



Coronavirus State and Local Fiscal Recovery Funds (SLFRF)

Assistance Listing Number 21.027

What is SLFRF?

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program authorized by the American Rescue Plan Act (ARPA), delivers \$350 billion to state, territorial, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.



Things
To
Know

Advance grant split into two
payments – 2021 and 2022

Calendar Year disbursements
are reported on SEFA

To be used for costs incurred on
or after 3/31/21

Must be **obligated** by 12/31/24
and **liquidated** by 12/31/26



Eligible Use Categories



Replacing Lost Public Sector Revenue



Responding to Public Health and Economic Impacts of COVID-19



Premium Pay



Water and Sewer Infrastructure



Broadband Infrastructure





Common Misconceptions, Misunderstandings, and Confusion

SLFRF

Suspension and Debarment

Compliance

31 CFR 19.300

When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.



Suspension and Debarment

Policies and Procedures

What is a Policy?

- A statement of intent implemented as a procedure or protocol.
- Generally adopted by a governance body within an organization.

What is a Procedure?

- A series of actions conducted in a certain order or manner.
- Based on the established Policy.



Ways to Verify

Exclusion List

Collecting a
Certification


Adding a Clause or
Condition to the
Covered
Transaction

Exclusions List

- Sam.gov
- Must have a login
 - Click Sign In and follow steps to create account



Home Search Data Bank Data Services Help




The Official U.S. Government System for:

Contract Opportunities	Assistance Listings
Contract Data (Reports ONLY from fpds.gov)	Entity Information Entities, Disaster Response Registry, Exclusions, and Responsibility/ Qualification (was fapiis.gov) NEW
Wage Determinations	Entity Reporting SCR and Bio-Preferred Reporting
Federal Hierarchy Departments and Subtiers	

Already know what you want to find?

Entity Information e.g. 1606N020Q02



Exclusions List

Select Domain
Entity Information



All Entity Information

Entities

Director Response Registry

Showing 1 - 15 of 15 results

Sort by

Relevance



DLZ CORP ● ID Assigned

Unique Entity ID
JMGYV1VKRAX3

Physical Address
6121 HUNTLEY RD, COLUMBUS, OH
43229 USA

Entity

Assigned Date
Apr 6, 2022

DLZ KENTUCKY, INC. ● Active Registration

Entity

DLZ CORP



This entity record has been validated as unique and existing, but is not registered in SAM.

Physical Address
6121 HUNTLEY RD
COLUMBUS, OHIO, 43229-1003
USA

Unique Entity ID
JMGYV1VKRAX3



Exclusions List

DLZ KENTUCKY, INC. ● Active Registration

Unique Entity ID
MGZERNUNJ2A1


CAGE Code
3XXU2

Physical Address
1950 HAGGARD CT,
LEXINGTON, KY 40505 USA

Entity

Expiration Date
Dec 22, 2023

Purpose of Registration
All Awards

[Download](#)  Follow

DLZ KENTUCKY, INC.

Unique Entity ID MGZERNUNJ2A1	Registration Status ● Active Registration	Expiration Date Dec 22, 2023
CAGE/NCAGE 3XXU2	Purpose of Registration All Awards	
Physical Address 1950 Haggard CT Lexington, Kentucky 40505-1534, United States	Mailing Address 1950 Haggard Court Lexington, Kentucky 40505-3717, United States	

Version ▼





Certification Regarding
Debarment, Suspension, and Other Responsibility Matters
Primary Covered Transactions

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 13 CFR Part 145. The regulations were published as Part VII of the May 26, 1988 Federal Register (pages 19160-19211). Copies of the regulations are available from local offices of the U.S. Small Business Administration.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

- (1) The prospective primary participant certifies to the best of its knowledge and belief that it and its principals:
 - (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - (d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective primary participant shall attach an explanation to this proposal.

