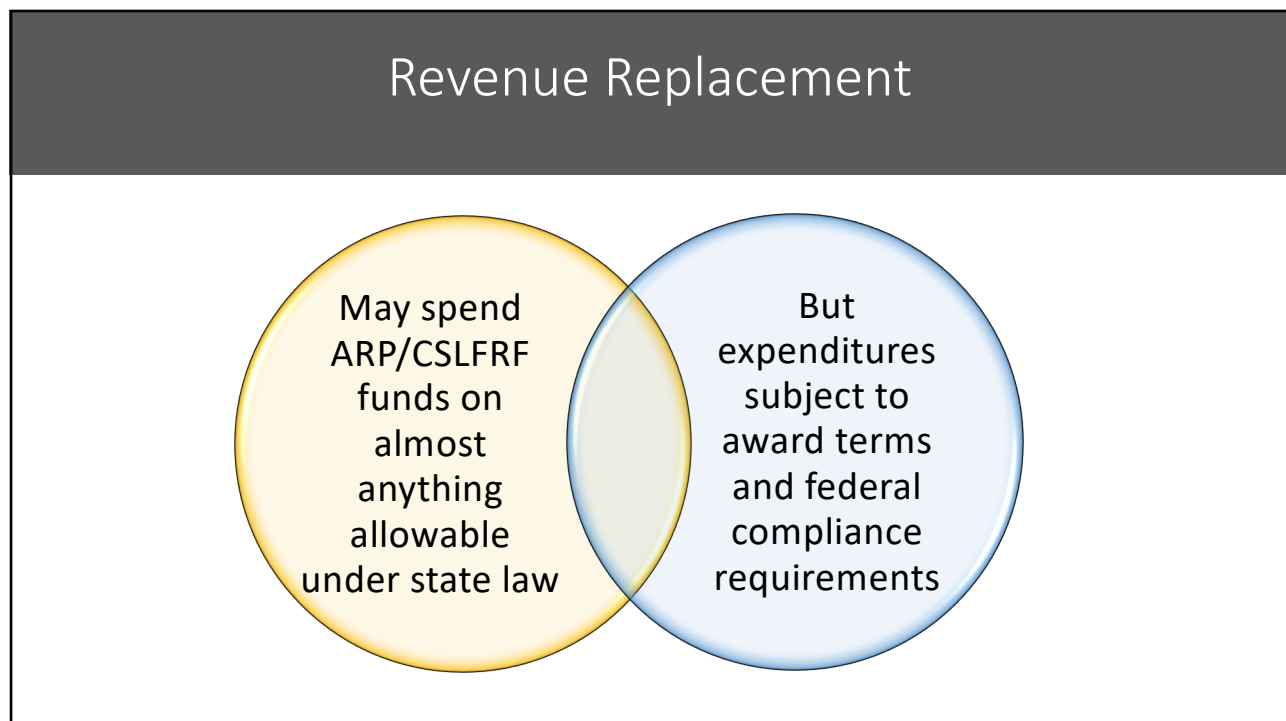


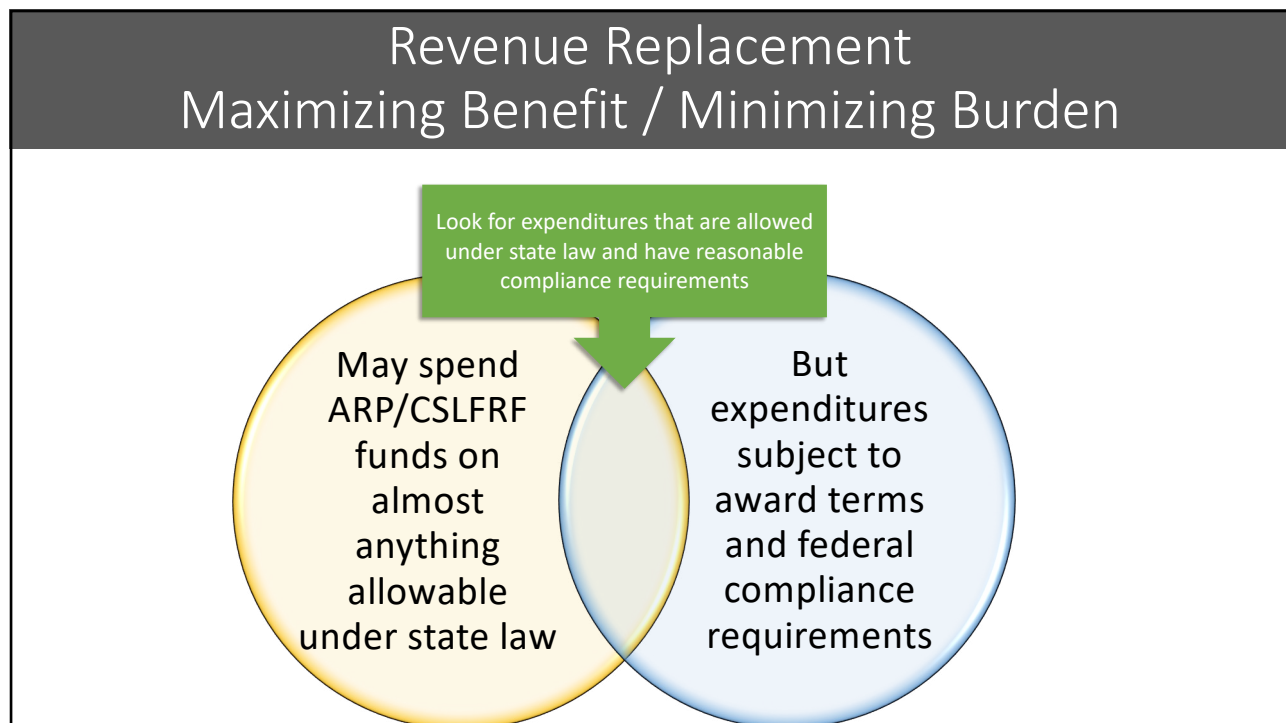
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Compliance Requirements		
Award Terms	Prohibited Expenditures	Uniform Guidance
<p>All funds obligated by December 31, 2024 &amp; fully expended by December 31, 2026</p> <p>Reporting requirements</p> <ul style="list-style-type: none"> <li>Project &amp; Expenditure reports (quarterly or yearly, depending on size)</li> <li>Performance Plan reports (for largest units only)</li> </ul> <p>Civil rights compliance / nondiscrimination policy</p> <p>Compliance with all applicable Uniform Guidance provisions</p> <p>Records retention policy with retention for at least 5 years after award term ends</p> <p>Special audit requirements</p>	<p>NO: Pension fund contributions</p> <p>NO: Borrowing money</p> <p>NO: Financial reserves / rainy day fund</p> <p>NO: Settlement/judgement/consent decree</p> <p>NO: Undermines or discourages compliance with CDC guidelines</p> <p>NO: Violates conflict of