

2024 NEU Webinar Recording

0:03

Good morning.

0:04

My name is Jake Landry and I'm a Senior Consultant with Guide House.

0:07

We're currently contracted with Gopher, the Governor's Office for Emergency Relief and Recovery in the state of New Hampshire.

0:13

And this webinar will be to go over the annual reporting process for any use for the American Rescue Plan Act, Coronavirus, state and local fiscal recovery funds.

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So first, we'll go through the agenda for our webinar today.

0:29

We'll start with a brief review of the SLFRF final rule, followed by going through the reporting process itself, beginning with project and expenditure report overview, a quick review of setting up accounts and assigning roles, and then going through reporting.

0:43

Programmatic data for awards less than \$10 million.

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All Neus are required to submit their annual project and expenditure report to Treasury by April 30th, 2024.

0:56

So now we'll start with an overview of the SLFRF Final rule for awards up to \$10 million.

1:01

On January 6th, 2022, Treasury released the SLFRF Final rule which provided the final set of eligible uses for the American Rescue Plan State and local fiscal recovery funds.

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The provision of government services which is funded by revenue loss is the most flexible eligible use.

1:21

Treasury clarified that the that eligible government services include, excuse me, include any service traditionally provided by a government.

1:30

Treasury is also allowing recipients up to a standard allowance of \$10 million to allocate towards revenue loss government services.

1:38

If you receive less than \$10 million in local fiscal recovery funds, we strongly encourage you to allocate your entire award to the revenue loss category.

1:47

As we go through this presentation, it will become much more clear why that is the case, but it comes with significantly reduced reporting requirements and all NE US in New Hampshire received less than \$10 million.

1:56

So again, we strongly encourage you to categorize all your projects under that expenditure category 6.1 provision of government services.

2:09

Ruth Lee was going to go over some period of performance deadlines.

2:12

Recipients of SLFRF funds are required to obligate all funds by December 31st, 2024, the end of this year and expend all funds by December 31st, 2026.

2:24

An obligation is defined by Treasury as an order placed for property and services, an entry into contracts, sub awards or similar transactions that require payment.

2:32

These orders or agreements must be entered into by the end of 2024.

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All expenditures are when the funds that have already been obligated are paid out.

2:41

So but that.

2:41

In other words, no SLFRF funds can be entered in no new contract to be entered into following December 31st, 2024, and no funds can be paid out following December 31st, 2026.

2:59

And we'll go over some quick uses that are prohibited under SLFRF.

3:03

So recipients of state and local fiscal recovery funds may not pay down debt or pay interest on debt with SLFRF funds, including debt taken out to partially fund an SLFRF project.

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Recipients may not deposit SLFRF funds into pension funds or Ray Day funds.

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Recipients may not use SLFRF money to contribute COVID-19 mitigation practices or to undermine COVID-19 mitigation practices in line with CDC guidance and recommendations.

3:31

And finally, recipients may not use SLFRF funds for any settlement or judgments.

3:40

Next, we're going to touch on compliance briefly and EU compliance obligations were included in the original award terms and conditions, which your a representative of your town signed when you've accepted the LFRF funds initially.

3:56

This includes uniform guidance requirements which represented by statute 2 CFR 200.

4:01

These are rules that apply to all federal grant dollars.

4:05

The tail below indicates which sections of Uniform Guidance will apply to projects under Expenditure category 6.1.

4:13

This is another reason why we are strongly encouraging all NE us to categorize their projects under EC 6.1.

4:19

Provision of Government Services as much, excuse me, many fewer parts of Uniform Guidance apply to projects funded under EC 6.1.

4:32

This table goes through them all, but the one I would like to draw your attention to specifically is the Single Audit Requirements Subpart F any US must comply with Federal single audit rules which require any non federal entity which spends \$750,000 or more of federal funds during a fiscal year to have a single audit conducted.

4:57

This Uniform Guidance Desk Reference is a resource that we put together with Gopher which can be found on the Gopher NAU website and is also linked here in the slides which I'll be sharing with everybody after this presentation.

5:10

This Uniform Guidance Desk Reference really lays out in kind of plain language the parts of Uniform Guidance which will apply to any use funding projects under EC 6.1 partition of Government Services.

5:20

So I would strongly encourage you to start there if you have any questions about compliance requirements for any use.

5:29

And again, just to note that if you choose to not categorize your project under EC 6.1, many, many more uniform guidance requirements will apply.

