



Oklahoma County, Oklahoma

ARPA Compliance Framework

Version 3
May 2023

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Version History

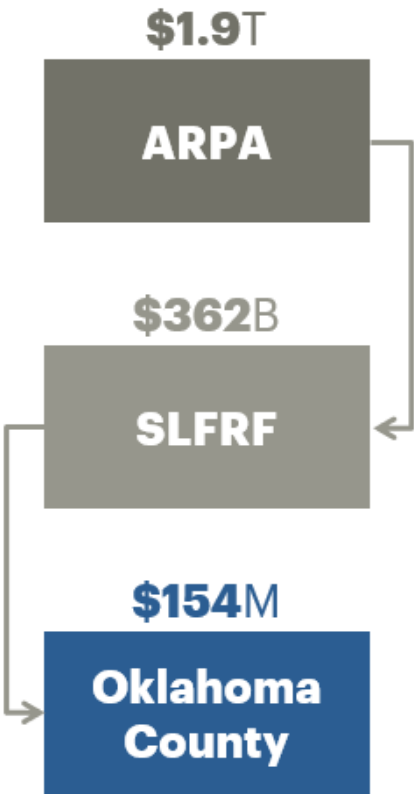
Version	Description	Date Modified	Date Approved by P&G
1	Original	11/10/22	11/15/22
2	Added Closeout section and detail to subrecipient management	12/2/22	
3	Detailed roles & responsibilities; added language to "Preparation" step; detailed subrecipient agreement process flow	4/17/23	
4	Detailed eligibility in Authorization, budget and written justification in preparation, reporting KPIs and schedule, close out procedure	5/18	
5	Definition of beneficiary (grantee)	6/1	

Background & Purpose

In 2021, the \$1.9 trillion American Rescue Plan Act (ARPA) was passed by the United States Congress and signed into law by President Joe Biden. A subset of the funding within ARPA is designated as Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to be allocated to state and local governments across the nation to aid with recovery from impacts due to COVID-19.

SLFRF delivers \$154 million to Oklahoma County. The program provides flexibility for the County to use the funds on a variety of initiatives including increasing public sector capacity, providing premium pay for eligible workers performing essential work, and responding to the COVID-19 public health and economic impacts. This allocation represents a unique and historic opportunity to make generational investments in the County’s programs, people, and services.

The [Final Rule](#) of SLFRF took effect on April 1, 2022 and lays out eligible expenditure categories for the funds and compliance and reporting guidelines. This document lays out the County’s framework for complying with the U.S. Department of Treasury’s guidelines for the use of SLFRF funds. Additionally, the document exists as a resource to the County as a central source of County compliance processes.



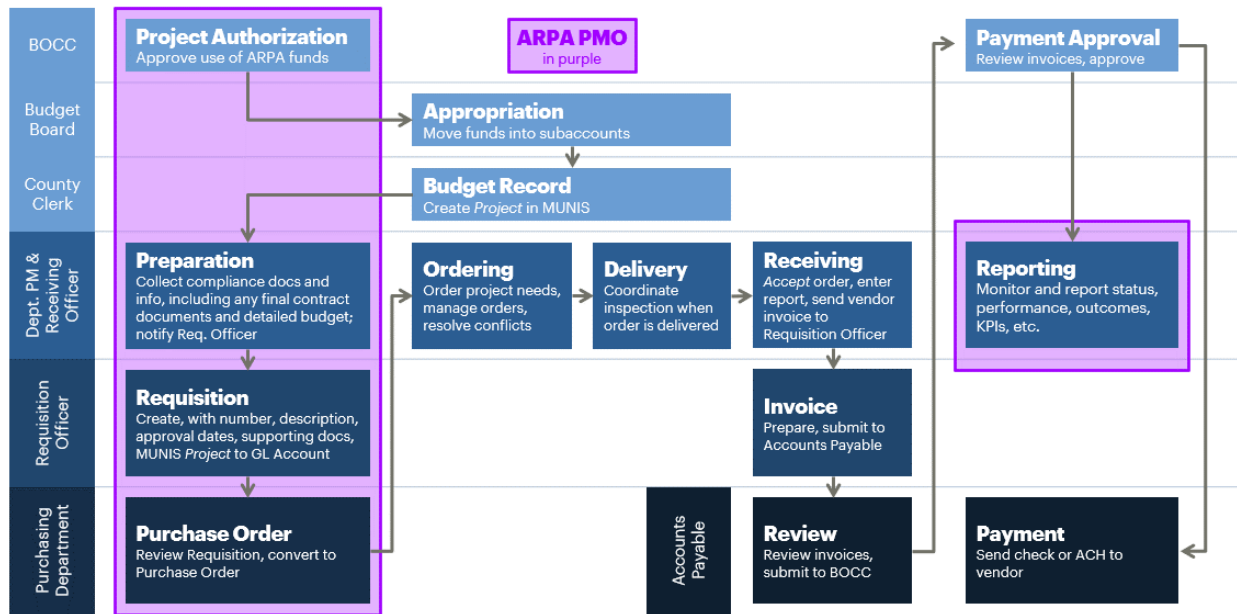
Process

The process outlined in this document was developed through collaboration between the ARPA Program Management Office (PMO) team, Oklahoma County Purchasing Department, and other key Oklahoma County stakeholders in accordance with ARPA [Final Rule](#) and existing County procurement procedures where applicable. Several ARPA projects that had already been approved by the Board of County Commissioners (BOCC) were used as pilot projects to evaluate this framework; these include a mix of projects purchasing radios for the Sheriff’s Department and Emergency Management as well as reimbursements for Payroll & Benefits.

The detailed compliance framework is schedule to be presented and reviewed in the County Policy and Governance Committee (P&G) meeting on October 18, 2022. All County projects involving ARPA funding will then follow the process outlined in this document. P&G will reevaluate the process as specific situations arise (tight vendor deadlines, overallocation of funds, etc.); if necessary, the process will be modified by the PMO team and presented to P&G. Upon the approval of the initial framework, subsequent version of the document will be tracked in the Version History section above. The specific amended language and approval date by P&G will be noted.

General Compliance Workflow

High-level process activities are captured in the following “workflow” diagrams, with details for each provided below:



Note: Capital Expenditure projects will go through a modified compliance workflow with enhanced scrutiny of project eligibility and intent, as detailed below at the Preparation stage

Project Authorization

At the direction of the Policy & Governance committee on April 28, 2022, the ARPA Program Management Office established the following “Proposals to Projects” process to assess and authorize spending of the County’s SLFRF. As a documented process in and of itself, the output of this activity formally declares a “project” for US Treasury standards and sets the compliance framework in motion:

1. First, *Sponsors* from the proposing Department **Identify Opportunities**, seeking to leverage funds according to federal guidelines, and **Submit Proposals** using an online form to request funds, including:
 - » Description of utilization and alignment
 - » Funds requested and timeframe
 - » Key performance indicators (KPIs)
2. Next the *Program Management Office (PMO)* conducts **Proposal Triage**, receiving, clarifying, and scrutinizing requests to ensure federal requirements and that evaluators have practical and relevant info. The team will review the application for **eligibility** in the following method:
 - a. Examining the relevant guidance from Treasury including the Final Rule, FAQ updates, and Reporting Requirements in order to provide a complete understanding of the project’s eligibility.
 - b. Include previously approved projects that are substantially similar to the proposed projects, and a short explanation as to the reasoning that the new project is substantially similar to a previously adopted project in an effort to maintain continuity of decision and determination by the BOCC.
 - c. Highlight relevant guidance with the project’s description and intent and identify where the guidance will require the determination of the BOCC.
 - d. Identify by listing all KPI’s that will be associated with the project, highlighting those KPI’s that are required based on the proposed expenditure category. Identify the underlying data set that would be used to support the identified KPI. If projects have already been approved, the identification of KPI’s associated with that project will occur in sufficient time to meet any reporting deadlines.
 - e. Whether subrecipients will be used in the life of the project, or by the project owner, and the appropriate risk monitoring plan should be determined.
 - i. A review of 2 CFR 200 guidance regarding subrecipient determination should be performed for each project when subrecipient utilization is possible in the life of the project.
 - ii. A checklist of the determinations between subrecipient and contractor will be created. The PMO will propose determinations, but approvals will be made by the BOCC.
 - iii. The approved determinations will be included in the project file.
 - f. Review the project’s proposed budget, if provided, will be done to validate that project activity in the proposed budget reflects the description of the project and

any discrepancies or deviations from the project description will be reported to the BOCC.

3. The *Policy & Governance Committee (P&G)* **Evaluates and Prioritizes** the portfolio of *Proposals* per BOCC priorities and **Provides Recommendations** by selecting sets of proposals to present to BOCC for funding consideration.
4. The *Board of County Commissioners (BOCC)* **Authorizes**, providing decision on each proposal: authorized for funding, archived, tabled for future consideration, or more info needed.
5. Lastly, the *Budget Board (BB)* **allocates funds to the correct funding stream**. The PMO team will be responsible for including BOCC items on the budget board agenda as needed.

Key Requirements: Project Authorization	
Process Validation	Documentation of process to assess and authorize ARPA spending proposals, and direction from P&G to implement and run this process, including training for participants
System of Record	Proposals are submitted using a standardized webform on the County intranet designed to capture and catalog information about how ARPA will be spent, including the automated assignment of a Proposal Number, which becomes the Project Number once authorized
P&G Recommendation	Proposal recommendation is formally captured as an approval on an agenda item, with meeting minutes and recording posted by the County Clerk here
BOCC Authorization	Proposal authorization is formally captured as an approval on an agenda item, with meeting minutes and recording posted by the County Clerk here

	Role	Responsibility
Sponsors (Project Department)	Lead	Identify and submit proposals
PMO	Lead	Evaluate proposals for eligibility under federal requirements
P&G	Support	Review and recommend proposals for BOCC consideration
BOCC	Lead	Decide whether a project will move forward with authorization

Appropriation

Following BOCC’s authorization of the use of SLFRF funds toward a proposed project, the project will proceed to discussion at the subsequent Budget Board meeting. It will be the responsibility of the Project Department to advocate for the inclusion of their projects on the Budget Board agenda. Budget Board will approve the transfer of the funds to the intended subaccount. Minutes for the Budget Board approval meeting will be captured by the County Clerk and made available to the public on the County website.

