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OHIO AUDITOR OF STATE  
**KEITH FABER**



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# **American Rescue Plan Act of 2021**

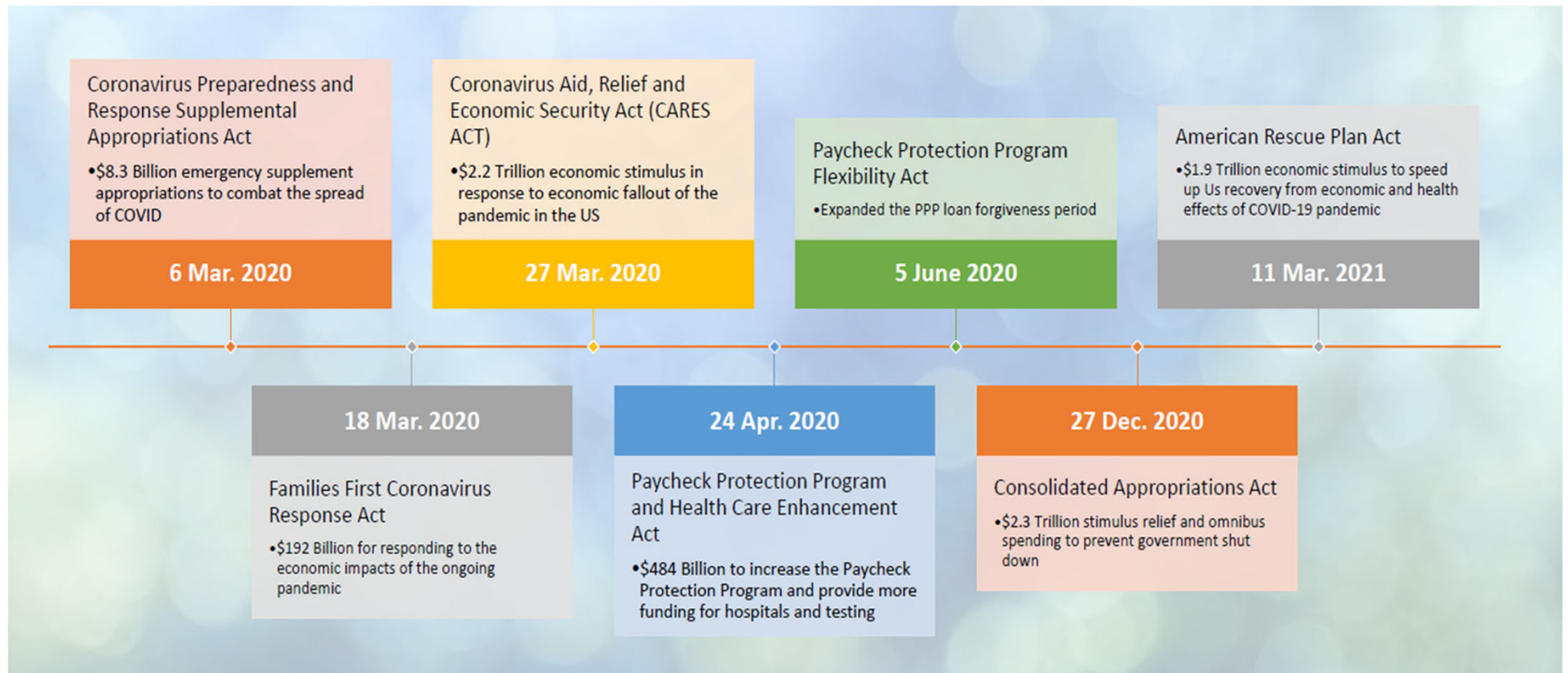
**Treasurer of State CPIM Training  
October 1, 2021**

Presented by: Marnie Fredrickson, Assistant Chief Deputy Auditor

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# COVID-19 Federal Funding Timeline



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# COVID-19 Federal Funding

- ❖ Historical federal funding to local governments
- ❖ Late, evolving and/or continued lack of federal agency guidance
- ❖ New recipients and increase in first-time single audits
- ❖ First-time recipients inexperience with grant requirements

# COVID-19 Federal Funding

## ❖ Where can things go wrong.....

- Schedule of Expenditures of Federal Awards (SEFA) Completeness
  - Knowing which programs are or are not reported on the SEFA
  - Determining expenditures to report
- Understanding grant requirements
- Understanding the applicable Uniform Guidance requirements
- Development of effective internal controls & written policies
- Documentation of controls over & compliance of grant requirements
- Determination of subrecipient vs. contractor vs. beneficiary
- Familiarity with reporting requirements



# COVID-19 School Funding

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# School Funding

## ESSER - GEER - HEERF

Three rounds of funding for all of these programs

- (i.e., CARES Act = I, Consolidated Appropriations Act = II, and ARP = III)

The second and third rounds of funding are very similar to their CARES Act counterparts, but do have some slight variations.

