



ARPA 360 is a collaborative training opportunity delivered by the UNC School of Government, the North Carolina League of Municipalities and the North Carolina Association of County Commissioners to help North Carolina local governments obligate any remaining American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Funds (SLFRF) before the December 31, 2024 deadline. Local governments will learn about the steps needed to obligate remaining SLFRF funds in a timely manner and how to access and use available resources and templates to implement compliant ARPA-funded projects.

There is no cost to register for the training and content will be made available on demand. To account for vast differences in compliance requirements, ARPA 360 will be delivered in two separate sessions depending on the [SLFRF allocation amount](#) received by the local government (\$10 million or less; and over \$10 million).

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**Wednesday, May 15, 2024, 9:00 a.m. - 12:00 p.m. and 1:00 - 2:00 p.m.**

For Local government units with \$10 million or MORE in SLFRF funds. Register [here](#).

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**9:00 - 9:05 a.m. — Welcome, Introductions, and Housekeeping**

**9:05 - 10:00 a.m. — Navigating the Advanced Compliance Landscape and Documenting Compliance**

Kara Millonzi, Robert W. Bradshaw Jr. Distinguished Professor of Public Law and Government, UNC School of Government and Danny Martinez, CPA, CGFM, Advisory Managing Director, Cherry Bekaert will discuss the key sources of U.S. Treasury guidance for advanced compliance including the grant award terms and conditions and applicable provisions of the federal uniform guidance. This session will also cover tips for documenting compliance from an auditor's perspective and how to identify and resolve any potential compliance issues or information gaps.

**10:00 - 10:30 a.m. — Budgeting for SLFRF Expenses**

Kara Millonzi, Robert W. Bradshaw Jr. Distinguished Professor of Public Law and Government, UNC School of Government and Sharon Edmundson, Director, Municipal Finance Programs, NC League of Municipalities will discuss budgeting and accounting for SLFRF-funded projects, the components, and adoption of the SLFRF grant project ordinance, and how to adjust expenditures by amending the relevant grant project and budget ordinances.

**10:30 - 11:00 a.m. — Procuring Goods, Services and Other Needs Using SLFRF Funds**

Rebecca Badgett, Teaching Assistant Professor, UNC School of Government will discuss contracting using SLFRF funds. The session will focus on state law contracting requirements and the federal Uniform Guidance procurement standards, which apply to SLFRF expenditures outside the Revenue Replacement category.





**11:00 - 11:30 a.m. — Cost Principles and Internal Controls**

Danny Martinez, CPA, CGFM, Advisory Managing Director, and Kat Kizior, CGMS, Advisory Senior Associate, Cherry Bekaert will discuss the importance of internal controls over ARPA funding and cost principles as outlined in the federal uniform guidance (2 CFR Part 200). They will also discuss the evaluation process for internal controls and how control deficiencies are identified, and they will provide real examples of control scenarios from single audits.

**11:30 a.m. - 12:00 p.m. — Practical Application of Advanced Federal Compliance for Waterline Projects**

Ray Maxwell, Gaston County Infrastructure and Asset Manager and Everett Ashford, Gaston County ARPA Grant Manager will discuss Gaston County's waterline projects funded with ARPA, State and Local Fiscal Recovery Funds. The projects are designed to support the drinking water needs of residents and students at several elementary schools and mitigate the risk of water service disruptions during droughts and power outages. During this session, attendees will learn about the practical application of advanced compliance requirements that apply to these projects under the infrastructure drinking water expenditure category (E.C. 5.11).

**12:00 - 1:00 p.m. — Break for Lunch**

**1:00 - 1:30 p.m. — Where to Turn for Help**

During this session, representatives and field staff from the North Carolina League of Municipalities and the North Carolina Association of County Commissioners will provide an overview of SLFRF-related technical assistance and resources available to local governments.

**1:30 - 2:00 p.m. — Q&A and Wrap Up**

*\*This training is part of a project that is being supported, in whole or in part, by federal award number SLFRP0129 awarded to the State of North Carolina by the U.S. Department of the Treasury.*

