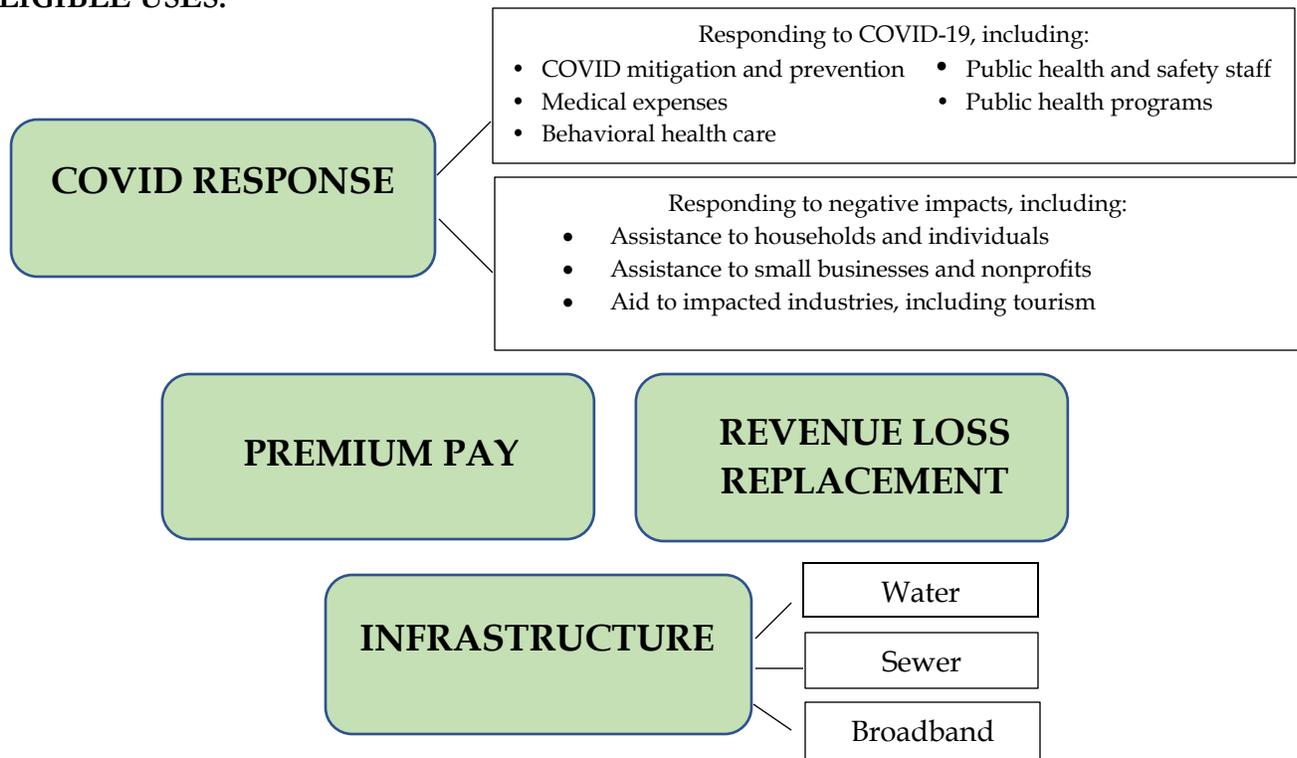


# American Rescue Plan Act

*A Quick Reference Guide for County Auditors*

## ARPA SECTIONS 602 and 603: STATE AND LOCAL FISCAL RECOVERY FUNDS

### ELIGIBLE USES:



## Fiscal Recovery Fund: Checklist

- County requests Recovery Funds through Treasury Submission Portal
- County adopts ordinance establishing ARP Coronavirus Recovery Fund (CDFA # 21.027)
- Interim Final Rule comment period ends July 16, 2021; Treasury releases Final Rule.
- County executive adopts spending plan; updates as needed.
- County fiscal body appropriates funds as needed out of ARP Coronavirus Recovery Fund.
- First Interim Report due to Treasury: August 31, 2021
- First quarterly Project and Expenditure Report due to Treasury: Jan. 31, 2022 (Original deadline of Oct. 31, 2021 extended). Subsequent reports due 30 days after the end of each calendar quarter. Reports to include financial data, contracts/sub awards of \$50,000 or more, and project types.
- For counties and other units with 250,000 in population or more: Annual Performance Reports due 30 days after the end of the 12-month period.
- Second tranche distributed, 2022.
- Deadline for obligating Fiscal Recovery Funds: Dec. 31, 2024
- Deadline for project completion: Dec. 31, 2026

Note: Because the guidance and interpretations may change, the information contained here may also change. Stay up to date by visiting the resources on the reverse side. Prepared by Vicki Urbanik, Porter County Auditor.

# ARPA RESOURCES

## U.S. Treasury

Website:	<a href="https://home.treasury.gov">home.treasury.gov</a>
Fiscal Recovery Funds page:	<a href="https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds">home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds</a>
Topics:	Interim Final Rule; fact sheets; FAQs; press releases; Treasury Submission Portal; ID.me; State and Local Coronavirus Fiscal Recovery Fund allocations; compliance and reporting guidance; and more
Note:	Treasury updates the FAQs often, so check back regularly. The updates are noted on the first page for easy reference. You may also sign up for Treasury updates via email.

## Pandemic Response Accountability Committee (PRAC)

Website:	<a href="https://pandemicoversight.gov">pandemicoversight.gov</a>
Topics:	Reports on how states and local governments are managing their pandemic programs and funding; fraud data; reports on the federal government's coronavirus response; FAQs; and more.

## Indiana State Board of Accounts (SBOA)

Website:	<a href="https://in.gov/sboa">in.gov/sboa</a>
Topics:	COVID-19 resources on home page, including "Directive 2021-1 Accounting for ARP and Specific Processes for Subtitle M" and related "Accounting Processes" document.

## Association of Indiana Counties (AIC)

Website:	<a href="https://indianacounties.org">indianacounties.org</a>
Topics:	Under "Recent News" on home page, you will find: ARPA FAQ, NACo preliminary overview of Treasury guidance, a sample ordinance for establishing the county ARPA fund, links to SBOA information, and more.
Note:	AIC is in the process of collecting county-by-county ARPA data.

## National Association of Counties (NACo)

Website:	<a href="https://naco.org">naco.org</a>
Topics:	COVID-19 Recovery Clearinghouse; Analysis of Treasury Interim Final Rule; FAQs; How Counties Should Calculate Revenue Loss; and more.

## Government Finance Officers Association (GFOA)

Website:	<a href="https://gfoa.org">gfoa.org</a>
Topics include:	GFOA's Revenue Replacement Calculator; GFOA SLCFRF Guidance FAQs, with questions submitted by members on topics including eligible uses, reporting, and auditing.