

# Capacity Building Workshops

## Monitoring & Reporting

April 8, 2022

# Introductions

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Guidehouse is an award-winning professional services firm that specializes in helping state and local governments achieve success in navigating challenges and delivering high quality services to residents, businesses, and visitors.

# Capacity Building Workshops

Optional capacity building workshops are designed to provide general support on grant applications. Workshops will be facilitated by Guidehouse.



## Grant Application

March 25, 2022

Topics include:

- Writing a compelling grant application
- Budgets and categorizing costs (e.g., indirect rates)
- Registering for SAM.gov and a DUNS number



## Program Design

April 1, 2022

Topics include:

- Goal Development
- Program planning
- How to align program goals and performance metrics



## Monitoring & Reporting

April 8, 2022

Topics include:

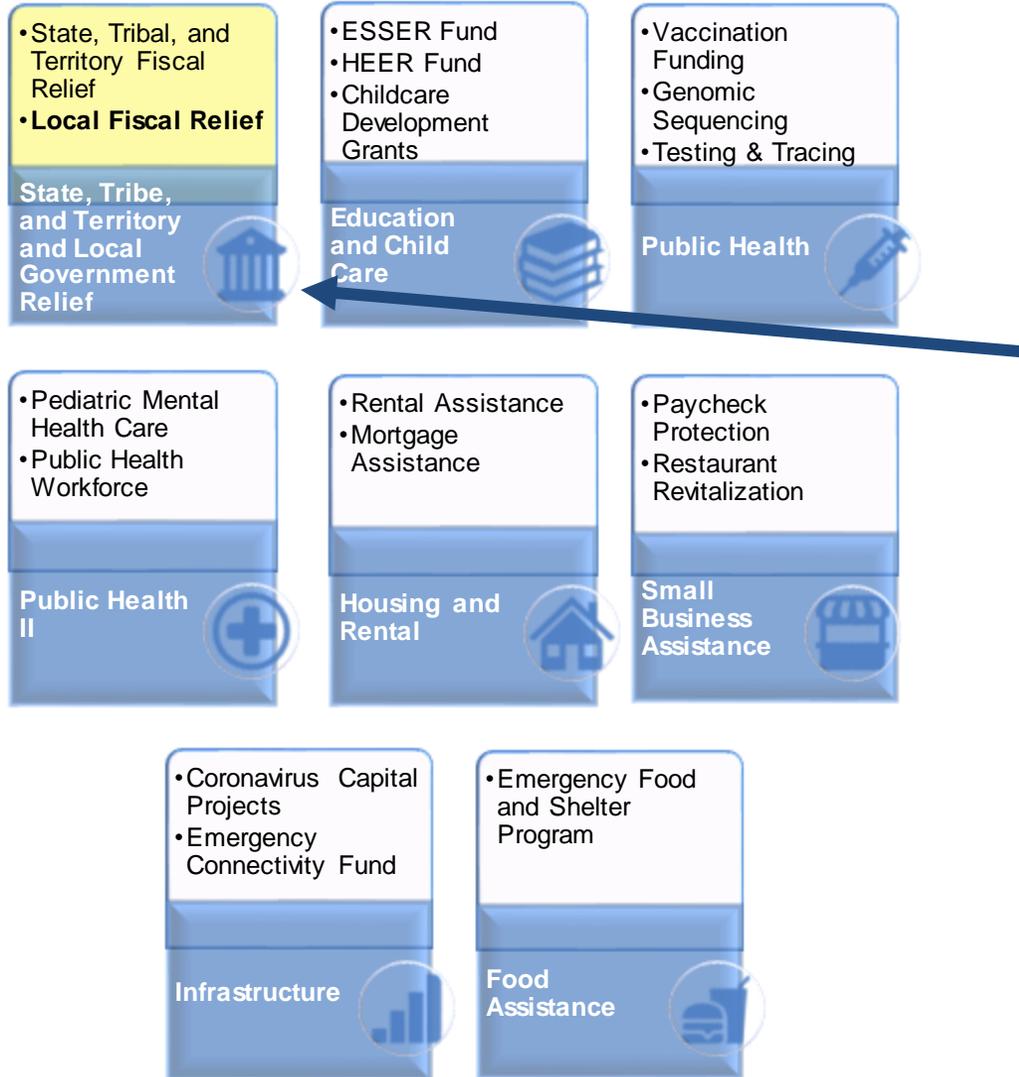
- Program evaluation
- Tracking metrics and key performance indicators
- Federal compliance
- Procurement

