

ARPA & SEFA Presentation

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Agenda

Introduction
ARPA Guidance
2 CFR 200 (Procurement)
SEFA

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ARPA Guidance

21.027

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ARPA – Investing Funds

- ARPA Funds can be invested
- Funds must be obligated by December 31, 2024
- Investing **DOES NOT** count as being obligated

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ARPA – Unallowable Uses

- Deposits into Pension Funds
- Debt service or replenishing financial reserves (e.g., rainy day funds)
- Satisfaction of settlements and judgments
- Programs, services, or capital expenditures that include a term or condition that undermines efforts to stop the spread of COVID-19

ARPA – Unallowable Uses – Contin.

- Deposits into Pension Funds – Example: If the pension fund is short, funds from ARPA can **NOT** be transferred to make the pension fund not short. It can be used for PERF payments of the employees that are paid from the ARPA funds.
- ARPA funds can **NOT** be transferred to any other funds including the general fund.

ARPA – Allowable Uses

- Support Public Health Expenditures
- Address negative economic impacts caused by the public health emergency
- Replace lost public sector revenue
- Provide premium pay for essential workers
- Invest in water, sewer, and broadband infrastructure - making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

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ARPA – Plan Directive 2021-1

- Must adopt a plan that describes the uses of funds
- If uses change during time, the plan can and should be amended to reflect the changes
- The Ordinance passed for setting up the fund should reference the plan of uses

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ARPA – Allowance for Revenue Loss

- Final Rule – Standard Allowance for revenue loss of up to \$10 million
- Choice between standard allowance or full revenue loss calculation
- In the Reporting that was due April 30, 2022, this election had to be made
- Allowable Uses – Government Services

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ARPA – Allowance – Continued

- The election made on April 30, 2022 can not be changed, the unit will have to precede with the election made.
- Part of the Allowable Uses for Government Services, you can provide raises, bonuses, etc. to any employee under government services unlike the premium pay on the next slide that can only be used for eligible employees.
- Audit Documentation: If expenses were not for payroll – Claims with supporting documentation (invoices). If expenses were for payroll – Documentation of the approved rate of pay/stipend

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ARPA - Premium Pay

- Awarded to Eligible Workers up to \$13 per hour
- May not exceed \$25,000 for any single worker during the program
- Eligible Worker is defined as workers needed to maintain continuity of operations of essential critical infrastructure sectors
- Audit Documentation for Premium Pay
 - Justification of premium pay approved by Board

ARPA – Premium Pay - Continued

- Per Final Rule - Elected Officials are not eligible for premium pay
- SBOA Memorandum dated March 22, 2022 Titled “Premium Pay for Elected Officials from ARPA Funds” – Gives examples of how to correct the premium pay for elected officials

ARPA - Reporting

Project and Expenditure Report Requirements

- Quarterly Reporting Requirements
 - Metropolitan Cities and Counties with population > 250,000
 - Metropolitan Cities and Counties with population < 250,000 but received more than \$10 million
 - Initial Report covers period March 3, 2021 to December 31, 2021 and submitted to Treasury by January 31, 2022
 - Subsequent Reports cover one calendar quarter and submitted within 30 calendar days after the end of each calendar quarter
 - Report on projects funded, expenditures, and contracts and subawards over \$50,000, and other information.

ARPA – Reporting - Continued

Project and Expenditure Report Requirements

- Annual Reporting Requirements
 - Metropolitan Cities and Counties with a population < 250,000 that received less than \$10 million
 - Non-Entitlement Units that are allocated less than \$10 million
 - Initial Report will cover period of March 3, 2021 to March 31, 2022 and submitted to Treasury by April 30, 2022
 - Subsequent Reports will cover one calendar year and submitted by April 30 of each year

2 CFR 200 Guidance (Procurement)



- Procurement Thresholds (Micro, Small and Simplified) applies to services as well
- Micro < \$10,000 – unless self certification
- Small \$10,000-\$150,000
- Simplified > \$150,000
- Davis Bacon Audit Requirements do not apply to ARPA funds however it is included as a clause in the contracts.
- Thresholds above apply unless the Local Procurement Policy has a more restrictive threshold and then the more restrictive threshold would apply.

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2 CFR 200.320 Guidance – Contin.



