

Athens-Clarke County American Rescue Plan Act

ARPA Subrecipient Manual

UNIFIED GOVERNMENT OF ATHENS-CLARKE COUNTY
HOUSING & COMMUNITY DEVELOPMENT DEPARTMENT
375 Satula Avenue
Athens, GA 30601
Updated January 2024



Athens-Clarke County Unified Government
Housing and Community Development Department
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Telephone: 706-613-3155

Dear ARPA Subrecipient,

Congratulations to your organization on receiving funding through Athens-Clarke County's allocation of American Rescue Plan Act (ARPA) funds. The ACCGov Department of Housing and Community Development (HCD) welcomes your partnership in achieving our community's shared goals.

The Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) from the United States Treasury, aims to provide state, local, and Tribal governments with the resources needed to respond to the pandemic and its economic effects and to build a stronger, more equitable economy during the recovery, principally for people with low and moderate income.

As a subrecipient, your organization must be mindful of adhering to federal, state, and local regulations. Throughout the year, you will be required to submit reports on your financial and program performance. This manual is intended to be a supportive resource to allow you to be successful in carrying out your ARPA-funded projects and the related requirements; however, we also encourage you to familiarize yourself with the resources referenced in this manual.

HCD staff are available to support you throughout the grant cycle. We also welcome success stories and photos that illuminate your organization's use of ARPA funds to enhance equity, achieve your goals, and support members of our community. Thank you for your contributions to Athens-Clarke County!

Sincerely,

A handwritten signature in black ink that reads "Roderick Wallace".

Roderick Wallace
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Contact Guide

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PURPOSE OF THE ARPA SUBRECIPIENT MANUAL

This document is intended to provide a concise policy and procedures administrative manual for the administration and implementation of ARPA funded activities.

This ARPA Policies and Procedures Manual is intended as a guide, not as a substitute for thorough knowledge of state and federal laws and regulations referenced in this manual. In the event of any discrepancy, federal regulations will prevail.

The financial, accounting, internal control, and reporting principles presented in this manual are basic, and are not intended to replace acceptable existing procedures being used by your agency. Instead, these fundamental requirements represent minimum procedures and controls that must be embodied within your accounting, internal control, and financial reporting system as required by Federal regulations and ACCGov policies.

Your contract with ACCGov will contain a comprehensive statement of the goals, objectives, and specific services referred to as a “scope of work” to be provided by your agency. The contract will specify the reports and documentation required for verification of contract compliance. This manual is meant to assist your agency in complying with the provisions of your contract with ACCGov, but should not be used in lieu of reading the articles of the contract. Should there be any disagreement between your contract and this manual, the provisions contained within the contract will always take precedence. Unless otherwise specified, HCD shall have the authority to represent ACCGov regarding the terms and conditions of your contract.

INTRODUCTION TO THE AMERICAN RESCUE PLAN ACT (ARPA)

In March 2021, the American Rescue Plan Act of 2021 (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds (SLRRF) to provide state, local, and Tribal governments with the resources needed to respond to the pandemic and its economic effects and to build a stronger, more equitable economy during the recovery.

The Treasury allocated \$57.6 million to the Athens-Clarke County Unified Government. Funds may be used for costs incurred beginning on March 3, 2021, and must be allocated and obligated by December 31, 2024. The contract provides that the period of performance will run until **December 31, 2026 – all ARPA funds must be spent by this date.**

On March 1, 2022, the Mayor and Commission authorized the allocation of ARPA funds to the following goal areas:

- **Affordable Housing:** Create and preserve affordable housing in Athens-Clarke County. **\$15.0M total allocated.**
- **Youth Development & Violence Prevention:** Develop safe, immersive, and inclusive programming to prevent violence and ensure that Athens-area youth social-emotional, educational, and developmental needs are met. **\$7.5M total allocated.**
- **Homelessness:** to reduce and prevent homelessness in Athens Clarke County and strengthen the mental health and social service support systems for unhoused residents. **\$9.8M total allocated.**

- **Business Development and Workforce Support:** Support local business development and improve workforce wages & conditions. **\$4M total allocated.**
- **Behavioral Health:** Emphasize behavioral health through program development and mental health resources. **\$4M total allocated.**

The information in this Subrecipient Guide is provided for use by all Subrecipient staff receiving ARPA grant funds administered by ACCGov. This Guide is to serve as reference for the financial and programmatic requirements and responsibilities of projects funded through the ARPA CSLRF program.

Treasury cautions that, as is the case with all projects using SLFRF funds, Subrecipients must comply with applicable federal, state, and local law. In the case of capital expenditures, this includes environmental and permitting laws and regulations. Likewise, as with all capital expenditure projects using the SLFRF funds, projects must be completed in a manner that is technically sound, meaning that it must meet design and construction methods and use materials that are approved, codified, recognized, fall under standard or acceptable levels of practice, or otherwise are determined to be generally acceptable by the design and construction industry.

Subrecipients of SLFRF funds are subject to the provisions of the Uniform Guidance ([2 CFR Part 200](#)), Pandemic Relief Programs ([31 CFR Part 35](#)), the [Treasury Final Rule](#), and the [2023 Interim Final Rule](#), from the date of award to the end of the period of performance on December 31, 2026, unless otherwise specified in program-specific guidance. Subrecipients must follow the requirements in 2 CFR 200 Subpart E, [Cost Principles](#), including procurement standards. Subrecipients that receive an aggregate amount of federal financial assistance in a given fiscal year that exceeds the Single Audit threshold are subject to the requirements in 2 CFR 200 Subpart F, [Audit Requirements](#), unless otherwise specified in program-specific guidance.

Key Terminology and Common Acronyms

- **American Rescue Plan (ARPA):** a comprehensive economic stimulus package passed by the United States Congress and signed into law by President Joe Biden on March 11, 2021. The legislation aimed to address the economic and public health challenges caused by the COVID-19 pandemic. It was the sixth major legislative initiative passed in response to the pandemic.
- **Beneficiary:** An entity provided funds by a recipient, including nonprofit organizations, which uses those funds to directly benefit the entity as a result of the entity experiencing a public health impact or negative economic impact of the pandemic. In this instance, these entities will be considered beneficiaries, not subrecipients, and will not be expected to comply with subrecipient reporting requirements.
- **Code of Federal Regulations (CFR):** the codification of the general and permanent regulations published in the Federal Register by the executive departments and agencies of the federal government of the United States. The CFR is divided into 50 titles that represent broad areas subject to federal regulation.
- **Treasury Final Rule:** The [ARPA Final Rule](#) was released by the United States Treasury on January 6, 2022 and took effect on April 1, 2022. State and local ARPA funding is subject to the specifications outlined in the Final Rule. The Final Rule provides a comprehensive list of eligible expenditures, encouraged expenditures, and prohibited expenditures.

The [Final Rule Overview](#) and [Final Rule FAQ](#) provide a non-exhaustive list of provisions in the Final Rule and serve as a quick guide to ARPA funds.

- **HCD:** Athens-Clarke County Housing and Community Development Department
- **LMI:** Low- and moderate-income. The Final Rule defines a household as low income if it has (i) income at or below 185 percent of the Federal Poverty Guidelines (FPG) for the size of its household based on the most recently published poverty guidelines by the Department of Health and Human Services (HHS) or (ii) income at or below 40 percent of the Area Median Income (AMI) for its county and size of household based on the most recently published data by the Department of Housing and Urban Development (HUD). The Final Rule defines a household as moderate income if it has (i) income at or below 300 percent of the FPG for the size of its household based on the most recently published poverty guidelines by HHS or (ii) income at or below 65 percent of the AMI for its county and size of household based on the most recently published data by HUD.
- **MBE:** Minority-owned Business Enterprise.
- **Monthly or Quarterly Status Report:** Required documentation submitted by Subrecipients during the program year, to detail the progress toward accomplishments as described in the Subrecipient Agreement. These may be submitted monthly or quarterly, according to the Subrecipient Agreement.
- **Pass-through entity (PTE):** A non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.
- **Presumed Disproportionately Impacted:** Populations experiencing pre-existing health, economic, and social disparities or who reside in Qualified Census Tracts (QCTs).
- **Presumed Impacted:** Households that experienced unemployment, increased food or housing insecurity, or are low- or moderate-income are presumed to have experienced negative economic impacts from the pandemic.
- **Recipient:** An entity, usually but not limited to non-Federal entities that receives a Federal award directly from a Federal awarding agency. The term recipient does not include subrecipients or individuals that are beneficiaries of the award.
- **RFP:** Request for Proposal
- **Subrecipient:** means an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a Federal award; but does not include an individual or entity that is a beneficiary of such award.
- **Subrecipient Agreement:** The subrecipient agreement is a contract between the Subrecipient and Athens-Clarke County, which outlines the grant award, project, and terms of the grant.
- **SAM Unique Entity ID (UEI):** a distinct identifier or code assigned to a specific entity, often in the context of business identification or government purposes. It is used to uniquely identify and differentiate individual entities, such as organizations, companies, government agencies, or other legal entities, in databases, systems, or regulatory contexts. For more information: <https://sam.gov/content/home>
- **Uniform Guidance:** Officially known as [Title 2 Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#), The Uniform Guidance is a section of the Code of Federal Regulations (CFR) that establishes a government-wide framework for grants management and provides an authoritative set of rules and requirements for all federal awards.
- **WBE:** Women-owned Business Enterprise

Eligible Activities

ARPA-funded projects must fall under one of the Statutory Eligible Uses below. The project should principally mitigate the effects of the pandemic and support families and businesses struggling with its public health and economic impacts, maintain vital public services, and build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity. Finally, the project must be consistent with the county's goal areas and objectives, as described in [GICH Report](#), [Envision Athens Agenda](#), [Workforce Housing Study](#), [Comprehensive Plan](#), or [ACCGov Strategic Plan](#).

Each Statutory Eligible Use below has their own distinct eligible uses under the Treasury Final Rule. The majority of ARPA Subrecipients in Athens-Clarke County are categorized under Responding to Public Health and Negative Economic Impact, which also has subcategories with further eligibility requirements. If you are uncertain about which category your project is being reported under and its specific eligibility requirements, please ask your ACCGov grant manager.

Statutory Eligible Uses

ARPA Recipients and Subrecipients are responsible for ensuring each activity meets the eligibility requirements in the Treasury Final Rule for each statutory use below:

- To respond to the COVID-19 public health emergency or its negative economic impacts;
- To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the recipient that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
- For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID-19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency;
- To make necessary investments in water, sewer, or broadband infrastructure;
- To provide emergency relief from natural disasters or the negative economic impacts of natural disasters;
- For projects eligible under the 26 surface transportation programs specified in the 2023 CAA (Surface Transportation projects); or
- For projects eligible under Title I of the Housing and Community Development Act of 1974 (Title I projects)

Replace Lost Public Sector Revenue

Under this eligible use category, governments can use funding for the provision of government services to the extent of the reduction in revenue of such government due to the COVID-19 public health emergency.

Respond to Public Health and Negative Economic Impacts of the Pandemic

Uses under this category are intended to address COVID-19 and its impact on public health as well as addressing economic harms to households, small businesses, nonprofits, impacted industries, and the public sector. This is the categorical placement of most ACCGov Subrecipient projects.

Enumerated eligible uses:

- Recipients can use funds for programs, services, or capital expenditures that respond to the public health and negative economic impacts of the pandemic.
- To provide simple and clear eligible uses of funds, Treasury provides a list of enumerated uses that recipients can provide to households, populations, or classes (i.e., groups) that experienced pandemic impacts.
- Public health eligible uses include COVID-19 mitigation and prevention, medical expenses, behavioral healthcare, and preventing and responding to violence.
- Eligible uses to respond to negative economic impacts are organized by the type of beneficiary: assistance to households, small businesses, nonprofits, and aid to impacted industries.
 - Each category includes assistance for “impacted” and “disproportionately impacted” classes: impacted classes experienced the general, broad-based impacts of the pandemic, while disproportionately impacted classes faced meaningfully more severe impacts, often due to preexisting disparities.
 - To simplify administration, the Final Rule presumes that some populations and groups were impacted or disproportionately impacted and are eligible for responsive services.
 - For all beneficiaries being served under this eligible use, the household income limits to be eligible for assistance is 65% or less the Area Median Income (AMI) or 80% or less AMI in Qualified Census Tracts (QCTs). See Appendix A: ARPA Income Limits for calculating 40%, 65%, and 80% AMI by household size for Athens-Clarke County.
- Eligible uses for assistance to impacted households include aid for reemployment, job training, food, rent, mortgages, utilities, affordable housing development, childcare, early education, addressing learning loss, and many more uses.
- Eligible uses for assistance to impacted small businesses or nonprofits include loans or grants to mitigate financial hardship, technical assistance for small businesses, and many more uses.

Recipients can also aid impacted industries like travel, tourism, and hospitality that faced substantial pandemic impacts, or address impacts to the public sector, for example by re-hiring public sector workers cut during the crisis. Recipients providing funds for enumerated uses to populations and groups that Treasury has presumed eligible are clearly operating consistently within the Final Rule. Recipients can also identify (1) other populations or groups, beyond those presumed eligible, that experienced pandemic impacts or disproportionate impacts and (2) other programs, services, or capital expenditures, beyond those enumerated, to respond to those impacts.

Premium Pay to Essential Workers

Use of this category offers additional support to those who have and will bear the greatest health risks because of their service in critical sectors.

- Recipients may provide premium pay to eligible workers – generally those working in person in key economic sectors – who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work.

Invest in Water, Sewer, and Broadband Infrastructure

Use of this category provides necessary investments to improve access to clean drinking water, to support vital wastewater and stormwater infrastructure, and to expand affordable access to broadband internet.

- Recipients may fund a broad range of water and sewer projects, including those eligible under the EPA's Clean Water State Revolving Fund, EPA's Drinking Water State Revolving Fund, and certain additional projects, including a wide set of lead remediation, stormwater infrastructure, and aid for private wells and septic units.
- Recipients may fund high-speed broadband infrastructure in areas of need that the recipient identifies, such as areas without access to adequate speeds, affordable options, or where connections are inconsistent or unreliable; completed projects must participate in a low-income subsidy program

Three additional statutory eligible uses were established by the 2023 Consolidated Appropriations Act (CAA), for which the Treasury issued the [2023 Interim Final Rule](#). Title I Projects and DOT Surface Transportation Projects are subject to the same requirements and additional restrictions which may not apply to other statutory eligible use categories.

Respond to Natural Disasters

The 2023 CAA provides that state, local, and Tribal governments may use SLFRF funds to provide emergency relief from natural disasters or the negative economic impacts of natural disasters, including:

- temporary emergency housing
- food assistance
- financial assistance for lost wages, or
- other immediate needs.

The emergency relief from natural disasters eligible use category is subject to the same program administration requirements as the four existing eligible uses in the SLFRF program, including the obligation deadline of December 31, 2024, and expenditure deadline of December 31, 2026.

DOT Surface Transportation and Title I Projects.

The 2023 CAA specifies projects eligible under Department of Transportation (DOT) Surface Transportation and under Title I of the Housing and Community Development Act of 1974 (Title I projects) are an eligible use of funds. The 2023 Interim Final Rule set the following restrictions on this eligible use:

- The total of SLFRF use for these projects cannot exceed the greater of \$10 million and 30% of a recipient's total SLFRF award.
- This use is also subject to certain other laws, including the requirements of titles 23, 40, and 49 of the U.S. Code, title I of the Housing and Community Development Act of 1974, and the National Environmental Policy Act of 1969.
- Funds used must supplement, not supplant, other government funds that are otherwise available for these projects. This provision does NOT apply to emergency relief for natural disasters.

- Recipients must obligate funds used for Surface Transportation projects and Title I projects by December 31, 2024 and must expend funds by September 30, 2026. This expenditure deadline is three months earlier than the expenditure deadline for all other eligible uses.

Restrictions on Use and Ineligible Uses

While recipients have considerable flexibility to use Coronavirus State and Local Fiscal Recovery Funds to address the diverse needs of their communities, the following restrictions on use of funds apply:

1. Offset a Reduction in Net Tax Revenue

States and territories may not use this funding to directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation, or administrative interpretation beginning on March 3, 2021, through the last day of the fiscal year in which the funds provided have been spent.

2. Deposits into Pension Funds

No recipients except Tribal governments may use this funding to make a deposit to a pension fund. Treasury defines a “deposit” as an extraordinary contribution to a pension fund for the purpose of reducing an accrued, unfunded liability. While pension deposits are prohibited, recipients may use funds for routine payroll contributions connected to an eligible use of funds (e.g., for public health and safety staff). Examples of extraordinary payments include ones that:

- Reduce a liability incurred prior to the start of the COVID-19 public health emergency; and
- Occur outside the recipient's regular timing for making the payment; or
- Occur at the regular time for pension contributions but is larger than a regular payment would have been.

