



ARPA FISCAL RECOVERY FUND

NAVIGATING THE PROJECT & EXPENDITURE REPORTING PORTAL

APRIL 21, 2022



REPORTING AND COMPLIANCE REQUIREMENTS

- **QUARTERLY PROJECT AND EXPENDITURE REPORTS:** The following recipients are required to submit a quarterly Project and Expenditure Report to Treasury by April 30, 2022:
 - Recipients with populations that **exceed 250,000 residents** (referred to as a Tier 1 recipient)
 - Recipients with a population **below 250,000 residents yet received more than \$10 million** in Recovery Funds (referred to as a Tier 2 recipient)
- **ANNUAL PROJECT AND EXPENDITURE REPORTS:** The following recipients are required to submit an annual Project and Expenditure Report to Treasury by April 30, 2022:
 - Recipients with **populations below 250,000 residents and received less than \$10 million** in Recovery Funds only need to submit this report annually after the first reporting deadline in April, 2022
- **RECOVERY PERFORMANCE PLAN:** All recipients with a population that exceeds 250,000 residents are also required to publish and submit an annual Recovery Plan performance report throughout the entire period of performance

SINGLE AUDIT ALTERNATIVE

1. If you are eligible, you should discuss this with your Auditor
2. This is an addendum to the 2021 Single Audit (SA) Compliance Supplement and the revision is Addendum 3
3. Addendum 3 includes a simplified Single Audit process (an “Attestation”) for direct recipients that are considered exempt from the Single Audit if it was not for the expenditures of SLFRF funds
4. This alternative is intended to reduce the burden of a full Single Audit or Program-Specific Audit on eligible recipients and practitioners
5. This alternative applies to fiscal year audits beginning after June 30, 2020
6. Attestation would result in an auditor’s opinion on compliance which includes an assessment of two activities, specifically “activities allowed” and “unallowed/allowable cost”
7. Attestation is optional
8. Eligibility is limited:
 - Attestation (instead of SA) eligibility would only apply to direct recipients either from Treasury or from the States (NEUs) receiving under \$10M in total
 - Attestation (instead of SA) eligibility would apply to direct recipients only if other Federal award funds the recipient expended are less than \$750,000 during the recipient’s fiscal year – not including their SLFRF award funds
9. Single Audit would still apply if the recipient spends over \$750K in ANY OTHER federal funds
10. UG still applies to ALL expended funds, whether the recipient performs an Attestation or a SA
11. UG requires non-Federal entities that expend \$750,000 or more a year in Federal awards to have an audit conducted in accordance with the Uniform

REVENUE REPLACEMENT

- Recipients have the option to update or provide new information associated with revenue replacement
- Previous information (if provided) as part of the Interim Report or P&E Report (if provided) will display on the screen
- Recipient will have the option to make a one-time decision to either calculate revenue loss with the Treasury formula OR election the \$10 million standard allowance, not to exceed the award allocation
- **Recipients must make this one-time decision during the April 2022 reporting deadline – There are not exceptions to this requirement**

**RECIPIENTS ARE
REQUIRED TO
MAKE A ONE-
TIME DECISION
FOR REVENUE
REPLACEMENT IN
THE APRIL 2022
P&E REPORT**

KEY CONCEPTS OF P&E REPORT



- 1. Expenditure Categories:** 83 different expenditure categories to choose from included in Treasury's reporting and compliance document

- 2. Projects:** Include new or existing services, funded in whole or in part by Recovery Funds
 - Must align with ONE expenditure category
 - Recipient is required to track obligations and expenditures, and subrecipients and subawards

- 3. Relationships between project components:**
 - Specifying the Expenditure Category (EC)
 - Enter subrecipient/beneficiary/contractor information (UEI, TIN or DUNSs)
 - Subaward or direct payment information
 - Expenditures:
 - Greater than \$50,000
 - Aggregate expenditures less than \$50,000
 - Payments to individuals

STRUCTURE OF P&E REPORT



1. Introduction/bulk templates

2. Recipient profile

3. Project overview

- Name, ID number, adopted budget, total obligations/expenditures, status of project and project description

4. Subrecipients/beneficiaries/contractors

- A subrecipient must be created before entering subaward information
- For payments greater than \$50,000