- Self Certification must be completed on an annual basis
- Must include a justification, clear identification of the threshold and supporting documentation of any of the following below
 - Qualification as a low-risk auditee; with criteria in 200.520 for most recent audit – Audit Report
 - An annual internal institutional risk assessment to identify, mitigate, and manage financial risks
 - For public institutions, a higher threshold consistent with State Law – Indiana does not have a higher threshold

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Resources for ARPA

- <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>
- <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf>

The graphic features a large blue circle on the left containing the text 'SEFA'. To its right is a white circle containing a stylized leaf logo, which consists of two overlapping leaf shapes, one blue and one dark grey, set against a dark grey background.

SEFA

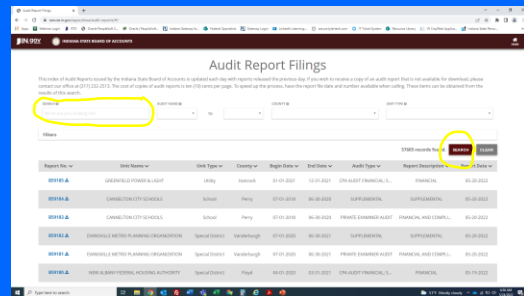
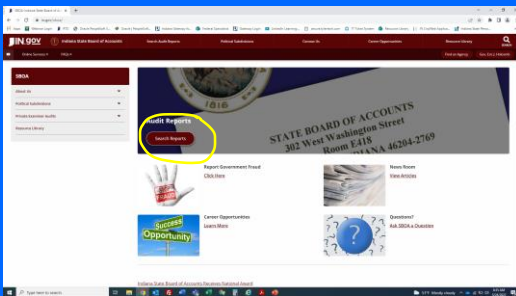
SEFA – How to Get Started



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Prior Audited SEFA

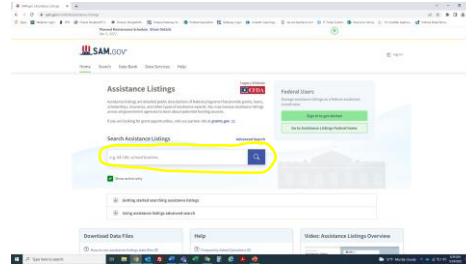
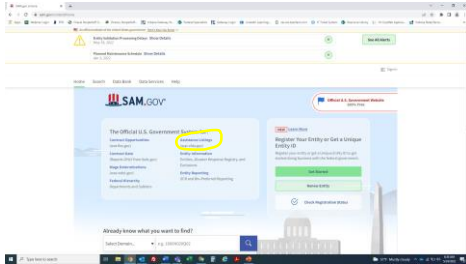
Use the SBOA website to obtain the prior report – sboa.in.gov



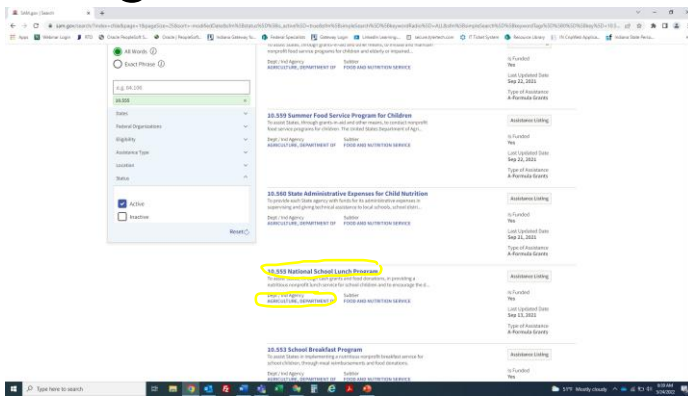
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SAM.gov

Use to Verify Program Names and Federal Awarding Agency



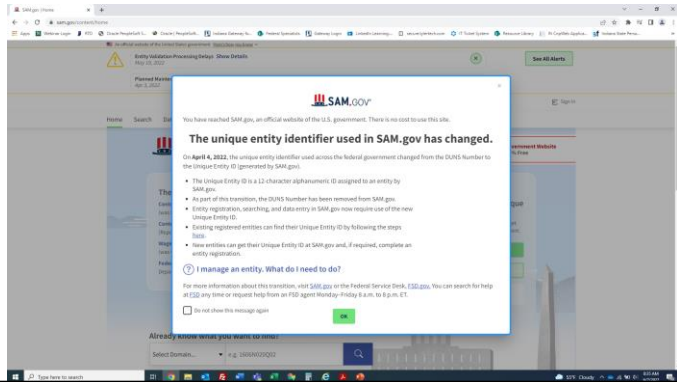
SAM.gov - Continued



- If you sort by Relevance will bring up your ALN (Assistance Listing Number) to the top, so you don't have to scroll