Key Requirements: Appropriation	
System of Record	The agenda item from BOCC’s project authorization will be used to present the project to Budget Board

Budget Board
Appropriation

Project budget appropriation is formally captured as an approval on an agenda item, minutes and videos of which are recorded and posted by the County Clerk on [here](#)

	Role	Responsibility
Sponsors	Lead	Advocate for the inclusion of their projects on the Budget Board agenda
Budget Board	Lead	Approve the transfer of the funds to the intended account

Budget Record

Once the funds have been allocated to the appropriate account, the County Clerk will create a project in MUNIS with a project code AR###. Upon doing so, the County Clerk will notify the Purchasing Department, PMO, and Project Department of the subaccount in MUNIS.

Key Requirements: Budget Record

Process Validation	The County Clerk will notify the Purchasing Department, PMO, and Project Department of the creation of the account within MUNIS.
System of Record	The project will be initiated in MUNIS, which will be used to track project status throughout the procurement process

	Role	Responsibility
County Clerk	Lead	Create a project in MUNIS with project code AR### and notify Purchasing Department, PMO, and Project Department

Preparation

The Purchasing Department, PMO and the Project Department will work together to collect information related to compliance, this system of record will be the compliance files, a shared drive that procurement, finance, and commissioners have access. The Project Department will send the PMO team proposed budgets for each of their projects; these budgets will include detailed line items of what the Project Department intends to purchase and/or the activities that will be performed in accordance with the project description. The PMO will ensure the detailed budgets are placed in the project's compliance file.

Upon receipt of the budget a review of the list of spending will be performed using the language that was provided in the eligibility analysis to maintain consistent evaluation. The guidance and reporting requirements will be mapped to the budgeted activity to validate consistency and appropriate data elements will be captured. Any deviations from the original eligibility intent that are found between the reviewed budget and the project description will be reported to the BOCC with an assessment of whether Treasury guidance allows for interpretation. The PMO team will also validate whether a different project needed substantially similar interpretation. The BOCC will be made aware of the risk and will determine whether the project's eligibility should be re-evaluated.

****This process might not need to be duplicated if a proposed budget was submitted at the time of eligibility determination. Instead, the PMO team will review the budgets for substantive changes and report to the BOC that determination. ****

The Purchasing Department will review the project proposal and initiate the bid process, as necessary. If a national or state bid contract exists, the Purchasing Department will review the contract to ensure compliance with federal guidelines. The budget review will need to occur before Project Departments can move forward with the requisition and Purchase Order steps. Once the checklist review has been complete, the PMO team will send the checklist to the Purchasing Department.

The Purchasing Department will send relevant attestations to the Project Department for signature. These attestations may relate to non-collusion, civil rights compliance, etc. A list of relevant compliance documents is found below in *Requirements*. The Purchasing Department will compile all compliance documents and final contracts into a single file which will be scanned into a shared OneDrive with the PMO team. The PMO team will review the file for completeness and sign the checklist; see appendix for sample of the checklist.

Capital Expenditure Projects

Pre requirement by Treasury, in addition to the framework described above, for projects **with total expected capital expenditures of \$1 million** or greater, recipients must complete and meet the substantive requirements of a Written Justification. This Written Justification helps clarify the application of this interpretive framework to capital expenditures, while recognizing that the needs of communities differ. This justification reflects the fact that the time required for a large construction project may make capital expenditures less responsive to pandemic-related needs relative to other types of responses. Capital expenditures may involve long lead-times, and the Written Justification may support recipients in analyzing proposed capital expenditures to confirm that they conform to the obligation and expenditure timing requirements. Further, such large projects may be less likely to be reasonably proportional to the harm identified. For example, construction of a new, larger public facility for the purpose of increasing the ability to socially distance generally would not be considered a reasonably proportional response compared to other less time and resource-intensive options that may be available and would be equally or more.

Written justification must include:

- Description of the harm or need to be addressed
- Explanation of why a capital expenditure is appropriate
- Comparison of proposed capital project against at least two alternative capital expenditures and demonstration of why the proposed capital expenditure is superior

Expenditures from closely related activities directed toward a common purpose are considered part of the scope of one project. These expenditures can include capital expenditures, as well as expenditures on related programs, services, or other interventions. A project includes expenditures that are interdependent (e.g., acquisition of land, construction of the school on the land, and purchase of school equipment), or are of the same or similar type and would be utilized for a common purpose (e.g., acquisition of a fleet of ambulances that would be used for COVID-19 emergency response). Recipients must not segment a larger project into smaller projects in order to evade review. A recipient undertaking a set of identical or similar projects (e.g., development of a number of new affordable housing complexes across the recipient jurisdiction) may complete one Written Justification comprehensively addressing the entire set of projects.

Key Requirements: **Preparation**

Process Validation	The Purchasing Department will compile a compliance file containing all relevant contracts and attestations. The Purchasing Department and PMO team will sign off on the completed compliance file
System of Record	The Compliance file will be stored in a shared OneDrive between the Purchasing Department and PMO team, and includes the County and ARPA Compliance Checklist (see Appendix for sample)
Competitive Bid	If procurement related to the project requires a competitive bid, the process will be initiated by the Purchasing Department
National or State Contracts	If procurement related to the project will be through a national or state contract, the relevant contracts will be collected and reviewed by the Purchasing Department

	Role	Responsibility
Sponsors	Lead	Provide PMO with detailed budgets. Support written justification and provide details.
Purchasing	Lead	Initiate bid process and review contracts for compliance
PMO	Support	Review project proposal and detailed budget for eligibility and compliance; put budget in compliance file. Draft written justification.

Requisition

Once compliance documents are in order, the Project Department will notify the Requisitioning Officer who will create a thorough requisition. The requisition should include the project number, description, approval dates, and all supporting documentation prepared in the earlier stage for compliance.

Key Requirements: **Requisition**

Process Validation	The Project Department will notify the Requisitioning Officer.
System of Record	The Requisition Officer will create a Requisition in MUNIS.

	Role	Responsibility
Sponsors	Lead	Notify Requisitioning Officer of completion of compliance process
Requisitioning Officer	Lead	Create a thorough requisition in MUNIS

Purchase Order and Ordering

The Purchasing Department will review the Requisition and convert the information and documentation into a Purchase Order. Some projects will be segmented into multiple Purchase Orders, all of which will be housed within the same project number and, for US Treasury reporting purposes, considered as project “expenses”. Once the Purchase Order has been established, the Purchasing Department will notify the Project Department and PMO.

The issuance of the Purchase Order is the most critical compliance step for projects to proceed, where all County and ARPA compliance features are accounted for. The creation of the

Purchase Order will signify the completion of the County and ARPA pre-award compliance evaluation. While there will still be compliance procedures following this step, specifically ongoing subrecipient monitoring and compliance with Federal 2 CFR Part 200 statutes ([Uniform Guidance](#)), the Purchase Order will allow the project to move from “pre-award” to “award” phase. Following this point, Project Departments may begin to spend the money allocated to the project and the funds will be considered by the County to be encumbered; for the purposes of the US Treasury, the funds will at this point be considered obligated.

SLFRF funds must be obligated by December 31, 2024. An obligation is defined by Treasury as an order placed for property and services, contract and subawards made, and similar transactions that require payments.

Key Requirements: Purchase Order and Ordering	
Process Validation	The Purchasing Department will convert the Requisition into a Purchase Order and notify the Project Department and PMO
System of Record	The Requisition and Purchase Order information will both be monitored within MUNIS
Final Pre-Award Gate	Once the Purchase Order has been created and the Project Department has been notified, the pre-award compliance process will be considered complete. The Department may proceed to spending the money allocated to them

	Role	Responsibility
Purchasing	Lead	Convert the requisition to a PO and notify PMO and Sponsors
Sponsors	Support	Initiate ordering goods and/or services, keep contact with vendors, and provide regular updates to Purchasing

Once the Purchase Order has been issued, the Project Department will proceed with ordering the goods and/or services needed for the project. Throughout the ordering process, the Project Department will be responsible for managing and tracking the orders to ensure proper delivery. The Department will also oversee resolving any issues regarding the order, including working with the vendor, as needed. The Department will keep regular, informal contact with the Purchasing Department throughout the process. If there are any concerns related to ARPA compliance, the Purchasing Department will escalate these issues to the PMO.

Delivery

Once the order is delivered or services rendered, the Project Department will notify the Receiving Officer of the receipt of the goods and/or services. In the case of the delivery of goods, the Project Department should leave the delivery untouched until the Receiving Officer is able to inspect the delivery.

Key Requirements: Delivery	
Process Validation	The Project Department will receive the delivery of goods and/or services and notify the Receiving Officer of receipt.

System of Record	The Project Department should retain any and all receipts of delivery. In the case of services, verification of the performance of services will be documented by the Receiving Officer's initials on the invoice.
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	Role	Responsibility
Sponsors	Lead	Notify Receiving Officer of the receipt of goods and/or services

Receiving

After being notified of the delivery, the Receiving Officer will schedule time with the Project Department to conduct an inspection of the order. During this inspection, the Receiving Officer will ensure that the goods and/or services received are the same that were ordered, that they are in proper condition, and that they are of appropriate quality.

