



Working with USDA Regional Resources

USDA RUS ReConnect Program



Rural Development



Lee Martin

RD Field Accountant



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Telecom GFR
(North Dakota)

Agenda

- Field Accountants
- General Field Representatives (GFRs)
- State Office Staff

Field Accountants



Role of Field Accountant

- Provide technical accounting assistance when needed
- Monitor for timely submission and review the annual CPA audits of awardees
- Perform Loan/Grant Accounting Reviews, that include the following procedures:
 - To determine whether construction fund advances and disbursements were made in compliance with RUS policy in amounts and for purposes approved by RUS
 - To evaluate the effectiveness of the borrower's internal accounting controls over construction fund receipts, construction fund disbursements, and plant accounting procedures
 - To evaluate the accuracy and validity of the financing-related documents (e.g., work order inventories, contracts, etc.,) submitted to RUS to encumber loan funds
 - To determine whether a borrower's plant accounting records and procedures are in compliance with RUS requirements and the applicable uniform system of accounts

When Awardees may expect to hear from a Field Accountant

- Soon after receiving notice of selection, awardees may hear from the Telecom Program office to schedule a Management Analysis Profile (MAP) visit
- After a portion of the project is completed and financed through the ReConnect Program, Field Accountants will reach out to Awardees to schedule a Loan and Grant Fund Accounting Review
- Upon completion of the entire award, Field Accountants will perform a final Loan/Grant Accounting Review



Functions of Field Accountants

Compliance Audits

- Verify receipt and disbursement of all loan and grant funds
- Verify all loan and grant costs



Loan and Grant Fund Accounting Review (LGFAR)

RUS shall have reasonable opportunity, at all times during business hours and upon prior notice, to have access to and the right to inspect the broadband system, and any other property encumbered by the mortgage or security agreement, and any or all books, records, accounts, invoices, contracts, leases, payrolls, timesheets, cancelled checks, statements, and other documents, electronic or paper of every kind belonging to or in the possession of the awardee or in any way pertaining to its property or business, including its subsidiaries, if any, and to make copies or extracts therefrom.

How to Avoid Audit Findings

- Prepare a thorough, fact-based proposal
- Review financial, administrative, and project management systems
- READ and UNDERSTAND the award before signing and revisit award requirements frequently during the project
- Ensure all staff understand the project and award requirements and that they communicate fully and frequently throughout the project
- When in doubt, ASK QUESTIONS and get answers and approvals BEFORE acting
- DOCUMENT, DOCUMENT, DOCUMENT!
- Attend trainings like this
- Respond fully and timely at every opportunity during the audit and resolution process

Typical Questions Received by Field Accountants

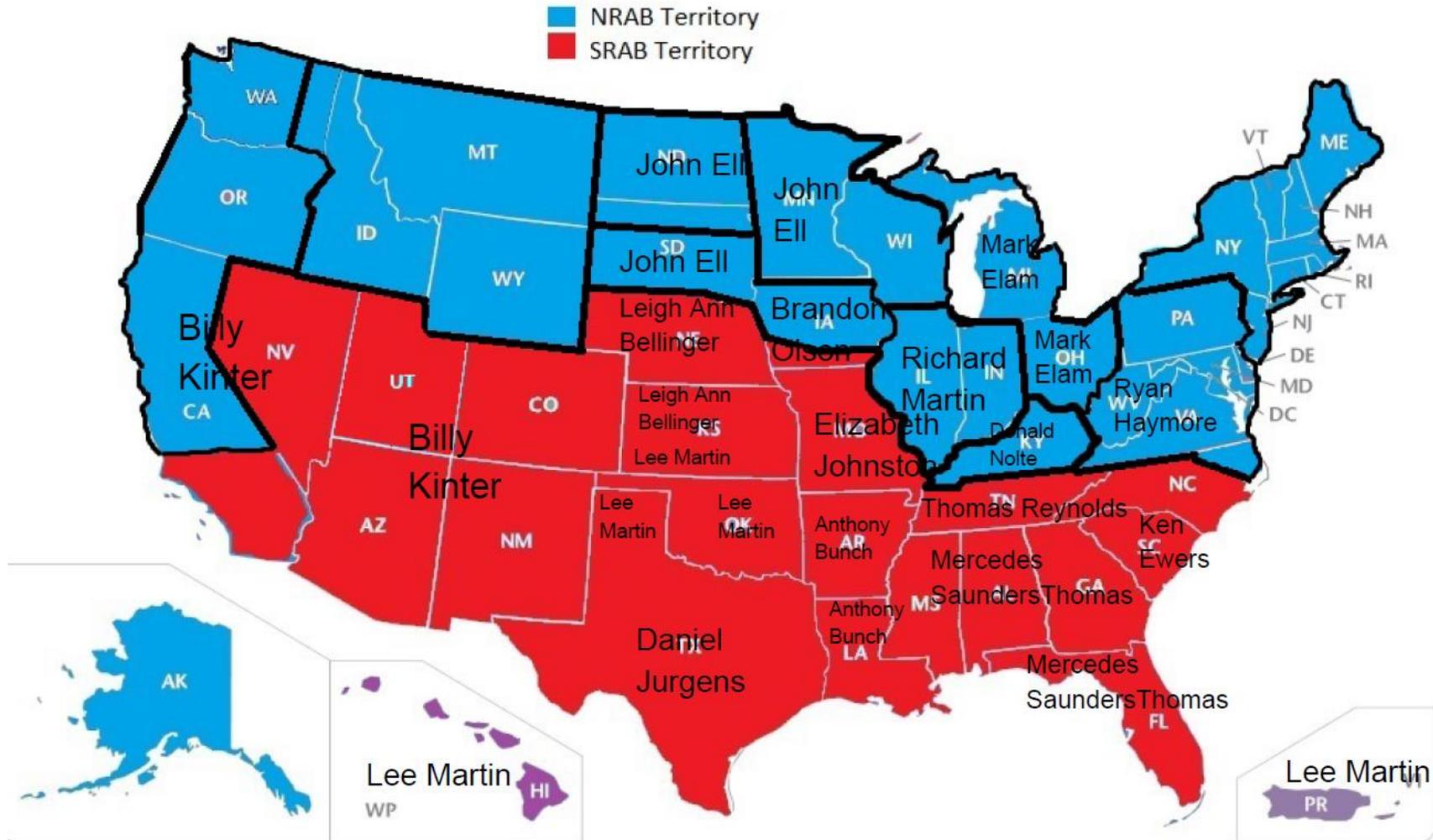
- How to fill out the RUS Financial Requirement Statement (FRS) or the RUS 270 Form
- How to transfer money from the Construction Fund Account to the General Fund (or pay costs directly to vendors/contractors)
- What documents need to be maintained for the disbursement of Construction Funds
 - Cancelled checks
 - Wire transfer request forms
 - Reimbursement Schedule
 - G/F Check and invoice reimbursed (if reimbursing general fund for costs already incurred and paid)