For this reason, all three rounds must be separately accounted for (i.e., using SCCs within the existing COVID-19 USAS fund). Amounts also need separated on the SEFA.

Program	Fund	Assistance Listing
ESSER	507	84.425 D
GEER	508	84.425 C
HEERF	012 / 599	84.425 E (student) 84.425 F (Institutional)

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# School Funding - ESSER

## Uses of Funds

ESSER I (Cares)	ESSER II (CRRSA)	ESSER III (ARP)
<p>The CARES Act includes allowable uses of funds related to preventing, preparing for, and responding to COVID-19.</p> <p>ESSER funds may be used for the same allowable purposes as ESSER II and ARP ESSER, including hiring new staff and avoiding layoffs.</p> <p>No required reservations of funds</p>	<p>ESSER II funds may be used for the same allowable purposes as ESSER and ARP ESSER, including hiring new staff and avoiding layoffs.</p> <p>Note that the “additional” LEA allowable uses of funds under the CRRSA Act (addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings) already are permitted under the CARES Act.</p> <p>No required reservations of funds.</p>	<p>An LEA must reserve not less than 20 percent of its total ARP ESSER allocation to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.</p> <p>The remaining ARP ESSER funds may be used for the same allowable purposes as ESSER and ESSER II, including hiring new staff and avoiding layoffs.</p> <p>Note that section 2001(e) specifically authorizes an LEA to use ARP ESSER funds to develop strategies and implement public health protocols including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff. An LEA may also use its ESSER and ESSER II funds for this purpose, although it is not expressly listed in the CARES or CRRSA Act.</p>

**Who:** Traditional public school districts and community schools (with nonpublic schools receiving nonpublic equitable services)

**What:** Available for expenditures between March 13, 2020, and Sept. 30, 2023

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# School Funding - GEER

## Uses of Funds

GEER I (CARES)	GEER II (CRRSA)	GEER III (ARP)
The CARES Act includes allowable uses of funds related to preventing, preparing for, and responding to COVID-19.	Same as GEER I (CARES Act)	Same as GEER I (CARES Act)
<ul style="list-style-type: none"> <li>• Governors may provide subgrants to LEAs and IHEs within their jurisdiction that have been “most significantly impacted by coronavirus” to support their ability to continue providing educational services to their students and to support the “on-going functionality” of these entities. In addition, a Governor may use these funds to provide support through a subgrant or a contract to other LEAs, IHEs, and education-related entities that the Governor “deems essential” for carrying out emergency educational services, providing child care and early childhood education, providing social and emotional support, and protecting education related jobs.</li> <li>• ODE is responsible for administering GEER. However, the Governor remains the grantee and is responsible for oversight.</li> <li>• ODE contracted with ESCs to provide these services and assistance through Sept. 30, 2023. Some ESCs allocated GEER monies to local schools.</li> <li>• Ohio’s GEER II award was specifically designed to provide emergency assistance to teachers and students in nonpublic schools through the Emergency Assistance to Non-Public Schools program (a subprogram of GEER). GEER II includes a broad list of services and assistance that nonpublic schools may apply to ESCs for reimbursement.</li> <li>• Ohio’s GEER III - Designed to provide emergency assistance to non-public schools that enroll a significant percentage of low-income students and are most impacted by the qualifying emergency through the Emergency Assistance to Non-Public Schools program (a subprogram of GEER).</li> </ul>		
<p><b><u>Who:</u> Educational service centers, county boards of developmental disabilities, Ohio School for the Blind and Ohio School for the Deaf</b></p> <p><b><u>What:</u> Available for expenditures between March 13, 2020, and Sept. 30, 2023</b></p>		