Key Requirements: Receiving

Process Validation	The Project Department will proceed to order goods and/or services needed for project execution. The Department will work with vendors, as needed, and will regularly update the Purchasing Department
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System of Record	Visual inspection, records, within MUNIS, discussion with program manager.
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	Role	Responsibility
Receiving Officer	Lead	Conduct inspection of the order
Sponsors	Support	Accompany Receiving Officer during inspection

Signoff

Pending the approval of the Receiving Officer, the Project Department may proceed to signoff on accepting the order. Upon accepting the order, the Project Department will send the vendor invoice to the Requisitioning Officer for review. Simultaneously, the Receiving Officer will input their Receiving Report into MUNIS and notify the Requisitioning Officer of the order's acceptance.

Key Requirements: Signoff

Process Validation	The Project Department will signoff on receiving the order only after the Receiving Officer has had an opportunity to inspect and approve of that order
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System of Record	Signs documentation applicable to order, receiving officer imports receiving report.
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	Role	Responsibility
Sponsors	Lead	Accept the order and send the vendor invoice to the Requisitioning Officer
Requisitioning Officer	Support	Review the vendor invoice
Receiving Officer	Lead	Input receiving report into MUNIS and notify Requisitioning Officer

Invoice

The Requisitioning Officer will review the vendor invoice and compare it with the Receiving Officer's report. If there are no issues or discrepancies, the Requisitioning Officer will send the invoice to Accounts Payable for an additional review.

Key Requirements: Invoice

Process Validation The Requisitioning Officer will review the invoice and compare it to the Receiving Officer's report. The invoice will then be sent to Accounts Payable for review.

System of Record The invoice itself along with the Receiving Officer's report in MUNIS.

	Role	Responsibility
Requisitioning Officer	Lead	Compare vendor invoice with the Receiving Officer's report and send the invoice to Accounts Payable

Review

Accounts payable will review the vendor invoice and prepare to present it to BOCC for final approval. To approve an invoice, the County Clerk and Accounts Payable will ensure *three-way match* – the information on the Purchase Order should align with the information on the Receiving Officer's Report and the vendor invoice.

Key Requirements: Review

Process Validation Accounts Payable will review the invoice before sending it to BOCC for final approval.

System of Record Three-way match – Purchase Order, Receipt, Invoice

	Role	Responsibility
Account Payable	Lead	Review the vendor invoice and add the invoice to the BOCC agenda; ensure three-way match
County Clerk	Lead	Ensure three-way match between PO, invoice, and Receiving Officer's report

Payment Approval

At the next BOCC meeting following the completion of the above processes, BOCC will review the invoice and provide final approval for payment to the vendor.

Key Requirements: Payment Approval

Process Validation At the public BOCC meeting, BOCC will vote to proceed to payment of the invoice

System of Record The final approvals will be documented in the BOCC Meeting Agenda. Payment information will be available in MUNIS

	Role	Responsibility
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Payment

With the approval of BOCC, accounts payable will send a check or ACH payment to the vendor.

Key Requirements: **Payment**

Process Validation Accounts Payable will send payment to the vendor.

System of Record Payment information will be available in MUNIS.

	Role	Responsibility
Accounts Payable	Lead	Send a check or ACH payment to the vendor

Reporting

The PMO team will work with the Project Departments to ensure ongoing compliance. A requirement of compliance includes an annual Recovery Plan Performance Report detailing the status of the project and its performance toward desired outcomes. The PMO team will compile the report using information provided by the Project Departments and tracked through MUNIS.

As has been described in earlier portions of this report, the PMO team will have identified the data elements that will be used to report on the agreed upon KPI's. Treasury has provided guidance for KPI's required under specific expenditure categories as well as requires each project to have an output and an outcome measure. The supporting data sets will be requested by the PMO team to the project sponsor, who will be made aware of each reporting deadline.

The PMO will also coordinate with projects, when identified and relevant to the project, any evidence-based services that are part of a particular project and any project evaluation conducted. This evidence will be collected and saved with the other documentation to be used for any necessary project and expenditure or annual reporting requirements.

	Role	Responsibility
Sponsors	Lead	Submit detailed budget, invoices, and items requested by PMO team to demonstrate compliance
Clerk's Office		Provide updated expenditure information
PMO	Lead	Compile necessary information to form Performance Report and submit to Treasury

Reporting will occur under the following timelines established by Treasury:

Report	Year	Quarter	Period Covered	Due Date
1	2021	2 – 4	March 3 – December 31	January 31, 2022
2	2022	1	January 1 – March 31	April 30, 2022
3	2022	2	April 1 – June 30	July 31, 2022
4	2022	3	July 1 – September 30	October 31, 2022
5	2022	4	October 1 – December 31	January 31, 2023
6	2023	1	January 1 – March 31	April 30, 2023
7	2023	2	April 1 – June 30	July 31, 2023
8	2023	3	July 1 – September 30	October 31, 2023
9	2023	4	October 1 – December 31	January 31, 2024
10	2024	1	January 1 – March 31	April 30, 2024
11	2024	2	April 1 – June 30	July 31, 2024
12	2024	3	July 1 – September 30	October 31, 2024
13	2024	4	October 1 – December 31	January 31, 2025
14	2025	1	January 1 – March 31	April 30, 2025
15	2025	2	April 1 – June 30	July 31, 2025
16	2025	3	July 1 – September 30	October 31, 2025
17	2025	4	October 1 – December 31	January 31, 2026
18	2026	1	January 1 – March 31	April 30, 2026
19	2026	2	April 1 – June 30	July 31, 2026
20	2026	3	July 1 – September 30	October 31, 2026
21	2026	4	October 1 – December 31	April 30, 2027

Quarterly Expenditure Reporting Timeline

Annual Report	Period Covered	Due Date
1	Award Date – July 31, 2021	August 31, 2021 or 60 days after receiving funding
2	July 1, 2021 – June 30, 2022	July 31, 2022
3	July 1, 2022 – June 30, 2023	July 31, 2023
4	July 1, 2023 – June 30, 2024	July 31, 2024
5	July 1, 2024 – June 30, 2025	July 31, 2025
6	July 1, 2025 – June 30, 2026	July 31, 2026
7	July 1, 2026 – December 31, 2026	April 30, 2027

Recovery Plan Reporting Timeline

Closeout

The purpose of Closeout is to certify that all work has been done for a defined project, final costs have been reconciled, data sets of supporting KPI's have been saved, and confirmation that no remaining actions are remaining for the project. The PMO will use the budget plans submitted by the project owners to shape a close-out calendar for each project.

- 1) Departments will receive an email confirming a project is nearing its budgetary end, and that closeout procedures will begin,
- 2) The project owner will confirm and provide to the PMO when the last project expenditure is scheduled to occur,
- 3) The PMO will review the project file and validate that all supporting documentation, i.e., invoices, proof of payment for reimbursements, purchase orders, and notices of delivery, are present for their respective expenditures,

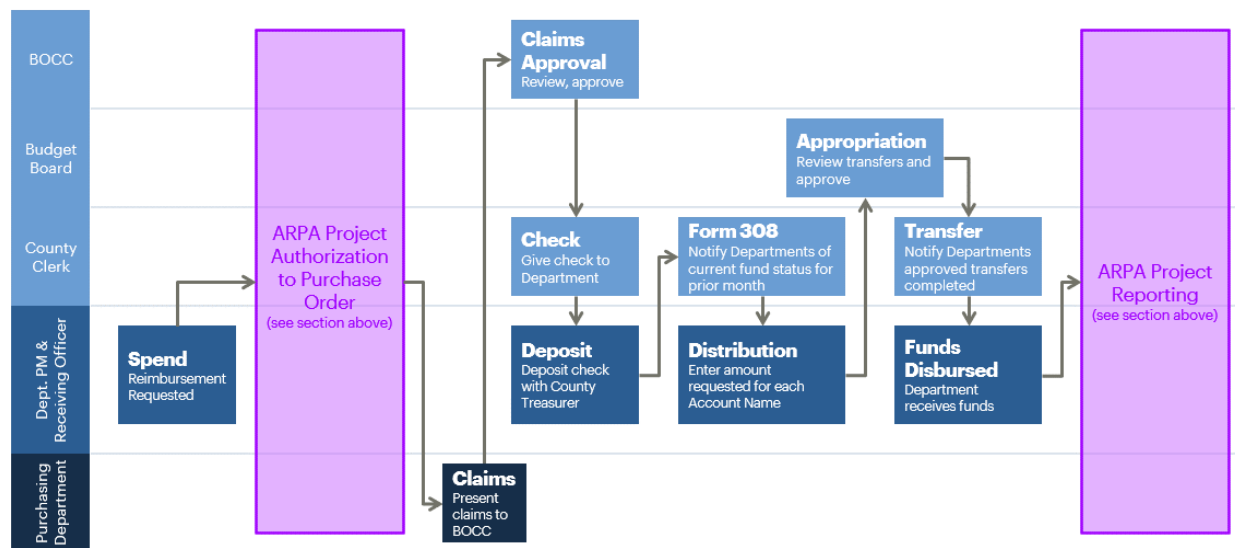
- 4) The PMO will craft a brief summary of this review and provide it to the project owner, included in this summary will be any requests necessary to complete the file. The PMO will track these requests and save them in the project file as “Closeout Activities” so that a record of the communication and any clarifications that are necessary may be made. This step is intended to reveal project documentation shortcomings on similarly situated projects prior to their close-out date,
- 5) Any subrecipient monitoring documentation will also be reviewed, if necessary,
- 6) Upon completion, the PMO will notify the project owner and the Policy and Governance Committee that the project has been closed. The brief summary will then be submitted to BOCC. If any budget remains, the PMO will place the remaining budget on the Policy and Governance Committee and BOCC agenda.

All funds must be expended by December 31st, 2026.

Records related to all ARPA projects, pursuant to 2 CFR 200.334, must be retained for three years following the final reporting deadline of April 30, 2027. Records are to be properly stored in a shared drive.