Typical Questions Received by Field Accountants (continued)

- Sale of property requirements
- How to record sale of property and Non-Loan Fund deposits on the FRS Form
- What records need to be maintained for approved work orders and contracts
- How to fill out the RUS 281 Form, Owner Furnished Materials
- What records need to be maintained for materials, labor, and overheads associated with the project

NOTE: It's better to ask your questions up front to ensure award funds are not disallowed later

Field Accountant Assignments



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General Field Representatives (GFRs)



Roles of GFRs

Initial Visit

- Meet with General Manager or equivalent
- Determine where records are kept

First Line of Communication

- GFR should be able to answer most questions, if not know who to contact
- Explain relationship with state and national office staff.

Contract Review and Processing

- Review what roles GFR will have on contract review and approval to include dollar thresholds

Requisition Request

- GFR role for FRS and 771a

Construction Monitoring

- Coordination with GFR
- Prebid/Precon/Bid Opening
- Final Inspection

Roles of GFRs: Project Monitoring

Project Monitoring:

- Maintains general oversight of awardee's financial, management, engineering, construction, technical operations, and maintenance activities
- Regular contacts (by visit or other means) of all awardees requires GFR to travel across their service area on a regular basis
- Assures that awardees are aware of deadlines for submission of required reporting, including yearly and/or quarterly reports and annual audits
- Inspection of construction/installation to insure proper use of federal funds within the scope of the project to benefit rural America
- Verifies compliance to all EO/CR policies and responsibilities of awardee

Roles of GFRs: Project Finalization

Project Finalizations:

- Insures proper completion of contracts and close-out documentation with National Office
- Assists customers with RUS procedures to insure appropriate documentation is retained for auditing purposes.

Roles of GFRs: National Office Communications and Coordination

National Office Communication and Coordination:

The GFR is the front line RUS presence for customers and project communication to National and State Offices:

- Identifies projects for purposes of success stories, working w/ state office personnel as required
- Coordinates with PICs / Broadband Coordinators regarding program information, changes, funding opportunities, etc.
- Relationship with National Office
- Relationship with State Office

GFR Assignments

www.rd.usda.gov/contact-us/telecom-gfr



Other Resources



State Offices

- State Directors and State Staff are available as a resource to awardees
- <https://www.rd.usda.gov/contact-us/state-offices>



Other Programs

- **Community Connect Grants**
 - Helps fund broadband deployment into rural communities where it is not yet economically viable for private sector providers to deliver service
- **Distance Learning and Telemedicine Grants**
 - Helps rural communities use the unique capabilities of telecommunications to connect to each other and to the world, overcoming the effects of remoteness and low population density – For example, this program can link teachers and medical service providers in one area to students and patients in another
- **Rural Broadband Access Loan and Loan Guarantee**
 - Furnishes loans and loan guarantees to provide funds for the costs of construction, improvement, or acquisition of facilities and equipment needed to provide service at the broadband lending speed in eligible rural areas
- **Telecommunications Infrastructure Loans & Loan Guarantees**
 - Provides financing for the construction, maintenance, improvement and expansion of telephone service and broadband in rural areas





United States
Department of
Agriculture

Rural Development