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# School Funding - HEERF

Use of Funds		
HEERF I (CARES)	HEERF II (CRRSA)	HEERF III (ARP)
<p>Fund for the Improvement of Postsecondary Education (FIPSE)</p> <p>May be used to defray expenses incurred due to COVID-19, including lost revenue, reimbursement for expenses already incurred, tech costs for distance learning, training, payroll, and grants to students.</p>	<p>Similar to HEERF I</p> <p>Financial aid grants for students may be used for any component of the student's cost of attendance or for emergency costs that arise due to coronavirus, such as tuition, food, housing, health care (including mental health care) or child care.</p>	<p>Similar to HEERF I &amp; II</p> <p>Portion of the funds must be used for</p> <ul style="list-style-type: none"> <li>• Implementation of evidence-based practices to monitor and suppress coronavirus in accordance with public health guidelines; and</li> <li>• Conduct direct outreach to financial aid applicants about the opportunity to receive a financial aid adjustment due to the recent unemployment of a family member or independent student, or other circumstances, described in section 479A of the Higher Education Act of 1965 (20 U.S.C. 1087tt)</li> </ul>
<ul style="list-style-type: none"> <li>• <b>Administered directly by USDE</b></li> <li>• <b>Available to Title IV participating career centers, JVS districts, and others that receive the SFA Cluster.</b></li> <li>• <b>Provides students with emergency financial aid grants to help cover expenses related to disruption of campus operations due to COVID-19.</b></li> </ul>		

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# School Funding

## Nutrition Cluster

ODE has indicated there will not be any negative adjustments for reallocating COVID-19 federal funding related to FYE June 30, 2021 periods.

Schools should be certain FYE 2020 COVID-19 amounts reported on the SEFA are not duplicated on the FYE 2021 SEFA (due to the FYE 2020 reallocations made by ODE in FY 2021).

Expenditures of Nutrition Cluster funds should be recorded on the SEFA based on the date of the expenditure NOT when the reimbursement was received.



# Emergency Rental Assistance

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# Emergency Rental Assistance

ERA I (CRRSA)	ERA II (ARP)
<p>Counties, municipalities, villages, and townships with population greater than 200,000 will receive direct funding from Treasury to establish financial assistance programs for households in their communities</p> <ul style="list-style-type: none"> <li>• Specific household income guidelines to qualify for assistance</li> <li>• Can be used certain expenses related to housing incurred directly or indirectly from COVID 19.</li> </ul> <p>Funds generally expire 9/30/22.</p>	<p>Similar to ERA 1 but:</p> <ul style="list-style-type: none"> <li>• Focus is on very low-income renter households paying more than 50% of income on rent or living in substandard or overcrowded conditions, etc.;</li> <li>• At least 90% of awarded funds must be used for direct financial assistance, including rent, rental arrears, utilities, and home energy costs (and arrears), and other expenses related to housing.</li> <li>• Remaining 10% available for stability services, including case management and other services to keep households stably housed.</li> <li>• Requires that eligible grantees/recipients obligate not less than 75% of the funds already received prior to obtaining expanded assistance tranches.</li> <li>• Prioritized high-need grantees/recipients based on the number of very low-income renter households paying more than 50% of income on rent/living in substandard or overcrowded conditions, rental market costs, and changes in employment since February 2020.</li> <li>• Not more than 10 percent of an eligible grantee’s/recipient’s funds may be used to provide case management and other services intended to help keep households stably housed.</li> <li>• Not more than 15 percent of an eligible grantee’s/recipient’s funds may be used for administrative costs.</li> <li>• Be alert - Entities can make subawards to NFPs and other local govts to administer ERA programs on their behalf. UG Subrecipient Monitoring rules apply!</li> <li>• UG Procurement rules also apply for goods and services contracts. Provided expanded assistance through 9/30/25.</li> </ul>
<ul style="list-style-type: none"> <li>• <b>Must establish a separate fund for ERA, however you can separate ERA I &amp; II in sub-funds / special cost centers within that fund.</b></li> <li>• <a href="https://home.treasury.gov/policy-issues/cares/emergency-rental-assistance-program">https://home.treasury.gov/policy-issues/cares/emergency-rental-assistance-program</a></li> </ul>	

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# Local Fiscal Recovery Funds

**Assistance Listing #21.017**

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# Local Fiscal Recovery Funds

- Costs incurred (i.e., obligations) from **March 3, 2021 - December 31, 2024.**
- Period of Performance (i.e., liquidation) is through **December 31, 2026.**
- Treasury will make payments in two tranches.
- Quarterly Project and Expenditure Reports due **October 31, 2021** and then every quarter thereafter.
- Subject to the provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR part 200 - Uniform Guidance)
- Broad definition of **allowable uses** (more on that in a minute...)

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# Local Fiscal Recovery Funds

- **Direct Metropolitan cities payments** - \$2.2 billion earmarked for Ohio metro cities with populations >50,000 using CDBG entitlement formula.
- **State Pass-Through Non-entitlement funds**- More than \$8 million for Ohio non-entitlement local governments (i.e., smaller jurisdictions with pop. <50,000) allocated according to population, but not to exceed 75% of annual total operating budget as of 1/27/20.
- **Direct county payments** - \$2.2 billion is paid directly to Ohio counties by Treasury, allocated by relative population, with a hold harmless provision for urban CDBG counties to ensure they receive at least as much as they would under the CDBG formula.