Additional Restrictions and Requirements

Additional restrictions and requirements that apply across all eligible use categories include:

- No debt service or replenishing financial reserves. Since SLFRF funds are intended to be used prospectively, recipients may not use SLFRF funds for debt service or replenishing financial reserves (e.g., rainy day funds).
- No satisfaction of settlements and judgments. Satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring in a judicial, administrative, or regulatory proceeding is itself not an eligible use. However, if a settlement requires the recipient to provide services or incur other costs that are an eligible use of SLFRF funds, SLFRF may be used for those costs.
- SLFRF funds may not be used for a project that conflicts with or contravenes the purpose of the American Rescue Plan Act statute (e.g., uses of funds that undermine COVID-19 mitigation practices in line with CDC guidance and recommendations)
- May not be used in violation of the Award Terms and Conditions or conflict of interest requirements under the Uniform Guidance. Other applicable laws and regulations, outside of SLFRF program requirements, may also apply (e.g., laws around procurement, contracting, conflicts-of-interest, environmental standards, or civil rights).

Typical Proposal Application & Evaluation Process

At the beginning of the ARPA RFP process, ACCGov staff may hold a pre-application technical assistance meeting to review the procedures to be followed in the planning and preparation of grant applications. Upon the receipt of all ARPA applications, ACCGov staff determines eligibility and then rates and ranks the applications based upon the evaluation rubric provided with each Request for Proposal (RFP).

During the application evaluation process, staff may present application packets to the ACCGov Citizen Advisory Committee (Vision Committee), other ACCGov Advisory Boards, as appropriate, or ACCGov staff from other departments, to be reviewed and rated. Upon completion of the application review process, staff and advisory committee members submit their prioritizations and review forms.

ACCGov staff then combines the ratings received and prepares funding recommendations then works with the ACCGov Manager to submit these recommendations for the Mayor and Commission's consideration. Elected officials then have an opportunity for discussion, to receive clarifications from staff, and make the final vote on awards made.

Funding Notification

Staff will send written notification to all applicant agencies once the Mayor & Commission finalize awards. Awarded agencies, now considered Subrecipients, may be asked to revise their budgets or Scope of Work depending on the feedback received and funding approved for the project by the Mayor & Commission. ACCGov staff will also notify Subrecipients of their department contact and the next steps for contracting. Contracts must be executed prior to any expenditure of ARPA funds by the subrecipient agencies, unless prior approval is sought from and given by ACCGov staff.

CONTRACTING PROCESS

Contracting Procedures

Once funding has been allocated to your agency, a formal contract is executed between ACCGov and your agency in order to authorize disbursement of funds. With few exceptions, ACCGov authorizes payment on a reimbursement basis only. That means the Subrecipient expends funds on the provision of goods and services allocated to the program or project funded, then provides financial documentation for the reimbursement of eligible expenditures.

NOTE: Expenditures incurred by your agency prior to or after the period of performance stated in the contract cannot be reimbursed, even if the funding was allocated prior to that date.

After funds have been awarded to a subrecipient organization, the contracting process will begin. ACCGov staff may request revised contract scopes and budgets, depending on Mayor & Commission award designations. Once the scope of work and contract budget is approved for your project, ACCGov staff will email the contract documents for your agency's review and request that required forms and attachments be completed. **Please only fill out and sign the**

documentation requested as directed by staff. The contract itself should not be signed before it has gone through Safety & Risk approval.

Once staff receives all the required attachments and proofs of insurance (Appendix B), the contract goes through Safety & Risk approval. The ACCGov Safety & Risk Division will review all aspects of the project or program along with the insurance documentation to ensure the project is adequately insured and may request additional documentation needed for approval.

Once an insurance approval letter has been issued, all originals will be sent to the Subrecipient for review and wet ink signatures. Authorizing signature and attestation should match the CEO and Secretary currently listed on the Georgia Secretary of State website. Although signature by your attorney is not required, you are encouraged to obtain any needed advice from counsel. If required by your agency's by-laws, your governing board should take action to approve the signing of the ACCGov contract.

Once the contract has been signed by your agency, you should return all original documents and the signed contract to ACCGov. ACCGov staff will deliver the contract to City Hall and will alert the Subrecipient once the contract has been fully executed by the Mayor. If an agency requested an original contract, staff will return one of the executed contracts to your agency and keep the other on file. Shortly after execution, staff will follow-up with all the reporting tools and forms needed to implement the project.

Helpful Resource

You can check who is listed as your agency's CEO and Secretary here:

<https://ecorp.sos.ga.gov/BusinessSearch>

The contract term is typically 12 months, but it can be modified as needed to suit the needs of the project or program the Subrecipient is providing. The contract terms will state the period of performance and budget period, no expenses outside of that term will be allowable. Contract start dates cannot be made retroactive, so it is important that your agency quickly submit the contract attachments and budget information requested by staff to ensure funds will be available for projects or programs as soon as possible.

Contract Provisions

ARPA contracts can be tailored to consistently address the requirements outlined in the Contract Requirements section of this manual. However, due to the flexibility of ARPA funding, certain aspects of the contract may differ to accommodate considerations unique to the agency or program being funded, which is why it is of utmost importance that each agency thoroughly read and understand all aspects of their contract with ACCGov. Unless otherwise stated, departments are authorized to represent ACCGov concerning the terms and conditions of Subrecipient contracts managed by their staff.

It's important to note that only some sections of ARPA contracts are standardized. This is because the standardization heavily depends on which Final Rule category projects are funded under, as each category has unique eligibility requirements. Though the placement of the

following provisions may change across contracts, the standard ARPA Subrecipient contract contains the following information:

Section 1: Recitals

Section 2: Federal Award Designation and Term

Contains the information required by [2 CFR 200.332\(a\)](#).

Section 3: American Rescue Plan Act Funding

Details the regulatory bodies, documents, and general compliance requirements pertaining to ARPA funds, including Treasury-issued Guidance, Uniform Guidance, and [31 CFR 35](#). It also binds the Subrecipient to the proposed Scope of Work/Services, contract budget, timeline, performance measures, and equity and affordability period requirements. This section can include:

I. Scope of Work or Services

Referenced as Exhibit A, as provided by the Subrecipient

II. Budget & Payments

The Contract Budget is referenced as Exhibit B, as provided by the Subrecipient

- A. Budgets and Revisions
- B. Reporting and Payment Procedure
- C. Availability of Funds

III. General Conditions of the Contract

- A. Relationship
- B. Prior Approval ([2 CFR 200.308](#) and [2 CFR 200.407](#))
- C. Reporting Requirements
- D. Debarment and Suspension
- E. Amendments
- F. Beneficiaries
- G. Use and Reversion of Assets
- H. Breach, Default and Recovery Funds
- I. Assurances: Includes Affirmative Action, Employment Restriction, Prohibited Activity, Labor Standards, Subcontracts, Conflict of Interest and Competition, Anti-lobbying, and other required assurances. Please see your contract for which specific assurances pertain to your funded project.
- J. Payments
- K. Administrative and Financial Management Requirements
 - 1. Accounting Standards
 - 2. Accounting Procedures
 - a. Deposits ([2 CFR 200.305](#))
 - b. Allowable Travel ([2 CFR 200.475](#))
 - c. Cost Principles ([2 CFR Part 200 Subpart E](#))
 - 3. Procurement ([2 CFR Part 200 Subpart D - Procurement Standards](#))
 - a. Compliance
 - b. Procurement Policies
 - c. OMB Standards

Section 4: Enforcement**Section 5: Recapture of Expenses**

Details the process and timeline for returning any unexpended or disallowed funds to the Grantee per [2 CFR 200.344\(d\)](#).

Section 6: Maintenance and Review of Record

Details the record retention period for all project records and regulations surrounding access to these records, per [2 CFR Part 200 Subpart D - Record Retention and Access](#).

Section 7: Monitoring

Details the monitoring requirements as established by [2 CFR 200.329](#).

Section 8: Audits

Details Subrecipient audit requirements as established by [2 CFR Part 200 Subpart F](#).

Section 9: Closeout

Details Subrecipient and Grantee responsibilities at grant closeout, as regulated by [2 CFR 200.344](#) and [2 CFR 200.345](#).

Section 10: Indemnification

Subrecipient agrees to hold harmless and indemnify Grantee.

Section 11: Lapse, Termination and Suspension

Details the ways the contract can be terminated or suspended by either party and under what conditions the contract will lapse. This section addresses the following regulations: [2 CFR 200.340](#), [2 CFR 200.341](#), and [2 CFR 200.342](#).

Section 12: Remedies

Details remedies for noncompliance, including additional conditions that the Grantee may impose upon a Subrecipient to return to or maintain compliance per [2 CFR 200.208](#), and other remedies that may be pursued per [2 CFR Part 200 Subpart D - Remedies for Noncompliance](#).

Section 13: Equal Opportunity; Non-Discrimination

Details Civil Rights and Nondiscrimination Requirements and Subrecipient commitment to W/MBE utilization.

Section 14: Governing Laws; Venue

States that the terms and conditions of the subrecipient agreement shall be governed by the laws, rules, and regulations of the State of Georgia, and the venue shall be in Athens-Clarke County, Georgia.

Section 15: Georgia Open Records Act

The Subrecipient Agreement and all its attachments, as well as any data collected related to the funded project, are subject to disclosure under the [Georgia Open Records Act](#).

Section 16: Independent Contractor

All Subrecipients are considered Independent Contractors and are not to be considered agents, officers, or employees of the Grantee.

Section 17: Compliance with Applicable Laws and Regulations

Section 18: Notice

Details how Subrecipient and Grantee should receive all notices pertaining to the award.

Section 19: Risk Management

Details the insurance requirements for the funded project.

Section 20: Disclaimer of Third Party Beneficiaries

Section 21: Dispute Resolution

Section 22: Choice of Law, Venue, Right to Jury Trial

Section 23: Survivability

Section 24: Modifications

Section 25: Subrecipient Warranty

Required Exhibits and/or Attachments by all Subrecipients:

- Exhibit A: Scope of Work or Services
- Exhibit B: Budget Form
- Exhibit C: Equity-based Requirements: Equity Assessment and Civil Rights Assurances
- Attachment 1: Board of Directors List
- Attachment 2: Names and Signatures of authorized signatories for reimbursement
- Attachment 3: GSIC and SAVE Affidavits
- Attachment 4: Certificates of Insurance
 - Fidelity Bond or Commercial Crime Insurance Coverage
 - Evidence of Workers Compensation Coverage
 - Evidence of General Liability Coverage
 - Auto insurance (CSL) Coverage
 - Sexual Abuse and Molestation Coverage (if applicable)

In accepting ARPA funds and entering into a contract with ACCGov, your agency agrees to abide by the requirements as outlined in this manual and in your contract. Should your agency fail to comply or otherwise violate the terms of the agreement, ACCGov may take one or more of the following actions provided under [2 CFR 200.339](#):

- Withhold cash payments pending correction of the deficiency or violation
- Disallow all or part of the cost of the activity or action not in compliance
- Suspend, in whole or in part, the grant award for the program
- Withhold further awards for the agency or program
- Other remedies legally available

ARPA EQUITY REQUIREMENTS

ARPA equity requirements are founded in the [Treasury SLFRF Final Rule](#) (Final Rule) *Reaching Underserved Communities*, which designates additional eligible uses for disproportionately impacted communities. Furthermore, prioritizing disproportionately impacted communities is in-line with [Executive Order 13985, “Advancing Racial Equity and Support for Underserved Communities Through the Federal Government.”](#) All use of SLFRF funds must comply with federal [civil rights](#) and nondiscrimination requirements, which include prohibitions on discrimination on the basis of race, color, national origin, sex, (including sexual orientation and gender identity), religion, disability, or age, or familial status.

The Final Rule aims to promote and streamline the provision of assistance to individuals and communities in greatest need, particularly communities that have been historically underserved and have experienced disproportionate impacts of the COVID-19 crisis. The Final Rule enumerates a list of services that may be provided using SLFRF funds in disproportionately impacted communities to address the more severe impacts of the pandemic in these communities; establishes the characteristics of essential workers eligible for premium pay and encouragement to serve workers based on financial need; provides that recipients may use SLFRF funds to restore state and local workforces, where women and people of color are disproportionately represented; and requires that broadband infrastructure projects participate in programs to support affordability of broadband service. Collectively, these provisions will promote use of resources to facilitate the provision of assistance to individuals and communities with the greatest need.

ACCGov's equitable development approach is an intentional approach to recognize ARPA projects that respond to community needs, give communities a voice in shaping the futures of their neighborhoods, provide community benefit, and contribute to the wellbeing of residents and the local economy surrounding the development. To ensure ARPA funded projects are equitable subrecipients should:

- Provide clear and detailed results and outcomes that outline the effectiveness and impact of their proposed impact on the community. Proposals should identify what community need(s) are being met.
- Provide clear detail and evidence on how community members and stakeholders were engaged in the development of the proposal. These details should include information on the engagement methods and outcomes used during the development process as well as the feedback they received from the community.
- Provide clear detail on the impact of the proposed project or program will have on the community.
- Provide a clear and detailed analysis and strategies used for advancing opportunity and/or minimizing the negative or unintended outcomes for the said proposal on the

community.

- Provide a clear and detailed plan for implementation of the proposal. That should include a meaningful investment of resources for support staff and clearly outlines what is needed to effectively implement the proposed project.
- Provide clear and detailed data that supports the proposal. The proposal should detail how the subrecipient will use the data, it should outline the gaps in data, and how the data was disseminated.
- Provide clear detail on how the subrecipient will ensure accountability, communicate, and evaluate the results of the proposed project or program. The proposal should also detail how the subrecipient will continue to communicate, partner, and sustain relationships in the community around the proposal's impact after funds have been awarded.

See Appendix F for how subrecipient projects are assessed for equity.

Additional ACCGov Equity Requirements

Affirmatively Furthering Fair Housing

Entities involved in delivering ARPA-assisted projects are responsible for taking necessary and appropriate actions to prevent discrimination in federally assisted housing and lending practices related to loans insured or guaranteed by the federal government. Further, subrecipients should strive to promote a strategy for increasing the choice of housing opportunities for low- and moderate-income persons including minorities and female-heads of households.

Recipients shall market housing and supportive services to eligible persons regardless of race, color, national origin, religion, sex, age, familial status, or handicap; and shall provide program applicants and participants with information, in writing, on their rights and remedies under applicable federal, state, and local fair housing and civil rights laws.

Subrecipients shall submit these written materials to HCD as requested. HCD shall review these documents for potential violations of fair housing laws and shall assist Subrecipients in coming into compliance with this requirement.

Integration and Accessibility

Housing and supportive services must be offered in an integrated manner, such that persons with disabilities may enjoy a meaningful life within the community. Recipients shall offer housing and supportive services to enable individuals with disabilities to fully interact with nondisabled persons possible. Reasonable accommodations and modifications must be offered when appropriate.

Reasonable Accommodations and Modifications for Persons with Disabilities

Recipients are required to provide reasonable accommodations and modifications for persons with disabilities. A reasonable accommodation is defined as changing the rules, policies, or services so that a person with a disability has equal opportunity to use and enjoy a dwelling unit or common space. Permitting a person with a disability to have a service animal is an example of

a reasonable accommodation. A reasonable modification is defined as modifying a structure so that a person with a disability has the full enjoyment of the housing and related facilities. Installing a grab bar in the bathroom of a person with a disability is an example of a reasonable modification. For federally funded housing, the recipient bears the burden of paying for the modification. Recipients must inform applicants during the intake process of their right to request a reasonable accommodation or modification.

Discrimination Based on Household Composition

A recipient receiving funds under the ARPA Program cannot discriminate against individuals or families based on the composition of the family, the age of any members of the family, the disability status of any members of the family, marital status, actual or perceived sexual orientation, or gender identity. However, housing may be limited to families with children who are under the age of 18.

Preventing Involuntary Family Separation

In an effort to maintain family unity, for housing serving families with children, the age and gender of a child under age 18 shall not be used as a basis for denying any family's admission. Additionally, recipients may not deny admission to any member of the family (e.g., 15-year-old son).

Equal Access in Accordance with Gender Identity

Projects, including single-sex emergency shelters, must provide all individuals, including transgender individuals and other individuals who do not identify with the sex they were assigned at birth, with access to programs, benefits, services, and accommodations in accordance with their gender identity without being subjected to intrusive questioning or being asked to provide documentation.

Recipients' policies and procedures must reflect that equal access is provided to individuals and families based on their gender identity. It is also recommended that recipients notify applicants and participants of the Equal Access rule requirements.

Prioritized Subpopulations and Fair Housing Implications

Recipients shall comply with applicable civil rights laws, including the Fair Housing Act. Within this framework, these standards establish subpopulations to be prioritized for housing and services that align with the identified needs of the local community and the goals of the Federal Strategic Plan to End Homelessness. Subpopulations may be prioritized as long as doing so does not discriminate against any protected class under federal nondiscrimination laws.

Subpopulations may also be prioritized according to who needs the specialized supportive services that are offered by the project.

Section 504/Accessibility

The Americans with Disabilities Act provides comprehensive civil rights to individuals with disabilities in the areas of employment, public accommodations, state and local government services and telecommunications. The Act, referred to as the ADA, states that discrimination includes the failure to design and construct (built for first occupancy after January 26, 1993) that

are accessible to and usable by persons with disabilities. The ADA requires the removal of architectural and communications barriers that are structural in nature in existing facilities. Removal must be readily achievable, easily accomplished, and able to be carried out without much difficulty or expense.