Register for workshops: [cookcountyl.gov/JACGrants](https://cookcountyl.gov/JACGrants)

# Agenda

- ARPA Background
- ARPA Expenditure Categories
- Key Areas of Uniform Guidance
- Additional Federal Guidelines
- Procurement
- ARPA Reporting
- Subrecipient Compliance
- Program Evaluation
- Key Performance Metrics
- Metrics Tracking and Reporting
- Resources
- Q&A

# American Rescue Plan Act Background



- On March 11, 2021, President Biden signed into law the \$1.9 trillion American Rescue Plan Act (ARPA) package, and established the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program
- SLFRF is intended to provide support to State, territorial, local, and Tribal governments responding to the economic and public health impacts of COVID-19
- ARPA also provides billions to education, public health, housing, small business, infrastructure, and food assistance

*\*Graphic is not an exhaustive list of programs*

# ARPA Expenditure Categories



## Support Public Health Response

- › **COVID-19 Mitigation & Containment:** vaccination programs, ventilation improvements in congregate or health care settings, contact tracing
- › **Medical Expenses:** care and services to address near-and longer-term needs
- › **Behavioral Healthcare:** mental health treatment, crisis intervention, substance misuse treatment



## Premium Pay for Essential Workers

Provide premium pay to eligible workers performing essential work or to provide grants to third party employers with eligible workers

- › **Essential Employees:** janitors/sanitation, public health, social service & safety, childcare & educators, nursing home/hospital staff, government
- › **Essential Work:** involving regular in-person interactions



## Address Negative Economic Impacts

- › **Workers & Families:** assistance to unemployed workers, job training, food, housing, survivor's benefits
- › **Small Businesses:** loans, grants, in-kind and technical assistance
- › **Impacted Industries:** tourism, travel and hospitality, and other affected sectors
- › **Healthy Childhood Environments:** home visits, childcare



## Water, Sewer, and Broadband Infrastructure

Make necessary investment to improve access to clean drinking water, invest in wastewater and stormwater infrastructure, and provide unserved or underserved locations with new or expanded broadband access



## Address Negative Economic Impacts - Public Health

- › **Public Sector:** rehire staff, replenish state unemployment insurance, economic relief programs
- › **Public Health & Safety Staff:** payroll & benefits



## Replace Public Sector Revenue Loss

Use funds to provide government services to the extent of the reduction in revenue experienced due to the pandemic, or to a Treasury defined standard allowance of revenue loss

- › Lost revenues may be used to support government services or as non-federal match for other Federal Programs

# Key Areas of Uniform Guidance

Recipients and subrecipients are required to follow federal guidelines when using award funds from the program.

	Area of Uniform Guidance	References
1	Allowable Activities	<ul style="list-style-type: none"><li>• <a href="#">Final Rule</a></li></ul>
2	Allowable Costs/Cost Principles	<ul style="list-style-type: none"><li>• <a href="#">2 CFR Part 200, Subpart E</a></li><li>• <a href="#">Final Rule</a></li></ul>
3	Cash Management	<ul style="list-style-type: none"><li>• <a href="#">31 CFR part 205</a></li><li>• <a href="#">2 CFR 200.305(b)(8)-(9)</a></li></ul>
4	Equipment and Real Property Management	<ul style="list-style-type: none"><li>• <a href="#">2 CFR 200.311</a></li><li>• <a href="#">2 CFR 200.313</a></li></ul>
5	Procurement Standards Subrecipient Monitoring and Management	<ul style="list-style-type: none"><li>• <a href="#">2 CFR 200.317 - 2 CFR 200.327</a></li><li>• <a href="#">2 CFR 200.331 - 2 CFR 200.333</a></li></ul>
6	Recordkeeping Requirements	<ul style="list-style-type: none"><li>• <a href="#">SLFRF Compliance and Reporting Guidance</a></li></ul>
7	Single Audit	<ul style="list-style-type: none"><li>• <a href="#">2 CFR Part 200, Subpart F</a></li></ul>
8	Reporting Requirements	<ul style="list-style-type: none"><li>• <a href="#">SLFRF Compliance and Reporting Guidance</a></li><li>• <a href="#">Treasury Recipient Compliance and Reporting Responsibilities</a></li></ul>

