



Wyoming Association of Municipalities (WAM) and CLA Introduction Meeting

February 10, 2022

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor

Introductions

- WAM's role
- State of Wyoming's role
- CLA's role: Allison Slife, CPA, Principal, State and Local Government with CLA (consultant of the State)



GFOA ARPA Guiding Principles

- <https://www.gfoa.org/american-rescue-plan-spending-guiding-principles>
1. Temporary nature of ARPA funds
 2. ARPA scanning and partnering efforts
 3. Take time and careful consideration



Wyoming's Strategy to Survive, Drive and Thrive (released June 2021)

Governor Gordon's framework for how to leverage resources to make sure Wyoming thrives in the years to come, and to ensure that funds are spent strategically to maximize the benefits to the State

Each project should:

- Have a long-term impact or return on investment
- Not replenish budget cuts unless replenishment can be sustained
- Be sustainable and not add to the state's ongoing financial responsibilities
- Support stimulus over relief
- Where possible, leverage the dollars through matching or buy-in programs
- Create capacity for the future
- Benefit a wide group of citizens



Overview of the CLA Contract's with the State: ARPA Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) and Relevance to WAM Members

- Request and review documentation, subrecipient agreements and risk assessment
- Establish NEU website and helpdesk method
- Provide assistance and training to NEUs
- Develop data visuals and dashboards
- NEU proactive monitoring and close-out plan



Overarching Reminders

- Federal compliance
- Internal controls
- Audit trail and decision-making documentation
- Equity and Key Performance Indicators (KPIs) requirements (see Treasury's Compliance and Reporting Guidance)
- Uniform Guidance requirements
- Treasury Reporting Deadlines



Key Principles per Treasury's Compliance and Reporting Guidance

There are several guiding principles for developing your own effective compliance regimes:

- Recipients and subrecipients are the first line of defense, and responsible for ensuring the SLFRF award funds are not used for ineligible purposes, and there is no fraud, waste, or abuse associated with their SLFRF award;
- Many SLFRF-funded projects respond to the COVID-19 public health emergency and meet urgent community needs. Swift and effective implementation is vital, and recipients must balance facilitating simple and rapid program access widely across the community and maintaining a robust documentation and compliance regime;
- Treasury encourages recipients to use SLFRF-funded projects to advance shared interests and promote equitable delivery of government benefits and opportunities to underserved communities, as outlined in Executive Order 13985, On Advancing Racial Equity and Support for Underserved Communities Through the Federal Government; and
- Transparency and public accountability for SLFRF award funds and use of such funds are critical to upholding program integrity and trust in all levels of government, and SLFRF award funds should be managed consistent with Administration guidance per Memorandum M-21-20 and Memorandum M-20-21.



Launch of NEU website and helpdesk

Format, involvement by State, content planning

Process for NEU's to submit help desk questions

Next steps



Review of upcoming & past trainings and webinars

- CLA webinar on March 8th 10 am MST on ARPA Reporting, will distribute registration details once available
- Recorded CLA webinar from 2/10/22 “ARPA Portal Solution Demonstration”:
<https://www.claconnect.com/events/2022/arpa-portal-solution-demonstration>
- Recorded CLA webinar from 1/27/22 “Update on CSLFRF Funded by ARPA”:
<https://www.claconnect.com/events/2022/update-on-coronavirus-state-and-local-fiscal-recovery-funds-funded-by-arpa>
- Recorded CLA webinar from 1/11/22 “Demystifying Revenue Loss and ARPA Funds”:
<https://www.claconnect.com/events/2022/demystifying-revenue-loss-and-arpa-funds>
- Recorded CLA webinar from 11/9/21 “Managing Your ARPA Funds”:
<https://www.claconnect.com/events/2021/managing-your-arpa-funds>
- Recorded CLA webinar from 3/31/21 “ARPA: Perspectives and Lessons Learned for Governments”:
<https://www.claconnect.com/events/2021/american-rescue-plan-act-of-2021>
- Recorded Treasury webinars (reporting, evidence and evaluation, equitable economic recovery):
<https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds/recipient-compliance-and-reporting-responsibilities>



Helpful Resources

- Treasury’s CSLFRF website: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>
 - Final Rule, Overview of the Final Rule, Final Rule Press Release, Interim Final Rule FAQs, Non-Entitlement Unit Information, Compliance and Reporting Guidance
- 2021 Compliance Supplement Addendum 1 for CSLFRF: <https://www.cfo.gov/2021-addendum-1/>
- CLA’s website for State and Local Governments Responding to COVID-19: <https://www.claconnect.com/general/2021/state-and-local-governments-responding-to-covid19>
- Uniform Guidance (2 CFR Part 200): <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>





Create Opportunities

CLA exists to
create opportunities —
for our clients, our people,
and our communities.

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