

Date: August 24, 2021
Bulletin Number: 2021-03
To: All county officials
Regarding: American Rescue Plan Act – Expenditures

The American Rescue Plan Act has made Fiscal Recovery Funds available to those counties that choose to request the federal funds. This Federal Award is designed to offset the economic impact of COVID-19. The U.S. Department of Treasury has published the following documents to assist with the proper use of Fiscal Recovery Funds: The Interim Final Rule, Coronavirus State and Local Fiscal Recovery Funds Compliance and Reporting Guidance, and Frequently Asked Questions.

In accordance the statutory duty to prescribe forms and procedures for proper accounting and reporting of county financial information, the Oklahoma State Auditor and Inspector's office has prescribed the following forms regarding the Federal Award:

❖ **Form ARPR-1 – Fiscal Recovery Funds Inquiry**

- If you would like assistance: use this form to request guidance from the Oklahoma State Auditor and Inspector's Office (OSAI) regarding ARPA/Fiscal Recovery Funds.
 - Auditing standards prohibit OSAI from making management decisions. It is our intent to help counties navigate the official guidance issued by the U.S. Department of Treasury.
- Please complete all the fields in section one to help us understand your question and explain how you believe the expenditure will fulfill the intended purpose of the Federal Award.
- The fields in section two are for OSAI response.
- The last section of the form is for county use. The form shall be printed, signed, and attached to the expenditure along with other documentation.

❖ **Form ARPA-2 – Fiscal Recovery Funds Expenditure Documentation**

- This form shall be kept with all ARPA expenditures to categorize and document the expenditure type.



- The requestion official or department head should complete the top section of the form and submit to the governing board for consideration.
 - The form has a dropdown box for selecting the expenditure categories as published by the U.S. Department of Treasury. If the expenditure does not fit into one of those categories, it is not allowed.
 - The governing board will review the request and determine if it complies with the intended purpose of the federal award and with the county's policy//plan regarding the federal award. The decision will be recorded on the bottom portion of the form.
- This form provides a good internal control to assure expenditures are in accordance with federal regulations and county policies. It also serves as documentation for compiling the required reports to the U.S. Department of Treasury.

These prescribed forms will help counties with documentation on expending the federal funding in accordance with the relevant guidance, streamline both the reporting and auditing of the Federal Award. Both forms are accessible on our website at www.sai.ok.gov.

OSAI has also developed a template that counties may use for revenue loss calculation in accordance with the act. **Please read the instructions tab before you begin.** You may access the spreadsheet [here: ARPA Resources.](#)

Sincerely,



Cheryl Wilson

County Management Services

Oklahoma State Auditor and Inspector

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Fiscal Recovery Funds Inquiry

County _____ Date _____

Question _____ (Section one)

Identify the need and/or risk

(If more space is needed, attach a written explanation)

Identify the eligible use category as provided by the U.S. Department of Treasury
Expenditure: Detailed Level

Have you developed written policies or criteria for mitigating the identified risk/need? Yes No
Interim Final Rule Frequently Asked Questions number (if applicable)

Question Submitted by _____ Date _____

(or email to arpa@sai.ok.gov)

(Section two)

Date received by OSAI _____ Inquiry number _____

OSAI Guidance

(Section three)

* Attach this document to related expenditure(s)

Approved by the Board of County Commissioners on _____

Chairman _____

County Clerk _____

Fiscal Recovery Funds
Expenditure Documentation

Date

County, Oklahoma

Identify the need or risk

How does the proposed expenditure respond to the need or risk?

Expenditure Category

Expenditure: detail level

FAQ number (if applicable)

Estimated amount of expenditure

Submitted to Governing Board by

Board Signatures

Date

Approved

Denied

Reason for denial: _____

Purchase Order number (if applicable) _____

Notes _____