Section 504 Accessibility Policy (“Section 504”) was enacted as part of the Rehabilitation Act of 1973. It prohibits discrimination based on disability in all programs and activities receiving federal assistance and, in 1978, it was amended to apply to all programs conducted by the federal government. This regulation provides that no qualified individual with a disability shall, because a recipient’s facilities are inaccessible to or unusable by individuals with disabilities, be denied the benefits of, be excluded from participation in, or otherwise be subjected to discrimination under any program or activity that receives federal financial assistance.

All recipients of ACCGov’s ARPA funds are required to conduct requisite assessment and transition plans, and to ensure units built or rehabilitated conform to applicable accessibility standards.

Equal Employment Opportunity

Nondiscrimination is a requirement of employment and employment practices. Employment opportunities may not be denied on the basis of race, color, national origin, gender, gender orientation/sexual identity, age, religion, familial status, or disability. Affirmative action and equal employment opportunity policies are fundamental aspects of ARPA funded activities. The Americans with Disabilities Act modifies and expands the Section 504 Rehabilitation Act of 1973 to prohibit discrimination against “a qualified individual with a disability” in employment and public accommodations. The ADA requires that an individual with a physical or mental impairment who is otherwise qualified to perform the essential functions of a job, with or without reasonable accommodation, be afforded equal employment opportunity in all phases of employment.

Additionally, all projects funded through ARPA should prioritize the utilization of Women and Minority Business Enterprises (W/MBE). To support this effort, there are local agencies who maintain databases of these types of entities:

- [Minority Owned Business Directory](#)
- [Athens Chamber of Commerce Minority Owned Businesses](#)
- [Athens Chamber of Commerce Woman Owned Businesses](#)
- [Georgia Hispanic Chamber of Commerce](#)
- [Georgia Minority Supplier Directory](#)

ACCGov also suggests subrecipients reach out to entities like the [Minority Business and Nonprofit Alliance](#) or [Georgia Minority Supplier Development Council](#) to see if any of their members have businesses that would fall under the scope of the funded project.

ADMINISTRATIVE AND FINANCIAL REQUIREMENTS

The legal and contractual requirements that your agency must meet by accepting ARPA funding are numerous and may be confusing. This section is designed to assist you in understanding

federal and ACCGov ARPA requirements. Federal requirements regulating post-award activities can be found at [2 CFR Part 200 Subpart D](#), [2 CFR Part 200 Subpart E](#), and [2 CFR Part 200 Subpart F](#).

Post Federal Award Requirements

The federal regulations provide specific requirements in the following areas: internal controls, accounting records, performance measurement, allowable costs, source documentation, budget controls, cash management, financial reporting and audits. Information regarding [performance measurements](#) can be found in its own section of this document, all others are discussed below.

Financial Management 2 CFR 200.302

The purpose of financial management requirements is to ensure that a subrecipient agency receiving federal funds has a financial management system that will:

- Provide effective control for all funds, property and other assets.
- Identify the source and application of funds for federally sponsored activities; and
- Permit the accurate and timely disclosure of financial results in accordance with the reporting requirements of the Uniform Guidance and ACCGov.

The financial reports prepared by your agency must be accurate, timely, current, and must represent a complete disclosure of all financial transactions and status in each Federal grant program under which assistance is received.

Financial reports are required monthly, and you must have the capacity to provide at least the following information for each ARPA activity:

- Amount budgeted;
- Reimbursements received to date;
- Program income and other miscellaneous receipts in the current period and to date;
- Actual expenditures or disbursements in the current period and cumulatively to date, for both program income and regular ARPA grant funds;
- Current encumbrances or obligations in addition to disbursements;
- Unpaid requests for payment previously submitted at the time of the latest draw-down.

In addition, a subrecipient's accounting and record-keeping system must be able to support the data included in (a) its reimbursement requests, (b) its other financial and progress reports, and (c) any submissions necessary for year-end reports and monitoring.

Internal Controls 2 CFR 200.303

Internal controls consist of a combination of procedures, specified job responsibilities, qualified personnel, and complete records which together create accountability in an organization's financial system and safeguard cash, property and other assets. Through a system of internal controls, your agency can ensure that:

- resources are used for authorized (and eligible) purposes according to all applicable laws, regulations, and policies;
- resources are protected against waste, mismanagement, or loss; and

- reliable information on the source, amount and use of resources is secured, maintained and disclosed in the appropriate records and reports.

Some of the basic elements that your agency should develop as part of your system of internal controls are an organizational chart, written definitions of the duties of key personnel, hiring policies that ensure qualified staff, and a formal system of policies and procedures for authorizing and recording transactions.

In addition, your agency should ensure adequate separation of duties so that no one individual has authority over an entire financial transaction. Separation of duties specifically involves the separation of three types of functional responsibilities:

- Authorization to execute a transaction,
- Recording of the transaction and
- Custody of the assets involved in the transaction.

No one person should have control over more than one of these responsibilities. In organizations with very limited staff, it may be difficult to achieve optimal separation of duties. In such instances, the most critical functions to be separated are custody for cash, record keeping for cash, and control of assets easily converted into cash.

Your agency should exercise caution regarding access to assets, blank forms, and confidential documents. Physical access to records, blank forms, cash, and other assets should be limited to authorized personnel only. For example, access to accounting records should be limited to only those individuals having record keeping responsibilities or supervisory responsibilities for them.

Finally, your agency should periodically conduct comparisons of financial records to actual assets and liabilities. Corrective action should be taken in response to any discrepancies. This is a crucial step to uncover and correct inadvertent record-keeping errors in a timely manner. It is also essential for identifying potential weaknesses in your financial management system.

Accounting Records

Your agency is required to have accounting records that adequately identify the source and application of funds it receives. To meet this requirement, your accounting system should include a chart of accounts, a cash receipts journal, a cash disbursement journal, a payroll journal and a general ledger.

In addition to this information, your agency's files should contain complete copies of all pertinent reimbursement requests (including supporting documentation), bank statements, cancelled checks or check copies, and other pertinent disbursement records. The retention period starts from the end date stated on the contract with ACCGov. For all funded ARPA programs, these accounting records must contain reliable and up-to-date information about the sources and uses of funds, including federal grant awards, assets and liabilities, program income and expenditures of funds. The expenditures should be further broken down to show which funding sources were used to provide the monies for the expenses.

Allowable Costs [2 CFR 200.403](#)

The standards for determining the reasonableness and allowability of costs incurred as part of ARPA financed activities are found in [2 CFR Part 200 Subpart E](#). Ineligible or undocumented expenditures may result in your agency's forfeiture or repayment of grant funds to ACCGov or the federal government. According to these guidelines, a cost is allowable if:

1. The expenditure is necessary, reasonable and directly related to the grant ([2 CFR 200.403\(a\)](#) and [2 CFR 200.404](#)).
 - This standard applies equally to such items as salaries and administrative services contracts, as well as to real property and equipment purchases or leases, travel and other administrative expenditures.
 - In determining whether a given cost is reasonable, consideration shall be given to factors such as whether the cost is of a type generally recognized as ordinary and necessary for the operation of the organization or the performance of the program; and,
2. The expenditure has been authorized by ACCGov through approval of the budget for the activity in your contract ([2 CFR 200.403\(b\)](#)). The program budget will be outlined in the subrecipient contract for services; and,
3. The expenditure is not prohibited under federal, state or local laws or regulations; and,
4. The subrecipient applies generally accepted accounting principles in computing the cost ([2 CFR 200.403\(e\)](#)), utilizes the same procedures in calculating costs as for its non-federally assisted activities ([2 CFR 200.403\(c\)](#)), and costs are consistently applied as any other costs incurred for the same purpose in like circumstances ([2 CFR 200.403\(d\)](#)); and,
5. It is properly documented ([2 CFR 200.403\(g\)](#)) - see Source Documentation below.
6. It is incurred during the approved budget period ([2 CFR 200.403\(h\)](#)).
7. The cost is allocable to the ARPA program ([2 CFR 200.405](#)). A cost is allocable to a particular cost objective (grant, program or activity) in proportion to the relative benefits received for that objective. This means that:
 - If an office is utilized by two programs during the same hours, the costs of the office should be allocated between the two programs on an equitable basis.
 - The same expense cannot be claimed against more than one grant (double billing is prohibited); and,
8. The cost is net of all applicable credits. Any credits such as purchase discounts or price adjustments must be deducted from total costs charged ([2 CFR 200.406](#)). The subrecipient is not allowed to make a profit from credits against any costs charged to ARPA funds.

NOTE: The [2 CFR 200.403\(f\)](#) and [2 CFR 200.306\(b\)](#) Cost Sharing/Cost Matching allowability for ARPA funds heavily depends on the following:

- The ARPA categorical designation of your award.
- Whether the relevant awarding agency has granted a waiver for that program.

Please seek pre-approval from your ACCGov grant manager for cost sharing or matching. Other items of cost may also require pre-approval by your ACCGov grant manager. Those items of cost can be found at [2 CFR 200.407](#).

Source Documentation

All expenditure records must be supported by source documentation. Supporting documentation is necessary to show that the costs charged against ARPA funds were incurred during the effective period of your contract with ACCGov, were actually paid out, were expended on allowable items and activities, and had been approved by the responsible officials in your organization.

NOTE: HCD requires submission of all project bank or credit account statements used for project expenses and to which project funds are deposited as part of monthly financial reporting.

The source documentation must explain the basis of the costs incurred, as well as show the actual dates and amount of expenditures. For example:

- With respect to payroll, source documentation should include employment letters and all authorizations for rates of pay, benefits, and employee withholdings. Such documentation might include union agreements or minutes from board of directors' meetings where salary schedules and benefit packages are established, copies of written personnel policies, W-4 forms and etc. Copies of the payroll register, canceled checks to the employees or evidence of direct deposits will document the actual outlay of funds. Please see [2 CFR 200.430\(i\)](#) for the federal standards for documentation of personnel expenses.
- Time Sheets: For staff time charged to the ARPA program activity, time and attendance records must be submitted, indicating time charged to ARPA as well as, other funding sources (if any). If an employee's time is split between ARPA and another funding source, time distribution records must be submitted to support the allocation of charges among funding sources.
- With respect to the cost of space and utilities, space costs must be supported by documentation such as rental or lease agreements. Utilities will be supported by bills and proofs of payment such as canceled checks or ACH receipts. If the cost of space or utilities is split between the ARPA funds and other sources, there must be a reasonable, documented method in place to allocate the charges fairly to the appropriate programs and funding sources.
- With respect to supplies, source documentation should include purchase orders or requisitions from the subrecipient, an invoice from the vendor that includes itemized charges, the date, and an invoice number (signed-off to indicate the goods were received), and the canceled check or ACH receipt proving payment.

Budget Controls

Your organization must have procedures in place to monitor obligations and expenditures against your approved budget(s) for ARPA-funded activities. **ACCGov is under no obligation to reimburse you for expenditures that exceed approved budget line items or the overall budget for ARPA activities.**

Therefore, you need to have an ongoing system for comparing actual receipts, encumbrances, and expenditures against the ARPA contract budget in order to ascertain in a timely fashion that you are on track or whether it will be necessary to initiate a formal budget revision. In addition,

since the contract budget reflects the subrecipient's best estimate of the resources necessary to accomplish the ARPA contract scope of services, any pattern of line-item overruns should prompt a careful re-assessment of whether the available resources will still be sufficient to achieve the agreed-upon objectives. In order to compare and control expenditures against approved budgets, you should:

- Maintain accounting records that include the amounts budgeted for eligible activities; and,
- Include unexpended or un-obligated balances for budgeted categories, as well as obligations and expenditures; and,
- Periodically compare actual obligations and expenditures-to-date against planned obligations and expenditures, and against projected accomplishments for such outlays.

These comparisons should be made on an ongoing basis, not after most of the funds have been committed. In addition, it is critical that subrecipients maintain a close watch over the progress achieved (program performance) for the amount of funds expended. It does little good to stay within the budget if the actual accomplishments lag far behind in terms of the units of service delivered. Reference your agency's Performance Measurements in the ARPA contract scope of services/work.

Cash Management

Your organization needs to be able to forecast accurately what its project expenses are going to be. If its ARPA activities are relatively stable (the same type and level of activities from month to month), you can begin with the previous month's financial activity as a starting point for an estimate of current period cash needs. This estimate, however, should be modified for periodic expenses, such as insurance or seasonal variations in costs, like heating and electricity. If your agency's activities are expanding or exhibit irregular fluctuations, then it is important to devote more careful attention to predicting future cash requirements. It should be noted that a "cash requirements report" is a standard management tool for anticipating monthly (or even weekly) cash flow needs of a business. When a subrecipient is not able to track its expenditures and encounters large fluctuations in the disbursement of obligated funds (as can happen, for example, in construction activities), there is a tendency to invade other non-ARPA funds, or alternatively to "temporarily borrow" ARPA funds for non-ARPA purposes. These practices are prohibited and may result in program sanctions or termination the ARPA contract.

Procurement

1. Whether a subrecipient occasionally purchases office supplies or contracts for millions of dollars of construction services, the requirements governing the purchasing process are designed to ensure that subrecipients follow a free and open competitive process in securing those products or services. **Subrecipients must document purchasing policies, activities, and decisions, observe the special rules for particular kinds of purchases (small purchases, competitive sealed bids, competitive proposals, sole source procurement, etc.), properly bond and insure work involving large construction contracts and/or subcontracts, and contract with minority and/or women-owned businesses to the maximum extent feasible.**
2. When it comes to spending the taxpayer's money, no matter how small the amount, it is

important to ensure that the prices paid are competitive and that subrecipients (and the taxpayer) are getting a good value. Subrecipients should use ARPA funds to purchase what is necessary to complete the project or program under the terms of the contract and no more. They should also be able to demonstrate the integrity of their purchasing procedures by documenting the history, decisions, and results behind purchases. Subrecipients are required to follow rules for certain kinds of transactions and to offer opportunities to disadvantaged firms to respond to purchasing needs. These requirements help to ensure that taxpayer resources are not wasted.

3. By observing the basic rules, subrecipients may find their purchasing decisions can be more efficient. For example, if they set up a standardized purchasing system for securing price quotations and preparing purchase orders, they won't have to reinvent the wheel every time they want to buy materials and supplies. These efficiencies in turn can help make their limited purchasing budgets go much farther. In addition, when they use ARPA funds to purchase materials or services, it is not sufficient simply to state that they followed the regulations. In order to avoid disallowed costs, it is necessary that subrecipients document the background, need and the details of every purchasing decision, whether it involves buying materials or hiring a contractor. **Your HCD grant manager can provide you with procurement forms to assist in documenting compliance with federal procurement regulations.**

[General Procurement Requirements \(2 CFR Part 200 Subpart D - Procurement Standards\)](#)

The standards and procedures for procurement are intended to ensure that supplies, equipment, construction and other services acquired in whole or part with federal funds are obtained as efficiently and economically, as possible, and are procured in a manner that provides, to the maximum extent practical, open and free competition.

1. Solicitations for goods and services must be based on a clear and accurate description of the materials, products or service to be procured and cannot contain features that **unduly restrict competition**. Some of the situations considered to be restrictive of competition include placing unreasonable qualifying requirements on firms, requiring unnecessary experience and excessive bonding, **specifying only "brand name" products** instead of allowing "an equal" product, non-competitive pricing practices between firms or affiliated companies and non-competitive awards to consultants on retainer contracts.
2. RFP-based contract awards are to be made to the bidder or *offeror* whose bid or offer is responsive to the solicitation and is most advantageous to an agency; price and other factors considered. If sealed bids are the competitive process used, then Recipients and Subrecipients must choose the lowest bid. Any and all bids may be rejected when it is in an agency's interest to do so. A Subrecipient agency must ensure that the award is only made to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement contract. Consideration should be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources ([2 CFR 200.318\(h\)](#)).
3. The federal guidelines for contracting are designed to further ensure that contracts are

structured and managed in a way that is consistent with good administrative practices and sound business judgment. See [Appendix II to Part 200](#) for information required to be included contracts and subcontracts involving federal awards.

4. General procurement requirements include [\(2 CFR 200.318\)](#):
 - a. A subrecipient agency must maintain records to detail the significant history of their procurement. Agency must maintain files on the rationale for selecting the methods of procurement used, selection of contract type, the contractor selection/rejection process, and the basis for the cost or price of a contract. [2 CFR 200.318\(i\)](#) .
 - b. Pre-qualified lists of vendors/contractors, if used, must be current, developed through open solicitation, include adequate numbers of qualified sources, and must allow entry of other firms to qualify at any time during the solicitation period [\(2 CFR 200.319\(e\)\)](#) .
 - c. As part of its efforts to eliminate unfair competitive advantage, a subrecipient must exclude contractors that develop or draft specifications included in grant application, requirements, statements of work, invitations for bids and/or requests for proposals from competing for such procurement [\(2 CFR 200.319\(b\)\)](#) .
 - d. A Subrecipient must ensure that awards are not made to any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in federal assistance programs. Subrecipients can verify that potential contractors are not suspended or debarred at SAM.gov. [\(2 CFR 200.214\)](#).
 - e. There must be written selection procedures for procurement transactions, and the procedures must be adequate to ensure compliance [\(2 CFR 200.318\(a\)\)](#) and [\(2 CFR 200.319\(d\)\)](#).
 - f. The purchase of unnecessary or duplicate items should be avoided. Where appropriate, an analysis should be made of lease versus purchase alternatives [\(2 CFR 200.318\(d\)\)](#).
 - g. Whenever possible, use of federal excess and surplus property, or of intergovernmental agreements for procurement or use of common goods and services, should be considered as a way to foster greater economy and efficiency [\(2 CFR 200.318\(e\)\)](#) and [\(f\)](#).
 - h. All purchase orders (and contracts) must be signed by the authorized official(s) of an agency.
 - i. Items delivered and paid for must be consistent with the purchase order and/or contract for the goods or service.
 - j. Timely payment to vendors must occur once the order is delivered, inspected, accepted and payment authorized.
 - k. A cost or price analysis shall be performed for every procurement action, including contract modifications and documentation to that effect should be maintained in the subrecipient files. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, subrecipients must make independent estimates before receiving bids or proposals. Cost analysis, as defined in the federal regulations, is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability. Typically, the appropriate documentation would be records of oral or written price quotations. [\(2 CFR 200.324\(a\)\)](#).
 - l. Profit or fee should be negotiated separately from price where competition is lacking, or a cost analysis is performed. To establish a fair and reasonable profit, consideration

will be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of past performance and industry rates for the area ([2 CFR 200.324\(b\)](#)).