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# Local Fiscal Recovery Funds

- **Treasury website**
  - Interim Final Rule (eff. May 17, 2021)
    - comments were due July 16, 2021
    - final issuance anticipated late fall
  - Federal Register 31 CFR Part 35
  - Fact Sheet
  - Frequently Asked Questions
  - Allocation Information
  - Portal for direct recipients to request Fiscal Recovery funds
  - <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>
- **OBM website guidance for NEUs**
  - [ARPA Guidance for NEUs 2021-07-06.pdf \(ohio.gov\)](#)

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# Local Fiscal Recovery Funds

Non-Entitlement Units of Local Government (NEUs) NEUs are local governments serving populations of less than 50,000 (such as cities, villages, townships, etc.)

- OBM had to distribute funds to NEUs that registered for funding by **Sept. 4<sup>th</sup> (1,910 out of 2,196 registered)**.
- Locals should have formally declined funding, if they chose. OBM to redistribute remaining funds to eligible local govts. after reasonable attempts to contact nonresponsive locals.
- Award amounts are based on the population of the NEU, capped at 75% of the annual total operating budget, including GF and other funds, in effect as of Jan. 27, 2020.

[https://home.treasury.gov/system/files/136/NEU\\_Guidance.pdf](https://home.treasury.gov/system/files/136/NEU_Guidance.pdf)  
[& ARPA Guidance for NEUs 2021-07-06.pdf](#) (ohio.gov)

# Local Fiscal Recovery Funds

## Allowable Uses

1. **Respond to the public health emergency with respect to COVID-19 or its negative economic impacts:**
  - *Support public health response:* Fund COVID-19 mitigation efforts, medical expenses, behavioral healthcare and certain public health and safety staff
  - *Address negative economic impacts:* Respond to economic harms to workers, families, small businesses, and nonprofits, or impacted industries and re-hiring of public sector workers.
- **Auditee Evaluation?**
  - Identify a need or negative impact related to COVID-19.
  - Determine how the program, service, or other intervention addresses the identified need or impact.

# Local Fiscal Recovery Funds

## Allowable Uses

Public Health Emergency:	Negative Economic Impact:
<p><b>Mitigating Covid-19</b></p> <ul style="list-style-type: none"> <li>• Vaccine programs and PPE</li> <li>• Medical expenses</li> <li>• Enhancing public health data systems</li> <li>• Capital investments in public facilities in responding to public health needs</li> </ul> <p><b>Behavioral Healthcare Needs</b></p> <ul style="list-style-type: none"> <li>• Mental health/substance abuse treatment</li> <li>• Crisis response/hotlines</li> <li>• Services to promote access to social services</li> </ul> <p><b>Payroll</b></p> <ul style="list-style-type: none"> <li>• Work in response to COVID-19</li> <li>• Full payroll and benefits costs for employees or operating units or divisions primarily dedicated to the COVID-19 (administrative convenience)</li> </ul>	<p><b>Impacted industries</b></p> <ul style="list-style-type: none"> <li>• Noted specifically travel/tourism               <ul style="list-style-type: none"> <li>• Improvements to ventilation</li> <li>• Use and construction of physical barriers or social distancing signage</li> <li>• Masks or personal protective equipment</li> <li>• Development of safe reopening plans</li> </ul> </li> </ul> <p><b>Pre-pandemic Capacity</b></p> <ul style="list-style-type: none"> <li>• Rehiring public-sector staff</li> <li>• Replenishing UI trust funds</li> </ul> <p><b>Small Business Support</b></p> <ul style="list-style-type: none"> <li>• Loans, grants, in-kind assistance for operation continuity, mitigation/prevention, and counseling programs</li> </ul> <p><b>Hard Hit Communities</b></p> <ul style="list-style-type: none"> <li>• Investing in socio-economic disparities, housing/communities</li> <li>• Addressing disparities in education</li> </ul> <p>*Recipients should maintain records to support their assessment of how businesses or business districts receiving assistance were affected by the negative economic impacts of the pandemic and how the aid provided responds to these impacts.</p>

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# Local Fiscal Recovery Funds

## Allowable Uses

### **Assistance to households includes but is not limited to:**

- Food assistance; rent, mortgage, or utility assistance; counseling and legal aid to prevent eviction or homelessness; cash assistance; emergency assistance for burials, home repairs, weatherization, or other needs; internet access or digital literacy assistance; or job training to address negative economic or public health impacts.

