

# Porter County's Process for Expending the American Rescue Plan Award

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“It is the recipient’s responsibility to ensure all SLFRF award funds are used in compliance with the program’s requirements.”

“... Your organization must develop and implement effective internal controls to ensure that funding decisions under the SLFRF award constitute eligible uses of funds, and document determinations.”

--U.S. Treasury, *Compliance and Reporting Guidance*, June 10, 2022

# Recipients

Subrecipients

Beneficiaries



# Subrecipients

- Carry out enumerated use on behalf of recipient
- All award terms and conditions flow down to subrecipient
- Subject to Uniform Guidance:
  - Procurement procedures
  - Conflict of interest rules
- Risk assessment required
- Recipient must “manage and monitor” subrecipients

# Beneficiaries

- Deemed the “end user” of the award
- Must demonstrate economic harm caused or exacerbated by pandemic
- Response must be related and reasonably proportional to economic harm
- Not subject to Uniform Guidance

- Projects reviewed by Auditor's Office for compliance with final rule
- Written agreements approved by Commissioners and subrecipients/beneficiaries
- General documentation submitted
  - Examples:*
  - Construction projects: Contracts
  - New positions: Job descriptions, meeting minutes of approved position
- Proof of compliance with Uniform Guidance, when applicable
- Auditor's Office prepares risk assessment
- Auditor's Office sets up internal account for each project
- Accounts payable voucher and supporting documentation (*Examples:* Invoice, paid receipt)
- Auditor's Office reports expenditures (annual and quarterly reports)
- Audit participation

Document, document, document!