- m. The agency must not use "cost plus a percentage of cost" pricing for contracts ([2 CFR 200.324\(d\)](#)); in addition, subrecipients should use "time and material" type contracts only after a determination is made that no other contract is suitable, and the contract includes a ceiling price that the contractor exceeds at its own risk ([2 CFR 200.318\(j\)\(1\)](#)). Finally, the use of value engineering clauses in contracts is encouraged ([2 CFR 200.318\(g\)](#)).
- n. Public agencies must have protest procedures in place to handle and resolve disputes relating to their procurement and in all instances report such disputes to the grantee ([2 CFR 200.318\(k\)](#)).
- o. There must be a documented system of contract administration for determining the adequacy of contractor performance. Subrecipients must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders ([2 CFR 200.318\(b\)](#)).
- p. The agency must have a written code of conduct governing employees, officers or agents engaged in awarding or administering contracts ([2 CFR 200.318\(c\)\(1\)](#)).

Types of Procurement

Depending on the scarcity of the item or service desired, and the size of the purchase, different methods of procurement are available for use by subrecipients under the federal regulations. Your ACCGov grant manager can provide you with an ARPA procurement form for both Small Purchase Procurement and Formal Procurement for documentation purposes.

NOTE: It is expected that subrecipients will follow their own organization's procurement policies in addition to Federal requirements. Many agencies set lower thresholds than are federally required.

1. Small purchases

Unless directed by HCD staff, any contract not exceeding the [Simplified Acquisition Threshold \(SAT\)](#), may be made in accordance with the federal small purchase procedures. A procurement exceeding the SAT must not be broken up into smaller components solely to qualify for the less complicated procedures followed under the "small purchases" approach.

- a. [Micro-purchases](#) are typically \$10,000 or less, depending on the type of project. Certain construction and services acquisition thresholds are lower ([2 CFR 200.320\(a\)\(1\)](#)).
- b. [Small Purchases](#) are those above the micro-purchase threshold but below the SAT ([2 CFR 200.320\(a\)\(2\)](#)). If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. ACCGov considers three qualified sources to be adequate.

2. Formal Procurement Methods - [2 CFR 200.320\(b\)](#)

Purchases above the SAT must be made in accordance with Formal Procurement Policy.

- a. [Competitive Sealed Bidding **2 CFR 200.320\(b\)\(1\)**](#) – Sealed bidding is the primary method utilized for construction contracts at or exceeding the SAT. The procurement must lend itself to a firm, fixed price contract (lump sum or unit price) where the selection can be made principally on the basis of price.
 - i. The Invitation (or Advertisement) for Bid must include complete and accurate

specifications and pertinent attachments, and clearly define items or services needed in sufficient detail for the bidders to respond properly. Bids must be opened publicly at the time and place stated in the Invitation for Bid. Agency must receive at least two or more responsible bids for each procurement transaction. If awarded, the contract must be given to the lowest responsive and responsible bidder. The competitive sealed bid method is the preferred approach for procuring construction services.

- ii. Bids must be opened publicly at the time and place stated in bid advertisement. If awarded, the contract must be given to the lowest responsive and responsible bidder. Competitive sealed bidding should not be used for professional services contracts.
- iii. If only one responsive bid is received from a responsive bidder, an award shall not be made unless a cost analysis verifies the reasonableness of the price.
- iv. If equal low bids are received from responsible bidders, award shall be made by drawing lots or a similar random method.

b. Competitive Proposal [2 CFR 200.320\(b\)\(2\)](#) is the primary alternative to using sealed bidding for contracts above the SAT. It differs from sealed bidding in that it permits discussions with competing offerors and changes in their proposals (including price) and allows comparative judgmental evaluations to be made with selecting among acceptable proposals for award of the contract.

- i. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Proposals must be solicited from an adequate number of qualified offerors. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- ii. The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and making selections;
- iii. Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the non-Federal entity, with price and other factors considered.

Among the procurement approaches described above, the competitive sealed bid results in a firm, fixed price contract. This is the preferred procurement approach when there are numerous available and qualified providers, when the requirements and specifications are thoroughly detailed and are unlikely to change, and where the subrecipient has the opportunity to make the provider assume a large share of the risk for nonperformance.

In other instances, for example, complicated rehabilitation projects or unique human service activities, other forms of competitive and non-competitive procurement may be necessary or desirable. In cases where price is not the single most important objective, it is still important to try to assure the highest possible quality of procurement at the lowest reasonable price through "open and free competition."

NOTE: Procurement regulations are applicable to all purchases of goods and services with ARPA funds.

Audit Requirements [2 CFR Part 200 Subpart F](#)

Subrecipients are required to have an [annual](#) audit conducted of federal funds expended each fiscal year or face [sanctions](#). Audits must be conducted in accordance with the

following:

1. Single or Program-Specific Audit Threshold ([2 CFR 200.501](#)). The single or program specific audit threshold as of December 2023 is \$750,000 in federal expenditures. This means that all non-federal government agencies and nonprofit organizations that expend \$750,000 or more in federal awards in a given fiscal year are required to conduct a single or program specific audit. See also [2 CFR 200.502](#) to determine federal expenditures and [2 CFR 200.507](#) for more detail regarding program specific audits.
2. Audit Findings ([2 CFR 200.516](#)). Auditors must report significant deficiencies and material weaknesses in internal controls, material noncompliance with the provisions of Federal statutes, regulations, or the terms and conditions of Federal award(s), known questioned costs that are greater than \$25,000, and known or likely fraud affecting a Federal award. See also [2 CFR 200.514](#) for more details about the scope of a federal audit.
3. Audit Expenses. Any costs of auditing grantees or recipients that are not required to have a single audit are not allowable ([2 CFR 200.506](#)).
4. Auditee Responsibilities ([2 CFR 200.508](#)). Auditees must procure or otherwise arrange for the audit according to [2 CFR 200.509](#), prepare appropriate financial statements according to [2 CFR 200.510](#), promptly follow up and take corrective action on audit findings according to [2 CFR 200.511](#), and provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed.
5. Audits must be conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS) ([2 CFR 200.514\(a\)](#)).

Audit Exemptions

- Subrecipients who did not expend more than \$750,000 of federal funds annually ([2 CFR 200.501\(d\)](#)).
- For-profit subrecipients are not subject to federal audit requirements. However, HCD, as the pass-through entity, is responsible for establishing requirements to ensure compliance by for-profit subrecipients. These requirements and the for-profit's responsibility to maintain compliance will be described in your subrecipient agreement with ACCGov.

NOTE re: Subrecipients and contractors. An auditee may simultaneously be a recipient, a subrecipient, and a contractor. Federal awards expended as a recipient or a subrecipient are subject to audit under this part. The payments received for goods or services provided as a contractor are not Federal awards. Section [2 CFR 200.331](#) sets forth the considerations in determining whether payments constitute a Federal award or a payment for goods or services provided as a contractor. See [2 CFR 200.501\(g\)](#) for the compliance responsibilities of contractors.

RECORDKEEPING REQUIREMENTS

Federal requirements for recordkeeping and access can be found at [2 CFR Part 200 Subpart D - Record Retention and Access](#). Accurate recordkeeping and reporting are crucial to the successful management of your ARPA-funded activities. The failure to maintain adequate documentation of ARPA-funded activities are one of the most serious administrative issues undermining

program performance and regulatory compliance of subrecipients in the ARPA program. Improper recordkeeping and reporting are a serious barrier to effective management of ARPA and activities. Without adequate recordkeeping, you and ACCGov cannot track performance against your contract goals, and ACCGov cannot provide adequate management support.

Every subrecipient is required to establish and maintain at least three major categories of records:

1. **Administrative Records:** These are files and records that apply to the overall administration of the subrecipient's ARPA activities. They include the following:
 - Personnel files.
 - Property management files.
 - General program files: files relating to the subrecipient's application to the grantee, the Subrecipient Agreement, program policies and guidelines, correspondence with grantee and reports, etc.
 - Legal Files: articles of incorporation, bylaws of the organization, tax status, board minutes, contracts and other agreements.
2. **Financial Records:** These include the chart of accounts, a manual on accounting procedures, accounting journals and ledgers, source documentation (purchase orders, invoices, canceled checks, etc.), procurement files, bank account records, financial reports, audit files, etc.
3. **Project/Client/Beneficiary Files:** These files document the activities undertaken with respect to specific individual beneficiaries, property owners, and/or properties.

In order to avoid monitoring findings and facilitate audit reviews, your agency will be required to retain records for extended periods of time, even though the activity for which you were funded may have been completed. In general, ACCGov requires records to be retained for five years from the date of submission of the final expenditure report. In cases involving litigation, insurance claims, or other action involving the records, the records must be retained until any such action is resolved.

All records must be accurate, complete and orderly. ACCGov recommends that your agency establish a separate filing system for all ARPA related files in an easily accessible location for ease of monitoring. Keep in mind that representatives from ACCGov, the United States Treasury, the Controller General of the United States, or of other authorized governmental agencies have the right of access to any pertinent records of your agency in order to make audits, examinations, excerpts, and transcripts. These files will be reviewed during the onsite monitoring visits. Please do not keep files in a separate location, such as with a board member.

PERFORMANCE REPORTING REQUIREMENTS

By entering into a contract with ACCGov, your agency agreed to prepare and submit financial statements, program progress evaluations, and other reports as required the Treasury and/or ACCGov. In addition, your agency agreed to provide services specified in the Scope of Services of the contract (see Appendix B). Because these are public funds, it is important that they be used to maximize benefit to the public. The contract sets specific, quantifiable goals for each funded program, and actual service delivery is carefully monitored. Typically, agencies receiving ARPA funds are required to report on a monthly or quarterly and annual basis.

Program Status Reports

Depending on the type of project awarded funding, your agency is required to submit monthly or quarterly program status reports. You will find this report in Appendix C. The purpose of this report is to demonstrate compliance with stated contract objectives and goals and to justify the expenditure of funds. The program status report is one way to show the impact the funded program has on the community.

Program status and financial reports are due on the 5th business day of each month/quarter.

The program status report has three sections:

1. Performance outcomes. Requires subrecipients to report on their progress in meeting program and project goals and objectives, which will vary depending on the program funded.
2. Narrative description. A brief narrative account of each activity citing specific accomplishments and outcomes.
3. Client demographics. In the client demographics section, you are required, as precisely as possible, to report the number of people served by race, ethnicity, and income. Subrecipients are required to provide an unduplicated count of all persons served for the month being reported and a Year-to-date total. An unduplicated count means that even if a person was served two or more times in a given contract year, he or she is only counted once.

Each subrecipient, including your agency, will be required to submit a Year End Report (Appendix C). This report requires that you provide a project budget and expenditure verification, total agency funding, a partners and collaborations narrative, and an accomplishments narrative.

AWARD PAYMENT PROCESS

Under your ARPA contract with ACCGov, payment of grant funds will be made through reimbursement of monthly expenditures and/or advanced payment.

Reimbursement of Expenditures Process

Billing for Expenditure Reimbursement

For those projects and programs operating on a reimbursement basis, even with an allocation of ARPA funds and an active contract, your agency will not actually receive the funds prior to an expenditure on your part. The contract only permits HCD to reimburse your agency for the expenditures specifically covered by the budget exhibit in your contract as defined by your scope of services. However, minor adjustments are permitted to the budget exhibits during the term of the contract. If your agency anticipates the need for the modification to your contract budget, you must contact HCD staff prior to the incurring cost related to the modification. Otherwise, the cost is not eligible to be reimbursed.

HCD requires that you submit your reimbursement request on a monthly basis. HCD will reimburse subrecipients within 30 days of **complete and correct** reimbursement request submission. Reimbursement delays may occur due to missing or incorrect program progress

reports, expenditure source documentation, or required signatures on time sheets or other documents.

Reimbursement Request Procedures

Beginning January 2024, Subrecipients are required to use the grant management software Zoom Grants to complete the official reimbursement request forms provided by HCD staff. These forms will include the agency name, the reimbursement number, and budget for the current year of funding. Duplicated copies of prior fiscal years billing forms will not be accepted. To receive reimbursement for ARPA funded expenditures, HCD has established a standard billing procedure for all agencies to follow.

Prior to the grant performance start date, your agency will receive instructions on how to use Zoom Grants reporting system and several forms for use in requesting payment and reporting expenditures. The subrecipient will complete these forms every month and upload them to the Zoom Grants platform. Samples of these forms are included in Appendix C. In addition, you will complete the Progress Status Report form (Appendix C) taken from your agency's contract performance measures. Digital files and forms will be made available for your use.

Regardless of annual contract execution status, and because expenses are reimbursable for the period of performance (see your contract for your period of performance), reimbursement requests must be submitted every month of the period of performance. Two of the forms included in Appendix C must be submitted on a monthly basis, regardless of contract execution status:

1. Expenditure Form
2. Schedule of Documentation

Zoom Grants Grant Management System

As of December 2023, HCD uses Zoom Grants to manage all grant-funded projects. Your ACCGov grant manager will provide account access, training videos, and technical assistance with Zoom Grants once your contract with ACCGov has been executed. Zoom Grants has an excellent training platform called [Zoom Grants University](#). This site is available to all subrecipients at all times.

Advanced Payment Process

Some ARPA funds are awarded on an advanced payment basis. In this case, the advanced payment schedule is included as part of your contract with ACCGov. Advanced payments may be withheld for the following reasons:

- To comply with [2 CFR 200.305\(b\)\(1\)](#), HCD will withhold advanced payments if the Subrecipient accumulates funds in their bank account greater than two months' worth of their average monthly program operating expenses.
- The subrecipient fails to submit accurate and complete expenditure or progress reports at any time during the contract period.
- The subrecipient falls out of compliance with federal or contractual requirements.

As long as subrecipients remain in compliance with federal and contractual requirements, HCD staff will ensure advanced payments are issued according to the contract payment schedule. If

payment is withheld, payments will resume once the subrecipient returns to compliance or draws down any excessive funds being held in their accounts.

Supporting Documentation

Expenditure source documentation is required of all subrecipients monthly, regardless of the payment method. Two kinds of source documents are required for each cost item:

1. Basis of Cost Incurred

- **Invoices or Receipts** that are dated (and include an invoice number, if invoiced) and clearly display the vendor name, items/services purchased and amounts charged (by unit, when appropriate), and are signed by an authorized representative of the subrecipient indicating that the goods were received.
- **Cash Register Receipts** that are itemized, dated, and display the payment method.
- **Consultant Services Invoices** that specify the contractor and include an invoice number, the services rendered, basis of cost per the consultant contract, and the dates of service.
- **Utility Bills** which display the service address and are dated within the contract period of performance.
- **Rental Agreements** to support payments on a monthly building lease.
- **Timecards or Sheets** - signed and dated by employee and supervisor including hours worked and a brief explanation of the program-specific activities.

2. Proof of Payment Made

- **Canceled Checks**, including copies of both sides and/or page of image checks supported by the corresponding bank statement. The front side showing check form, date, amount, payee, account paid against or purpose of payment and signature. The back side showing that the check cleared bank processing and date it was paid. If a copy of the back side of the canceled check cannot be obtained, a copy of the bank statement showing that the check has been paid can be submitted instead.
- **Credit Card and Bank Statements** must be accompanied by a copy of the check, ACH confirmation, or credit card receipt that paid the balance owed.

NOTE: ACCGov reserves the right to hold or return reimbursement requests and withhold advanced payments until all required reports, statements, certificates or other documentation have been submitted and approved.

Program Budget

This section describes the various kinds of allowable program expenses applicable to each budget line item and specifies the appropriate documentation to submit in a reimbursement request. Subrecipients should also become familiar with [2 CFR Part 200 Subpart E - Basic Considerations](#) and [2 CFR Part 200 Subpart E - General Provisions for Selected Items of Cost](#) to determine allowability of costs incurred.