### **Assistance to small business and non-profits includes, but is not limited to:**

- loans or grants to mitigate financial hardship such as declines in revenues or impacts of periods of business closure, e.g., by supporting payroll and benefits costs, costs to retain employees, mortgage, rent, or utilities costs, and other operating costs;
- Loans, grants, or in-kind assistance to implement COVID-19 prevention or mitigation, such as physical plant changes to enable social distancing, enhanced cleaning efforts, barriers or partitions, or COVID-19 vaccination, testing, or contact tracing; &
- Technical assistance, counseling, or other services to assist with business planning need

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# Local Fiscal Recovery Funds

## Allowable Uses

### 2. Premium pay for essential workers:

- Offer additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure. Funds can be used retroactively back to January 27, 2020.
- Examples:
  - Staff at nursing homes, hospitals, and home care settings
  - Workers at farms, food production facilities, grocery stores, and restaurants
  - Janitors and sanitation workers
  - Public health and safety staff
  - Childcare workers, educators, and other school staff
  - Other sectors deemed critical to protect the health and well-being of residents

# Local Fiscal Recovery Funds

## Allowable Uses

### Premium pay:

- Additional pay up to \$13/hour for all work
- May not exceed \$25,000/person
- Worker must be in person (those teleworking are not eligible) and/or handling items contacted by others
- Justification required if workers pay will be above 150% state or county average annual wage
- Retroactive pay allowed (January 27, 2020)
- Additive, cannot reduce or substitute for a worker's normal earnings

### Auditee Reaction?

- Consider whether the pay or grant would “respond to” to the worker or workers performing essential work.
- Determine if the pay addresses the heightened risk to workers who must be physically present at a jobsite & the costs associated with illness were hardest to bear financially.

# Local Fiscal Recovery Funds

## Allowable Uses

### 3. Revenue Loss:

For the provision of government services to the extent of the reduction in revenue of such government due to such emergency (Key here, prior to the emergency. The base year against which you will measure lost revenue happens not the most recent full fiscal year but the most recent full fiscal year prior to the emergency.)

Revenue:

- Included
  - Revenues collected by a recipient and generated from its underlying economy including tax revenues, as well as other types of revenue that are available to support government services.
  - Intergovernmental transfers from states or local govts. (revenue sharing)

# Local Fiscal Recovery Funds

## Allowable Uses

### Not Included in Revenue:

- refunds and other correcting transaction
- proceeds from issuance of debt or the sale of investments
- agency or private trust transactions
- revenue generated by utilities and insurance trusts
- Federal transfers pursuant to ARPA, CRF and other federal programs



# Local Fiscal Recovery Funds

## Allowable Uses

### Revenue Loss Calculation:

- Recipients should calculate the extent of the reduction in revenue as of four points in time: Dec. 31, 2020; Dec. 31, 2021; Dec. 31, 2022; and Dec. 31, 2023.
- Determine “general revenue” for base year (full fiscal year prior to pandemic)
- Determine Growth Adjustment (whichever is greater)
  - Average growth over three full FY prior to 1/27/20 or 4.1 %
- Actual revenue loss

# Local Fiscal Recovery Funds

## Allowable Uses

### 4. Water, sewer and broadband infrastructure:

- Make necessary investments to improve access to clean drinking water, invest in wastewater and storm water infrastructure and provide unserved or underserved locations with new or expanded broadband
  - Investment in Water and Sewer Infrastructure The interim final rule provides governments with wide latitude to identify investments in water and sewer infrastructure that are of the highest priority for their own communities.
  - Aligns eligible uses with:
    - Clean Water State Revolving Fund (CWSRF)
    - Drinking Water State Revolving Fund (DWSRF)

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# Local Fiscal Recovery Funds

## Allowable Uses

- Eligible Investment in Broadband – The IFR provides states flexibility to identify the specific locations within their communities to be served and to otherwise design the project
  - Broadband projects should focus on Unserved or Underserved
    - Less than - download 25 Mbps and upload 3 Mbps
  - Required level
    - 100 Mbps symmetrical upload/download
    - Exception for lower speed due to geography, or excessive costs

# Local Fiscal Recovery Funds

## Restrictions

### Recipients cannot:

- Deposit into pension funds
  - A “deposit” is distinct from a “payroll contribution,” which occurs when employers make payments into pension funds on regular intervals, with contribution amounts based on a pre-determined percentage of employees’ wages and salaries
- Make contributions to rainy day funds or reserves
- Pay interest or principal on outstanding debt or pay settlements or judgments

General economic development or workforce development is typically unallowable unless governments can demonstrate that funding uses **directly** address a negative economic impact of COVID-19.