Reimbursement Compliance Workflow

Several projects receiving ARPA funds will be reimbursements for money previously spent by County Departments. The compliance workflow for reimbursements is slightly modified from the process outlined above:



Reimbursement projects will follow the same project authorization process outlined above. Once the PMO team has approved the project as an eligible ARPA expense, the PMO team and Purchasing department will work together to ensure the reimbursement is compliant with federal and state requirements. The Purchasing Department will then present the claims to BOCC for their approval.

Following BOCC's approval, the County Clerk will issue a check to the Project Department from the ARPA funds. The depositions will then be deposited with the County Treasurer.

Prior to the Project Departments receiving their reimbursement, the County Clerk will take the additional step of notifying Departments of the status of their funds via Form 308. The Project Departments will also enter their requested amount into MUNIS. Lastly, Budget Board will meet to review and appropriate the transfer of funds, which will be facilitated by the County Clerk who will notify the Departments of the approved transfer. Once this is completed, the funds will be disbursed to the Departments. As above, the PMO team will manage reporting.

Communications & Support Plan

The Policy and Governance Chairman directed the PMO Team to County Department Heads establishing them - in most cases - as the primary points of contact for ARPA proposal management within the department. Initial outreach was made with the county departments via an emailed briefing packet followed by a series of training sessions and touchpoints.

Initial Briefing Packets and Training

The briefing packet included background information detailing the County's request for departments to submit internal ARPA proposals. The county opted to conduct an internal needs review before opening the application to the public. An initial process overview was provided explaining how departments should utilize the County InfoZone Employee Resource Site to submit their proposals for review.

Clarification of the triage process was included in the briefing packet highlighting that not all proposals would be considered eligible and those considered eligible must partake in an eligibility review by the PMO team and then approvals through county channels - as further detailed in this document. A submission deadline was also initially relayed but was continuously extended to meet county needs. Important resources for departments to review such as [Final Rule Overview](#) and [Compliance and Reporting Guidance](#) were transmitted as well as IT and PMO contact details.

Within each briefing packet was the request for departments to sign up and partake in a walkthrough session of accessing and submitting in InfoZone. Those who signed up for sessions were guided through a tour of the login and credential process to first access the InfoZone submission tab. Once access was granted an explanation of each required field within the ARPA submission was explained, specifically highlighting eligibility criteria (EC) selection.

The PMO team has remained available and in regular communication with department's regarding their submissions at all levels from archived to authorized.

Ongoing Compliance Support

Since the initial briefing packets were provided the PMO team has remained readily available to departments to address any questions or concerns regarding their proposals. This communication has consisted of emails, phone calls, SMS, TEAMS, and in-person meetings.

Updates regarding proposals are regularly communicated to departments especially once proposals have passed through the P&G and BOCC stages to become formal projects. This compliance framework was presented in public meeting and transmitted to county departments

thereafter. Informational sessions were provided to departments to elaborate on the compliance process and how the PMO team can assist along the way. Working closing with the purchasing department the PMO team helps with ensuring all documentation has been collected from corresponding departments.

Documentation & Artifacts

Federal Compliance and Reporting guidelines for ARPA require the following documents as a baseline for compliance:

Document	Phase	Purpose	Key Content	Owner
Project Proposal	Pre-Award	Detail the project’s eligible expenditure category and narrative. If the project includes capital expenditures of \$1M or more, the proposal submission should include a justification for the cost.	Project description Expected project cost Project eligibility category	Project Department
Meeting Agenda	Pre-Award	The P&G, BOCC, and Budget Board meetings will document all project-related approvals from the P&G recommendation of a project to BOCC, the project authorization by BOCC, and the appropriation of the funds by approval of Budget Board. The Meeting Agendas will be publicly available here .	P&G – approval to recommend project to BOCC BOCC – approval of ARPA funding for project Budget Board – appropriation of funds	County Clerk
Use of Funds Review	Pre-Award	The rationale for eligible use of funds found in the proposal will be checked against the language of the Final Rule. Particular attention will be paid to determining if SLFRF funds can be used to match other federal grants, and limitations to administrative and indirect costs.	Verification of project eligibility under ARPA Checklist to determine additional compliance requirements regarding: Subrecipient monitoring Federal Uniform Guidance (2 CFR Part 200) Civil rights compliance	PMO
Attestations	Pre-Award & Award	Several attestations may be required from project departments, detailing compliance with applicable civil rights statutes and no duplication of benefits between SLFRF funds and other federally funded grants, etc.	Attestations of the following may be required: Civil rights compliance Non-collusion Competitive bid process Time spent responding to COVID	PMO & Project Departments
Subrecipient Awarding	Pre-Award, Award, & Post-Award	If the County elects to award funds to a subrecipient for the purpose of administering programs on behalf of the County, the subrecipient’s use of funds must be monitored on an ongoing basis.	Subrecipient monitoring processes and metrics must be put in place	BOCC
Procurement	Award	SLFRF programs will follow the County’s established procurement procedures including a public competitive bidding process. Where procurement of equipment and real property is needed, 2 CFR Part	Competitive bid process, OR	Project Department / Receiving Officer, PMO, BOCC,

		200, Subpart D (Uniform Guidance) will also be applicable. The entire procurement process will be documented.	State or national contracts	Requisition Officer, Purchasing Agent, Accounts Payable
Internal Controls	Award & Post-Award	All projects will follow existing County internal controls and best practices.		Project Department / Receiving Officer, PMO, P&G, BOCC, Budget Board, Requisition Officer, Purchasing Agent, Accounts Payable
Records Retention	Post-Award	Records related to all projects will be kept for at least five years after funds have been expended or returned to Treasury. There is no central repository for retention; each responsible entity will retain their own records in accordance with existing internal controls.	Files related to all of the above must be retained including: Procurement files including contracts Compliance documents including attestations Invoices and receipts	Project Department / Receiving Officer, PMO, P&G, BOCC, Budget Board, Requisition Officer, Purchasing Agent, Accounts Payable
Project and Expenditure (P&E) Report	Post-Award	Quarterly reports provide info on all SLFRF projects including obligations and expenditures, project status, and subrecipient contracts. Project budgets, program income, and distribution demographics should also be detailed, where applicable. A narrative for civil rights compliance for the projects should be included.	The P&E report will include project statuses and details on how much money has been obligated and expended Project budgets and program income data Distribution of funds and demographic information	PMO, MUNIS export from Purchasing Department
Recovery Plan	Post-Award	The County will produce an Annual Recovery Plan Performance Report enumerating SLFRF projects and plans to ensure outcomes. The report should detail program efforts to reach equitable outcomes, community engagement, and plans for tracking outcomes. This report must be publicly available in addition to submission to Treasury.	Metrics for the performance of ARPA programs	PMO

Roles & Responsibilities

Project Manager and Project Department

Each Department with approved projects will assign a Project Manager (PM) to oversee the project compliance efforts, including collecting documentation. The Project Manager should have familiarity with the [SLFRF Final Rule](#) and [Uniform Guidance](#) regulation published by the US Office of Management and Budget (2 CFR Part 200). The PMO team will be a resource to provide training, guidance, and support to all Department PMs, as needed. The Project Department will be responsible for championing their projects and are accountable for ensuring the progress of their projects through the process outlined in this document.

In addition to compliance duties, the PM will have the capability and authority to coordinate with colleagues in the Department on the following matters:

1. Project design and operations, including coordination with other state or federally funded programs.
2. Technology systems, including data capture, where appropriate.
3. Adhering to internal control procedures, as outlined in the State's recommended County Internal Controls, including advocating for their projects to be on Budget Board agendas, submitting for requisitions, etc.

Requisition Officer

County officers may designate, in writing, no more than two employees to act as requisitioning and receiving officers [for their office or department. 19 O.S. § 1501\(A\)\(4\); 19 O.S. § 1503](#)

The [State Auditor and Inspector \(SA&I\)](#) discourages designating the same individual as both requisitioning officer and receiving officer. Separating these functions maintains the proper checks and balances and reduces the possibility of collusion between an employee and a vendor. The requesting officer and the receiving officer should communicate however, to ensure that the items received are the same as those requested.

Each county officer or department head must file the names of their requesting and receiving officers in writing with the County Clerk. The names must also be entered into the minutes of a Board of County Commissioners meeting.

The requisitioning officer has the following general responsibilities:
[19 O.S. §1505\(A\)\(1\)](#)

- › Write specifications for supplies, materials, equipment, and information technology and telecommunication goods and services requisitioned by their office in sufficient detail so that the Purchasing Agent, vendor, and receiving officer will know what is being ordered and that the items received are the same as those ordered.
- › Enter and complete the Requisition/Purchase Order.

See Appendix for [ARPA Requisition Officer Guide](#)

Receiving Officer

County officers may designate, in writing, no more than two employees to act as requisitioning and receiving officers [for their office or department in the absence of the county officer or department or administrative head. 19 O.S. § 1501\(A\)\(4\); 19 O.S. § 1503](#)

The [State Auditor and Inspector \(SA&I\)](#) discourages designating the same individual as both requisitioning officer and receiving officer. Separating these functions maintains the proper checks and balances and reduces the possibility of collusion between an employee and a vendor. The requesting officer and the receiving officer should communicate however, to ensure that the items received are the same as those requested.

Each county officer or department head must file the names of their requesting and receiving officers in writing with the County Clerk. The names must also be entered into the minutes of a Board of County Commissioners meeting.