1. **Wages:** All employees, including executive directors, regular employees and contract employees, paid in whole or in part with ARPA funds, are required to prepare weekly time sheets. The time log sheets must be signed by the employee and his or her supervisor. The executive director's time sheet must be signed by an authorized

member of the Board of Directors. These time sheets together with payroll records are required for reimbursement. Payroll records can include computerized payroll printouts or copies of signed checks along with check stubs showing gross to net wages paid.

2. **Contract Services:** These cost items are typically such things as audit expenses, accounting services, professional counseling services, etc. For these items, a copy of the agreement or any amendment that identifies the monthly charge and the term of agreement must be submitted to HCD. Thereafter, a copy of the monthly payment is sufficient. For one-time expenses, such as an audit, an invoice with a copy of the canceled check showing payment will satisfy this requirement. For construction or engineering and design work performed for your agency, HCD staff must be consulted, as different requirements will apply.
3. **Consultant Services:** For organizations that retain outside consultant company services such as, auditors, accountants, employment agencies, payroll service companies, legal, equipment repair, specialized training, education, computers, and etc., special source documentation is required. These consultants can be individuals who have their own companies, or independent firms, and are not carried on the subrecipient's payroll. For reimbursement of payments to consultants, the following source documentation will be required prior to approval.
 - a. A copy of the contract outlining the specific services to be rendered utilizing ARPA funds; and,
 - b. A copy of the numbered invoice from the consultant specifying the service rendered, dates of service, and a request for payment from the subrecipient; and,
 - c. A copy of the method or instrument utilized for payment (i.e.: canceled check, receipt for cash payment, etc.)
4. **Space Rental:** Rental costs can be documented either as contract expenses or by submittal of invoices and copies of canceled checks on a monthly basis. If treated as a contract expense, the current rental agreement (including any amendments) must be on file at HCD. Thereafter, proof of monthly payments (copies of canceled checks) will suffice as expense documentation. Late payment penalties and disconnect and reconnect service charges for utilities are ineligible for reimbursement.
5. **Supplies:** Supplies may include a variety of different things depending upon the services provided. Supply expenses shall be documented with itemized receipts supported by proof of payment (copies of canceled checks or debit withdrawals on bank statements). Credit card receipts are not acceptable unless the card is issued in the name of the company (not an individual), and the card is used in daily business of the agency. The credit card or bank statement showing the charge or a canceled check for the full amount are also required as proof of payment.
6. **Rental, Lease, or Purchase of Equipment:** Office equipment, such as file cabinets, office furniture, phone systems, and copiers; shelter equipment, such as, washing machines, refrigerators, and beds may be rented, leased, or purchased. Acquisition of such equipment exceeding \$5,000 unit value must be justified in terms of service provision and the agency must have prior ACCGov written approval. Typically, a minimum of three (3) bids must be obtained and the purchase must be awarded to the lowest bidder. Please refer to the Procurement section of this manual for guidance on purchasing procedures. Adequate documentation of an equipment purchase would include copies of comparable price quotes, invoices, and copies of canceled checks, as proof of payment. Again, credit card receipts alone are not sufficient proof of payment. For rented or leased equipment, the agency must provide copies of rental/lease agreements

to ACCGov. Combined with copies of canceled checks or credit statements proving payment, the agreement will suffice as source documentation. See also [2 CFR 200.465](#) for regulations surrounding the leasing or rental of equipment or property.

7. **Insurance:** Insurance payments can be documented with invoices and copies of canceled checks, as proof of payment. Late payment penalties are not eligible for reimbursement.
8. **Other:** Items typically included in the “Other” line items can include utilities, telephone, copying charges, cellular phone, internet fees, etc. Most other eligible reimbursable items not specifically falling under the previous eight (8) line-item categories, should be listed here. These items are reimbursable with ARPA funds and can be documented with invoices and copies of canceled checks, as proof of payment. Again, late payment penalties are not eligible for reimbursement. Subsidies may be accounted for on the “Other” line items.
9. **Travel:** All standards used must be in compliance with [2 CFR 200.475](#). Mileage reimbursement requests for travel must be accompanied by a mileage log report. This report shall state the mileage traveled, destination, and purpose of each trip. Mileage logs must be signed by the employee and his or her supervisor. Travel reimbursement cannot exceed the [IRS Standard Mileage Rate](#) utilized by ACCGov. Travel expenditures must be supported with verification of reimbursement to the employee incurring the expense.

Budget Line-Item Balances

Once a reimbursement is processed and approved, you will receive a mailed check. Your reimbursement request will detail expenditures to date against the amounts budgeted for your program. Upon receipt of your reimbursement, please verify that the amount of the check corresponds to that of your reimbursement request. If corrections are made to your reimbursement request, please reconcile the data to your own records and contact HCD if you have any questions about the status of your budget.

Travel Policy

All standards used must be in compliance with [2 CFR 200.475](#). If subrecipients do not have an existing travel policy in place, [ACCGov’s Travel Policy](#) should be utilized.

Allowability and Limitations of Expenses

Reimbursement shall be limited to the actual, necessary, and reasonable expenses incurred for authorized activities provided for in this policy. The standard for “reasonable” is determined by the geographic location and other circumstances and the interpretation of this standard shall be made by the HCD Department Director.

CONTRACT MODIFICATIONS OR AMENDMENTS

Under the terms of ACCGov ARPA subrecipient contracts, there are two basic kinds of contract modifications that can be approved: Budget and Performance Measures Modifications. These can be granted only by the HCD Director or designee and can only be granted in response to a written request submitted by the subrecipient.

ACCGov may, in its discretion, amend contracts to conform with Federal, state, or local governmental guidelines, policies and available funding amounts, or for other reasons. If such amendment(s) result in a change in the funding amount or the Scope of Services, these amendments must be approved by the ACCGov Mayor and Commission.

Contract Modification types are described as follows:

- 1. Performance Measures Modifications:** During the course of the project, revisions to the agency's performance measures may be necessitated by unforeseen or unpredictable factors. All such revisions require HCD's prior written approval.
- 2. Program Budget Revisions:** During the course of the project, revisions to the Program Budget may be necessitated by unforeseen or unpredictable factors. All such revisions require HCD's prior approval. Reimbursement requests that reflect deviations from approved budgets cannot be processed. A budget revision must include the following:
 - A revised Program Budget that accurately displays the necessary budget breakdown to carry out the project.
 - A budget request form signed by the authorized official requesting the Budget Revision and explaining the circumstances necessitating the change(s).

Budget Revisions must not significantly affect either the scope or objectives of the project. The scope of the project is the nature, location or magnitude of the work described in the ARPA contract. The objectives of the project are the measurable performance outcomes involved in the ARPA contract including the impact and degree of benefit to the identified population and environment that the project is proposed to provide.

SUBRECIPIENT MONITORING

Ongoing Contract Supervision

Per [2 CFR 200.329](#), HCD staff will conduct on-going monitoring in order to review the programmatic and financial aspects of the subrecipient's activities. HCD staff will review reports as submitted by the subrecipient for compliance with federal regulations regarding the use of federal funds and implementation of funded programs. The monitoring process is oriented towards resolving problems and offering related administrative support. HCD may require corrective actions of the subrecipient and maintains its right to pursue all legal remedies to ensure compliance/performance pursuant to the subrecipient agreement.

Routine Desk Reviews

HCD is responsible for conducting desk reviews of Subrecipients. This may occur with the review of submitted reimbursement requests and supporting documentation. Reimbursement requests are to be submitted at least once a month. Program progress reports will also be reviewed to monitor program performance and assess any potential performance issues.

Onsite Monitoring Visits

HCD is responsible for conducting Onsite Monitoring of subrecipients. Remotely conducted visits may be authorized by the HCD Director. It is recommended to conduct this site visit either

towards the end of the contract term (after at least half of the contractual term has passed) or if issues arise, as needed.

As a [pass-through entity](#), ACCGov is responsible for monitoring subrecipient performance. This includes a full review of the subrecipient's administrative methods, program implementation and compliance with government regulations. These reviews focus on the extent to which the planned program has been implemented and measurable goals achieved, the effectiveness of program management and the impact of the program. This level of monitoring is conducted by ACCGov ARPA and Finance staff at the subrecipient agency. The number of visits necessary to complete the monitoring process is determined by the timing of the ARPA-funded program and by the nature and complexity of the program.

The five basic steps to the formal monitoring visit include:

1. **Notification Letter.** HCD will send a notification letter a minimum of two weeks before the scheduled meeting. This letter will:
 - Confirm the dates and scope of the monitoring.
 - Identify the staff members needed to be present for the visit.
 - Specify the expected duration of the monitoring.
 - Specify files and any documentation that should be available or on hand for review.
 - Clarify if there is any office space you will need.
2. **Entrance Conference.** During a formal monitoring visit, HCD staff will:
 - Explain the purpose of the monitoring visit.
 - Reinforce the importance of complying with federal regulations.
 - Verify the programs and activities under review.
 - Gain access to files and documentation.
 - Schedule the time and location of your exit conference.
3. **Documentation, Data Review, and Analysis.** During review and analysis, HCD staff will:
 - Identify the materials under review.
 - Analyze documentation and data provided for compliance with federal and contractual requirements.
 - Record all monitoring activity.
4. **Exit Conference.** HCD staff will meet with subrecipients to:
 - Acknowledge program accomplishments.
 - Follow-up and secure additional information or correct any misconceptions.
 - Present the preliminary results of the monitoring observations.
 - Report on actions to correct any apparent deficiencies identified during the monitoring.
5. **Follow-up Monitoring Letter.** HCD staff will issue a formal monitoring letter that:
 - Recognizes areas subrecipients have performed well.

- Identifies specific area(s) of non-compliance and/or deficiencies (if any).
- Includes specific recommendations for improving areas of concern, and
- Specifies how to address identified findings of noncompliance (corrective actions).
- Establishes a deadline to respond to identified findings or concerns.

Period of Affordability Monitoring

Some ARPA-funded projects are subject to affordability period monitoring. The financial condition of Affordable Housing projects with ARPA-assisted units must be examined at least annually by HCD staff for the length of the period of affordability stated in your subrecipient agreement with ACCGov. If there are any problems that threaten the project's financial viability during this period, action must be taken to correct them.

PROGRAM INCOME

Program income, as defined in [2 CFR 200.1](#), includes, but is not limited to, the following:

- fees for services performed
- the use or rental or real or personal property acquired under Federal awards
- the sale of commodities or items fabricated under a Federal award
- license fees and royalties on patents and copyrights; and
- principal and interest on loans made with Federal award funds.

Program Income is NOT:

- Interest earned on advances of Federal funds; and
- Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts, and interest earned on any of the proceeding.

Program income is the gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance except as provided in [2 CFR 200.307\(f\)](#). Program income must be deducted from total allowable costs to determine the net allowable costs. Any program income generated by your ARPA-funded program must be returned to HCD during project close out unless otherwise approved by the HCD Director.

CLOSEOUT PROCEDURES

This section is designed to help you understand the post-program closeout process for ARPA-funded contracts with respect to:

- General issues that must be addressed.
- Specific closeout procedures typically undertaken by subrecipients.
- Adjustments made to account for final costs, cash and other asset balances; and,
- Continuing subrecipient responsibilities mandated by federal regulations.

By knowing closeout procedures ahead of time, subrecipients can take appropriate steps now to ensure that your agency and ACCGov are fully aware of any issues likely to be addressed during the closeout process. You can also clear up any documentation problems that may hinder your ability to finalize activities and deliverables under your contract.

The closeout of a contract is the process by which the grantee determines that all required work under the contract has been completed. This means that all financial, administrative and performance issues related to the activities undertaken by the subrecipient must be resolved to the satisfaction of both you and ACCGov. The following is a general listing of steps for program closeout:

Programmatic Closeout 2 CFR 200.344

1. The subrecipient submits to ACCGov, no later than 60 days past the project end date, an internal audit of expenditures prepared with the following columns:
 - a. Total amount budgeted
 - b. Total expenditures
 - c. Balance
2. The subrecipient obtains a final audit of the agency's financial records from a certified public accountant at the conclusion of the agency's fiscal year. The agency is responsible for arranging this audit and submitting it to ACCGov. The audit must meet the requirements of [2 CFR 200 Subpart F - Audit Requirements](#).
3. The subrecipient retains all program records for a period of 5 years after the closeout of the contract or until all periods of affordability, if applicable, have ended.

Furniture and Equipment

1. An inventory of furniture and equipment purchased for the funded program shall be supplied to ACCGov upon request, or in all cases, at the end of the fiscal year as part of the subrecipient's final report.
2. On-going programs must submit a formal request to ACCGov for the continued use of the items purchased with grant funds along with a justification regarding the purpose for which the items will be used.

Disposition of Equipment: Once a full inventory has been done and any continued use requests have been processed, ACCGov will retain all equipment not approved for continued use by the subrecipient and comply with [2 CFR 200.313\(e\)](#) in regards to its disposition.

Final Year End Reports

1. At the request of HCD, the subrecipient shall submit a final Year End report (Appendix C) no more than 30 days after the program year's final date. This report summarizes the final total of unduplicated clients served by the agency. It also summarizes the agency's accomplishments toward attaining the goals and objectives of the program. A Financial Summary may also be requested.
2. The final Year End report analyzes the accomplishments and states any procedures or actions that may have increased the effectiveness of the program.

3. HCD staff may schedule an evaluation meeting to review performance. The subrecipient is evaluated on program performance and financial record keeping with respect to Contract compliance.
4. HCD staff will provide a notice of results to the subrecipient related to contract compliance if any problems are found in the operation of the agency.

Year End Monitoring

As part of the close out process, HCD may schedule an on-site or desk monitoring visit if one was not performed prior to close-out. Please see the [SUBRECIPIENT MONITORING](#) section for more information about monitoring visits.

POLITICAL ACTIVITY

Per [2 CFR 200.450](#), subrecipients are prohibited from using ARPA funds or personnel employed in the administration of the program for the following: political activities, sectarian or religious activities, lobbying, political patronage, and nepotism activities.

TERMINATION OF PARTICIPATION, APPLICANT DENIAL AND GRIEVANCE

Subrecipients must have written termination, denial, and grievance policies and/or procedures. The policies and/or procedures should be readily available to households either in written information or by posting the policy in a public place. It is important to effectively communicate these policies and/or procedures to households and ensure that they are fully understood.

Termination of Participation and Grievance

Causes for termination may include, but are not limited to, failure to abide by any agreed upon requirements and client fraud. A grievance procedure must include:

- Written notice to the household containing a clear statement of the reasons for termination.
- A review of the decision, in which the household is given the opportunity to present written or oral objections before a person other than the person (or a subordinate of that person) who made or approved the termination decision. This may include the household's right to question the staff involved; and
- Prompt written notice of the final decision.

Denial and Grievance

Causes of denial of assistance include, but are not limited to, the household's ineligibility or failure to provide verifiable evidence of eligibility, etc. Established procedures should describe:

- Circumstances in which a household may not qualify or would be denied.
- Notification of denial; and
- A household's right to review the decision

CONFLICT OF INTEREST

The agency must have policies which prohibit both organizational conflicts of interest and other conflicts of interest in compliance with [2 CFR 200.318\(c\)](#). The subrecipient must have a written Conflict of Interest policy and must keep records documenting compliance with the policy. See Appendix E for an example of a conflict of interest documentation form.

Organizational Conflict of Interest

An organizational conflict of interest arises when, because of activities or relationships with other persons or organizations, the subrecipient is unable or potentially unable to render impartial assistance in the provision of any type or amount of assistance under this part, or when a covered persons objectivity in performing work with respect to any activity assisted under this part is or might be otherwise impaired.

Other Conflict of Interest Requirements

No covered person may obtain a financial interest or benefit from an assisted activity, have a financial interest in any contract, subcontract, or agreement with respect to an assisted activity, or have a financial interest in the proceeds derived from an assisted activity, either for him or herself or for those with whom he or she has immediate family or business ties, during his or her tenure or during the one-year period following his or her tenure. Covered person is defined as a person who is an employee, agent, consultant, officer, or elected or appointed official of the Subrecipient and who exercises or has exercised any functions or responsibilities with respect to activities assisted under the ARPA Program, or who can participate in a decision-making process or gain inside information regarding activities assisted under the ARPA Program.

FEDERAL REQUIREMENTS IN ARPA PROGRAMS

Lead-Based Paint (applies to residential housing projects/programs)

ARPA subrecipients must certify that no lead-based paint will be used in residential units assisted with ARPA funds and must document that all occupants of structures built before 1978 have been notified of the hazard of lead-based paint.

The federal requirements pertaining to lead-based paint are governed by [42 U.S.C. § 4822](#) and contained in [24 CFR Part 35](#).

- 1. Notification Requirements:** Property owners renting units in structures built before 1978 must utilize the pamphlet entitled Protect Your Family from Lead in Your Home to notify their tenants of the potential hazards of lead-based paint. Copies of the pamphlet, available in multiple languages, are available on the EPA website, [here](#). The pamphlet must also be used to notify buyers of homes built prior to 1978 of the hazards of lead-based paint. The landlord/seller must document that the tenant/buyer was provided the pamphlet.