- For example, job training for unemployed workers may be used to address a negative economic impact, which would be eligible

# Interim Final Rule

## Framework for Evaluating Eligibility of Projects & Services:

- Identify the harmful effect of COVID-19 the activity will address
- Assess the causal or compounding connection
- Assess for disproportionate impact on distressed sectors or populations
- Determine how to prove the expense produces the expected outcome

# Local Fiscal Recovery Fund

- **Document** decisions made and how your entity complied with requirements for the use of funds. Consult with legal counsel.
- Recipients are responsible for determining subrecipient's or beneficiaries' eligibility and must monitor use of award funds.
- UG compliance applicability – Allowable Costs, Cost Principles, Equipment and Real Property Management, Period of Performance, Procurement, Suspension & Debarment, Program Income, Internal Controls & Financial Reporting, Subrecipient Monitoring

\*Treasury could still add Special Tests & Provisions

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# Additional American Rescue Plan Programs

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# State & Local Governments

## Homeowners Assistance Fund (AL 21.026)

- Available until Sept. 30, 2026, for qualified expenses.
- Allocations to states based on homeowner need for such State relative to all States, DC, and Puerto Rico, as of the date of the ARPA.
- States must submit HAF plans to Treasury.
- Purpose is to prevent mortgage delinquencies and defaults, foreclosures, lost of utilities or home energy services, and displacement of homeowners experiencing financial difficulty after January 21, 2020.

<https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/homeowner-assistance-fund>



# State & Local Governments

## Coronavirus Capital Projects Fund

- More than \$100 million allocated to states
- Treasury will allocate among states based, in part, on population (50%), the share of the population living in rural areas (25%), and the share of the population with a household income less than 150% of the federal poverty level (25%).
- Projects must be critical connectivity needs highlighted by the pandemic, providing connectivity for those would lack it, investment in critical community hubs, joint access to work, education and health monitoring.
- Application period is open now until Dec. 27, 2021.
- Must submit grant plan by September 24, 2022.
- **Period of performance - Available until expended.**

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# Assistance to Individuals

## **Pandemic EBT (P-EBT)**

Program access available for the duration of the health emergency, including through the summer, to allow families with children receiving school meals to purchase healthy food more easily during the pandemic.

## **Supplemental Nutrition Assistance Program (SNAP)**

An extension to the 15 percent increase in benefits for all participants through September 30, 2021, or about \$28 per month per person, with \$1.15 billion allocated for the cost of state administrative expenses. Investments in technological improvements to expand access for families to use their benefits safely online.

## **Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)**

\$880 million to deliver expanded access to more fruits and vegetables for moms and babies and investments in innovation.

## **Commodity Supplemental Food Program**

\$37 million for senior nutrition

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# Other ARP Funding

- More funding in the following programs available through **Sept. 30, 2025**, unless otherwise indicated:
  - FEMA Disaster Relief Fund
  - Airport Assistance Grant (**Sept. 30, 2024**)
  - Federal Transit Administration grants for public transportation (**Sept. 30, 2024**)
  - Low Income Water and Home Energy Assistance (**Sept. 30, 2022**)
- There is also additional funding available in other areas, such as mental health, aging services, child care and development, etc.



# Other Guidance

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# AOS Bulletin 2021-004

## Separate Accountability

Outlines the American Rescue Plan programs and the requirements for accounting for the grant activity in separate funds and or special cost centers

Program	Assistance Listing	Requires Separate Fund	Requires Special Cost Center for Each Funding Wave
State and Local Fiscal Recovery Funds	21.027	Yes	***
Coronavirus Capital Project Fund		Yes	***
Local Assistance and Tribal Consistency Fund		Yes	***
Education and Secondary School Emergency Fund (ESSER)	84.425	Yes	Yes
Governors Education Emergency Relief Fund (GEER)	84.425	Yes	Yes
Higher Education Emergency Relief Fund (HEERF)	84.425	Yes	Yes

