MESSAGE FROM OBM DIRECTOR KIMBERLY MURNIEKS

As state agencies post opportunities for local governments to apply for grants, OBM will do our best to keep you all informed. We are also building out our team for capacity to assist local governments to take advantage of funding opportunities. Please be sure to check https://grants.ohio.gov/fundingopportunities.aspx for the latest information. You can always reach our grants team at grants@obm.ohio.gov.

GRANTS ADMINISTRATION

Upcoming Webinar - Water and Wastewater Funding, Ohio
EPA Updates on the Federal Infrastructure Bill
Join the Ohio EPA via webinar on April 27, 2022, at 11:30 a.m. to receive updates on the federal infrastructure bill, and to learn more about how Ohio EPA will be administering these funds through the existing Water Pollution Control Loan Fund (WPCLF) and Water Supply Revolving Loan Account (WSRLA). This webinar will cover some funding basics, provide an overview of the federal infrastructure bill, review the highlights of U.S. EPA's "Implementation Memo," and provide an overview of some potential WPCLF/WSRLA program enhancements. Ohio's implementation timeline will also be discussed.

Register for the webinar by clicking here.

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**ARPA State and Local Fiscal Recovery Fund Annual Reporting Due April 30, 2022**

The first ARPA annual report is due to Treasury on April 30, 2022 for:

- Metropolitan cities and counties with a population below 250,000 residents that are allocated less than $10 million, and
- Local governments that received ARPA funds through OBM as a Non-Entitlement Unit of Local Government (NEU).

NEUs are reminded that they are Prime Recipients of the funds from the U.S. Treasury and must use the Treasury Portal for reporting. This reporting must be completed even if there has been no activity with the funds to date.

The U.S. Treasury has indicated in their guidance that if an entity wishes to use the Standard Allowance of up to $10 million for Revenue Replacement, it must be done in the April 2022 reporting. OBM strongly recommends electing the full amount of an award, up to $10 million for Revenue Replacement, to minimize reporting burden and to take advantage of reporting flexibilities. Even if planned or started projects are in another eligible category (i.e., premium pay, water and wastewater, etc.), those projects can still be claimed for reporting under the Revenue Replacement category as a provision of government services. A Treasury webinar is available to specifically walk-through reporting using the Standard Allowance for Revenue Loss at https://www.youtube.com/watch?v=U360C5U4wBE. In addition, OBM has developed a quick guide to assist with this type of reporting. This guide along with other reporting resources is available at https://grants.ohio.gov/fundingopportunities.aspx#funding-opportunitiesarpa under the Reporting to Treasury Resources section.

OBM encourages all recipients to review the available Treasury webinars and guidance as those are the official authority for the reporting process.

Refer to the following Treasury reporting resources for additional information:

1. Compliance and Reporting Guidance: SLFRF Compliance and Reporting Guidance (treasury.gov)

* Page 33 starts the discussion on reporting the revenue replacement selection.

4. Reporting Webinars: Recipient Compliance and Reporting Responsibilities | U.S. Department of the Treasury

OBM Ohio Grants Partnership is available to assist where possible, so feel free to reach out via email to grants@obm.ohio.gov. You may also contact the U.S. Treasury for help by emailing them at SLFRP@treasury.gov or calling them at (844) 529-9527.

Non-Entitlement Units of Local Government (NEU) Access to the U.S. Treasury Portal and Reporting Tips

OBM has received several questions recently regarding the ability to access the U.S. Treasury Portal. The individual listed on the application to OBM for funding as the Grant Contact is the only individual able to initially access the Treasury Portal as the Account Administrator. Once gaining access, this individual will have the ability to provide access to additional users and assign reporting roles. The Account Administrator will have immediate access to upload and input reporting information into the portal, however, will require the additional Authorized Representative for Reporting role to certify and complete the submission. The Account Administrator can add this role to themselves after accessing the portal. OBM sent a reminder e-mail to these contacts this week to inform them of their current role as the Account Administrator. NEU Account Administrators are encouraged to begin this process as soon as possible to ensure timely submission of their reporting. Reporting is due to Treasury on April 30, 2022.

