

**Program #72900 - ARP - Federal Grant Compliance and Monitoring** 5/2/2022

**Department:** County Management                      **Program Contact:** Eric Arellano  
**Program Offer Type:** Existing Operating Program            **Program Offer Stage:** As Proposed  
**Related Programs:**  
**Program Characteristics:** One-Time-Only Request

**Executive Summary**

This program is responsible for maintaining federal grant compliance with American Rescue Plan (ARP) Act laws and regulations. The dedicated position will track County ARP spend, usage of funding, complete all federal required reporting, support general compliance to laws and regulations, support County departments with ARP fund usage, and support enhanced external audit activities as it relates to COVID-19 relief funding.

**Program Summary**

As a result of the COVID-19 pandemic the federal government has enacted three separate relief bills that have provided local governments with direct financial support in addition to many other priorities (e.g. CARES Act, COVID Relief, & ARPA). The federal relief supports local governments in responding to the pandemic (e.g. testing, contact tracing, vaccination, business relief, rent assistance, food assistance, COVID-19 supplies, efforts to comply with CDC safety requirements, etc.). The new funding comes with various federal spending, reporting, and compliance requirements that require strong and effective oversight. All federal funding received (direct or pass-through) is subject to the Office of Management and Budget (OMB) Super Circular requirements.

ARPA funds will support urgent COVID-19 response efforts to continue to decrease spread of the COVID virus, support immediate economic stabilization for households and businesses, and address systemic public health and economic challenges that have contributed to the unequal impact of the pandemic on certain populations.

This program will provide for a limited duration position (Senior Finance Specialist) to track all County ARP relief funding, maintain oversight on usage/spend, complete required federal reporting, provide guidance/education to applicable department staff, support efforts on an enhanced Single Audit process, and support overall County compliance efforts.

- Comply with ARP Final Rules and FAQ
- Complete quarterly and annual reporting for ARP (e.g. projects, expenditures, and recovery plan)
- Monitor spend for allowability
- Provide ARP federal compliance training
- Support external audit processes for ARP (e.g. Single Audit)
- Support subrecipient monitoring efforts

**Performance Measures**

Measure Type	Primary Measure	FY21 Actual	FY22 Budgeted	FY22 Estimate	FY23 Offer
Output	Number of Single Audit deficiency comments from external auditor (ARPA Funding)	N/A	N/A	0	0
Outcome					

**Performance Measures Descriptions**

External auditors express their opinion on the County's Single Audit Report (Audit of Federal Expenditures). A zero result means the auditors identified no deficiencies or weaknesses in internal controls.

## Legal / Contractual Obligation

### American Rescue Plan (ARP) Act Rules

The OMB Federal Register requires entities expending Federal funds over \$750,000 in a fiscal year to have a single audit of Federal awards. Also, according to the Federal Register, Federal funds that are passed on to other organizations (such as non-profits) must perform subrecipient monitoring on those contracts funded with pass-through dollars.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2022	2022	2023	2023
Personnel	\$0	\$160,000	\$0	\$160,000
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$0</b>	<b>\$160,000</b>
<b>Program Total:</b>	<b>\$160,000</b>		<b>\$160,000</b>	
<b>Program FTE</b>	0.00	0.00	0.00	0.00

Program Revenues				
Intergovernmental	\$0	\$160,000	\$0	\$160,000
<b>Total Revenue</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$0</b>	<b>\$160,000</b>

## Explanation of Revenues

American Rescue Plan (ARP) Act Direct County Funding - \$160,000

## Significant Program Changes

**Last Year this program was:** FY 2022: 72900 ARP - Federal Grant Compliance and Monitoring

This program aligns with priority area 5 - Critical County Infrastructure - Maintaining federal compliance, transparency, and accountability to the residents of Multnomah County is a top priority.