2. **Identification of Defective Paint Surfaces:** Visual inspections must be completed for defective surfaces in all properties constructed prior to 1978. All interior and exterior surfaces, including those in common areas must be examined. Surfaces identified as being defective shall require further analysis and shall require interim controls (a set of measures designed to temporarily reduce human exposure to lead-based paint hazards). The presence of lead-based paint may ultimately require lead-based paint abatement.
3. **Lead Hazard Evaluations:** Federal regulations required that Lead Hazard Evaluation be performed by licensed inspectors on all pre-1978 homes receiving over \$5,000 in federal funds. An initial inspection must be made prior to the start of any renovation work, EPA-certified firms and workers must perform the work, and a final lead clearance inspection must be conducted prior to re-occupancy of the residential units.

Helpful Resource

For more information and training on Lead-Based Paint, please review these resources:

<https://www.hudexchange.info/programs/lead-based-paint/>

Limited English Proficiency

Subrecipients must ensure meaningful access to their programs and activities by persons who do not speak English as their primary language and who have limited ability to speak, read, write, or understand English, pursuant to [Executive Order 13166](#). This Executive Order mandates that the federal government reduce language barriers to Limited English Proficiency (LEP) persons with regard to accessing federal benefits.

In certain situations, failure to ensure persons who have Limited English Proficiency have access to ARPA programs or services may violate Title VI's prohibition against national origin discrimination.

- If 25% or more of an ARPA Activity's service clientele has limited English proficiency and speaks a non-English language, the ARPA Activity must provide key documents translated in that population's language.
- If 50% or more of an ARPA Activity's service clientele has limited English proficiency and speaks a non-English language, the ARPA Activity must make every attempt to provide assistance to a person in their designated language, either through translation services or by employing staff who speak the language.

If ARPA funds are provided for counseling, mental health services, medical services, and/or case management, these services must be provided in the client's native language, regardless of the size of the population the provider serves.

Debarment and Suspension List Verification

ACCGov and its subrecipients may not award contracts funded by ARPA assistance to contractors, consultants, subgrantees, or subcontractors identified on the Federal, State, and local excluded parties/debarment list.

As part of the selection process, HCD staff and subrecipients must check exclusions on the [Federal System for Award Management \(SAM\)](#) web site before awarding funds to verify potential bidders and subcontractors are not on the debarment and suspension list. If a potential subcontractor or subgrantee is on the exclusions list, please contact your HCD grant manager before entering into any agreements.

HCD staff, Contractors, and Subrecipients are required to maintain a print copy of the SAM web page (with date stamp) that states no record was found regarding the bidder, or any of their subcontractors, on file. Such print-out is also required with every funding agreement.

There are two State websites subrecipients must search to verify exclusion/debarment on the state level: the [Department of Administrative Services Debarred and Suspended Suppliers List](#) and the [Georgia State Financing and Investment Commission Debarred List](#).

Please reach out to your ACCGov grant manager to verify that a potential contractor, subcontractor, or subgrantee is not on the local debarment list.

Helpful Resource

You can search for organizations on the debarment and suspension lists here:
<https://sam.gov/content/exclusions>

You will need to sign into www.sam.gov to search these lists. You should already have an account after registering for a Unique Entity Identifier (UEI) to replace your DUNS Number.

Environmental Review

Though ARPA funds are not subject to the [National Environmental Policy Act \(NEPA\)](#) unless they are also funded by other federal financial assistance programs, ACCGov requires all ARPA-funded development activities to be reviewed for environmental impact purposes. ACCGov's Housing and Community Development Department is the responsible entity that conducts the reviews for affected projects located within Athens-Clarke County. HCD suggests its subrecipients not acquire, rehabilitate, convert, lease, repair, dispose of, demolish, or construct property for an ARPA-funded project without reviewing the environmental impacts on the community.

ARPA-funded programs are reviewed on the programmatic level. Certain activities which, by their nature, are unlikely to have any direct impact on the environment may be considered exempt. If a project is determined to be exempt, the administering department is required to document the conditions for exemption in writing and maintain the programmatic review in the project file. Listed below are examples of activities which may be exempt from further environmental reviews

- Public service activities that will not have a physical impact or result in any physical changes.
- Information and financial services.

- Engineering and design costs.
- Environmental and other studies.
- Inspections and testing of properties for hazards or defects; and/or
- Technical assistance or training.

Displacement /Relocation

ACCGov, its contractors and its Subrecipients must adhere to the requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, [42 U.S.C. 4601](#). The Subrecipient shall ensure that all reasonable steps are taken to minimize the displacement (permanent relocation where the persons do not have the option to return to their unit after a project or program is complete) of persons (families, individuals, businesses, non-profit organizations, and farms) as a result of ARPA activities. Subrecipients and Contractors will need to work very closely with ACCGov staff if the project involves any displacement, relocation, acquisition, or replacement of housing or businesses. Approval of the relocation documentation and plan by HCD is required prior to contract execution and the start of any project involving relocation.

National Flood Insurance Program

Projects must comply with the Flood Disaster Protection Act of 1973. The 1973 Act made the purchase of flood insurance mandatory for the protection of property located in Special Flood Hazard Areas.

If a community has had notice for more than a year that an area has been identified by the Federal Emergency Management Agency (FEMA) as having special flood hazards, ARPA funds cannot be spent for acquisition or construction purposes in the area unless the community is participating in the National Flood Insurance Program and such insurance has been purchased for the properties in question.

There is also a statutory prohibition against providing federal assistance to a person who had previously received federal flood disaster assistance conditioned on obtaining and maintaining flood insurance and the person failed to obtain and maintain such insurance.

Code of Conduct

Subrecipients must maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts.

- No employee, officer, or agent shall participate in the selection, award, or administration of a contract supported by Federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award.
- The officers, employees, and agents of the subrecipient shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, or parties to sub-agreements. However, subrecipients may set standards for situations in which the financial interest is not substantial, or the gift is an unsolicited item of nominal value.

- The standards of conduct shall provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the subrecipient.
- The subrecipient must have a written Code of Conduct Policy and must keep records documenting compliance with the policy.

Record Keeping Standards

Subrecipients must maintain written record keeping standards documenting minimum record keeping requirements, confidentiality, retention, access to records, and restrictions on public access to records.

Per 2 CFR Part 200 Subpart D - Record Retention and Access, subrecipients of ARPA funding must comply with general and project specific recordkeeping requirements and must establish written policies specific to recordkeeping that are project specific for each activity conducted. Subrecipients must maintain documentation on all individuals and families seeking assistance and, if any are determined ineligible, documentation must reflect the reasons.

Confidentiality of Records

Subrecipients must develop and implement written procedures to safeguard protected personally identifiable information (PII) and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

Access to Records

Per [2 CFR 200.337](#), subrecipients must provide access to the Treasury, the Inspectors General, the Comptroller General of the US, and HCD (or any other authorized representatives) any documents, papers, or other records which are pertinent to the ARPA award in order to make audits, examinations, excerpts and transcripts. The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents.

The rights of access to records are not limited to the required retention period, but last as long as the records are retained.

Restriction on Public Access to Records

The awarding agency may not place restrictions on the subrecipient that limits public access to the records of ACCGov or the subrecipient pertinent to the ARPA award, except for protected personally identifiable information (PII). The Freedom of Information Act (5 U.S.C. 552) (FOIA) does not apply to those records that remain under ACCGov or the subrecipient's control except as required under [2 CFR 200.338](#). Subrecipient records provided to ACCGov generally will be subject to the Georgia Open Records Act and applicable exemptions.

Per the [Georgia Open Records Act \(O.C.G.A. §§ 50-18-70 - 77\)](#), all public records shall be open for personal inspection and copying, except those which by order of a court of this state or by law are specifically exempted from disclosure. This includes data and records submitted to ACCGov by subrecipients, except those exempted from disclosure according to § 50-18-72 of the Georgia Open Records Act.

Faith Based Activities

Subrecipients shall not, in providing program assistance, discriminate against a program participant or prospective program participant based on religion or religious belief, including a refusal to hold a religious belief, or a refusal to attend or participate in a religious practice.

Explicitly religious activities (such as worship, religious instruction, or proselytization) must take place separately (in time or location) from ARPA-funded activities and must be voluntary for participants in ARPA-funded programs.

A faith-based organization receiving ARPA funds may maintain its independence and religious character.

Faith-based organizations may use space in their facilities to provide program-funded services, without removing or altering religious art, icons, scriptures, or other religious symbols. An ARPA-funded religious organization retains its authority over its internal governance, and it may retain religious terms in its organization's name, select its board members on a religious basis, and include religious references in its organization's mission statements and other governing documents.

APPENDIX A: ARPA Program Resources

ARPA Resource Links

- **Treasury CSLRF Final Rule:** [SLFRF-Final-Rule.pdf \(treasury.gov\)](SLFRF-Final-Rule.pdf (treasury.gov))
- **Treasury Final Rule FAQ:** [SLFRF-Final-Rule-FAQ.pdf \(treasury.gov\)](SLFRF-Final-Rule-FAQ.pdf (treasury.gov))
- **2023 Interim Final Rule:** [Overview-of-the-2023-Interim-Final-Rule](#)
- **Uniform Guidance:** <https://www.ecfr.gov/current/title-2/part-200>
- **Coronavirus State and Local Fiscal Recovery Funds:** <https://www.ecfr.gov/current/title-31/part-35/subpart-A>
- **ACCGov ARPA Data Hub:** www.accgov.com/ARPA

ARPA Income Limits

Low-Income: Income at or below 40 percent of the Area Median Income (AMI) for its county and size of household based on the most recently published data by the Department of Housing and Urban Development (HUD).

Moderate Income: Income at or below 65 percent of the AMI for its county and size of household based on the most recently published data by HUD.

ACCGOV has determined projects located or confined to QCTs, all residents and businesses of which are considered disproportionately impacted under ARPA, should benefit residents with incomes of 80% or less of the AMI.

Calculating 40% and 65% AMI:

For calculating the thresholds of 40 percent and 65 percent of AMI, Subrecipients should calculate the 40 percent threshold as 0.8 times the 50 percent income limit, and the 65 percent threshold as 1.3 times the 50 percent income limit. Please see the [2023 HUD Income Limit](#) chart below and note that these limits are adjusted annually. Subrecipients should reference the income limits for the year in which services or projects are offered or completed.

FY 2023 Income Limits Summary

FY 2023 Income Limit Area	Median Family Income Click for More Detail	FY 2023 Income Limit Category	Persons in Family							
			1	2	3	4	5	6	7	8
Athens- Clarke County, GA MSA	\$100,100	Very Low (50%) Income Limits (\$) Click for More Detail	28,500	32,600	36,650	40,700	44,000	47,250	50,500	53,750
		Extremely Low Income Limits (\$)* Click for More Detail	17,100	19,720	24,860	30,000	35,140	40,280	45,420	50,560
		Low (80%) Income Limits (\$) Click for More Detail	45,600	52,100	58,600	65,100	70,350	75,550	80,750	85,950

APPENDIX B: Contract Checklist

Below is a sample ARPA contract checklist. The checklist that your grant manager provides to you at the beginning of the contracting process will reflect the most accurate information for your project.

CHECKLIST OF ATTACHMENTS FOR ARPA CONTRACTS

Please label each attachment as indicated:

- Exhibit A:** Scope of Services
- Exhibit B:** Contract budget
- Exhibit C:** Equity-based Requirements
- Attachment 1:** Board of Directors List
- Attachment 2:** Names and Signatures of authorized signatories for reimbursement
- Attachment 3:** GSIC/SAVE forms

Insurance Requirements

Any and all companies providing insurance required by this contract must meet certain minimum financial security requirements as set forth below. These requirements conform to the rating published by A.M. Best & Co. ("Best") for all contracts. Regardless of size, companies providing insurance under this contract must have a current:

- Best's rating not less than A-, and the rating must be current; and
- Best's financial size category is not less than Class VIII

Three Endorsements are required:

- Additional Insured Endorsement
- Primary and Non-Contributory Endorsement
- Notice of Cancellation Endorsement

- Attachment 4: Fidelity Bond or Commercial Crime Insurance Coverage, including:**

- Amount of coverage equal to, or greater than, ARPA Contract amount (aggregate amount if receiving multiple awards)
- Coverage extends for the entire fiscal year
- Unified Government of Athens-Clarke County listed as additional insured
- A statement from the agency board president confirming that all employees handling ARPA funds disbursed under this contract are covered by fidelity or commercial crime insurance

- Attachment 5: Evidence of Workers Compensation Coverage, including:**

- Workers Compensation limits shall be per the state of Georgia's statute and employer's liability at a minimum of \$1,000,000 per occurrence/employee/policy.
- Unified Government of Athens-Clarke County listed as an additional insured

- Coverage shall also include a waiver of subrogation endorsement. If your agency is exempt from this coverage by Georgia state law, a letter of explanation may be submitted on the company's letterhead and signed by the President of the Board

Attachment 6: ***Evidence of General Liability Coverage, including:***

- Coverage of a minimum \$1,000,000 per occurrence **AND** \$2,000,000 per aggregate
- Certificate of Insurance
- Unified Government of Athens-Clarke County listed as an additional insured
- Coverage shall also include a waiver of subrogation endorsement

Umbrella/Excess Liability Coverage, including:

- Coverage of a minimum of \$1,000,000 per occurrence
- Notice of Cancellation Endorsement
- Additional Insured Endorsement listing the Unified Government of Athens-Clarke County as an additional insured

Attachment 7: ***Auto insurance (CSL) Coverage, including:***

- Coverage of a minimum \$1,000,000 per occurrence **AND** \$2,000,000 per aggregate
- Certificate of Insurance and Endorsement if agency owned, hired, or non-owned vehicles
- Coverage shall also include a waiver of subrogation endorsement

If Applicable ***Sexual Abuse and Molestation Coverage, including:***

- Coverage of a minimum \$1,000,000 per occurrence AND \$1,000,000 per aggregate
- Certificate of Insurance (If SAM coverage is included in the Fidelity Bond or Commercial Insurance Coverage, it **must** be listed as a separate line item)
- Unified Government of Athens-Clarke County listed as an additional insured (if allowed)
- Coverage shall also include a waiver of subrogation endorsement

If Applicable ***Incidental Malpractice and Liability of Medical Expenses***

- Excess coverage to be determined based on submitted project Scope of Work

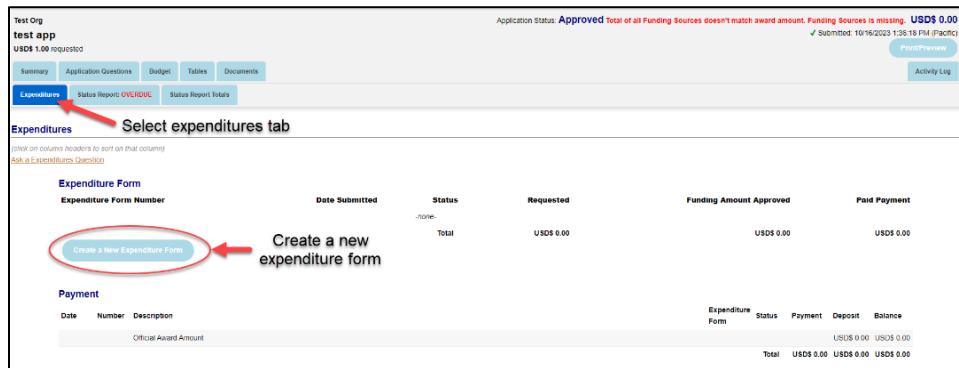
APPENDIX C: Reimbursement Request Forms & Progress Reporting

Please refer to the following list to ensure that your reimbursement requests are submitted to Zoom Grants in a correct and complete manner. This will enable staff to process your requests as efficiently as possible. You must submit a completed:

1. ARPA Reimbursement Request/Expenditure Form

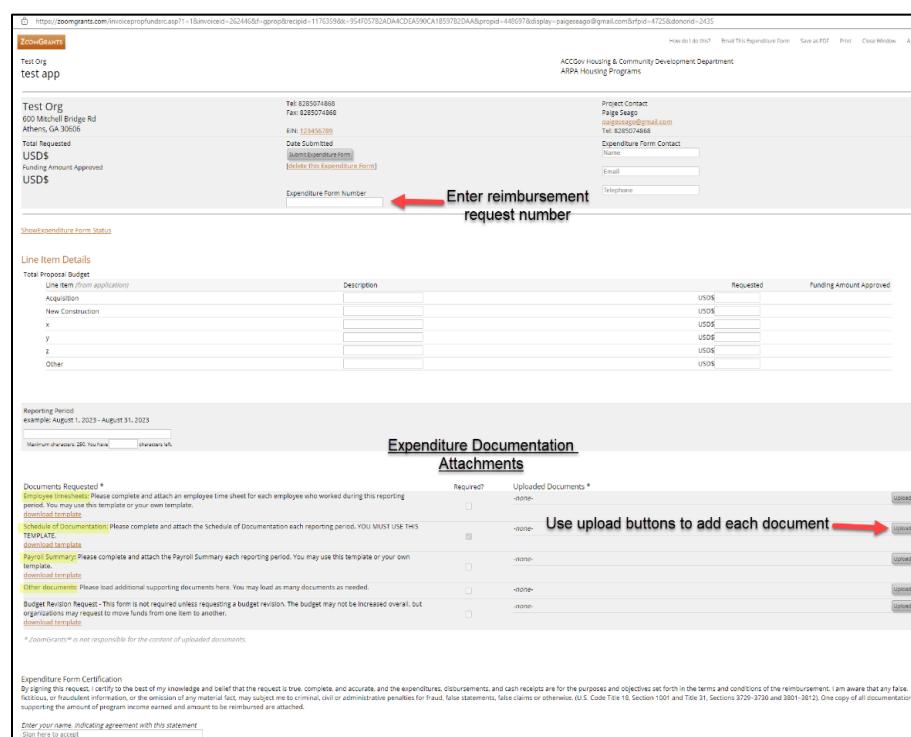
Certify that the information is true and correct and that the original and 1 copy of all documentation (invoices, payrolls, schedules, etc.) supporting the amount of program income earned and the amount to be reimbursed by HCD are attached.

