



STATE OF MISSISSIPPI
HALEY BARBOUR, GOVERNOR

DEPARTMENT OF FINANCE AND ADMINISTRATION

KEVIN J. UPCHURCH
EXECUTIVE DIRECTOR

MEMORANDUM

TO: All Institutions of Higher Learning, Community and Junior Colleges, School Districts and Other Governing Authorities

FROM: Kevin J. Upchurch, State Fiscal Officer *KJU*

DATE: April 15, 2009

RE: **Certification Form for Stimulus Funds (Non SAAS) - Stimulus Memorandum No. 11**

The State of Mississippi must ensure that American Reinvestment and Recovery Act of 2009 (Stimulus Act) funds are spent as responsibly and effectively as possible while maintaining the appropriate controls and reporting mechanisms to ensure accountability and transparency. Therefore, the Department of Finance and Administration (DFA) is requiring that entities certify compliance with the requirements set forth in the Stimulus Act, state statutes, and policies and procedures as promulgated by DFA. This memorandum is directed to State of Mississippi institutions and governing authorities that are outside of the Statewide Automated Accounting System (SAAS). This includes, but is not limited to, institutions of higher learning, community and junior colleges, public school districts, cities, counties, and other governing authorities who have received or will receive Stimulus Act funds. The certifications set forth apply whether you are a direct recipient of Stimulus funds or a sub-recipient of Stimulus funds.

Certification on the attached form includes specific assurances concerning acceptance and disbursement of Stimulus funds. The certification also addresses the requirements for transparency and reporting by certifying compliance with program specific reporting and with Title XV, Section 1512 reporting in strict accordance with federal Stimulus requirements and in accordance with the guidelines issued by DFA to meet state level reporting requirements. Please ensure that your staff is aware of and complies with these certifications. Please also be aware that the guidelines also support the requirements of SB2923, 2009 Regular Session of the Legislature.

The **certification form** is attached. DFA must receive the completed form before you accept or escalate budgets for Stimulus funds. If Stimulus funds have already been received, encumbered, or recorded as a disbursement, the completed form should be sent to DFA upon receipt of this memorandum.

Please complete and submit this form as follows:
MS Department of Finance & Administration
Freddie M. "Flip" Phillips, Deputy Executive Director
501 North West Street
Suite 1301, Woolfolk Building
Jackson, Mississippi 39201

A copy of this completed Mississippi Entity Certification under the American Recovery and Reinvestment Act form should be included with all documentation supporting budget escalations for receipt and expenditure of these federal funds. Further instructions will be issued very soon by DFA on how reporting must occur.

Thank you for your cooperation and assistance in this matter. If you have any questions or need additional information, please contact STIMULUS-INFO@dfa.state.ms.us.

Attachment

**MISSISSIPPI ENTITY CERTIFICATION UNDER
THE AMERICAN RECOVERY AND REINVESTMENT ACT**

I, _____ (*head of institution or governing body or political subdivision*), hereby certify to the Mississippi Department of Finance and Administration (DFA) that American Reinvestment and Recovery Act (ARRA) funds accepted and disbursed by _____ (*institution or governing body or political subdivision name*) will be spent as responsibly and effectively as possible while maintaining the appropriate controls and reporting mechanisms to ensure accountability and transparency in compliance with ARRA. I understand that we may not accept nor escalate ARRA funds unless this certification is made to DFA and that a copy of this certification will be placed on file with the Office of the Governor and posted on stimulus.ms.gov.

In addition, I certify compliance with the following:

- 1) pursuant to Title _____, Subtitle _____, Section(s) _____ of the American Recovery and Reinvestment Act (Public Law 111-5 (February 17, 2009)) ("ARRA"), _____ (*type of*) investments funded with amounts appropriated by ARRA under the heading: _____ (*Program Name*) to the _____ (*Federal Agency*) will receive the full review and vetting required by law and that I accept responsibility that such investments of ARRA funds will be appropriate uses of taxpayer dollars;
- 2) the specific information required by Section(s) _____ and Section 1512 concerning each such investment is in strict accordance with federal ARRA requirements and in accordance with the guidelines issued by DFA to meet reporting requirements;
- 3) accept responsibility for communicating with respective federal agency(ies) to ensure we remain in compliance with all requirements of ARRA and will communicate those requirements to DFA in a timely manner;
- 4) risks are or will be identified and internal controls which are sufficient to mitigate the risk of waste, fraud, and abuse are or will be implemented;
- 5) prior audit findings, if applicable, have been addressed and corrective action plans implemented;
- 6) the certification currently made on payments is inclusive of the following for ARRA funds:
 - a. the claims are just, due, correct and unpaid;
 - b. the goods sold or services rendered have been delivered or performed in good order;
 - c. all statutory requirements covering the payment of this claim have been complied with,
 - i. all state statutory and regulatory requirements have been complied with;
 - ii. all federal statutory and regulatory requirements have been complied with;
 - iii. all grant-specific requirement have been complied with; and
 - iv. all ARRA-specific requirements have been complied with.

head of institution or governing body or political subdivision

name of institution or governing body or political subdivision

Date