interest provisions</p> <p>NO: Violates state law or other federal laws and regulations, including applicable Uniform Guidance</p>	<p>General Financial Management</p> <p>Internal Controls</p> <p>Eligible Projects Determination &amp; Documentation Policy</p> <p>Cost Principles/Allowable Costs Policy</p> <p><b>Applies to ALL projects</b></p> <p>Procurement, Suspension, &amp; Debarment Policy</p> <p>Subaward Policy</p> <p>Program Income Policy</p> <p>Property Management Policy</p> <p><b>Applies ONLY TO SOME projects</b></p>
<p>What local government agreed to as condition of receiving funds. <b>Applies to ALL categories.</b></p>	<p>The Final Rule prohibits certain expenditures no matter what. <b>Applies to ALL categories</b></p>	<p>Set of federal compliance regulations that apply to federal awards.</p>

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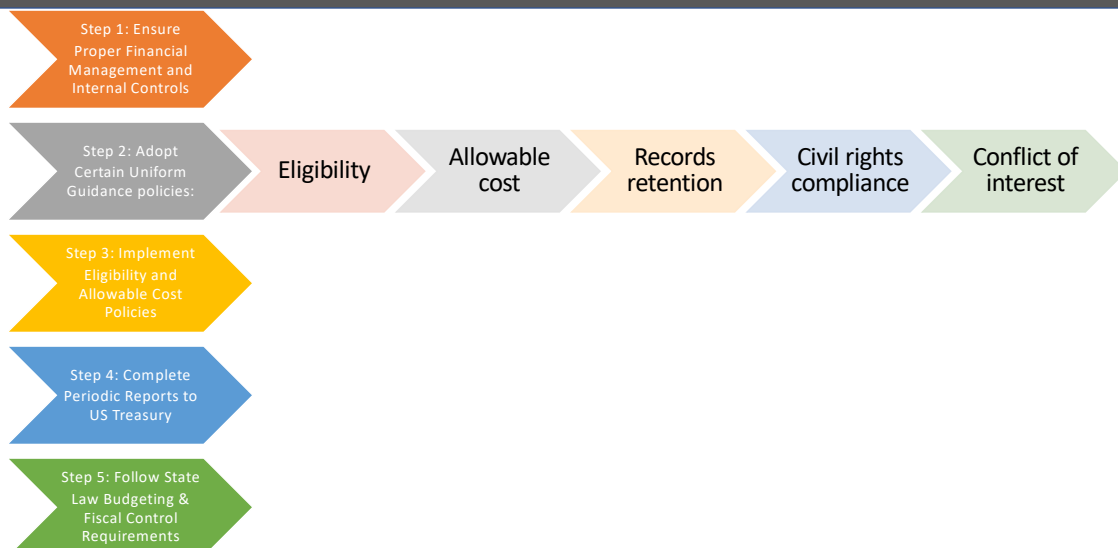
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## Using ARP/CSLFRF For Salaries and Benefits (aka Supplanting)