The receiving officer has the following general responsibilities:
[19 O.S. § 1504; 19 O.S. § 1505\(E\)](#)

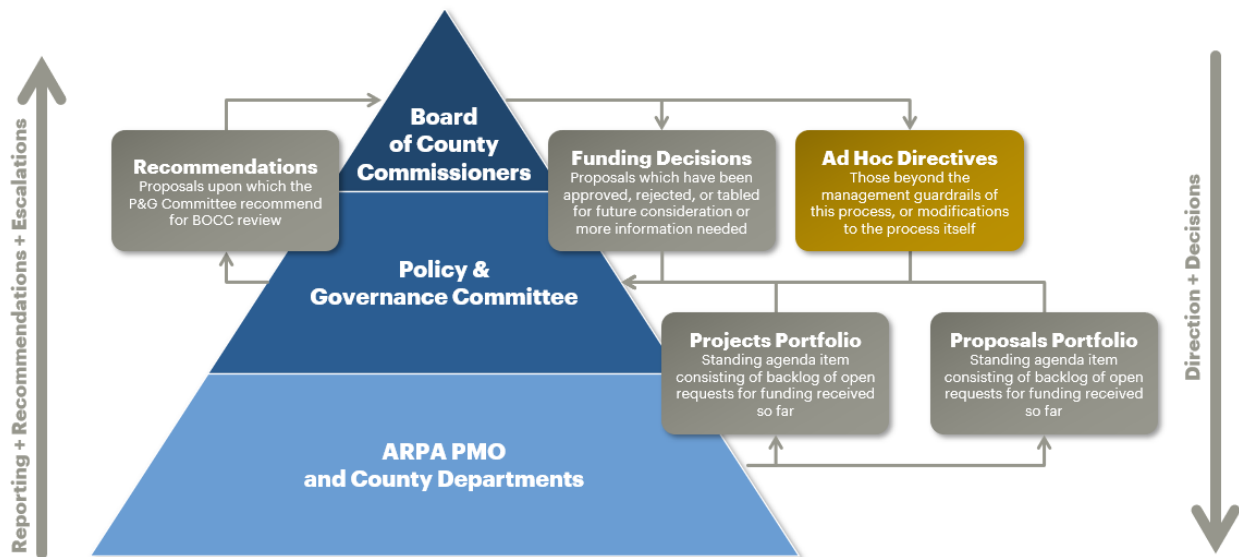
- › Receive all supplies, materials, equipment, and information technology and telecommunication goods and services purchased, lease-purchased, or rented by their department.
- › To visually inspect all goods received to ensure that the items received are the same as the ones requested and are of the desired quality. This visual inspection, which includes counting and measuring, ensures that county funds are paying for the goods that are requested, meet the specifications, and are of the quality and quantity stated in the Requisition/Purchase Order.
- › When receiving officers sign the receiving report, they are certifying that an inspection has been made and that the goods are as requested.
- › Determine that a valid purchase order exists for the items being received.
- › Obtain a copy of the delivery ticket, bill of lading, or other such delivery document from the person making the delivery.
- › Obtain the signature of the person making the delivery, if possible, and the type of delivery, such as UPS, US Postal Service, or other types. Note the delivery date and time of the delivery. (If no Purchase Order exists, the officer refuses the items and returns them to the vendor.)
- › Prepare [SA&I Form No. 4030, Receiving Report](#), which indicates the quantity and quality of the goods received and lists the items that are back ordered and their estimated date of delivery.
- › Maintain a record of all supplies, materials and equipment received, disbursed, stored, and consumed by the department. Normally, one of the receiving officers is designated as the [department inventory officer](#) and is specifically assigned this duty. [19 O.S. § 1505\(G\)](#)

Program Management Office

The Program Management Office (PMO) will provide oversight and support for the project authorization, preparation, requisition, and purchasing procedures. After a project is proposed, PMO will present projects to Policy & Governance for recommendation to the Board of County Commissioners.

Once a project is approved by BOCC, PMO will work with the project departments to gather compliance documents. This will include any relevant attestations, budgets, and contracts. Once compliance documents are ready, PMO will notify the Requisitioning Officer. Through the requisitioning and purchasing process, PMO will provide oversight and assistance as needed.

Following the procurement procedures, PMO will provide oversight over the payment approval process. Lastly, in accordance with Treasury’s reporting requirements for SLFRF funds, PMO will create and submit the quarterly Project and Expenditure reports and annual Recovery Plan Performance Report on behalf of BOCC.



Purchasing Department

The Purchasing Department will aid in preparing the project for procurement including coordinating with the PMO team and Project Department to compile and review documents related to compliance. Once the requisition has been created by the requisition officer, the Purchasing Department will review the requisition and convert it to a purchase order.

Accounts Payable

Accounts Payable will review all invoices and submit them to BOCC for approval of payment. Following BOCC’s approval and Budget Board’s allocation of funds to the accounts, Accounts Payable will submit payment to the vendor.

BOCC

The Board of County Commissioners will be responsible for reviewing proposals recommended by the Policy and Governance Committee and authorizing use of ARPA funds, as applicable. The BOCC will also oversee opening and comparing the competitive bids and selecting the winning vendor based on the lowest and best bid. Additionally, in the *Reimbursement* workflow, BOCC reviews and approves claims for reimbursement requests.

Budget Board

The Budget Board will create and move funds into the subaccounts, upon authorization, and reviews and approves fund transfers to departments.

County Clerk

Once a project has been approved, the County Clerk will create the budget record in MUNIS in the form of project codes following the code format AR###. Additionally in the *Reimbursement* workflow, the Clerk's Office provides a check to Departments upon BOCC claim approval, initiates the Form 308 to notify Departments of current fund status, and ultimately transfers funds to Department subaccounts upon appropriation and approval by Budget Board.

Policy & Governance

The Policy & Governance Committee will review all proposals submitted by County departments for eligibility and recommend proposals to the Board of County Commissioners for authorization. In addition, P&G will review this Compliance Framework and make recommendations to BOCC accordingly. As projects move forward, P&G will have the discretion to prioritize projects as they undergo the compliance process with PMO and the Purchasing Department.

Subaward Management

The County may choose to expend funds through subrecipients rather than the County itself. An example of this structure could include the County designating a local non-profit with experience in housing to drive affordable housing programs. These subrecipients would create and manage a program for the County. These subrecipients will be monitored by the County for the duration of their grant of federal funds. *A primary focus of federal audits is reviewing local government grantees' (e.g., Counties) monitoring of subrecipients.* Granting funds to a subrecipient should be accompanied by thorough ongoing monitoring of the subrecipient as part of compliance design.

The first step in ensuring subaward management is designating whether the award is going to a sub-recipient, or a contractor—a distinction with important compliance implications.

Sub-Awardee Designation

Sub-awardees may be designated as either a subrecipient, beneficiary, or a contractor. The designation of subrecipient, beneficiary, or contractor will depend on the substance of its agreements and relationship with Federal awarding agencies and the County. The PMO will use a checklist in classifying each agreement.

Sub-Awardee Type	Characteristics
Subrecipient	<ul style="list-style-type: none"> › When the recipient determines who is eligible to receive what Federal assistance. › The sub-awardee has responsibility for programmatic decision-making. › Per agreement with the County, the sub-awardee will use the Federal Funds to conduct a program for a public purpose, rather than providing goods or services for the benefit of only the County
Beneficiary (Grantee)	<ul style="list-style-type: none"> › Beneficiary is for providing assistance to the end user—the individual or entity needing the benefit. › Is an individual (or organization for COVID-19 grants) receiving the funds as the end user/beneficiary of assistance. › Does not determine eligibility or compliance. › Acting as a beneficiary, the individual or entity is not subject to subrecipient monitoring and reporting requirements.
Contractor	<ul style="list-style-type: none"> › Primarily a procurement relationship for the purpose of obtaining goods and services for the County's use › The contractor provides goods and services for normal business operations. › The goods and services provided are ancillary to the operation of the Federal program. › The contractor operates in a competitive environment and provides goods and services to other purchasers.

Once a subrecipient classification has been made, the framework for sub-recipient monitoring, as outlined below, is initiated.

Subrecipient Management

After a subrecipient submits an application through the designated online portal, the ARPA PMO Team conducts a *Risk Assessment* of the entity and initial *Proposal Evaluation* consistent with process described above for County projects. Once these are complete, the ARPA PMO will provide the subrecipient necessary training, material, and resources to prepare the subrecipient for their own responsibilities in compliance and performance monitoring. The subaward will then be formalized in a *Subrecipient Agreement* document, providing conditions for the subaward and plans for ongoing monitoring, support, and closeout. The requirements detailed below are not comprehensive; the County may stipulate additional requirements for subrecipients as an appendix to the subrecipient agreement.

Determining Subrecipient Status

Oklahoma County will make a **case-by-case determinations** whether each organization is a subrecipient or a beneficiary. To make the determination **the substance of the relationship determines the status.**

Subrecipient Contracting

The following information are the information elements which will be included in the subrecipient contract:

1. **Federal award identification;**

- Subrecipient name (must match the name associated with its unique entity identifier);
- Subrecipient's unique entity identifier;
- Federal Award Identification Number (FAIN);
- Federal Award Date of award to the recipient by the Federal agency;
- Subaward Period of Performance Start and End Date;
- Subaward Budget Period Start and End Date;
- Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;
- Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current financial obligation;
- Total Amount of the Federal Award committed to the subrecipient by the pass-through entity; Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
- Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity;
- Assistance Listings number and Title; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at time of disbursement;
- Identification of whether the award is R&D; and
- Indirect cost rate for the Federal award (including if the de minimis rate is charged) per §200.414.