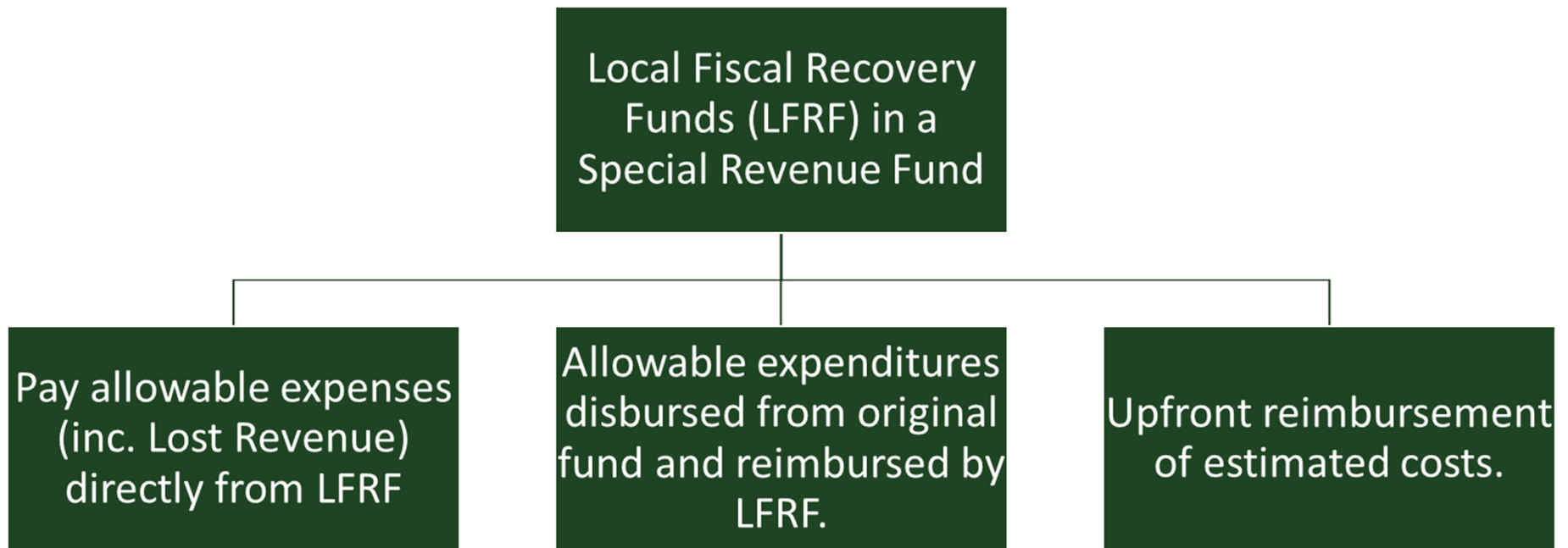
\*\*\* - Separate accountability using special cost centers may be necessary if funds are received under the same grant but from different sources.

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# AOS Bulletin 2021-004

## Separate Accountability

General guidelines for accounting for the Local Fiscal Recovery Fund broad activities:



**Note:** Ohio Rev. Code § 5705.42 indicates Federal and State grants or loans are “deemed appropriated” for such purpose by the taxing authority as provided by law

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**AOS Advisory Memo**  
**American Rescue Plan Coronavirus State and**  
**Local Fiscal Recovery Fund ID.me**  
**Submission Requirements and Fraud Protection Insurance**

- State and local govt. authorized rep. will approve the fund application while a designated contact will need to create an ID.me account and provide personal identifying information.
- AOS will not take exception to entities who purchase fraud protection for individuals submitting their personal information for application of these funds assuming the level of coverage is reasonable and payment is made from local unrestricted funds.
- The Advisory includes a list of submission requirements. OBM has also provided guidance.

# AOS Advisory Memo

## American Rescue Plan Coronavirus State and Local Fiscal Recovery Fund ID.me Submission Requirements and Fraud Protection Insurance

### *Risk of Identity Theft:*

The Portal states that throughout this process, information will remain completely secure. However, officials have understandably expressed concerns over having to submit personal identifying information to apply for public grant funds.

Therefore, the Auditor of State will not take exception to entities who purchase ~~1-year~~ of fraud protection for the length of the program for individuals submitting their personal information for application of these funds assuming the level of coverage is reasonable.

