

# U.S. DEPARTMENT OF THE TREASURY

**Alaska Municipal League**

## **Introduction to Compliance: Tribal Recovery Programs**



# Welcome and Introductions



## **Jennifer Parisien**

Policy Advisor - Office of Recovery Programs  
U.S. Department of the Treasury

*Tribal member of the Turtle Mountain Band of  
Chippewa*

# OVERVIEW OF FUNDS

## TRIBAL RECIPIENTS

	State and Local Fiscal Recovery Funds (SLFRF)	Emergency Rental Assistance (ERA1)	Homeowner Assistance Fund (HAF)	State Small Business Credit Initiative (SSBCI)	Capital Projects Fund (CPF)	Local Assistance and Tribal Consistency Fund	Coronavirus Relief Fund (CRF)
Authorizing Law	ARPA	CAA	ARPA	ARPA	ARPA	ARPA	CARES Act
Tribal Set-Aside	<b>\$20B</b>	<b>\$797MM</b>	<b>\$500MM</b>	<b>\$500MM</b>	<b>\$100MM</b>	<b>\$500MM</b>	<b>\$8B</b>
Recipients	579	301*	341*	In-Progress	In-Progress: 340 to date	In-Progress: 122 to date	755 <sup>Δ</sup>
Purpose	Respond to the public health emergency and its negative economic impacts; provide premium pay to essential workers; replace revenue loss; and investments in water, sewer, and broadband	Emergency aid for rent, utility, and home energy costs; arrears for rent, utility, and home energy costs; other expenses related to housing; and housing stability services	Emergency aid for homeowners to prevent mortgage delinquencies, defaults, foreclosures, loss of utilities and displacement through qualified expenses related to mortgages and housing	Establish credit and investment opportunity for Tribal enterprises and small business owners	Funding for eligible governments to carry out critical capital projects that -enable work, education, and health monitoring	Provide funding to eligible governments for use on government purposes except lobbying activity.	Provide funds to eligible governments to cover necessary expenses incurred due to COVID-19
Example Uses of Funds	Affordable housing, access to water, food security, job training, child care, small business grants, and economic recovery	Assist Tribal renters on or off Tribal lands and non-Tribal renters on Tribal lands with rent, utility, and home energy payments, and relocation expenses	Assist homeowners on and off Tribal lands with mortgage, gas, electric, internet, water, and homeowner insurance, assistance	Provide access to capital via loan and investment programs for Tribal enterprises and small businesses	Broadband Infrastructure projects, multi-purpose facilities, connectivity devices, and projects to access to high-speed internet	Governments have the discretion to use the funds for “any government purpose other than a lobbying activity.”	PPE, hazard pay for employees responding to the pandemic, support for distance learning and remote work, testing and vaccinations

\* ERA1 and HAF includes TDHEs

Δ CRF includes Alaska Native Regional and Village Corporations

# CARES Act - Coronavirus Relief Fund

**Purpose:** Provide funds to state, territorial, tribal, and certain eligible local governments to cover necessary expenditures incurred due to the COVID-19 pandemic by 12/31/21 .

## Tribal Set Aside and Disbursements

- \$8 billion set aside

## Allowable Uses:

- Necessary expenditures incurred due to the pandemic and assist Tribes and ANCs with preparing, responding, and recovering from the effects of the pandemic;
- Were not accounted for in the government's most recently approved budget as of March 27, 2020 (date of enactment of the CARES Act); and
- Costs were incurred during the period that begins on March 1, 2020 and ends on December 31, 2021.

## Required Compliance:

- Quarterly reporting due 10 calendar days after the end of each quarter.
- Records must be maintained for a period of five (5) years after final payment is made using CRF monies.
- Closeout of CRF awards will occur no later than the quarter ending December 31, 2022.
- Only 2 CFR 200.303 regarding internal controls, 2 CFR 200.331 through 2 CFR 200.333 regarding subrecipient monitoring and management, and 2 CFR Part 200, Subpart F regarding audit requirements applies to the Coronavirus Relief Fund awards.



