

Oklahoma State Auditor and Inspector’s Federal Awards Guidance for Counties for Fiscal Recovery Funds

Reporting Requirements for Fiscal Recovery Funds

The *American Rescue Plan Act of 2021* (“ARPA”) made available to counties in the State of Oklahoma approximately \$767,000,000 in Federal awards under the *Coronavirus State and Local Fiscal Recovery Funds* (“Fiscal Recovery Funds”).

In May 2021 the Treasury Department (“USTD”) issued their [Interim Final Rule](#) which provided guidance for how the Federal award was to be used. This 151-page document covered a broad range of topics. The USTD also provided their subsequent [Compliance and Reporting Guidance](#) and a frequently updated [FAQ](#). Due to the volume of the guidance, and the sections that do not pertain or are unlikely to pertain to County governments, the following *Other Considerations for Fiscal Recovery Funds* document has been produced to summarize the USTD’s documents for County use. While much of the text below comes directly from these documents, this document does not represent authoritative guidance. Users are encouraged to check the information below against the actual regulations for ARPA funding.

The County is required to submit certain reports to the USTD for their use of *Fiscal Recovery Funds*. Specifically, counties must submit one initial interim report, quarterly or annual Project and Expenditure reports which include subaward reporting, and, in some cases, annual Recovery Plan reports.

As of July 2021, the USTD has not made available reporting templates or information on how reports are to be submitted. Page 12 of the USTD’s [Compliance and Reporting Guidance](#) states a “users’ guide will be provided with additional information on how and where to submit required reports” but does not give any indication when a users’ guide will be made available. OSAI recommends counties begin gathering the necessary information required of *Fiscal Recovery Fund* reports immediately to better facilitate the completion of reporting once the users’ guide is made available. OSAI further recommends all reporting information, including the data used to generate reports and copies of report submissions, be retained at the County as they will be examined during the audit.

The reporting requirements for each County differ depending on their population and the amount of *Fiscal Recovery Funds* awarded to the County. Below are the counties required to submit each of the three report types. Following this section is a more detailed description of each report type and its requirements.

Interim Report

Due by August 31, 2021

All counties who accept *Fiscal Recovery Funds* are required to submit a one-time *Interim Report* by August 31, 2021.

Project and Expenditure Report (Quarterly)

Due by October 31, 2021, and then 30 days after the end of each quarter thereafter

The following counties are eligible for more than \$5 million in *Fiscal Recovery Funds* and are required to submit quarterly *Project and Expenditure Reports* if they accept the federal award: Bryan, Caddo, Canadian, Carter, Cherokee, Cleveland, Comanche, Creek, Custer, Delaware, Garfield, Garvin, Grady, Kay, Le Flore, Lincoln, Logan, Mayes, McClain, McCurtain, Muskogee, Oklahoma, Okmulgee, Osage, Ottawa, Payne, Pittsburg, Pontotoc, Pottawatomie, Rogers, Sequoyah, Stephens, Tulsa, Wagoner, and Washington

Project and Expenditure Report (Annual)

Due by October 31, 2021, and then October 31 each year thereafter

The following counties are eligible for less than \$5 million in *Fiscal Recovery Funds* and are required to submit annual *Project and Expenditure Reports* if they accept the federal award: Adair, Alfalfa, Atoka, Beaver, Beckham, Blaine, Choctaw, Cimarron, Coal, Cotton, Craig, Dewey, Ellis, Grant, Greer, Harmon, Harper, Haskell, Hughes, Jackson, Jefferson, Johnston, Kingfisher, Kiowa, Latimer, Love, Major, Marshall, McIntosh, Murray, Noble, Nowata, Okfuskee, Pawnee, Pushmataha, Roger Mills, Seminole, Texas, Tillman, Washita, Woods, and Woodward

Recovery Plan Performance Report

Due by October 31, 2021, and annually thereafter by July 31

The following counties have a population greater than 250,000 and are required to submit annual *Recovery Plan Performance Reports* if they accept the federal award: Cleveland, Oklahoma, and Tulsa

Interim Report

The *Interim Report* is a one-time submission made by August 31, 2021 with expenditures listed by *Expenditure Category* from the date of award to July 31, 2021. Reporting requirements are given in detail in the USTD's [Compliance and Reporting Guidance](#) pages 13 through 15.

The USTD's *Expenditure Categories* are given in *Appendix 1* of the [Compliance and Reporting Guidance](#). Counties must be able to match each expenditure of *Fiscal Recovery Funds* with one of these eligible categories.

Counties will also be required to provide additional information on the *Interim Report* if they have or plan to have expenditures for revenue replacement or distributions to Non-entitlement Units of Government (NEU).

Project and Expenditure Report

The *Project and Expenditure Report* is a quarterly/annual submission (depending on the amount of *Fiscal Recovery Funds* awarded to the County) and includes projects funded, expenditures, and contracts and subawards over \$50,000. Reporting requirements are given in detail in the USTD's [Compliance and Reporting Guidance](#) pages 15 through 23.

The following information will be required for projects funded, expenditures, and contracts and subawards over \$50,000:

- **Projects** – For each project, the County will be required to enter the project name, identification number, project expenditure category (see the USTD's *Expenditure Categories* in *Appendix 1* of

the [Compliance and Reporting Guidance](#)), description, and status of completion. Projects should be scoped to align to a single *Expenditure Category*.

- **Expenditures** – For each project, the County will be required to report obligations and expenditures, including:
 - Current period and cumulative obligations
 - Current period and cumulative expenditures
- **Project Status** – For each project, the County will be required to report the project status in one of four categories: not started, completed less than 50 percent, completed 50 percent or more, or completed.
- **Project Demographic Distribution** – Counties must report whether certain types of projects are targeted to economically disadvantaged communities, as defined by HUD’s [Qualified Census Tract](#). See the USTD’s [Compliance and Reporting Guidance](#) for which projects require demographic distribution reporting and what information must be reported.
- **Subawards** – The County shall also provide detailed obligation and expenditure information for any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments made by the County that are greater than or equal to \$50,000. See the USTD’s [Compliance and Reporting Guidance](#) for what information must be reported.
- **Civil Rights Compliance** – The USTD will request information on the County’s compliance with Title VI of the Civil Rights Act of 1964 on an annual basis.
- **Required Programmatic Data (other than infrastructure projects)** – The County must provide certain information for all projects listed under certain *Expenditure Categories*. See the USTD’s [Compliance and Reporting Guidance](#) for which projects require additional reporting.
- **Revenue Replacement** – The County is required to provide certain information on the calculation of revenue loss and use of revenue replacement if the County claims revenue loss. See the USTD’s [Compliance and Reporting Guidance](#) for additional information.
- **Required Programmatic Data for Infrastructure Projects** – For all projects listed under the Water, Sewer, and Broadband *Expenditure Categories*, more detailed project-level information is required. See the USTD’s [Compliance and Reporting Guidance](#) for additional information.

Recovery Plan Performance Report

The *Recovery Plan Performance Report* is an annual submission for counties with a population that exceeds 250,000 (Cleveland, Oklahoma, and Tulsa counties). The report will provide information on the projects undertaken and how the County plans to ensure program outcomes are achieved in an effective, efficient, and equitable manner. Reporting requirements are given in detail in the USTD’s [Compliance and Reporting Guidance](#) pages 23 through 30.