5. Subawards/direct payments

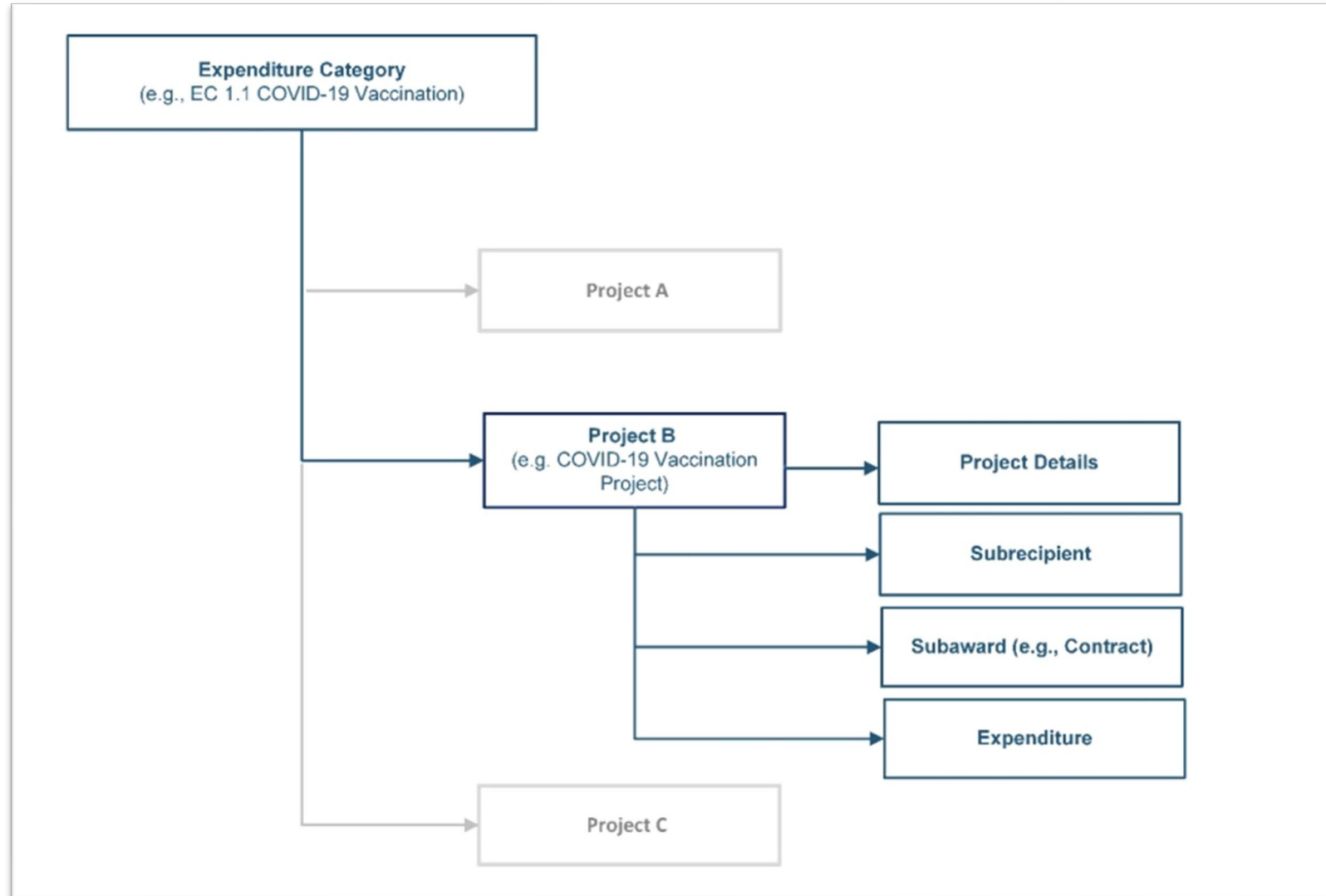
- Identify project and subrecipient associated with subaward
- Subaward type
- Amount, period of performance, location of performance, description

6. Expenditures

7. Recipient specific

**REMINDER:
GOVERNMENT
SERVICES
(EC 6.1) –
RECIPIENTS
DO NOT HAVE
TO ENTER IN
SUBRECIPIENT
OR
SUBAWARD
INFORMATION**

STRUCTURE OF THE P&E REPORT





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