# ARPA – State and Local Fiscal Recovery Fund

**Purpose:** Provide governments with the resources to fight the pandemic, support families, and businesses struggling with the public health emergency and its negative economic impacts, maintain vital public services amid declines in revenue resulting from the COVID- 19 pandemic, and give governments the tools for long-term growth and recovery.

## Tribal Set Aside and Disbursements

- \$20 billion Tribal set aside
- 99.9% of funding has been disbursed

## Allowable Uses:

- Lost Revenue
- Respond to the public health emergency and its negative economic impacts
- Water, Sewer and Broadband Infrastructure
- Provide premium Pay to essential workers

## Required Compliance:

- Tiered tribal reporting due 30 days after the end of the reporting period.
- Records must be maintained for five years after all funds have been expended and should be in machine-readable formats.
- Must comply with the applicable provisions of the Uniform Guidance, 2 CFR Part 200.



# CAA – Emergency Rental Assistance (ERA1)

**Purpose:** Assist low-income renters experiencing hardship due to the COVID-19 pandemic with rent, utility, and home energy costs; arrears for rent, utility, and home energy costs; other expenses related to housing; and housing stability services.

## Tribal Set Aside and Disbursements

- \$800 million set aside for Tribal Communities
  - \$797.6 million for Indian Tribes or their Tribally Designated Housing Entity (TDHE)
  - \$2.4 million (.3%) Department of Hawaiian Home Lands (DHHL) set-aside
- 301 Tribes/TDHES, including DHHL

## Allowable Uses:

- Tribes may serve members and non-members, including on and off tribal lands.
- Allows a self-attestation of COVID-19 related financial hardship and household income, as well as categorical eligibility and fact-based proxies to determine income eligibility.
- Rent, rental arrears, security deposits, utilities, utility arrears, internet, housing stability services, application fees, and administrative costs up to 10-percent of the total ERA1 award amount.
- Limited to 12 months of assistance (plus an additional three months if necessary).

## Required Compliance:

- Quarterly reporting due 15 days after the end of the reporting period.
- Tribal recipients report only a subset of data points (no required household-level information for each payment made to or on behalf of an eligible household).
- Records must be maintained for five years after all funds have been expended.
- Must comply with the applicable provisions of the Uniform Guidance, 2 CFR Part 200.



# ARPA: Homeowner Assistance Fund (HAF) Program

**Purpose:** Provides assistance to prevent homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, and displacement of homeowners experiencing financial hardship after January 21, 2020 through qualified expenses related to mortgages and housing.

## Tribal Set Aside and Disbursements

- \$496,555,850 set aside for Department of Hawaiian Home Lands, and Indian Tribes or their Tribally Designated Housing Entities
- Over 200 Tribes and TDHE's submitted a Notice of Funds Request (NFR)

## Required Compliance

- Tiered tribal reporting due 45 days after the end of the reporting period.
- Tribal recipients receiving over \$5 million must report quarterly.
- Tribal recipients receiving under \$5 million must report annually – first report is due November 15, 2022.



# ARPA: Capital Projects Fund

## Purpose

Provides \$10 billion to governments to carry out critical capital projects that directly enable work, education, and health monitoring, including remote options, in response to the public health emergency.

## Tribal Set Aside and Disbursements

- \$100 million Tribal set aside
- Each Tribe received \$167,504
- Application Deadline: **October 14, 2022**

## Required Compliance

- Guidance in-progress





# State Small Business Credit Initiative

**Purpose:** Provides funding for jurisdictions to establish capital programs such as

- Equity programs (startup and growth equity): direct programs, fund programs
- Loan programs: Loan participation, guarantee, collateral support, and insurance programs

## Tribal Allocation and Disbursements

- \$500 million Tribal-specific capital allocation
  - Distributed based on Tribal population subject to a \$607,000 minimum for all Tribes (recalculation increased the minimum from \$432,000)
- \$700 million in total capital funding available for Tribal governments
- SSBCI Application Deadline: **October 31, 2022**
- SSBCI TA Application Deadline: **December 9, 2022**
- Technical assistance (TA) funding will be available to Tribal governments, when the SSBCI TA program rolls out

## Required Compliance

- Guidance in-progress



# Local Assistance and Tribal Consistency Fund

**Purpose:** Recipients may use funds for any governmental purpose, except lobbying activities.

## Tribal Set Aside and Disbursements

- A total of \$500 million Tribal set aside, with \$250 million for each of fiscal years 2022 and 2023 to eligible Tribal governments.
- Application Deadline: **October 31, 2022**

## Required Compliance

- All recipients must report annually.