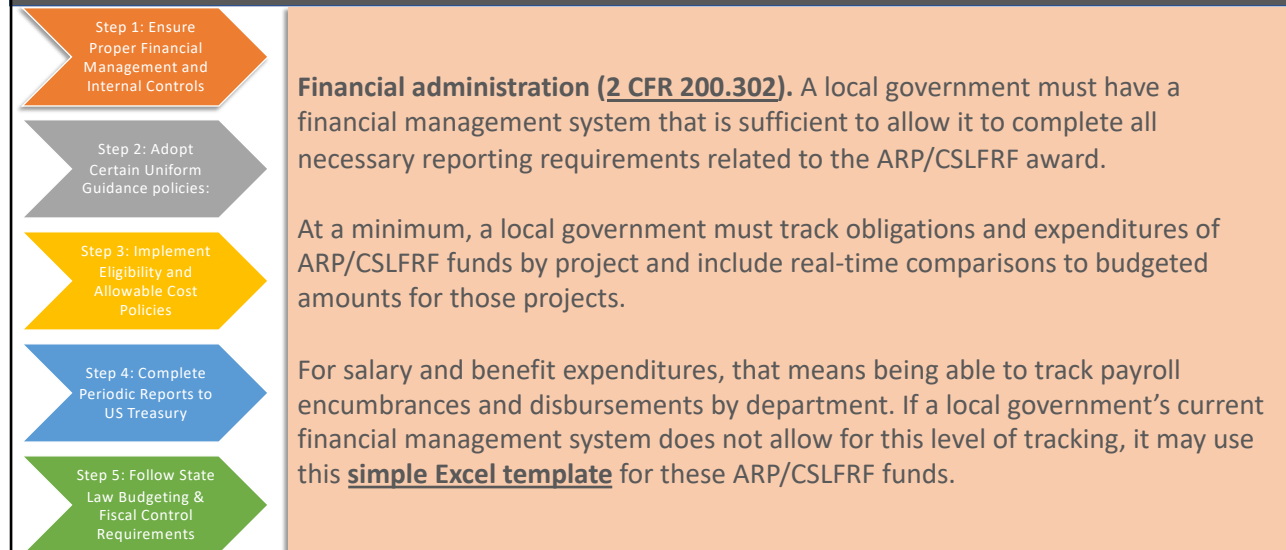
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## 5 Steps to Supplanting Salaries and Benefits