2. All **requirements are imposed from the pass-through entity onto the subrecipient** so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award;
3. Any **additional requirements that the pass-through entity imposes on the subrecipient** in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;
4. (i) An approved federally recognized **indirect cost rate** negotiated between the subrecipient and the Federal Government. If no approved rate exists, the pass-through entity must determine the appropriate rate in collaboration with the subrecipient, which is either:
 - a. Negotiated indirect cost rate between pass-through entity and the subrecipient; which can be based on a prior negotiated rate between a different PTE and the same subrecipient. If basing the rate on a previously negotiated rate, the pass-through entity is not required to collect information justifying this rate, but may elect to do so;
 - b. de minimis rate of 10 percent of the modified total direct costs pursuant*
5. A requirement that the subrecipient permit the pass-through entity and auditors to have **access to the subrecipient's records and financial statements** as necessary for the pass-through entity to meet the requirements of this part; and
6. Appropriate **terms and conditions concerning closeout** of the subaward
7. Quarterly Reporting Requirements & Performance Metrics
8. Updated Project Description for value awards
9. Budget (Including the \$ value being used for evidence-based interventions and administration of the funds)
10. Timeline for use the funds
11. Other federal requirements, such as subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act ([42 U.S.C. 7401-7671q](#)) and the Federal Water Pollution Control Act as amended ([33 U.S.C. 1251-1387](#))
12. The sub-grantee shall comply with Title VI of the Civil Rights Act of 1964

Subrecipient Risk Evaluation and Monitoring

Once a subrecipient has been identified and completed the initial application, the ARPA PMO will work with the subrecipient to conduct a *Risk Assessment*. The assessment will focus on how the subrecipient would handle federal funds and their performance during previous audits. The PMO team will send the subrecipient a questionnaire (see sample in Appendix) and will score the responses to the questionnaire against the risk assessment framework (see sample in Appendix). Subrecipient risk will be categorized as either low, medium, or high. The risk assessment will analyze the subrecipient on related past performance and current capabilities, including:

- › Prior experience with the same or similar subawards
- › Results of previous single audits
- › Subrecipient's capability to manage a federal award
- › Subrecipient's internal controls plan
- › Subrecipient's federal monitoring process

- › Subrecipient’s equitable administration of program to demographic, racial, ethnic, and cultural groups
- › Subrecipient’s compliance with grant agreement

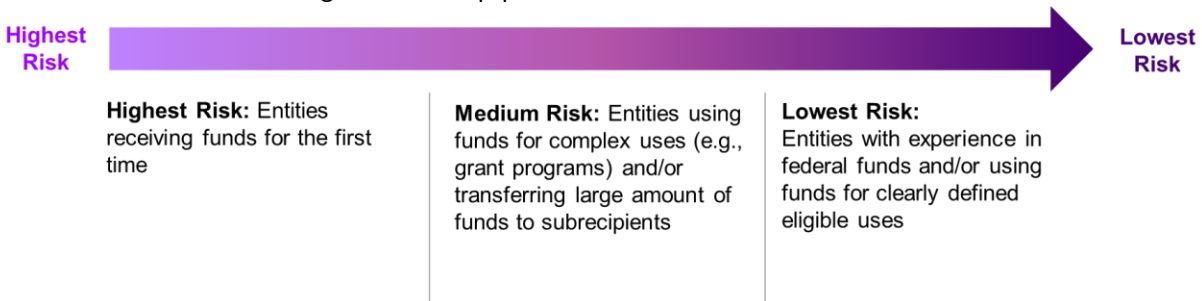
Following the risk assessment, the ARPA PMO will draw an agreement between the County and the subrecipient. This contract would outline the responsibilities of the County and the subrecipient, include all information required by US Treasury to be given to subrecipients, and outline subrecipient monitoring. The determination of the subrecipient’s risk level will determine the specific monitoring activities, as shown below.

Evaluating Risk

Based on the updated project description and project budget, each subrecipient's risk of noncompliance will be evaluated, which includes consideration of such factors as:

- (1) The subrecipient’s prior experience with the same or similar subawards;
- (2) The results of previous audits, and the extent to which the same or similar subaward has been audited as a major program;
- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
- (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

In considering preparations for potential audits down the line, compliance risk and fraud risk can be defined into three categories to help prioritize focus area and effort



As outlined in Final Rule, Treasury employs a risk-based approach to project monitoring. As outlined above, federal funds audits generally focus on the grantees’ monitoring of subrecipients. Treasury expects more stringent monitoring for higher risk subrecipients and higher risk projects. The following monitoring plans will be considered standard for the corresponding risk-levels.

Low-Risk Monitoring Plan

- i. Organization will be eligible to receive all payments once contract is signed and payment processing is in place.
- ii. All standard processes, as outlined in the Final Rule, are permitted.
- iii. **Random sampling of expenditures** for supporting documentation/detail should be conducted at least once per year.
- iv. Annual site visit

Medium-Risk Monitoring Plan

- i. Payments made on reimbursement basis only and reviewed for allowability.
- ii. Random sampling of expenditures for supporting documentation/detail should be conducted at least quarterly.
- iii. Annual site visit

High-Risk Monitoring Plan

- i. Payments made on reimbursement basis only.
- ii. Reimbursement requests should include supporting detail and documentation, including quotes, bids, requisitioning reports, purchase orders, receiving reports, invoices, and proof of payment for all expenditures.
- iii. Prior approval required for subrecipient subawards, subcontracts, equipment purchases, and capital expenditures.
- iv. For highest risk entities: subrecipient should include costs for management/technical assistance costs to support successful administration of the subaward.
- v. Annual site visit

Annual Site Visit

Monitoring Process for can be conducted via phone or in person site visits and entails completion of a monitoring checklist leading to completion or a findings report for which a Grantee would have 30 days to address:

Desk Review Process		Monitoring Checklist – 16 Key Compliance Requirements			
Before Desk Review/Site Visit <ol style="list-style-type: none"> i. Send a Location and PoCs ii. Recommended 2 employees: Project Sponsor and financial officer/procurement officer iii. Project updates, photos of project/ services iv. Demographic information of those served v. Updates of any to procurement information vi. Marketing materials circulated to advertise the services 		a Activities Allowed/Unallowed Are the activities in compliance with the grant program?	i Procurement Suspension & Debarment How were the grant activities procured and whether state/local procurement guidelines were followed?		
Desk Review Questions <ol style="list-style-type: none"> i. Any issues/challenges to the project? ii. How many customers have been served? iii. What is the take rate looking in the grant area? iv. Feedback from community? v. Review of the procurement files. 		b Allowable Cost/Cost Principles Are the costs incurred eligible for reimbursement?	j Program Income Did the grantee earn any income through the project while the grant was underway?		
After Desk Review <ol style="list-style-type: none"> i. The PMO (Accenture) will complete the monitoring checklist and store in compliance file 		c Cash Management Only applicable if funds were provided by OKC before spending	k Real Property Acquisition & Relocation Assistance If the grantee acquired real estate/property, how was it procured and whether it was acquired at FMV?		
		d Davis Bacon Act N/A for any project under \$10M, or construction over \$2,000	l Reporting Were the reports submitted on time and were the invoices submitted with proper proofs?		
		e Eligibility Are the grantees eligible for receiving funds	m Subrecipient Monitoring If any subrecipients were contracted, were they monitored?		
		f Equipment Real Property Management² Was any equipment < \$5000 purchased and what procurement methodologies were followed?	n Special Tests & Provisions Any other issues to be documented here		
		g Matching level of effort earmarking Are the activities in compliance with the grant program?	o Site Visit Note the progress of the project toward completion		
		h Period of Availability of Funds Were the grants activities completed & the funds expended within the contract timeframe?	p Title VI Has a federal or state agency found the grantee non-compliant or conducted a compliance review of the grantee?		

Audit Requirements

If the organization subaward is \$750,000 or more, the organization must complete a federal single audit. A reminder that \$750,000 threshold is a cumulative of all federal funds an entity receives during the entity's fiscal year.

Oklahoma County is responsible for confirming the entity completes a federal single audit. If the organization does not complete the federal single audit, it is in violation of federal compliance requirements and corrective action must be taken.

The County will verify if an entity is required to perform a federal single audit by checking the total federal funding awards throughout the fiscal year. Corrective action is needed if the federal single audit threshold is met but the entity has not completed a federal single audit.

- Single Audit guidelines to give to the auditor: [20.027 SLFRF Compliance Supplement: The alternative approach to a **Single Audit** or Program-Specific Audit](#)
- SLFRF Reporting and Guidance; Pg. 11 – beneficiaries are not subject to an audit pursuant to the Single Audit Act and 2 CFR part 200, subpart F regarding audit requirements.
- For-profit entities that receive SLFRF subawards are not subject to Single Audit requirements. However, they are subject to other audits as deemed necessary by authorized governmental entities, including Treasury, the GAO, and Treasury's OIG

Subrecipient Reporting

Quarterly Report

When submitting a quarterly report, the following information must be provided:

Project Identification Information:

- Treasury Portal ID
- Organization
- Sponsor
- Project Name
- Project Description
- EC Code
- Risk Status

Funding & Expenditure Information:

- Authorized Amount
- Expended Amount
- Expenditure Updates
- Amount spent on evidence-based interventions

Program Management

- Progress As Per Milestones
- Program Updates
- Outcomes and Outputs KPI's
- Use of Evidence
- Mandatory Performance Reporting (as applicable)

Evidence- Based Interventions

- Projects in certain expenditure categories, **must describe whether and how evidence-based interventions** and/or program evaluation are incorporated into their SLFRF program.
- Recipients may include links to evidence standards, evidence dashboards, evaluation policies, and other public facing tools that are used to track and communicate the use of evidence and evaluation for Fiscal Recovery Funds.
- Recipients must also specifically identify the **dollar amount** of the total project spending that is allocated towards evidence based.

Performance Metrics

- Recipients will be asked to define a performance metric that will be tracked for the life of the project.
- Performance indicators should include both output and outcome measures.
- **Output measures** provide valuable information about the early implementation stages of a project.
- **Outcome measures** provide information about whether a project is achieving its overall goals.
- In addition to selected metrics, SLFRF guidance requires certain EC codes to have mandatory reporting KPS's for certain other expenditure categories.

Timelines

Timeline for Reporting:

Reporting will occur under the following timelines. This is 30 days prior to when all reports are due to treasury.