5:39

Please contact me and I can get you in touch with the appropriate people at Gopher if you choose not to categorize your project under 6.1.

5:51

Finally, in our overview, the final rule, we're going to just terrifically touch on the deadline for NEU decline and transfer transactions.

5:58

The Treasury has set a deadline of June 30th, 2024 for states to finalize all NEU decline and transfer transactions.

6:07

This would only be the case if your town chooses to return all of the NEU funds and decline except for me in the 1st place.

6:17

And if your town has decided to decline their entire SLFRF allocation and you have not notified the state at this point, please let me know as soon as possible and I'll connect you with the appropriate people at Gophert to make sure that all that paperwork is properly taken care of.

6:34

All right, Now we're going to move on to kind of a step by step process of actually submitting the project and expenditure report.

6:40

This might be a review for a lot of you as this is now the third P&E report that any users had to submit, but we will go through it anyway just in case.

6:51

So about that said earlier, NE US are required to submit reports annually to Treasury.

6:57

The first report was due April 30th, 2022 and then they're due annually thereafter.

7:02

So this year's report is due on April 30th, 2024 and the covered.

7:08

For this report, due on April 30th, 2024 will be from April 1st, 2023 through March 31st, 2024.

7:22

So in order to log into the Treasury portal itself, you're going to access it through the login.gov process.

7:29

In the past, Treasury offered an alternate method of access through ID dot me, but they've recently phased out ID dot me.

7:36

If you already have logged into ID dot me in the past, you should still be able to access the portal through that, but if you're trying to create a new account, you'll be directed to login through login.gov. It has come to my attention from some of you on this call that there has been an issue with login.gov not sending a two factor authentication code to your phone when you're trying to log in.

8:00

If you have that issue, please reach out to me and I will help to get you kind of connected to the appropriate people at Treasury to sort that out.

8:08

Unfortunately, I do not have any access to the back end of Treasury systems.

8:13

I won't be able to directly help you, but I'll help help you get in touch with hopefully some folks at Treasury who will be able to.

8:19

And if you have any other general issues with the portal, feel free to let me know.

8:25

But also you can reach out to this e-mail down here SLFRP at treasury.gov that's SLFRF portal at treasury.gov and they will help you with any technical issues that you may be encountering.

8:45

So sorry about that, We jumped way ahead there.

8:52

All right.

8:56

For a quick general reporting overview, any use will be responsible for completing the following screens, which we'll walk through following this in more detail.

9:06

Just to note again, if you are reporting your projects under EC 6.1 for new government services, you will not be required to complete the sub recipients, beneficiary's contractors, sub awards, direct payments or expenditures screen.

9:20

Because Treasury has provided the guidance that any projects funded under expansion category 6.1 do not create a federal sub recipient relationship.

9:29

None of that reporting is required and before we get into actually submitting the report, we're just gonna briefly go over accounts and assigning roles.

9:40

You all should have done this when you first submitted your first report back in 2022.

9:45

But if any of the roles or accounts tagged to your treasury account have changed in the past couple of years, we'll just go through the process again and how you can change them and update them.

9:57

So there are three roles which Treasury requires at least one individual be assigned to for reporting purposes.

10:05

These three roles are the account administrator, the point of contact for reporting, and the authorized representative for reporting.

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The Account Administrator is the person who handles kind of all of the technical pieces of logging in and making the portal was submitted.

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They're responsible for maintaining the names and contact info of the designated individuals.

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For SLFRF reporting, the account administrator should be kind of the first account that was created, and you will be able to change all the other roles through that account.

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Next up is the point of contact for reporting.

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This is the primary contact for receiving official treasury notifications about reporting on the award, including alerts about upcoming reporting requirements and deadlines.

10:43

And then finally, the authorized representative is responsible for certifying and submitting the official report on behalf of the recipient.

10:51

You will need at least one individual assigned to all three of these roles.

10:57

However, it can be the same individual assigned to all three roles and you can have more than one individual assigned to a specific role.

11:08

So once the account administrator has been able to log in through login.gov, you will be taken to the Treasury Portal.

11:15

And on the home page of the Treasury portal, you're going to want to click on the Go to your Reports button which is kind of outlined in red down here.

11:23

And this will take you to the Submissions and Compliance Forms page.