Users should establish an account with Login.gov for access, and not ID.me. Treasury moved away from the ID.me process and has now adopted an easier way to access the portal. Although accounts already established in ID.me can still be used to access the portal, it is discouraged for use in setting up new accounts. See the Treasury Login.gov User Guide at https://home.treasury.gov/system/files/136/Login.gov-User-Guide.pdf for help with this process.

In addition to Annual Project and Expenditure Reporting, local government NEUs are reminded that the following agreements and supporting documents are required to be uploaded to the Treasury portal by April 30, 2022:

- Copy of signed award terms and conditions agreement (provided to OBM during the application process);
- Copy of the signed assurances of compliance with Title VI of the Civil Rights Act of 1964 (provided to OBM during the application process); and
- Copy of the actual budget documents validating the top-line budget total provided to OBM as part of the application process.

U.S. Treasury has published a webinar, State & Local Fiscal Recovery Funds: Reporting for Non-Entitlement Units, to assist with reporting. This can be viewed at: https://www.youtube.com/watch?v=3qd8tYYl0pg

All reporting and compliance guidance, user guides, and additional webinars can be found on the Treasury website at: https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds/recipient-compliance-and-reporting-responsibilities
OBM can help local governments receiving funds as an NEU with any information provided as part of the application process for funding or can assist where possible with reporting questions. Feel free to reach out to the OBM Ohio Grants Partnership via email at grants@obm.ohio.gov. You may also contact the U.S. Treasury for help by emailing them at SLFRP@treasury.gov or calling them at (844) 529-9527.

Preventing for a Single Audit

Did you know if you have federal expenditures of $750,000 or more in a single fiscal year that you are required to have a single audit? Many local governments may be receiving federal funds for the first time and may not realize this requirement. The total federal expenditure amount for the fiscal year is determined on a cash basis and is for all federal sources, to include Federal Emergency Management Agency Public Assistance Funds, Coronavirus Relief Funds, and Coronavirus State and Local Fiscal Recovery Funds. Federal funds that are received and expended as a sub grant from another local government or entity also count toward the total federal expenditures. This could be a significant impact to those that do not already receive a single audit, particularly governments that currently have a two-year audit.

Here are five steps you can take to prepare for your first single audit:

1. **Gather all federal grant information.** Organize and summarize all federal awards received and expended during the fiscal year under audit. Ensure all records related to federal activity, to include personnel records, are retained and are easy to locate.

2. **Gain an understanding of applicable compliance requirements.** The notice of award is the best place to start when reviewing compliance requirements. Often federal agencies will provide guidance documents or FAQs with additional requirements and specific federal codifications and uniform guidance that apply to the program. Federal program requirements can also be found under the Assistance Listing on SAM.gov. The Federal Office of Management and Budget releases an annual Compliance Supplement of major federal programs and the requirements for auditors to follow when conducting single audits. This guide can be found at Office of Federal Financial Management | The White House and can be a great resource in identifying what will be reviewed for specific federal programs.

3. **Develop and review policies and procedures for internal controls in place over federal funds received.** Auditors not only review compliance with the federal requirements, but also test internal controls to monitor activities with federal awards. When developing policies and procedures, be sure to include a description of the control activity to be performed, the title of the position performing it, how often the control will be done, what will be used in performing and documenting the control, and what will be done if the control identifies an error. Remember, controls are in place to detect and prevent errors or misuse of funds.

4. **Consider documentary evidence of internal controls.** Auditors test the operating effectiveness of internal controls over the activities of your federal program. Make sure you retain and have documentation for controls that you have in place (i.e., approvals showing review of documents, approved invoices, resolutions showing approval on use of funds, authorized checks, etc.).
5. **Consult with your audit team.** It is always helpful to engage with your audit team on the scope and nature of the audit. Open communication can help to make you informed on the work that is being done and records that will be needed for review.

**STAY CONNECTED**

If you have any comments or suggestions regarding Ohio Connects, we would like to hear from you. Please e-mail diane.hare@obm.ohio.gov.

#YourOhioBudgetAtWork

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