- To access the form after you have logged into your Zoom Grants account, click on “Expenditures” tab on the top left of your screen. Then, click on the blue button labeled “Create a New Expenditure Form”.



The screenshot shows the Zoom Grants interface for an ARPA Reimbursement Request. At the top, it says "test Org" and "test app" with "USD\$ 1.00 requested". Below this are tabs for "Summary", "Application Questions", "Budget", "Tables", "Documents", "Expenditures" (which is highlighted in blue), "Status Report: OVC/DOJ", and "Status Report Details". The "Expenditures" tab is selected, showing a table with columns: Date Submitted, Status, Requested, Funding Amount Approved, and Paid Payment. A red arrow points to the "Create a New Expenditure Form" button at the bottom of this table. The table shows one row with "Total" under Date Submitted, "USD\$ 0.00" under Requested, "USD\$ 0.00" under Funding Amount Approved, and "USD\$ 0.00" under Paid Payment. Below the table is a "Payment" section with a table for "Official Award Amount" showing "USD\$ 0.00" for Total, "USD\$ 0.00" for Status, "USD\$ 0.00" for Payment, "USD\$ 0.00" for Deposit, and "USD\$ 0.00" for Balance.

- When



The screenshot shows the Zoom Grants interface for an ARPA Reimbursement Request. At the top, it says "Test Org" and "test app". Below this is a "Project Contact" section with "Page Sepp" and "page.sepp@gmail.com". The "Expenditure Form Contact" section is empty. A red arrow points to the "Expenditure Form Number" input field, which is highlighted with a red circle. The "Expenditure Documentation Attachments" section is shown, with a red arrow pointing to the "Use upload buttons to add each document" text. The "Expenditure Form" section shows a table with columns: Required, Uploaded Documents, and three rows for "Employee Time Sheet", "Schedule of Documentation", and "Other documents". Each row has an "upload" button. The "Employee Time Sheet" row also has a "download template" link. The "Schedule of Documentation" row has a "download template" link. The "Other documents" row has a "download template" link. At the bottom, there is a "Expenditure Form Certification" section with a statement and a "Sign here to accept" button.

completing the form, make sure you enter the Reimbursement Request Number, use the Line Items detail to provide detail as to which budget line items you are requesting funding from, and attach the necessary Schedule of Documentation and supporting documentation.

2. Schedule of Documentation (SoD).

You must use the template provided to you by your contract manager (see example below). List separately each sub-voucher (i.e., receipt, requisition, contract, etc.) according to name of vendor or person and the amount for which reimbursement is requested. Attach the original scanned version of each document to this schedule and submit to HCD with the reimbursement request.

Per the above, upload the SoD and accompanying documentation to Zoom Grants using the “Attachments” section at the bottom of the Zoom Grants Expenditure Form. **Please be sure to upload the SoD in the section specified or Zoom Grants will not allow you to submit your request.**

Sample Schedule of Documentation

Fiscal Year _____
Period Covered _____
Agency Name _____
Address _____

List separately each subvoucher (i.e., receipt, requisition, contract, etc.) according to name of vendor or person and the amount for which reimbursement is requested. Attach the original of each document to this schedule and submit to the Department of Human and Economic Development with the reimbursement request.

Cost Category	Name of Vendor or Person	Payment Form	Amount
Personnel			
Consultants			
Materials/Supplies			
Travel			
Agency Rent			
Communications			
Legal Fees			
Financial Audit			
Economic Assistance			

3. Program Status Report

Include the agency or project name, the date the report was submitted, the reporting period, who completed the report, year to date totals served, eligibility criteria, and by race and income, and an accomplishments narrative.

Below are sample screen grabs of what the Zoom Grants Status Report may look like. Some forms will only be required as needed, such as the Budget Revision form. Others are not

required for use by subrecipients but are available for subrecipients to use, such as the payroll summary report.

Note: Some subrecipients may have received a link to an online form to complete their Program Status Report and will not be using Zoom Grants to complete this requirement. Please inquire with your ACCGov grant manager to clarify which process is to be used for your award.

Some answers will not be presented because they are not part of the selected group of questions based on the answer to #2. [Show/Hide branched questions](#)

1. Your Name
[REDACTED]

2. Contracted Services

<input type="checkbox"/> New construction of affordable single family homes for homebuyers	
<input type="checkbox"/> New construction of affordable single family homes for rental	
<input type="checkbox"/> Rehabilitation or renovation to preserve affordable housing for low-income homeowners	
<input type="checkbox"/> Rehabilitation or renovation to preserve affordable rental housing	
<input checked="" type="checkbox"/> Housing counseling plus rehabilitation or renovation to preserve affordable housing for low-income homeowners	1 total to date

3. Description of Construction Activities
Please provide a brief description of preparation and construction activities completed this quarter, including the current status of any houses under construction or renovation

7. Number of repairs by type
Enter values for this quarter only. Cumulative totals will be automatically calculated.

0 Number of major home renovations completed this quarter (>\$25,000/unit)	0 total to date
2 Number of major home renovations anticipated to be completed next quarter	2 total to date
0 Number of minor home repairs and weatherization completed this quarter (<\$25,000/unit)	0 total to date
2 Number of minor home repairs and weatherization anticipated to be completed next quarter	2 total to date
0 Number of minor age-in-place modifications completed this quarter	0 total to date
4.00 TOTAL	4.00 TOTAL

10. Housing Counseling Program Activities
Enter the total number of new households participating in housing counseling programs this quarter in the top line. Enter the number receiving each type of assistance in the subsequent lines.

13 Total number of households assisted through the housing counseling program this quarter	13 total to date
5 Emergency eviction assistance	5 total to date
12 Referrals to senior housing options/other agencies	12 total to date
1 Legacy home assistance (deeds and other documentation)	1 total to date
0 Emergency funding assistance	0 total to date
0 Housing and/or utility deposits	0 total to date
0 Application and document processing fees	0 total to date
0 Submitting application(s) for housing	0 total to date
0 Home purchase referrals	0 total to date

11. Which other programs or agencies were you able to successfully connect housing counseling participants to?
GA SHIP, GA Legal Aid, Mark Franklin (Elder Law), Athens Housing Authority, Danielsville Housing Authority, Corner Housing Authority, Monroe Housing Authority, Salvation Army, The Bigger Vision Emergency Shelter, NEGA Homeless Veterans Shelter, Light Community Outreach, The Homeless Day Service Center (Advantage Behavioral Health Systems), The Ark, Athens Area Homeless Shelter, and several local property managers of affordable housing.

12. Please describe environmentally sustainable practices and products installed this quarter.
List the number and type of improvements per house. For example "5 energy efficient windows at 123 Example St, Attic insulation at 456 Main St"

N/A as we have not begun any construction projects.

15. Project Summary
Provide a brief summary of any non-construction activities and progress on the project this quarter. Note any special accomplishments or specific challenges not already covered above.

This quarter ACCA hired and onboarded a Care Coordinator, Jenna Moon, who is serving as the primary point person and Housing Counselor for the Live Well Age Well Housing project. Jenna has been studying for the HUD Housing Counselor Certification Exam and began housing counseling activities including fielding referrals from ACCA programs, as well as outside agencies and individuals. She also reviewed the ARPA grant application, requirements and terms. ACCA staff met with HCD staff to discuss project implementation, reporting and funding as well as the ACC Building Inspection Department in order to discuss permitting requirements and procedures for construction projects and repairs. We began the creation and compilation of all materials needed for applications, reporting and compliance for both applicants and vendors. We worked with five applicants to complete their applications and required documentation. We worked to recruit several vendors to provide bids on prospective projects and produced and provided project information to potential vendors. We also produced and provided program information to current and prospective applicants. We worked within ACCA to finalize our documentation procedures for prospective vendors including background check procedures and documentation necessary for project payment. We are also working with the University of Georgia Business Law Clinic in order to finalize our applicant and vendor waivers for the project. We met with the Chief Project Officer for Meals on Wheels Atlanta Home Rehabilitation Program who has provided a wealth of information applicable to our project documentation and implementation. One challenge we have faced is finding contractors with the correct licensure who also have the capacity to take on projects of this size.

4. Payroll Summary Report

Form HCD 009 ATHENS-CLARKE COUNTY DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT PAYROLL DOCUMENTATION										
FISCAL YEAR: _____ PERIOD COVERED: _____ AGENCY NAME: _____ ADDRESS: _____					REQUEST NO.: _____ TELEPHONE: _____					
ADMINISTRATIVE PERSONNEL COSTS										
NAME OF EMPLOYEE	POSITION	TIME (HRS)	RATE (HRS)	GROSS PAY	FICA TAX	FEDERAL TAX	STATE TAX	OTHER	NET PAY	CHECK NO.
TOTALS										
GROSS WAGES SALARIES \$		EMPLOYEE'S SHARE BENEFITS \$ _____			TOTAL \$ _____					
DIRECT SERVICES PERSONNEL COSTS										
NAME OF EMPLOYEE	POSITION	TIME (HRS)	RATE (HRS)	GROSS PAY	FICA TAX	FEDERAL TAX	STATE TAX	OTHER	NET PAY	CHECK NO.
TOTALS										
GROSS WAGES SALARIES \$		EMPLOYEE'S SHARE BENEFITS \$ _____			TOTAL \$ _____					

5. Budget Revision Form

ATHENS- CLARKE COUNTY DEPARTMENT OF HOUSING & COMMUNITY DEVELOPMENT					
<u>BUDGET REVISION FORM</u>					
FISCAL YEAR: _____			REQUEST NO.: _____		
PERIOD FROM: _____			TO: _____		
AGENCY NAME: _____			TELEPHONE: _____		
ADDRESS: _____					
COST CATEGORY	A	B	C	D	E
	CONTRACTED BUDGET	BALANCE TO DATE	AMOUNT OF BUDGET REVISION	SOURCE OF FUNDS TRANSFER	REVISED BUDGET TOTAL
	Personnel				
	Contractors				
	Insurance				
	Materials/Supplies				
	Food				
	First Aid/Emergency				
	Equipment				
	Transportation				
	Communications and Technology				
	Maintenance				
	Utilities				
Accounting/Audit Expenses					
TOTAL	\$0.00	\$0.00			
Explanation of Changes:					

APPENDIX D: Year End Report

Within 30 days after the close of the fiscal year you must submit a Year End Report. The Year End Report includes the agency or project name, the date the report was submitted, contact information for who completed the report, project budget and expenditure verification, total agency funding, a partners and collaborations narrative, and an accomplishments narrative. Below is a sample ARPA 2023 Project Year-End Report form. Please connect with your grant manager to receive the most updated version for your agency.

Athens-Clarke County
Housing & Community Development

ARPA 2023 PROJECT YEAR-END REPORT

January 1, 2023 – December 31, 2023

Agency Name:

Date:

Project Name:

Telephone:

Project Contact: _____

Title: _____

Treasury Code: _____

Eligible Use: _____

Population(s) Served: _____

Project Budget & Expenditures

Budget

ARPA Award: \$ _____

Expenditures

ARPA Expenses: \$ _____

Budget Remaining: \$ _____

Please provide a detailed explanation for any unspent funds:

Total Program Funding

This should reflect your total program budget, not only the project/program funded with ACC HCD ARPA funds.

ARPA Funding: _____

Other Funding and Source(s): \$ _____

Project Income and Source(s): \$ _____

Partners and Collaborations

1. List the partners you collaborated with for your 2023 ARPA-funded program.
2. What did the partner agency(s) contribute? Please be specific.
3. Did this collaboration enhance your program? If so, how?

Accomplishments

Proposed number of individuals served: _____ Actual number of individuals served: _____

List each performance measure in your ARPA contract and the progress made towards meeting each goal or how the goal was met.

		% of total population served:
		% of total population served:
		% of total population served:
		% of total population served:
		% of total population served

AGENCIES DO NOT ENTER INFORMATION BEYOND THIS POINT

For HCD use only

Race/Ethnicity	Year-to-Date Total	YTD Hispanic/Latino Total
Black/African American		0
White		0
Asian	0	0
Pacific Islander		
Indigenous		
Multiracial		

Income Level	Year to Date Total
Extremely Low Income	
Very Low Income	
Low Income	
Moderate Income	0

APPENDIX E: ARPA Risk Assessment and Monitoring Tools

ARPA Risk Assessment Questionnaire

Coronavirus State and Local Fiscal Recovery Funds (“American Rescue Plan Funding”): Risk Assessment Questionnaire (RAQ)

Coronavirus State and Local Fiscal Recovery Funds (SLFRF) recipients that are pass-through entities as defined under 2 CFR 200.1 are required to manage and monitor their subrecipients to ensure compliance with requirements of the SLFRF award pursuant to 2 CFR 200.332 regarding requirements for pass-through entities. To comply with the federal risk assessment requirements of 2 CFR Part 200.332, the Unified Government of Athens-Clarke County must review the programmatic risks posed by all applicant agencies requesting State and Local Fiscal Recovery Funds/American Rescue Plan funding. This risk assessment includes such factors as:

- The subrecipient's prior experience with the same or similar subawards;
- The results of previous audits including whether or not the subrecipient receives a Single Audit;
- Whether the subrecipient has new personnel or new or substantially changed systems; and
- The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

The Unified Government of Athens-Clarke County utilizes this questionnaire to comply with federal requirements.

Organization Name:			
Program Associated with this RAQ:			
Individual Completing this RAQ:			
Contact Information for Person Completing this RAQ (Phone and Email):			
ORGANIZATIONAL INFORMATION:	Please provide brief responses below.		
Mission Statement:			
SAM UEI:			
Brief Description of Organization and Previous Experience with Federal Funding:			
WRITTEN POLICIES AND PROCEDURES: Does your organization have written policies and procedures that guide agency operations and program delivery on the topics of:		YES	NO
General staff management policies and procedures.			
Code of Conduct for all agency staff.			

Code of Conduct for board members.			
Conflict of interest (real or perceived) for agency staff including all programmatic and administrative staff.			
Conflict of interest (real or perceived) for board members.			
Complaint/grievance resolution policy and procedures relative to agency staff.			
Complaint/grievance resolution policy and procedures relative to clients.			
Program participant eligibility, if applicable.			
FINANCIAL ACCOUNTABILITY:	YES	NO	NA
Organization has policies and procedures in place governing all financial transactions.			
Organizations procedures for financial transactions provide for adequate separation of duties.			
Claims for reimbursement are/will be reviewed by more than one staff person to ensure expenses are eligible, allocable, reasonable and necessary.			
Organization operates within a budget approved annually and reviewed by its Board of Directors no less frequently than quarterly.			
Organization maintains a chart of accounts for all financial accounts/codes.			
Organization has at least (3) years' experience managing federal funding.			
Organization's general ledger separates revenues and expenses by source of funding/program.			
Organization receives \$750,000 or more in federal funding annually AND undergoes a Single Audit as required.			
Organization does not receive at least \$750,000 in federal funding BUT undergoes a formal audit annually.			
Organization does not receive at least \$750,000 in federal funding BUT undergoes a formal audit biennially.			
Organization does not undergo a formal audit but undergoes a review of financial statements by an outside entity annually.			
Organization files a 990 annually.			
AGENCY GOVERNANCE:	YES	NO	NA
Organization has and follows approved by-laws.			
Organization has an active Board which meets regularly or as required in approved by-laws.			
Organization has a finance/audit committee or qualified board member responsible for overseeing financial and tax reporting.			
Organization is able to comply with all statutory requirements of SLFRF (Treasury Final Rule and SLFRF Compliance and Reporting Guidance).			
HISTORY OF PERFORMANCE:	YES	NO	NA
Organization has at least (5) years' experience managing grants of comparable scope and/or capacity.			

In the last two fiscal years, the organization has always submitted required reports on time.			
In the last two fiscal years, the organization has sometimes submitted required reports on time.			
In the last two fiscal years, the organization has never submitted required reports on time.			
In the last two fiscal years, has your organization been out of compliance with Programmatic Agreement terms and conditions of any awards.			
In the last two fiscal years, has your organization had Special Conditions placed on a grant award.			
Organization has a system in place to adequately track program beneficiary income and demographics.			
STAFFING:			
Organization maintains up-to-date job descriptions for all staff positions.	YES	NO	NA
Organization routinely notifies funders, as appropriate, when a change in program staff occurs.			
Organization has a system in place to adequately track program-specific work performed.			
<i>Certification: By signing this questionnaire, I certify to the best of my knowledge and belief that the responses are true, complete and accurate. I am aware that any false, fictitious or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise (2 CFR 200.415)</i>			
Authorized Signature	Date		

Requested Attachments (Please provide the following documents):

- Non-profit determination letter
- List of Board of Directors
- Organizational Chart and Job Descriptions
- Resumes of all relevant program staff (including CEO/Executive Director)
- Financial Statement and Audit

Conflict of Interest Questionnaire

Federal, State and County law prohibits employees and public officials of the Athens-Clarke County Unified Government from participating on behalf of the County in any transaction in which they have a financial interest. This questionnaire must be completed and submitted by each applicant for State and Local Fiscal Recovery (SLFRF) funding. The purpose of this questionnaire is to determine if the applicant, its staff, or any of the applicant's Board of Directors would be in conflict of interest.

a. Is there any member(s) of the applicant's staff or any member(s) of the applicant's Board of Directors or governing body who currently is or has/have been within one year of the date of this application a County employee or consultant, or a member of the ACCGov Commission?