Business Name _____

Date _____

By _____

Name and Title of Authorized Representative

Signature of Authorized Representative

C. The Contractor certifies, warrants, and represents that it has no current, pending, or outstanding criminal, civil, or enforcement actions initiated by the State of Indiana or the County, and that neither it nor its principal(s) is/are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from entering into this Contract by any federal agency or by any department, agency, or political subdivision of the State of Indiana, or the County. The Contractor agrees that it will immediately notify the County and the Department of any such actions and during the term of such actions, the County or the Department may delay, withhold, or deny work under any supplement, amendment, change order, or other contractual device issued pursuant to this Contract.

Contract Clause or Certification



Subrecipient vs. Beneficiary

What's the Difference?

- How is the relationship defined
 - What type of agreement is between you and the other party
- Subrecipient
 - Expected to carry out part of a Federal program
 - Non-Federal entity receiving a subaward from a pass-through entity
- Beneficiary
 - The end user of the assistance
 - Individuals and organizations



P&E Report

Control Activities

- Online Report
 - Needs preparer and reviewer

Expenditure Date Range

- Ensure you have the proper date range when completing
 - Not calendar year or quarterly





Internal Controls

SLFRF &

ALL MAJOR PROGRAMS

What is Internal Control?

Definition

A process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved.



Design and Implementation

Policies and Procedures

- Policy – Reflect managements or oversight bodies statements of what should be done to effect internal control.
- Procedure – Actions that implement the established policy.





Control
Environment



Risk Assessment



**Control
Activities**



Information and
Communication



Monitoring

Components of Internal Control



Control Activities

Principles

- Design Control Activities
- Design Activities for the Information System
- Implement Control Activities



Control Activities

Process vs. Controls

- Process – Series of actions that lead to a particular result
- Control – Designed to **Prevent or Timely Detect Noncompliance**, whether due to misstatement or fraud



Control Activities

Audit Process

- Gain an understanding of Policies and Processes
- Control will be identified from described Processes
- Test for effectiveness



Compliance Supplement

<https://www.whitehouse.gov/omb/office-federal-financial-management/>





OFFICE OF FEDERAL FINANCIAL MANAGEMENT



- [Part 4 – U.S. Agency for International Development \(USAID\)](#) (6 pages, 120 KB)
- [Part 5 – Clusters of Programs](#) (101 pages, 2 MB)
- [Part 6 – Internal Control](#) (29 pages, 568 KB)
- [Part 7 – Guidance for Auditing Programs Not Included in this Compliance Supplement](#) (7 pages, 82 KB)

May 2023

Internal Control

PART 6 - INTERNAL CONTROL

The focus of this part is on internal control over compliance requirements for federal awards (sometimes referred to as internal control over compliance). It is intended for the consideration of both non-federal entities and auditors and includes the following:

- A summary of the requirements for internal control for both non-federal entities receiving federal awards (also referred to as auditee management) and auditors performing audits under 2 CFR section 200 (i.e., the Uniform Guidance);
- A background discussion on important internal control concepts; and
- Appendices that include illustrations of entity-wide internal controls over federal awards (Appendix 1), as well as illustrations of internal controls specific to each type of compliance requirement (Appendix 2).

Uniform Guidance Internal Control Requirements

The 2 CFR section 200.303 requires that non-federal entities receiving federal awards establish and maintain internal control over the federal awards that provides reasonable assurance that the non-federal entity is managing the federal awards in compliance with federal statutes.





Federal Compliance

SLFRF &

ALL MAJOR PROGRAMS

Allowable Costs/Cost Principles

Allowable Costs Policy

- 2 CFR 200, Subpart E outlines the cost principles applicable to all federal awards
- Audit Objectives:
 - Internal Controls
 - Direct Costs allowable and consistently treated
 - Indirect costs rates



Federal Grants

Document Retention

- Provides evidence of and information about:
 - Who, What, When, and Why
- Keep it organized
 - Binders, labeled folders, shared drives
 - Saves audit time



Federal Grants

Document Retention

- What to Keep?
 - Grant Agreements
 - Reimbursement Requests with support
 - Communications – email, meeting agendas and notes
 - Contracts and agreements
 - Ordinances and Resolutions



A meme featuring Tom Cruise in a kitchen, looking distressed with his hands raised. The text "HELP ME" is overlaid in the top left, and "HELP YOU!" is overlaid in the bottom right.

HELP ME

HELP YOU!