Quarterly Reporting Cycle

- 1st Qtr. October 1st to December 31st – *Report due to PMO* **January 1st**
- 2nd Qtr. January 1st to March 31st – *Report due to PMO* **April 1st**
- 3rd Qtr. April 1st to June 30th – *Report due to PMO* **July 1st**
- 4th Qtr. July 1st to September 30th – *Report due to PMO* **October 1st**

The last quarterly report is due April 1st, 2027.

Closeout

The purpose of Closeout is to certify that all work has been done for a defined project, final costs have been reconciled, data sets of supporting KPI's have been saved, and confirmation that no remaining actions are remaining for the project.

- 1) Project sponsor will **send an email** to the PMO confirming a project is nearing its budgetary end.
- 2) The project sponsor will provide to the PMO when the **last project expenditure** or activity is scheduled to occur; and schedule a close out call or site visit.

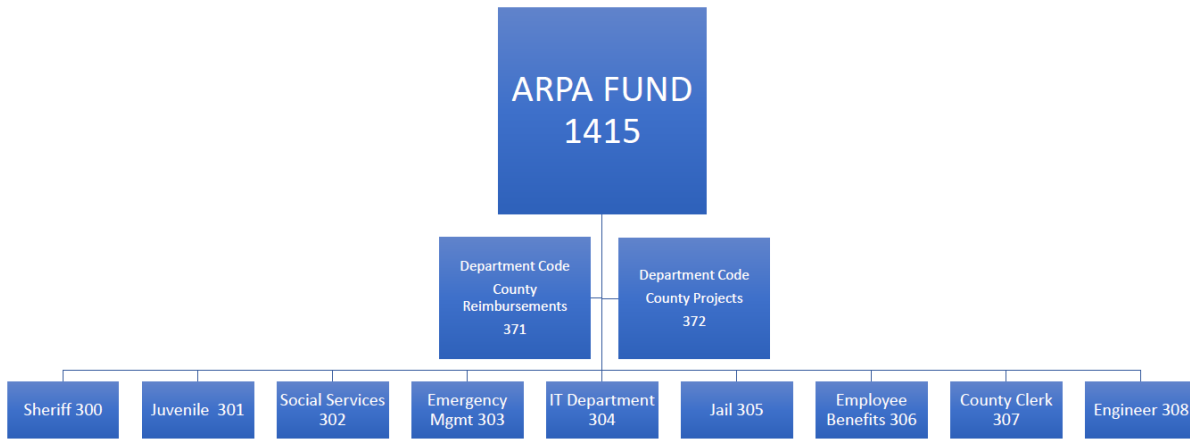
- 3) The PMO will review the project file and **validate that all supporting documentation**, quarterly reports, annual visit checklist, and reimbursements/ proof of invoices for higher risk subrecipients.
- 4) The PMO will **craft a brief summary** of this review and provide it to the project sponsor , included in this summary will be any requests necessary to complete the file. The PMO will track these requests and save them in the project file as "Closeout Activities" so that a record of the communication and any clarifications that are necessary may be made.
- 5) Upon completion, the PMO will notify the **Policy and Governance Committee** that the project has been closed. The brief summary will then be submitted to BOCC.

All funds must be expended by December 31st, 2026.

Appendix

ARPA Fund Breakdown

The County Clerk's office created the following flow to allocate ARPA project funds to the appropriate accounts for tracking in MUNIS.



At the 9/15 budget board meeting the members of the committee approved the County Clerks sub-account creation and flow. The initial ARPA allocation was deposited into ARPA Fund 1415 and the sub-accounts below are assigned to singular departments. As projects are approved their corresponding amounts are moved to the appropriate sub account.

For projects reimbursing County Departments for previously expended eligible expenditures, funds flow from the 1415 fund to the County Reimbursements 371 fund, upon approval of Budget Board. From there, the funds will flow into each individual Department's subaccount (300 to 308) which will also require approval from Budget Board. Once an invoice is issued, funds will be drawn directly from the subaccount and cannot exceed the authorized amount for the project.

For non-construction projects in which the County has not already expended funds (i.e., not seeking a reimbursement), funds flow from the 1415 fund to the County Projects 372 fund, upon approval of Budget Board. From there, the funds will flow into each individual Department's subaccount (300 to 308) which will also require approval from Budget Board. Once an invoice is issued, funds will be drawn directly from the subaccount and cannot exceed the authorized amount for the project; should more funds be needed for the project, an amendment must be recommended by P&G, approved by BOCC, and have the transfer of funds to the subaccount approved by Budget Board.

For construction projects, funds flow from the 1415 fund to the County Construction 373 fund, upon approval of Budget Board. All County construction projects will draw funds from this fund. The 373 fund will include excess funds to allow for project changes and price increases; should more funds be needed for the project, an amendment must be recommended by P&G and approved by BOCC.

Proof of Process

There will be checks to ensure proper adherence to the process outlined above:

Activity	Proof of Process
Project Proposal	<p>Project Departments will submit proposed projects via a form in InfoZone. The form is set up to collect robust initial project information including a description of the project, the proper SLFRF expenditure category, and</p> <p>The PMO team will track incoming projects and prepare the proposals to be presented to P&G.</p>
Presentation to P&G	<p>The PMO team will present all projects pending approval to P&G at their regular meetings. P&G will vote on recommending the project to BOCC for final approval.</p>
BOCC Meeting	<p>BOCC will review all P&G recommended projects and vote on approval at their regular meetings.</p>
MUNIS Record	<p>Once a project has been approved by BOCC and appropriated by Budget Board, the County Clerk will create the budget record for the project in MUNIS.</p>
Compliance Checklist	<p>The PMO team will analyze the project proposal against a compliance checklist to determine gaps in compliance and request additional information from the Project Department, as needed.</p>
Compliance File	<p>The Purchasing Department will work in coordination with the Project Department to compile a folder containing quotes, bids and/or national or state contracts, compliance documentation including attestations of non-collusion and adherence to affirmative action policies, and any other relevant documentation. Once the file has been compiled, the Purchasing Department will scan the file into a shared OneDrive with the PMO team who will provide an additional review and sign off.</p>
Compliance Framework	<p>The PMO team has put together this Compliance Framework in conjunction with the Purchasing Department. The Framework was presented to and approved by P&G on 10/20/2022. This document serves as a managed framework—the PMO team will work with Project Departments and the Purchasing Department to respond to any issues which arise.</p>
Requisition	<p>A requisition will be created in MUNIS with detailed project information including the project number, description, approval dates, and relevant documentation.</p>
Purchase Order	<p>The Purchase Order will serve as the final checkpoint to begin the ordering process.</p>
Proof of Purchase	<p>Once the ordering process has begun, the Project Department will be tasked with maintaining documentation related to the purchase including all quotes, bids, and communications with vendors.</p>
Proof of Receipt	<p>Upon receipt of the goods and/or services, the Project Department should collect and retain receipt of delivery.</p>
Invoice & Payment	<p>The invoice from the vendor will be reviewed by the Project Department, Requisitioning Officer, Accounts Payable, and BOCC prior to approval of payment. Once the invoice has been approved, Accounts Payable will remit funds to the vendor via check or ACH.</p>
Proof of Use	<p>Following the completion of the ordering process, the Project Department will continue to retain information related to the use of the goods and/or services ordered, including documentation ensuring the goods were used for their intended purpose; annual inventory inspections conducted by the Purchasing Department will be considered sufficient to serve as this documentation. In the case where a good has been used to the extent of its authorized purpose, the good may continue to be used or disposed of per 2 CFR Part 200, Subpart D.</p>

Sample Compliance Checklist

Completed/In Compliance	Category/Area	Primary Grant Phase (most compliance tasks are primarily needed in one grant phase; however, apply to more than one phase)	Compliance Task/Requirement
in compliance - indirect cost	Eligible Uses of Coronavirus SLFRF Funds/Main Categories	Pre-Award	Ensure the expenditure is included in one of the main categories.
n/a	Eligible Uses - Capital Expenditure Requirements	Pre-Award, Award, Post Award	Justify capital expenditures equal to or over \$1 million.
Attestation	Duplication of Benefits	Pre-Award	Ensure there is not a duplication of benefits in the use of funds before making the final determination of how to use the ARPA - Coronavirus SLFRF grant funds.
in compliance	Ineligible Uses of SLFRF Funds	Pre-Award	Ensure the expenditure is <u>not in one</u> of the ineligible uses of funds categories.
in compliance			
in compliance			
n/a - indirect cost of construction	Use of Funds-Other	Pre-Award	Document rationale for determining that use of funds is eligible for ARPA funding.
n/a		Pre-Award (plus Award, Post Award)	Matching -- Review when and if ARPA funds can be used to match other federal grants.
in compliance - indirect cost		Pre-Award (plus Award, Post Award)	Review Final Rule and the Compliance and Reporting Guidance regarding any limitations to administrative costs, <i>especially pertaining to salary and benefits for premium pay</i> , etc.
in compliance - indirect cost		Pre-Award (plus Award, Post Award)	Indirect Costs are allowable--general overhead costs of an organization where a portion of such costs are allocable to the SLFRF award (facilities or administrative functions).
in compliance		Pre-Award (plus Award, Post Award)	Uniform Guidance/2 CFR Part 200 Cost Principles followed.
in compliance		Award, Post Award	Recipients and subrecipients are <i>prohibited</i> from purchasing any equipment/services that used "covered" telecommunications (produced by Huawei Technologies or ZTE Corporation or subsidiary/affiliate).
	Civil Rights Compliance	Award, Post Award	Ensure that entities receiving ARPA SLFRF funds do not deny benefits or services or otherwise discriminate on the basis of race, color, national origin, disability, age or sex.