# Summary of Compliance and Reporting Requirements

Program	OMB Uniform Guidance	Reporting Portal	Reporting Frequency	Due Date After End of Reporting Period	Single Audit
Coronavirus Relief Fund	Sections	GrantSolutions	<ul style="list-style-type: none"> <li>Quarterly</li> </ul>	10 Days	Yes
States, Local & Tribal Fiscal Recovery Funds	Yes – Final Rule Sections – Revenue Loss	Login.gov Or ID.Me	<ul style="list-style-type: none"> <li>Quarterly – Received Over \$30mm</li> <li>Annually in April – Received Under \$30mm</li> </ul>	Last Day of the Month	Yes – ACE Option
Emergency Rental Assistance (ERA1)	Yes	Login.gov Or ID.Me	<ul style="list-style-type: none"> <li>Quarterly</li> </ul>	15 Days	Yes
Homeowner Assistance Fund	Yes	Login.gov Or ID.Me	<ul style="list-style-type: none"> <li>Quarterly – Received Over \$5mm</li> <li>Annually in November – Received Under \$5mm</li> </ul>	45 Days	Yes
Local Assistance and Tribal Consistency Fund	Sections	Login.gov Or ID.Me	<ul style="list-style-type: none"> <li>Annually</li> </ul>		Yes
SSBCI	No	Login.gov Or ID.Me	<ul style="list-style-type: none"> <li>Annually</li> </ul>		No
Capital Projects Fund	Yes	Login.gov Or ID.Me	<ul style="list-style-type: none"> <li>In-Development</li> </ul>		Yes

# Summary of Upcoming Deadlines for Tribal Governments

## September

- 30<sup>th</sup>: Period of Performance End Date for CARES-CRF and ERA1

## October

- 10<sup>th</sup>: CARES-CRF Quarterly Report
- 14<sup>th</sup>: CPF Application Deadline
- 17<sup>th</sup>: ERA1 Quarterly Report
- 31<sup>st</sup>: LATCF and SSBCI Application Deadline
- 31<sup>st</sup>: SLFRF Quarterly Report for Tribes that Received Over \$30MM

## November

- 15<sup>th</sup>: HAF Annual Performance and Expenditure Report

## December

- 9<sup>th</sup>: SSBCI Technical Assistance Application Deadline

# Overview Compliance

# Tribal Treasury Compliance Guiding Principles

## Oversight

---

1. Focused on Recovery
2. Accountability
3. Transparency
4. User Friendly

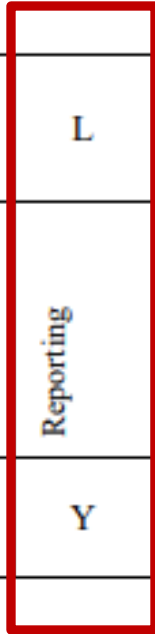


**Intentional  
Execution for  
Equitable Recovery  
Across Indian  
Country**

# Importance of Compliance Reporting: Single Audit

- A Single Audit or Program-Specific Audit is required when a recipient or subrecipient expends \$750,000 or more in federal awards in their fiscal year.
- Link to [2022 Compliance Supplement](#)
  - Example: ARPA-SLFRF Compliance Supplement

A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	N	N	Y	Y	N	Y	Y	N



# Objectives of ORP Compliance

## 1. Single Audit Act

---

To determine if the entity has complied with direct and material compliance requirements.

---

- Used as a report card by federal agencies and pass-through entities
- Used as a tool for federal agencies to address problems at the recipient level or make broad changes/improvements to federal programs
- Provide assurance to users regarding compliance and information about the recipients' internal control over compliance

## 2. OMB Uniform Guidance

---

The federal government-wide regulations regarding the management of federal grant awards.