# Additional Federal Guidelines



## Recordkeeping

Financial records and supporting documents related to the award must be retained for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.



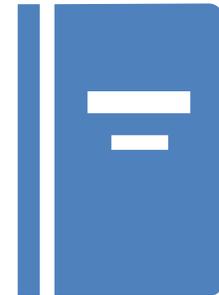
## Single Audit Requirements

Prime recipients or subrecipients that expend **more than \$750,000** in Federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at [2 CFR Part 200, Subpart F](#).

# Procurement: Guidelines

## What is the Uniform Guidance (2 CFR 200)?

- Procurement is the act of obtaining services.
- Procurement under ARPA funds is subject to the Uniform Guidance, a set of federal rules -- administrative requirements, cost principles, and audit guidelines -- that apply to federal money.
- Recipients and subrecipients of ARPA funds are responsible for following the Uniform Guidance and agreed to be bound by it upon signing their agreements prior to receiving SLFRF funds.
- Recipients and subrecipients can review the most up-to-date versions of the [Treasury's guidance on SLFRF funding](#).



Uniform Guidance Procurement Standards  
2 C.F.R. § 200.317 - 327

# Procurement: Types



## Subgrant to Subrecipient



## Contractors

- Micro-purchase
- Small Bids
- Formal Bids
- RFPs/RFQs
- Comparable Government Procurements
- Joint Procurements
- Non-Competitive Procurements/Sole Source



## Beneficiary

# Procurement: Subrecipients

A **subrecipient** receives all or a portion of grant funds received by a prime recipient in order to carry out a project or program on its behalf.



- Responsible for adhering to the Uniform Guidance/federal guidelines for use of the award funds
- Must be monitored by the prime recipient to ensure adherence to federal fund use requirements
- All subrecipients receiving over \$30,000 are required to register with the federal System for Award Management (SAM) ([www.sam.gov](http://www.sam.gov))

# Procurement: Contractors

A **contractor** is an entity that receives a contract (other than a subaward or subgrant). A contract is a legal instrument by which a recipient would purchase goods or services needed to carry out the eligible uses of the SLFRF.



- Contractors are expected to perform duties according to the terms and conditions of their contract or purchase order.
- Contractors are NOT bound by the Uniform Guidance
- All contractors receiving funds over \$30,000 are required to register with the federal System for Award Management (SAM) ([www.sam.gov](http://www.sam.gov))

# Procurement: Beneficiaries

**Beneficiaries** receive funds from a prime recipient or a subrecipient for its/their own use



**Individuals and families are typically beneficiaries, but beneficiaries may also be:**

- **Public nonprofit institution/organization** (if receiving assistance for eligible uses such as economic support for impacted industries)
- **Government** can be a beneficiary, especially when a government agency provides a service alongside a non-profit or for-profit business (e.g., childcare provided in a school)

**Common uses of funds for beneficiaries:**

- Salaries
- Weatherization
- Food assistance

# Procurement: Contractor vs. Subrecipient

## Contractor

Provides goods or services that are supplementary to the operation of the federal program

Normally operates in a competitive environment and may earn a profit under the contract

Perform according to the terms and conditions of their contract with the County

VS.