SAM.gov & Federal Clearing House

- April 4th Guidance from U.S. General Service Administration
- Federal Clearing House changed to General Service Administration
 - Starting with 2022 Audit
- Changing from using DUNS Number to Unique Entity Identifier (UEI)
- If an account was already set up, the unit will already have an UEI and can access instructions on where to see it when logging into SAM.gov



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Gateway Submission

Valparaiso Civil City, Porter County, Indiana
Grants - 2020

Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	CFDA Number	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
ROAD SAFETY AUDITS	HIGHWAY PLANNING & CONSTRUCTION	FEDERAL HIGHWAY ADMINISTRATION	INDIANA DEPARTMENT OF TRANSPORTATION	20.205	ROAD SAFETY AUDITS ON VARIOUS LOCATIONS	1601906	Reimbursement Grant	250 ROAD SAFETY AUDITS GRANT	\$139,668.80	\$139,668.80	\$0.00	\$0.00	\$0.00	\$0.00
V-LINE	FEDERAL TRANSIT FORMULA GRANTS	US DEPARTMENT OF TRANSPORTATION	NORTHWEST INDIANA REGIONAL PLANNING COMMISSION	20.507	CAPITAL COST OF CONTRACTING	IN-2018-028	Reimbursement Grant	301 TRANSPORTATION - V-LINE	\$119,937.00	\$119,937.00	\$0.00	\$0.00	\$0.00	\$0.00
Chicago Dash	Federal Transit Formula Grants	US Department of Transportation	Northwestern Indiana Regional Planning Commission	20.507	Capital Cost of Contracting	IN-2017-27	Reimbursement Grant	302 TRANSPORTATION - DASH	\$96,101.00	\$96,101.00	\$0.00	\$0.00	\$0.00	\$0.00
Chicago Dash 4th Bus	Federal Transit Formula Grants	US Department of Transportation	Northwestern Indiana Regional Planning Commission	20.507	CMAD OPERATING ASSISTANCE	IN-34-00012	Reimbursement Grant	302 TRANSPORTATION - DASH	\$9,773.00	\$9,773.00	\$0.00	\$0.00	\$0.00	\$0.00
US 30 CORRIDOR IMPROVEMENTS	HIGHWAY PLANNING & CONSTRUCTION	US DEPARTMENT OF TRANSPORTATION	Indiana Department of Transportation	20.205	US 30 CORRIDOR IMPROVEMENTS	12867014 018141401 813	Reimbursement Grant	248 US 30 CORRIDOR GRANT	\$47,529.91	\$47,529.91	\$0.00	\$0.00	\$0.00	\$0.00
SILVAVILAPORTE ROUNDABOUT	HIGHWAY PLANNING & CONSTRUCTION	FEDERAL HIGHWAY ADMINISTRATION	INDIANA DEPARTMENT OF TRANSPORTATION	20.205	SILVAVILAPORTE ROUNDABOUT	1302601	Reimbursement Grant	713 RDC GRANTS	\$227,203.12	\$227,203.12	\$0.00	\$0.00	\$0.00	\$0.00
SILVAVILAPORTE TO EVANS	HIGHWAY PLANNING & CONSTRUCTION	FEDERAL HIGHWAY ADMINISTRATION	INDIANA DEPARTMENT OF TRANSPORTATION	20.205	SURFACE TRANSPORTATION PROGRAM	0900075	Reimbursement Grant	713 RDC GRANTS	\$35,416.44	\$35,416.44	\$0.00	\$0.00	\$0.00	\$0.00
RANSOM ROAD SAFETY IMPROVEMENTS	GROUP 1 SAFETY	FEDERAL HIGHWAY ADMINISTRATION	INDIANA DEPARTMENT OF TRANSPORTATION	20.205	RANSOM ROAD SAFETY IMPROVEMENTS	1601159	Reimbursement Grant	252 ROAD SAFETY IMPROVEMENTS	\$76,783.95	\$76,783.95	\$0.00	\$0.00	\$0.00	\$0.00

- Federal Program Title/Project Name & Federal Agency – Use Sam.gov
- Pass Through Agency, Assistance Listing Number (CFDA Number) & Award Number – Listed on Grant Agreement/Award Letter
- Reimbursement Grant – Funds are spent and then a reimbursement request is required to file to get funds
- Advance Grant – Funds are given and then the funds are spent

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Questions ?????

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Thank you

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