---

## 3. Grant Compliance Reporting

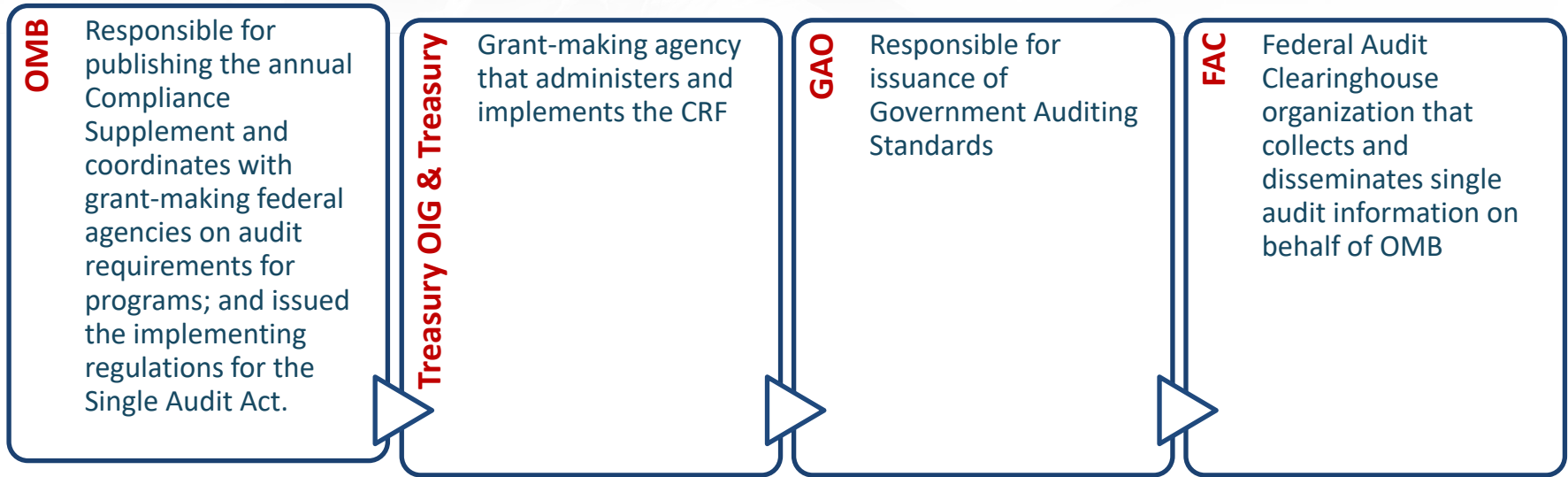
---

Project, expenditure, and programmatic information provided is used to facilitate Treasury's compliance review for uses of funds that do not comply with program requirements, as well as to reduce the risk of waste, fraud, and abuse.

---



# Who are the key players for the Treasury Funds?



- Coordination and review of all significant Federal regulations from executive agencies
- OMB Uniform Guidance
- Clearance of Executive Orders

- Policy and programmatic development for carrying out programs
- Responsible for grant management, Compliance Supplement, Assistance listing, and compliance review

- Issue general audit considerations via the Yellow Book
- Issue discussion papers on how auditors can assess effectiveness, efficiency, and equity in performance audits

- Distributes single audit reporting packages to Federal agencies
- Support OMB oversight and assessment of audit requirements

# Example: Importance of Compliance Reporting - OIG Desk Reviews and Audits

- A score is assigned to governments based on 18 risk indicators, weighted by risk level.
- A desk review and/or audit will be performed for tribes that have a score of 70% or higher.
- Governments that do not turn in compliance reports are automatically assigned a 100% score.
- Link to [CRF Risk Analytics Dashboard Procedures](#)

DEPARTMENT OF THE TREASURY  
OFFICE OF INSPECTOR GENERAL



**Coronavirus Relief Fund**  
**Risk Analytics Dashboard Procedures**  
**OIG-CA-22-012**  
**March 7, 2022**

**Q&A**