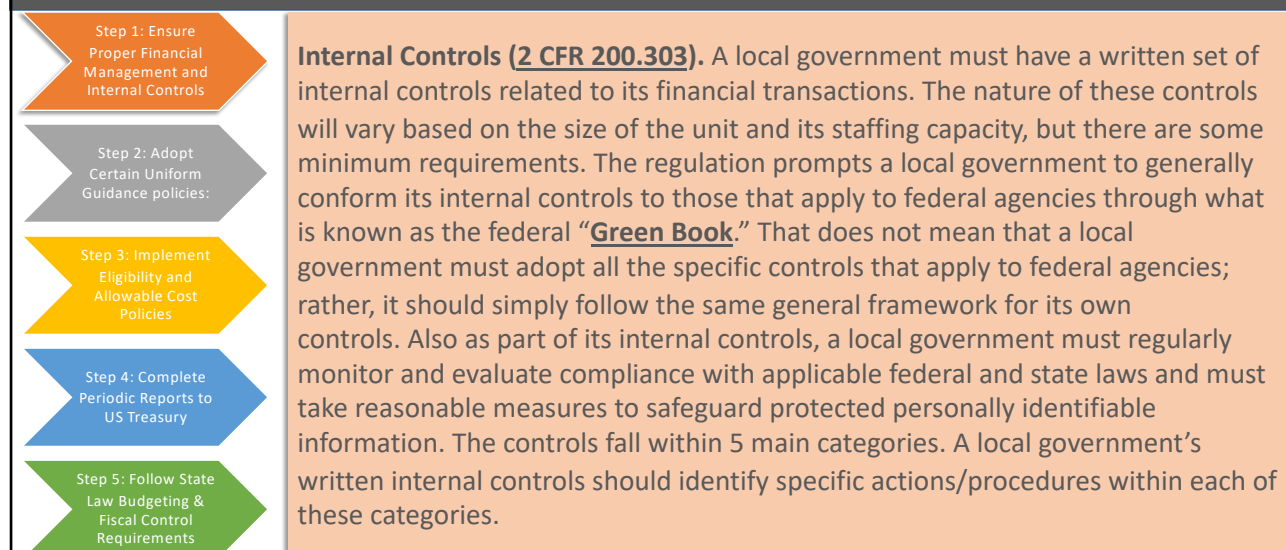
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## 5 Steps to Supplanting Salaries and Benefits



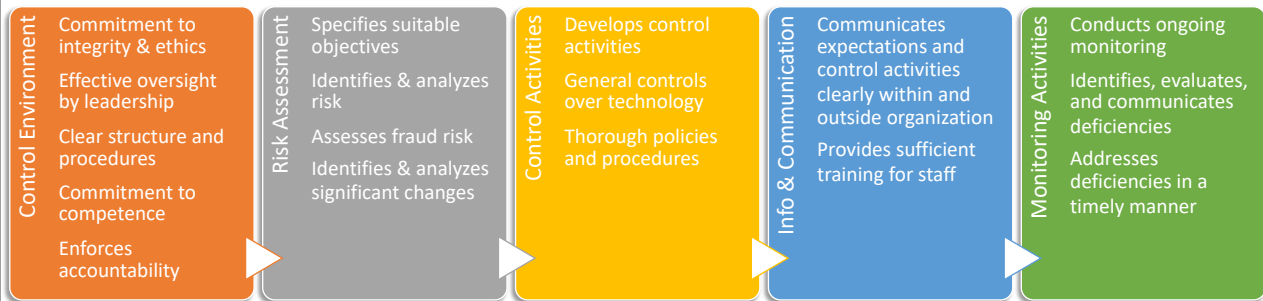
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## 5 Steps to Supplanting Salaries and Benefits



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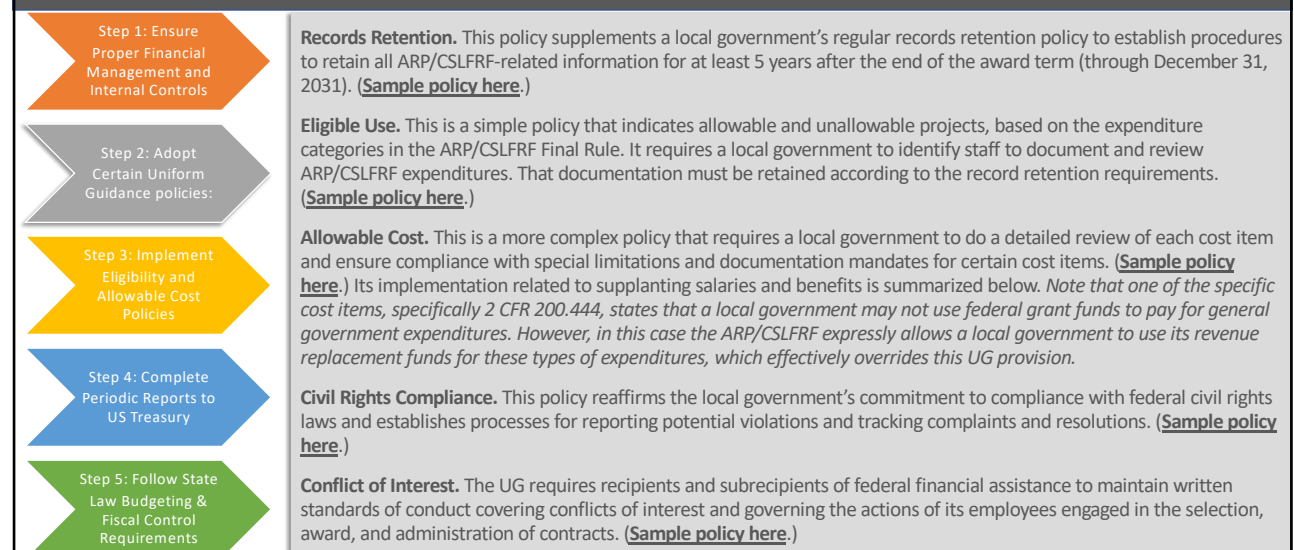
## Internal Controls



Review your general financial management processes and internal controls to ensure compliance with state statute and consistency with the above principles.