## Subrecipient

Through a subaward agreement, uses Federal funds to carry out a program on behalf of the recipient

Will not earn a profit under the arrangement; may be required to contribute cash or in-kind match in support of the subaward

Has responsibility for programmatic decision-making and is bound to the Uniform Guidance

# ARPA Reporting: Project and Expenditure Report

Report #	Period Covered	Due Date
1	Mar 3 – Dec 31, 2021	Jan 31, 2022
2	Jan 1 – Mar 31, 2022	Apr 30, 2022
3	Apr 1 – Jun 30, 2022	Jul 31, 2022
4	Jul 1 – Sep 30, 2022	Oct 31, 2022
5	Oct 1 – Dec 31, 2022	Jan 31, 2023
6	Jan 1 – Mar 31, 2023	Apr 30, 2023
7	Apr 1 – Jun 30, 2023	Jul 31, 2023
8	Jul 1 – Sep 30, 2023	Oct 31, 2023
9	Oct 1 – Dec 31, 2023	Jan 31, 2024
10	Jan 1 – Mar 31, 2024	Apr 30, 2024
11	Apr 1 – Jun 30, 2024	Jul 31, 2024
12	Jul 1 – Sep 30, 2024	Oct 31, 2024
13	Oct 1 – Dec 31, 2024	Jan 31, 2025
14	Jan 1 – Mar 31, 2025	Apr 30, 2025
15	Apr 1 – Jun 30, 2025	Jul 31, 2025
16	Jul 1 – Sep 30, 2025	Oct 31, 2025
17	Oct 1 – Dec 31, 2025	Jan 31, 2026
18	Jan 1 – Mar 31, 2026	Apr 30, 2026
19	Apr 1 – Jun 30, 2026	Jul 31, 2026
20	Jul 1 – Sep 30, 2026	Oct 31, 2026
21	Oct 1 – Dec 31, 2026	Mar 31, 2027

- ❑ Prime Recipient is required to submit report. Subrecipients may need to provide data to the Recipient to help fulfill reporting requirements.
- ❑ Recipients and subrecipients should maintain accounting records for compiling and reporting accurate, compliant financial data, using appropriate accounting standards and principles.
- ❑ For units of government with more than 250,000 residents, report is due on quarterly basis.
- ❑ Reports will cover one calendar quarter and are due within 30 calendar days of the end of the quarter.

# ARPA Reporting: Project and Expenditure Report Details

Required Information	Details/Description
Projects	Provide information on all SLFRF funded projects <ul style="list-style-type: none"> <li>• Project name</li> <li>• Identification number (created by the recipient)</li> <li>• Project expenditure category (see Appendix 1 of Treasury SLFRF Compliance and Reporting Guidance)</li> <li>• Description</li> <li>• Status of completion</li> </ul>
Obligations and Expenditures	<ul style="list-style-type: none"> <li>• Current period obligation</li> <li>• Cumulative obligation</li> <li>• Current period expenditure</li> <li>• Cumulative expenditure</li> </ul>
Project Status	Select project status from four categories: <ul style="list-style-type: none"> <li>• Not Started</li> <li>• Completed less than 50 percent</li> <li>• Completed 50 percent or more</li> <li>• Completed</li> </ul>
Program Income	Recipients should report the program income earned and expended to cover eligible project costs, if applicable.
<b>Adopted Budget</b> (States, U.S. territories, metropolitan cities and counties w/population > 250k residents only)	Recipients will provide the Adopted Budget based on information that exists currently in the recipient's financial systems and the recipient's established budget process.
Project Demographic Distribution	Report whether certain types of projects are targeted to impacted and disproportionately impacted communities ( <i>*Collection to begin April 2022*</i> )
<b>Subawards, Contracts, Grants, Loans, Transfers, Direct Payments</b>	Detailed obligation and expenditure information for any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments made by the recipient that are greater than \$50,000
Civil Rights Compliance	Information on recipients' compliance with Title VI of the Civil Rights Act of 1964; may include a narrative describing compliance and other questions and assurances ( <i>*Required on annual basis only*</i> )
Required Programmatic Data	Dependent on expenditure category; see <a href="#">Treasury SLFRF Compliance and Reporting Guidance</a> for full details