If yes, please list the names(s) below:

b. Will the SLFRF funds requested by the applicant be used to award a subcontract to any individual(s) or business affiliate(s) who currently is or has/have been within one year of the date of this application a County employee, consultant, or a member of the ACCGov Commission?

Yes _____ No _____

If yes, please list the name(s) below:

c. Are there any member(s) of the applicant's staff or member(s) of the applicant's Board of Directors or other governing body who are business partners or family members of a County employee, consultant, or a member of the ACCGov Commission?

Yes No

If yes, please list the name(s) below:

If you have answered "YES" to any of the above, the HCD Department will review to determine whether a real or apparent conflict of interest exists.

Date: _____

Name of Organization: _____

Name and title of Applicant's Authorized Official:

Signature of Authorized Official: _____

ARPA Monitoring Form

Annually, ARPA projects will be monitored on-site. The following form is the template that will be used, though not all sections will apply to all ARPA-funded projects.

Athens-Clarke County Housing & Community Development Department Subrecipient Monitoring Form – ARPA

Date of Monitoring: _____

Time period covered: From: _____ To: _____

Subrecipient Agency: _____

Name and Title of person(s) interviewed:

Address: _____

MONITORING CHECKLIST

<input type="checkbox"/> General Performance	<input type="checkbox"/> Audit Management
<input type="checkbox"/> Record Keeping	<input type="checkbox"/> Project Progress
<input type="checkbox"/> Performance Measures	<input type="checkbox"/> Project Accessibility (Section 504)
<input type="checkbox"/> Property Management	<input type="checkbox"/> Environmental Status
<input type="checkbox"/> Financial Accountability	<input type="checkbox"/> Equity Requirements
<input type="checkbox"/> Procurement Procedures	<input type="checkbox"/> W/M BE Utilization

Monitor/Title: _____

Signature: _____

Approved By Date: _____

Overall Comments/List of Attachments:

General Performance:

	Yes	No	N/A
1. Is the project(s) being carried out in accordance with the approved agreement between the Subrecipient and ACCGov? If not, why not?			
2. Is the project(s) being carried out according to the Subrecipient's implementation schedule?			
3. Does the project(s) conform to any additional terms of the contract with the Subrecipient?			
4. Does the project(s) accomplish what it was designed to do?			
5. Are agreement amendments being kept up to date?			
6. Does the Subrecipient comply with the Lobbying Certification requirements?			
7. Is the Subrecipient meeting the Drug-Free Work Place requirement?			
8. Have any complaints been issued against the Subreciepient?			
9.			

A. Record Keeping:

	Yes	No	N/A
1. Has the Subrecipient submitted timely reports required by ACCGov?			
2. Is the Subrecipient meeting program record keeping requirements?			
3. <ul style="list-style-type: none"> a. Progress: b. Financial and Payroll: c. Procurement: 			
4. Is the information revealed by this site visit consistent with the records maintained by the Subrecipient and the data previously provided to ACC?			

B. Goal Achievement

Who are the intended beneficiaries?	
a.	Area Benefit
	QCT or NRSA:

	TAD or IZ:			
b.	Direct Beneficiaries			
	Impacted Population:			
	Disproportionately Impacted Population:			
	Other:			
		Yes	No	N/A
c.	Low/Moderate Beneficiaries			
d.				
e.				

Low-income = 40% or less than AMI Moderate Income = 65% or less of AMI

1. Is the project(s) serving the people and the numbers for which it was intended? If not, why not?

2. What are the number and percentage of persons served by the project who are low/moderate income?

_____ % _____

What documentation is available to support this data?

3. If the Subrecipient is required to maintain a client file, does it exist? _____
If yes, review a sample of files, if appropriate. (10% or 10 files, whichever is greater)

4. Are records being maintained by the Subrecipient as follows:

	Yes	No	N/A
a. Income verification if applicable:			
b. Data showing race, sex, age, and or disability status			

C. Property Management:

1. Does the Subrecipient maintain property records which contain all the information required by the Uniform Guidance 2 CFR 200.313(d)?	Yes	No	N/A
a. Property description			
b. Identification Number (serial number, etc.)			
c. Funding Source			
d. Title holder			
e. Acquisition date			
f. % of federal participation in the original acquisition cost			
g. Unit acquisition cost			
h. Disposition data, if applicable			
	Yes	No	N/A
2. Has a physical inventory of non-expendable property been taken and the result reconciled with the property records within the last two years? Non-real (Personal) property, Property (Vans, computers, etc.)			

a. Agency provided list of IDs or serial numbers?			
b. Does the subrecipient have a security plan for the protection of non-real property?			
If yes, explain plan:			
If no, establish a time table to create and implement a plan.			
Suggested Action:			
2. Is the Subrecipient program lead (person responsible for overseeing the project) familiar with the basic requirements established by the Treasury and HCD for use of these funds?			
3. Is the project lead staff overseeing the day-to-day operations of the program?			
4. When is the last time that the program lead staff was provided essential ARPA requirements (Regulations, Policies and Procedures, related documents)?			
Date:			

Suggested Actions:

E. Financial Accountability:

	Yes	No	N/A
1. Accountability:			
a. Is the project operating within the approved budget?			
Total Award: \$			
Obligated: \$			
Total Expended: \$			
Attach any documents deemed appropriate			
b. Are there any instances in which ARPA funding has led to a substantial decrease in other financial support for community development activities?			
c. Have ARPA funds generated any additional funds from other sources for community development activities? If yes, list sources:			
d. Have any costs related to political activities been charged to ARPA?			
e. Does a review of program expenditures reveal the existence of any ineligible or unallowable costs? If yes: <input type="checkbox"/> Entertainment <input type="checkbox"/> Contributions and Donations <input type="checkbox"/> Fines and Penalties <input type="checkbox"/> Other:			

	Yes	No	N/A
f. Are the costs charged to ARPA reasonable?			
g. Have requests for funds been in excess of immediate needs?			
h. Are there separate accounts for ARPA funds that clearly delineate it from other agency funding?			
2. Procurement Procedure:			
a. What procedure does the subrecipient use for procurement?			
b. Is the procurement policy compliant with 2 CFR Part 200 Subpart D - Procurement Standards?			
c. Does the subrecipient have a written code of standards of conduct governing the performance of their employees and elected officials engaged in the awards and administration of contracts and/or the procurement of goods and services in order to avoid a real or apparent conflict of interest? If yes, attach a copy of the written code of standards. If no, instruct subrecipient to prepare and submit one.			
d. Has the subrecipient contracted out any work to be done under this project? If yes, who is the contractor? What is the activity? Is procurement documentation in the client/project file?			
What method of procurement was used?			

F. Audit Management:

	Yes	No	N/A
1. Is there a copy of the most recent Audit Report on file?			
a. At HCD office?			
b. At Subrecipient office?			
2. Receipt date at HCD for most recent audit:			
3. Name, address, and phone number of contact person for audit:			
4. What period of time does the audit cover: From: _____ To: _____			
5. Does this information match current Audit Matrix? If not, please explain:	Yes	No	N/A

6. Was the latest Audit Report reviewed for any material weaknesses or audit deficiencies?			
7. Did the latest Subrecipient Audit Report contain any audit deficiencies? If yes, list deficiencies:			
Was a follow-up letter sent to the Subrecipient to request a plan of action for resolving any and all audit deficiencies?			
9. Have all audit deficiencies been cleared? If no, request subrecipient action plan to clear audit deficiencies.			

G. Project Progress:

	Yes	No	N/A
1. Was an on-site visit made to inspect project(s) progress?			
2. If progress is slower than anticipated, did the Subrecipient satisfactorily explain why progress was inhibited? List explanation:			

H. Project Accessibility (Section 504/ADA):

	Yes	No	N/A
Does the on-site review indicate that the ARPA project meets all federal, state, and local handicap accessibility requirements? Suggested Actions:			

I. Project Historical Status:

	Yes	No	N/A
1. Is the project in a Historic District?			
2. If the project was a renovation or rehabilitation to a facility:			
a. Is the facility on the National Register of Historic Places?			
b. Is the facility more than 50 years old?			
c. Have all State and Federal historic clearances been received?			

J. Equity Requirement

	Yes	No	N/A
Community Engagement, Impact, Evaluation, and Accountability			

1. Did your team engage in outreach programs to thereby expand stakeholder relationships, strengthen community, and economic opportunities?			
2. Did your team identify stakeholders with interests that are related to the vision, mission and strategy of the project/program?			
3. Is your team tracking and monitoring outreach activities with stakeholders and community members from underrepresented groups?			
4. Is your team evaluating the effectiveness of outreach programs and communication activities?			
5. Is your team using qualitative and quantitative data to evaluate the needs, outcomes and impacts the project/program has had on community members from underrepresented groups?			
6. Does your organization seek feedback from stakeholders and community members on their experience with the project/program?			
7. Does your organization investigate claims of potential bias and discrimination within the project/program?			
8. Are you considering demographic data, when planning, designing, delivering, measuring and assessing the impact of your project/program on the community?			
9. Are you facilitating open channels of communication so that stakeholders and community members are made aware of any program/project changes? (i.e., eligibility requirements, application statutes)			
10. Are you ensuring that stakeholder and community member feedback is considered when monitoring the implementation of the program/project policies, processes, and practices to identify the impacts, outcomes, challenges, and constraints?			
11. Does your team identify a variety of diverse contractors and suppliers, when soliciting program/project product services?			

K. WMBE Utilization

Part III Minority Business Enterprises (MBE) and Women Business Enterprises (WBE)						
In the table below, indicate the number and dollar value of contracts for ARPA-funded projects completed during the reporting period.						
Minority Business Enterprises (MBE)						
	a. Total	b. Alaskan Native or American Indian	c. Asian or Pacific Islander	d. Black Non-Hispanic	e. Hispanic	f. White Non-Hispanic
A. Contracts						
1. Number						

2. Dollar Amount							
 							
	a. Total	b. Women Business Enterprises (WBE)	c. Male	d. other	 		
B. Contracts					 		
1. Number					 		
2. Dollar Amount					 		
 							
% of all subcontracts awarded to	a. Women Business Enterprises (WBE)	b. Minority Business Enterprise (MBE)	c. Non-Minority Business Enterprise (non-MBE)	d. Other			
	i. Alaskan Native or American Indian				 		
		ii. Asian or Pacific Islander			 		
		iii. Black non-Hispanic			 		
		iv. Hispanic			 		
		i. White non-Hispanic			 		

APPENDIX F: ARPA Equity Assessment Guide

ARPA Equity Assessment

Equitable Development is an intentional approach to recognize projects that respond to community needs, give communities a voice in shaping the futures of their neighborhoods, provide community benefit, and contribute to the wellbeing of residents and the local economy surrounding the development. Subrecipients are required to submit a completed Equity Assessment as part of the RFP and/or contracting process for ARPA funds. Additionally, on at least an annual basis, Subrecipients will be monitored on how well they implemented their proposed equity-based activities (see Appendix E).

Below, you will find the questions included in the ARPA Equity Assessment as well as the prompts to help you complete it satisfactorily.

Proposal:

1. What are the desired results and outcomes?
 - Results and outcomes are clear and in detail.
 - Results and outcomes are documented.
 - Results detail a positive impact on the community.
 - Outcomes detail the effectiveness and impact of the proposed project.
 - Proposed results and outcomes identify that the community need is being met.

Community Engagement:

1. How have community members and stakeholders been engaged?
 - There is evidence that engagement reaches the individuals directly impacted by the action.
 - Engagement was conducted in a variety of ways
 - Community stakeholders were active participants in the development of the proposed project.
 - Community members were actively engaged in the development of the proposed project.
 - There is evidence that the project has changed in response to the feedback received from the engagement.
 - Engagement methods and outcomes are documented.
2. Whose voice did you listen to? Whose voice did you possibly leave out?
 - There is evidence that community members and stakeholders were engaged in the development of the projected proposal.
 - Community feedback was used in the development of the project proposal.
 - Community research and engagement was completed prior to the development of the project proposal.
 - Communication with community members and stakeholders was completed in a variety of ways.
 - There is evidence that community members from multiple demographic groups (racial, socioeconomic, gender, etc.) were engaged.
3. Did barriers and/or opportunities to engagement exist and were they explored?
 - There is evidence that the project has changed in response to the feedback received from community members and stakeholders.
 - Barriers were clearly explained.

- The project proposal details the reason for engagement barriers and how they were overcome.
- Clear explanation of how barriers were explored.

Impact:

1. What populations are impacted by the decisions made if this proposal is chosen?
 - Community impact is clear and effective.
 - Impacted population was involved in the development of the project proposal.
 - Research clearly shows the impact the proposal will have on the population.
 - The proposal shows the impact the project will have on the population.
2. Who is burdened by this proposal? Who will benefit?
 - There is evidence on potential unanticipated consequences of this proposal.
 - Clear understanding of who will benefit from the proposed project.
 - Clear understanding of who will be burdened by the development.
 - The proposal clearly states what segments of the population objected this project.
 - Proposal beneficiaries are defined and listed.
 - There is evidence that the proposed project meets the need of the community.
3. What does this proposal have the ability to impact (community and equity indicators aside from affordable housing?)
 - The proposal indicates the ability to connect the community to
 - Food
 - Youth development opportunities
 - Education
 - Economic development
 - Transportation
 - Services (health, and mental health)

Analysis and Strategies:

1. Are there strategies in this proposal for advancing opportunity and/or minimizing negative or unintended outcomes?
 - The proposal addresses the response to negative or unintended outcomes.
 - The proposal identifies strategies for advancing community opportunities.
 - The proposal identifies strategies for minimizing negative or unintended outcomes.
2. What impacts are aligned with desired community outcomes?
 - Community needs and assets were explained and integrated into this proposal.
 - A community needs assessment was completed or referenced for this proposal.
 - A community asset map was completed or referenced in this proposal.
 - Projected impact is aligned with community outcomes.
3. What have you learned from data and stakeholder involvement that is reflected in this proposal?
 - Community input and collaborative design was used in the development of this proposal.
 - Extensive stakeholder input and collaboration is reflected in this proposal.
 - The proposal details what was learned from stakeholder involvement.

Implementation:

1. What is the plan for implementation of this proposal?
 - The proposal has a clear project implementation plan?
 - Implementation plan is realistic and feasible.
 - Implementation plan incorporates community members and stakeholders.
 - A detailed project implementation plan is included in the proposal.
2. Are you adequately funded, staffed, resourced to implement this proposal?
 - Project resources meet county guidelines and ordinances.
 - The proposal has a meaningful investment of resources and staff are available to support this proposal.
3. What resources and/or actions are still needed for effective implementation?
 - Proposal clearly states what is needed to effectively implement the proposed project.

Data:

1. What data exists to support your proposal? How did you use it?
 - A community needs assessment was completed or referenced for this proposal.
 - A community asset map was completed or referenced for this proposal.
 - The planned proposal used existing neighborhood plans and studies for project support
 - Applicant accessed local, regional, and/or national data sources.
 - Current /projected prices were used to develop a realistic budget.
2. Are there gaps in the data?
Examples of gaps include:
 - Statistics are used but no data source is cited
 - Data sources are out of date
 - Lack of specificity in answers to application questions (for example, if application stated that project would promote energy efficiency without going into detail on type of appliances, insulation, or specific building modifications used to increase energy efficiency)
3. How has the data been broken out: geographic areas, demographics, neighborhoods, populations, existing programs, etc.?
 - Poor – data provided has not been disaggregated beyond the state or county level
 - Excellent – application includes data which has been broken out in multiple ways to highlight existing conditions and needs

Accountability and Evaluation:

1. How will you ensure accountability, communicate, and evaluate results of this funding?
 - The proposal states how the organization will be accountable for the funding.
 - The proposal details how the organization will ensure they communicate funding results.
 - The organization has demonstrated that they are well versed in different modes of communication.
 - The proposal clarifies how the organization will be evaluated for funding.
 - The organization has listed potential performance metrics.
 - The proposal demonstrates a general understanding of reporting requirements.

2. How will the impact of this funding on the community be documented and evaluated?
 - Funding impact is clearly stated in the proposal.
 - Funding impact is organized and detailed.
 - Funding impact is easily assessable.
 - The organization has access (or explains how they will access) the tools and data needed to measure the impact.
3. How will you continue to communicate, partner, and sustain relationships in the community around this proposal's impact?
 - Clear definition of project impact on the community.
 - The proposal has a clear strategy to sustain relationships with community members and stakeholders.

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