11:31

So once you're on that Submissions and Compliance Forms page, you're going to click on that kind of three line navigation icon which will be in the top left hand corner of your screen and you're going to click on Account from the drop down menu which will open the Account Settings page.

11:47

Under Account Name, you're going to click on the name of your organization and then one.

11:52

On the next screen, you'll be able to type in the names of designated individuals and their contact info.

12:01

You may need to complete the Certification tab if that pops up, but I believe that since you've all completed that in the past, you will not have to do that.

12:09

Again, this was just for who had to or were submitting their report for the first time.

12:17

And now we'll move on to actually submitting the programmatic data itself.

12:25

So once you've logged in the treasury report and you're back at that kind of first screen, you're going to click on that and go to your reports section again and select Compliance reports from the navigation bar.

12:35

You're going to look for the SLFRF Compliance report with the report type tagged as Project and Expenditure Report.

12:42

Do note that you'll be able to see the past reports that you submitted as well, so make sure that you are working on the report that is due April 30th, 2024.

12:53

Once you open that report, you'll be brought to the Introduction and Bulk Upload Templates page.

12:59

NE us do not need to use the bulk upload templates.

13:02

The bulk upload templates are more geared towards state reporting where they have hundreds of projects to upload and do it through bulk upload templates.

13:08

But since NE us typically only have a handful of projects, you can just do the projects individually, so no need to worry about the bulk uploads.

13:20

So we'll briefly go over adding new projects.

13:21

Again, I know most of you have already submitted all of your projects, but in case you have new projects to add, you're going to navigate to the Project Overview tab on that navigation bar and select that your jurisdiction has projects to report.

13:39

If you have not reported any yet, you'll then click Add Project and enter in the relevant project information.

13:45

And again, the prior expenditure category should be Category 6 revenue replacement and the expansion category group should be 6.1 provision of government services.

13:56

I know I've harped on this a million times on this call already, but please, please report all your projects under EC 6.1.

14:02

And if you choose not to, please let us know so we can help you with the more complicated reporting steps.

14:11

Once you submit that in like initial project overview information, you'll be taken to this project overview screen.

14:19

And again, because EC 6.1 does not require some recipients, some of water expenditure data, you'll be brought back to the Projects tab and it should show all three of those boxes as green.

14:31

This means that the project is complete and ready to submit.

14:34

If the boxes are yellow or red, that means you have to click on them and there's some issue happening with them.

14:41

You're going to repeat this process for each new project that you have to upload.

14:48

So if you've already uploaded projects and you're trying to update existing projects, once you open up that project overview screen, you should see all of the existing projects that you've uploaded in the past right there, and these will have yellow and red little icons as the status buttons on the right side.

15:08

You're going to click on each of the yellow and red status buttons for each project to verify or edit the previously uploaded information.

15:16

Once you do that, the buttons should turn green and you're ready to submit.

15:20

If you updated the information and think it should be all set but the buttons are not turning green, try and refresh the page.

15:25

Sometimes the portal lags behind a little bit and doesn't actually display that green check mark when you do everything you need to do.

15:35

So then once you've updated the project information you will go down to the recipient specific tab and again you can see on this this navigation bar on the right here.

15:46

So you start with Recipient profile.

15:47

You then just completed the project overview by uploading the price information.

15:51

If you're uploading your projects under EC 6.1 Provision of Government Services, you're able to skip that sub recipients, sub awards and the expenditures pages and go right to recipient specific.

16:03

On this recipient specific tab, you have to complete some information on revenue replacement key inputs.

16:10

Be sure to answer yes for that first question, asking if your jurisdiction is electing to use the standard allowance up to 10 million for identifying revenue loss.

16:21

And then in that second box down there, you're going to enter your total allocation awarded in SLFRF funds under the revenue laws due to COVID-19 public health emergency box.

16:33

Again, they should be less than 10 million and if you've already completed this page in a previous report, the information that you uploaded previously should still be there.

16:43

You'll just have to verify it again before moving on.

16:51

Some new guidance, which Treasury released on March 12th detailed the closeout process for ARPA SLFRF awards.

16:59

I know a lot of you have reached out to me and asked the question if you have fully spent your allocation, do you have to excuse me, Do you have to log into the portal and still do reporting this April?

17:10

Fortunately the answer is yes.

17:12

You still have to log into the portal annually and just certify that there have been no changes up until Treasury releases more close out guidance.