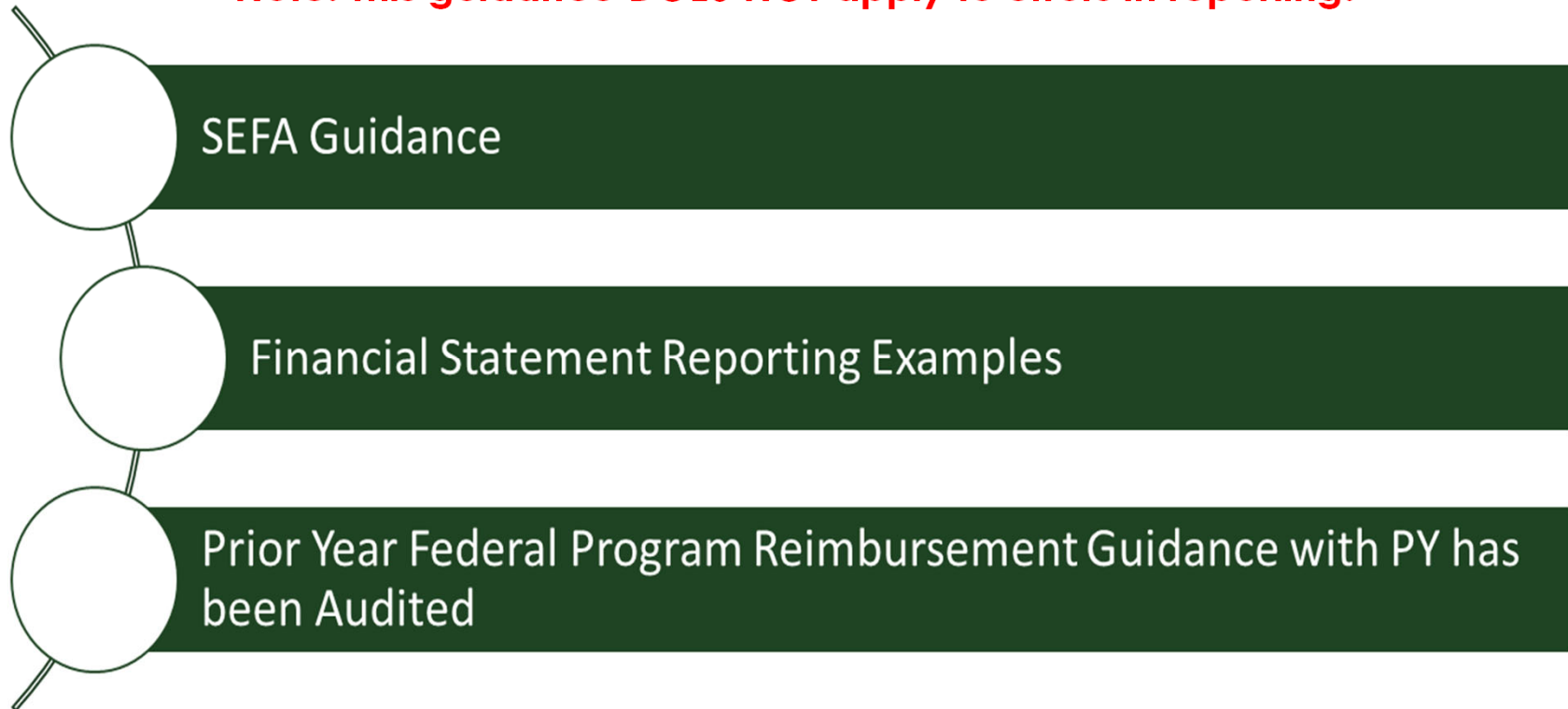
The payment for this coverage must be paid for using local unrestricted funds. We are currently discussing with federal counterparts if this expenditure meets the criteria for an allowable cost under the American Rescue Program Funds. Further information will be forthcoming as this issue is determined.



# AOS Advisory Memo

## Prior Fiscal Year Expenditures Reimbursed with Federal Funds in the Subsequent Fiscal Year

**Note: This guidance DOES NOT apply to errors in reporting!**



# AOS Resources

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COVID-19 | Federal Funding Guidance, Information, and FAQs

## COVID-19 Resources

Side Menu

[COVID-19 Resources](#)

[Fiscal Tracking](#)

[For Clients](#)

[FAQs](#)

[Contacts](#)

## Resources for Local Government

The Auditor of State (AOS) is working to help local governments manage the financial impact of COVID-19. The resources on this page are a response to the questions and concerns Auditor Faber has heard from our local partners, and we hope they will help our clients better understand and use available resources.

**Helpful Tips**

["What can you do?"](#)

## Auditor of State Bulletins

related to COVID-19

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# Reminders

- ✓ Double and triple check your Schedule of Expenditures of Federal Awards (SEFA) for completeness.
  - Knowing which programs are or are not reported on the SEFA
  - Know how to determine federal expenditures
  - Don't forget the SEFA Footnotes
- ✓ Understand the grant requirements
- ✓ Understand the applicable Uniform Guidance (2 CFR § 200) requirements
- ✓ Development of effective internal controls & written policies
- ✓ Documentation of controls over & compliance of grant requirements
- ✓ Know your reporting requirements
- ✓ Determination of subrecipient vs. contractor vs. beneficiary
  - ✓ Know your responsibilities based on the determination.
  - ✓ [AOS UG Guidance 1009.pdf \(ohioauditor.gov\)](#)
  - ✓ Impacts SEFA reporting too!

**First time single audit?** [What is a Single Audit? – YouTube](#)

(also available on our website at:

[https://ohioauditor.gov/resources/covid19\\_clients.html](https://ohioauditor.gov/resources/covid19_clients.html))

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*Thank  
you*

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**Please send Federal Questions to**  
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