# Subrecipient Compliance

## What are subrecipients responsible for?

- Identify all compliance and reporting requirements for grant (e.g., reporting cadence)
- Maintain financial records and related documents to the grants
- Adhere to Uniform Guidance and other federal guidelines for federal funds
- Ensure spending adheres to the allowable costs/cost principles laid out in [2 CFR Part 200, Subpart E](#)
- Prepare for an audit if you receive over \$750,000 in federal funds
- Create internal controls to mitigate risk and prevent fraud, waste, and abuse, including writing policies and procedures that demonstrate ongoing compliance
- Follow terms of subrecipient agreement that they have signed with recipient in order to receive their grant funding

# Program Evaluation



A way of assessing programs to determine whether they are accomplishing what they intended to do

Helps understand, verify, or increase the impact on your target population

Can identify opportunities for improvement or ways to make program more efficient

Requires data collection and tracking of key performance metrics

## Important Considerations:

- *Who is the audience of your program evaluation? Who will you share the results with?*
- *How are you collecting the data you need? Are you doing surveys, interviews, or participant observations?*
- *When does this evaluation need to be completed by?*
- *What is the purpose of the evaluation? What are you trying to determine or decide as a result of the evaluation?*

# Key Performance Metrics

Key performance metrics are quantifiable measures of progress towards your program success. Organizations must be able to report on these regularly (e.g., monthly, quarterly, bimonthly).



## Examples



- ✓ Percent of people in eviction court who were not evicted
- ✓ Percent of people who are not arrested in 3-year period
- ✓ Number of affordable housing units built
- ✓ Number of youth-mentor relationships established and held for 1 year

# Metrics Tracking and Reporting

## Important Considerations

- What are your key performance metrics? Where are you tracking or storing those key data points and financial information for accurate and timely reporting to your stakeholders?
- Who is responsible for tracking those data points? Is it certain staff member (e.g., Program Manager)?
- How often are you collecting the data (e.g., monthly, quarterly, weekly)?
- What technology or tools are you using to track your metrics (e.g., Excel, Salesforce)? Do those tools have reporting functionalities you can leverage to comply with your reporting requirements?
- How are you submitting the reports? Is there a certain portal you need to use or is it submitted via email?
- What format are you using to report on your key performance metrics? Does the format facilitate ease of understanding and comprehension?

# Metrics Tracking and Reporting: Template

## EXAMPLE TEMPLATE

Metrics Tracker				
Metric	January	February	March	April
Key performance metric #1 (e.g., # of program participants)	20	40	60	62
Key performance metric #2 (e.g., % of trainings attended and completed)	0%	10%	25%	50%

Reporting Tracker				
Type of Report	How to Submit	Frequency	Report By	Staff Point of Contact
Number of clients assisted	Submit at this link	Daily	Each day at COB	Sara
Marketing and outreach report	Email Jane Smith <janesmith@testemail.com>	Weekly	Friday at COB	Chase
Performance Report	Log into portal and upload report	Monthly	Last day of month at COB	Sara

# Resources

- [U.S. Treasury SLFRF Compliance & Reporting Guidance](#)
- [U.S. Treasury State and Local Fiscal Recovery Fund Webpage](#)
- [U.S. Treasury State and Local Fiscal Recovery Fund FAQs](#)
- [U.S. Treasury Portal for Recipient Reporting User Guide](#)
- [Cook County ARPA Webpage](#)

## Questions?

Please submit questions using the Q & A chat feature.

Visit [cookcountyil.gov/JACGrants](https://cookcountyil.gov/JACGrants) for more information:

- View slides and recordings for past Capacity Building Workshops on [Grant Application](#) and [Program Design](#)
- Read [FAQs about JAC's Gun Violence Prevention and Reduction Grant](#).