17:21

The guidance that they released on March 12th this year was just that.

17:24

If you have spent your entire allocation so far, this question should pop up in the portal when you're reporting asking have you spent your full award and Are you ready to close out?

17:37

If you think you're ready to close out, please answer yes to that question.

17:40

Although at this point I think this is just treasury gathering information and this will not actually launch the close up process because they do note that this isn't this.

17:50

If you are ready to close out, this will not be your final report.

17:52

So I think really this is just kind of treasury gathering information on how many recipients are ready for close out but not necessarily the close out process itself.

18:02

So just to reiterate, even if you have spent all of your allocation, you still have to log into the portal and just kind of recertify that everything is the same.

18:14

And once you've completed all that, you'll move down to this certification tab, which is the last one on this navigation bar.

18:20

You'll be able to see the total obligations, Expenditures, and allocation that you have uploaded, the total number of projects and their status.

18:28

Once you kind of have reviewed that information and confirmed that it is all correct, you can click on that Certify and Submit button in the bottom right hand corner and your report will be submitted for the year.

18:39

Just do note that sometimes the Certify and Submit button takes a little bit of a long time to load.

18:45

So click on it and let it load for maybe a minute or two before navigating away from the page.

18:53

All right, that's the reporting process.

18:55

We'll go through some quick key takeaways here at the end.

19:00

So again, I know I'm a broken record on this, but please assign your projects to expand your Category 6 style one traditional government services.

19:07

This will make just your reporting requirements exponentially easier.

19:11

If for whatever reason you're choosing not to do that, please reach out to me and let me know so we can make sure that your reporting is still complete with the additional steps that are required.

19:21

And even though as I said earlier, projects under EC 6.1 do not necessarily create a federal sub recipient relationship and Treasury is not asked for information on those funds, please internally track your sub recipient, sub award and aggregate expenditure data just as a best practice.

19:42

Thirdly, as we went over all SF, all SLFRF funds must be completely obligated by 12/31/2024.

19:50

This means that all contracts of awards or purchase orders are entered into and must be completely expended by 12/31/2026, which means that you cannot expend any SLFRF funds after 2026.

20:05

And if you are facing any technical difficulties with the portal, please contact Treasury using that SLFRP at treasury.gov e-mail address and feel free to e-mail me again.

20:16

I can't directly help you with your problem, but I can kind of provide you some resources and point you in the right direction to some people who can't.

20:27

Finally, here are some additional resources which which could be helpful to you.

20:31

I just wanna again draw your attention back to the beginning of the presentation for that Uniform Guidance desk reference that is linked there.

20:37

That will be a great place to look if you have any compliance questions regarding your NEUSLFRF allocation.

20:44

The three resources here all direct from Treasury.

20:47

This first one on the left is the Project and Expenditure Report User Guide.

20:52

Treasury releases one of these quarterly for to update the portal for state reporting.

20:57

This document is quite large and will not contain a lot of information that is not necessarily applicable to any use.

21:03

But if you are having just kind of some functional issues with the portal, you can definitely check in there and they'll provide some information for you.

21:11

The next one in the middle is the compliance and reporting guidance.

21:13

This again is just a document providing guidance on compliance and reporting.

21:17

A lot of it again will not be directly applicable to any use.

21:20

It is more applicable to states but the information in there will still partially apply.

21:25

And then finally this last one on the right there linked is the State and local fiscal recovery funds final rule.

21:31

This is the final rule detailing all eligible uses of state and local fiscal recovery funds.

21:36

So if you have any questions on eligibility you can also look there as well.

21:40

And finally on the bottom there there are two treasury webinars linked treasury connected to a webinar on designating those roles and responsibilities like assigning the account responsibilities and stuff like that.

21:51

So if you have any questions with that, that would be a good thing to check out.

21:54

And Treasury also released a specific webinar on reporting under that EC 6.1, Christian Government Services Revenue Replacement.

22:01

So if you have any questions about that specific reporting, you can check that out as well.

22:08

Thank you so much for attending today's webinar.

22:11

Again, my name is Jake Landry.

22:12

I'm a Senior Consultant of Guidehouse.

22:14

My e-mail is jaylandrylandry@guidehouse.com.

22:19

If you have any questions regarding any reporting, feel free to reach out to me and I will do my best to help you out.

22:25

Thank you so much for your time.

22:27

I really appreciate it and good luck with reporting.