your institution and any delegated subrecipients have completed any necessary registrations for CCR, DUNS, and DODAAC
- Register with www.FederalReporting.gov as soon as it is available

Suggested Practices (cont.)

- Consider delegating authority to subrecipients and make sure they are registered with www.FederalReporting.gov
- Don't wait too long to gather some initial demographic information; include information in subagreements
- Work with Human Resources and/or Payroll to get required job information / descriptions and to confirm hiring process for new positions
- Work with Purchasing and Accounts Payable to determine the most efficient method to gather required vendor data
- Set up awards quickly and determine how best to distinguish ARRA awards from other awards

Suggested Practices (cont.)

- Review the award-specific guidelines, especially for supplements
- Provide a template to the PI/Department with the information they are required to provide
- Meet with the PI/Department when you receive the award to review the template, process and completion schedule
- Have PI/Department submit their information 15 days before the quarter close to the office responsible for submitting the report
- Don't let your month-end close schedule cause you to be delinquent; if reporting before month-end close keep supporting documentation

Suggested Practices (cont.)

- Use the same accounting method (cash vs. accrual) for ARRA awards
- Determine the best way to submit the information (one of three options)
- Submit early for the first report deadline (**October 10, 2009**) to allow time for data validation
- Submit your reports on-time each quarter
- Develop management tracking reports to track compliance

Resources

Resources

- **Huron's Higher Education ARRA webpage:**
<http://www.huronconsultinggroup.com/arra>
- **Huron's E-mail for ARRA inquiries:**
arrainfo@huronconsultinggroup.com
- **FederalReporting.gov:**
<https://www.federalreporting.gov/federalreporting/home.do>
- **Recovery.gov:**
<http://www.recovery.gov/>
- **OMB FAQs:**
http://www.whitehouse.gov/omb/recovery_faqs
- **OMB inquiries:**
recovery@omb.eop.gov
- **COGR-FDP FAQs:**
<http://206.151.87.67/docs/F&AARRA2Document.htm>

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