	Pass-Through Entity Requirements/Sub-Awarding	<i>Award</i>	Subawards must clearly identify to the subrecipient as a subaward and include Federal grant award information. (Complete the Subrecipient, Beneficiary, or Contractor Checklist to determine entity is a subrecipient.)
			<i>Fixed amount subawards</i> - With prior approval from the Federal awarding agency, a pass-through entity may provide subawards based on fixed amounts.
	Subrecipient Monitoring/Pass-Through Responsibilities	<i>Award, Post Award, Closeout</i>	Pass-through entities monitor and manage their subrecipients to ensure compliance. Risk assessment and subrecipient monitoring checklists are completed, if applicable.
	Procurement	<i>Award, Post Award</i>	Documented, consistent procurement procedures are in place -- consistent with (or stricter than) 2 CFR 200.317-327. Ensure that SAM.gov has been checked for each non-federal contractor or subrecipient (when acquisition of goods or services involves federal assistance programs/funds). Document this process. Print SAM.gov screen.
		<i>Post Award</i>	Equipment and Real Property--Any purchase of equipment or real property must be consistent with 2 CFR Part 200, Subpart D.
	Internal Controls	<i>Award, Post Award</i>	The non-federal entity must: establish and maintain effective internal controls, evaluate and monitor compliance, take prompt action when issues of non-compliance are identified, and take measures to safeguard protected personally identifiable information (PII).
	Conflict of Interest	<i>Award, Post Award</i>	Ensure that employees working with a grant program do not have a financial interest in anything of value that could affect the employee's ability to execute the grant or contract.
	Process and Procedure Manual for program	<i>Award, Post Award</i>	Processes and procedures for program are documented.
	Record Retention and Access	<i>Award, Post Award</i>	Records are/will be kept <i>at least five years</i> after all funds have been expended or returned to Treasury per FR. Filing system is set up and grantee has system in place.
		<i>Post-Award, Closeout</i>	The Federal awarding agency, Inspectors General, the Comptroller General of the U.S. and the pass-through entity have the right to access documents and records which pertain to the award.
	Period of Performance	<i>Post Award, Closeout</i>	Obligations, expenditures and payments occur within the specified timeframes.

	Measurement of Outcomes	<i>Post Award</i>	Monitoring and reports include performance indicators including output and outcome measures.
	Reporting	<i>Post Award, Closeout</i>	Reports are filed by the due dates, and include required data.
	Financial Management	<i>Post Award, Closeout</i>	Financial management systems must be sufficient to permit the preparation of required reports.
		<i>Post Award, Closeout</i>	Financial management systems must be sufficient to permit the tracing/coding of funds (such as by fund, project, account) to establish use of funds for the correct purpose.
		<i>Post Award, Closeout</i>	Records must contain information pertaining to federal awards and expenditures.
		<i>Post Award, Closeout</i>	For non-Federal entities (excluding States), payment methods must minimize the time elapsing between receipt and expenditure of the grant funds. For States, payments are governed by CMIA agreements and default procedures.
	Closeout	<i>Closeout</i>	Ensure expenditures and reports are reconciled, and that all information is on file. The recipient must submit all required reports no later than 120 days after the end date. Subrecipients must submit reports no later than 90 days after end date to the pass-through entity.
			Ensure program reports are signed and filed.
			Ensure risk assessment is on file (if subrecipient involved).
			Ensure subrecipient vs. contractor checklist is on file, if applicable.
			Any unspent grant funds or unallowable expenditures have been returned.
			A closeout letter was sent (by pass-through entity to subrecipient).
			Ensure grantee or subrecipient is aware of the potential for an audit (see Audit Requirement section below).
	Audit Requirements	<i>Closeout</i>	For non-Federal entities that have expent over \$750,000 or more during the fiscal year in Federal Awards -- Audits must be completed and/or are planned as required. Audit must be submitted within 30 days of receipt of auditor's report or nine months after the end of the audit period.
			For non-Federal entities that have expent less than \$750,000 during the fiscal year in Federal Awards -- the entity is exempt from Federal audit requirements for that year, except as noted in 2 CFR 200.503. Records must be available for review or audit by appropriate officials of the Federal Agency, pass-through entity, and Government Accountability Office (GAO).

ARPA Requisition Officer Guide

This document is a guide to provide guidance and clarification. This is not a formal document or policy. Every project/need is different. Departments are encouraged to contact any of the below offices for further guidance.

ARPA PMO (Accenture Consulting)

County ARPA Requisition Officer

County Central Purchasing

FOR DEPARTMENT EXPENDITURE (New Purchase)

- › Departments gather information for federal compliance requirements which may include “Questions for Central Purchasing”, forms, documentation of federal provisions, copies of contracts, cost analysis, or internal procedures. This information will be requested by Central Purchasing in partnership with Oklahoma County ARPA Consultant, Accenture.
 - » (Similar to a bid process, Oklahoma County must provide proof of Local and Federal compliance for all expenditures of ARPA monies)
- › Submit requisition into Munis workflow to be reviewed and submitted by the REQ. REQ will submit requisition to be reviewed by Central Purchasing. Jessica will send purchase order information to department.

REQUISITION ENTRY (Requisitions must include all applicable information)

- › Department Code: ARPA Department Code
- › General Description: ARPA Project # & Description
- › Select Box for PROJECTS APPLIED
- › Line-Item Detail:
 - » Project Dates (P&G, BOCC, BB)
 - » Full Description and Details for Purchase Order
 - » Contract Information if applicable (State Contract, Bid, NOC)
 - » BOCC Contract Approval Date
- › Funding Allocation:
 - » Select Project Account String
 - » Auto-Fill: Org, Object, Project, Description
 - » Budget Check: PA & GL
- › Attachments:
 - » Quotes
 - » BOCC Contract
 - » Documents/Emails
 - » Memo

If any errors occur, please contact the ARPA Requisition Officer, or Central Purchasing.

FOR DEPARTMENT REIMBURSEMENT (Previous Purchase)

- › Departments must contact Accenture to meet federal compliance requirements which may include copies of invoices, proof of payment, supportive documents, Purchase Orders, quotes, contracts, emails, etc.
 - » (Departments may have submitted some or all of this information during the application process for ARPA funding)
- › Departments must submit an invoice via email to Jessica Brody to be reviewed and considered for reimbursement. Jessica will enter a requisition to be reviewed by Central Purchasing. Jessica will process the invoice for payment and will notify department of approval process.
- › All payments will go to BOCC for claims approval then Budget Board for appropriation of funds.

DEPARTMENT INVOICE (Invoices must include all applicable information)

- › ARPA Project # & Description
- › Project Dates (P&G, BOCC, BB)
- › Full Description and Details for Reimbursement

ARPA Questions for Central Purchasing

[ARPA PROJECT # & DESCRIPTION]

1. Brief description of scope of work:
2. How was the need initially identified?
3. Primary Contact for Project:
4. Contract/Project Manager Name and Title – if multiple people, please list all with general duties as it relates to the project:
5. Department Receiving Officer Name and Title:
6. Department Requisitioning Officer Name and Title:
7. Financial Administrator for life of contract Name and title:
8. Department Head/Internal Approval Officers and duties as it relates to contract:
9. Contractors:
10. Subcontractors:

Risk Assessment Questionnaire

Identify any federal awards the subrecipient has managed in past 5 years

Does the subrecipient receive a single audit?

Has this or a similar program been audited as a major program for the subrecipient?

Has the subrecipient been subject of any Single Audit findings in the past?

Does the subrecipient have any new personnel to manage federal awards?

Is the subrecipient using new or substantially changed systems to manage federal award?

Who are the staff members that will be managing the federal award?

Does the subrecipient have a process to determine and record eligible uses of subaward? How does the subrecipient ensure that funds are not given to people who do not qualify?

Does the subrecipient have a process to clearly demonstrate effective administration of federal awards?

How does the subrecipient maintain accounting of subaward funds including interest generated on subaward and subsequent uses of earned interest?

What are the subrecipient procedures for obtaining information evidencing a given beneficiary, subrecipient, or contractor's eligibility;

What is the subrecipient's policies related to equipment and real property management consistent with the Uniform Guidance at 2 CFR Part 200, Subpart D?

What is the subrecipient's policy related to activities occurring outside the period of performance including allowability of costs incurred prior to award or start of the period of performance?

What are the subrecipient's policies to calculate, document, and record their program income, and how will the subrecipient identify appropriate allocation methods, accounting standards and principles, and records?

What are the subrecipient's conflict of interest policy covering each activity funded under this subaward?

What are the subrecipient's policies relative to the management of subcontractors?

How are the subrecipient's policies consistent with procurement standards set for the in Uniform Guidance at 2 CFR 200.317 through 2 CFR 200.327?

Are there any audits, reports, or communications for the subrecipient from any federal monitoring agency?

How is the subrecipient providing outreach to specific groups?

How is the subrecipient ensuring that there is no bias exhibited by administrators in their processing of applications?

How is the subrecipient ensuring that complete and timely reporting obligations are followed?

How is the subrecipient ensuring that grant funds are not used for unallowable costs?

How is the subrecipient ensuring that audit requirements are followed?

Risk Assessment Framework

Risk Level	Overall determination of the risk level associated with the subrecipient's response to the query
Cause	Reason for a high or medium categorization for "Risk Level" column
Effect	Implication/potential negative effects of risk
Likelihood	Probability of risk occurring
Severity	Degree of potential negative effect
Importance	Subjective determination of significance level for this risk
Action Required	Needed remediation action(s)

Resources

- › [US Treasury SLFRF Final Rule Document](#)
- › [US Treasury Final Rule Overview Document](#)
- › [US Treasury SLFRF Recipient Compliance and Reporting Responsibilities Portal](#)
- › [US Treasury SLFRF Compliance and Reporting Guidance Document](#)
- › [US Treasury Project Expenditure Report User Guide Document](#)
- › [US Treasury SLFRF Reporting Portal User Guide Document](#)
- › [2 CFR 200 \(Uniform Guidance\)](#)