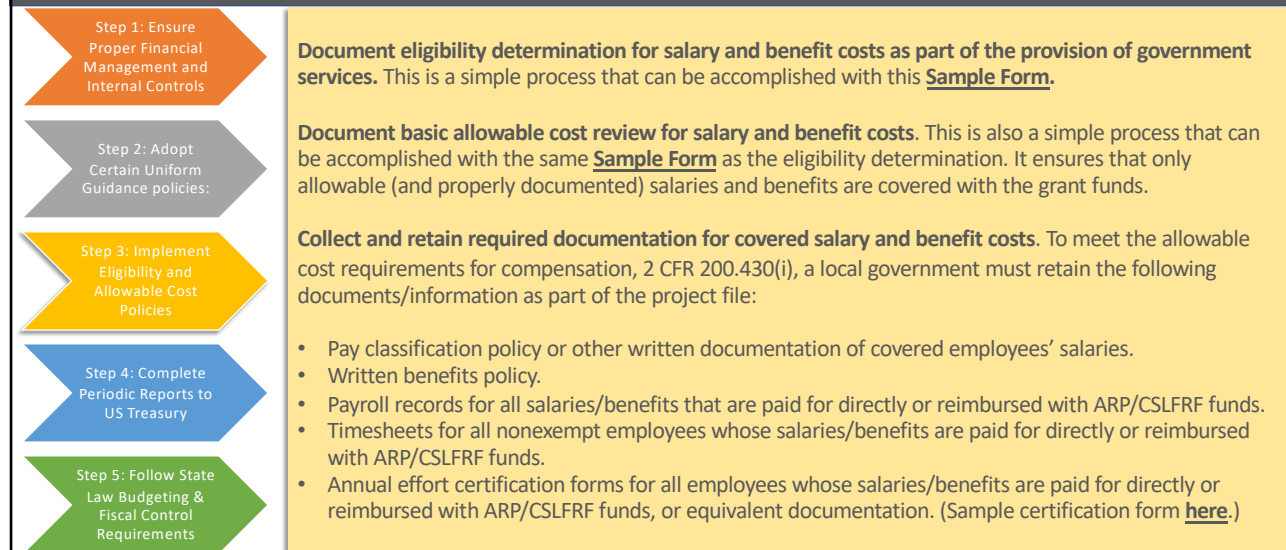
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## 5 Steps to Supplanting Salaries and Benefits



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## 5 Steps to Supplanting Salaries and Benefits



12

5 Steps to Supplanting Salaries and Benefits		Tier	Recipient	Interim Report	Project and Expenditure Report	Recovery Plan Performance Report
Step 1: Ensure Proper Financial Management and Internal Controls	<p>Maintain all policies and required documentation for at least 5 years after end of award term (December 31, 2031)</p> <p>Complete periodic P&amp;E reports until end of award term</p>	1	States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents	By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category.	By January 31, 2022, and then the last day of the month after the end of each quarter thereafter	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31
Step 2: Adopt Certain Uniform Guidance policies:		2	Metropolitan cities and counties with a population below 250,000 residents that are allocated more than \$10 million in SLFRF funding, and NEUs that are allocated more than \$10 million in SLFRF funding	<p>Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs was April 30, 2022.</p>	<p>Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs was April 30, 2022.</p>	
Step 3: Implement Eligibility and Allowable Cost Policies		3	Tribal Governments that are allocated more than \$30 million in SLFRF funding			
Step 4: Complete Periodic Reports to US Treasury		4	Tribal Governments that are allocated less than \$30 million in SLFRF funding			
Step 5: Follow State Law Budgeting & Fiscal Control Requirements		5	Metropolitan cities and counties with a population below 250,000 residents that are allocated less than \$10 million in SLFRF funding, and NEUs that are allocated less than \$10 million in SLFRF funding		By April 30, 2022, and then annually thereafter	

13

## 5 Steps to Supplanting Salaries and Benefits

