



RISK & ACCOUNTING ADVISORY SERVICES

# ARPA Grant Administration and Compliance Assistance

---

The federal government through the American Recovery Plan Act (ARPA) has released a total of \$1.9 trillion in stimulus funds to help speed up the Nation's recovery from the negative impacts of the pandemic.

Along with the stimulus dollars come complex compliance requirements for overseeing the proper use of these funds.

## Is Your Organization Ready?

Unlike other recovery funds, ARPA may require full compliance with the Uniform Grant Guidance (UGG) and cost principles. Cherry Bekaert has extensive experience helping organizations comply with federal agency adoptions of UGG and the terms and conditions of federal agreements for assistance. We provide compliance expertise and resource solutions to help organizations effectively administer ARPA awards and manage compliance risk.

Focus areas where our Risk Advisory professionals can assist include:

- ▶ UGG compliance & expertise
- ▶ Grant administration resource solutions
- ▶ Procurement processes and controls
- ▶ Finance and accounting processes maturity
- ▶ Revenue loss calculation assessment
- ▶ Cost allowability and indirect rates
- ▶ Subrecipient monitoring
- ▶ Single audit and external audit readiness



## Assistance with ARPA Fiscal Recovery Funds Compliance

Cherry Bekaert’s ARPA Compliance Diagnostic is an end-to-end solution for recovery funds compliance. We can tailor our solution to meet the needs of your organization. Activities may include:

- ▶ Evaluate existing accounting, budgeting and other policies relevant to administering the program.
- ▶ Review for inappropriate funds usage.
- ▶ Determine whether fund accounting, including disbursements is conducted in sufficient detail to provide transparency into origin and use of funds.
- ▶ Evaluate lost revenue calculations for completeness and defensibility.
- ▶ Assess reasonableness of method of allocating indirect costs (approved indirect rate, cost allocation plan, de minimis rate).
- ▶ Confirm that expenditures are in accordance with the cost principles outlined in the Code of Federal Regulations, 2 CFR, Part 200.
- ▶ Assess sufficiency of grant monitoring practices to validate achievement of program objectives.
- ▶ Provide perspective on the adequacy of grant administration controls and program implementation controls including those supporting procurement, expenditures, disbursements, monitoring and reporting.
- ▶ Provide comfort through Single Audit and external audit readiness.
- ▶ Implement timely, accurate grant reporting processes per grant guidelines.

## Grant Administration Resource Solutions

We recognize that organization entities may not have the capacity or requisite skills to meet grant administration and compliance requirements. We can enhance your grant administration capabilities by providing resources to help strengthen your performance in: process and internal control design; grant administration and project management; Sub-award administration; co-sourced sub-recipient monitoring; and grant reporting.

### How We Can Help

We can help you develop the internal control framework and reporting requirements necessary to properly administer stimulus and recovery funding. As a CPA & Advisory firm, quality is embedded in everything we do. You can rest easy that your organization’s recovery fund compliance is being addressed by experienced professionals.



#### Christian Fuellgraf

*Principal, Government & Public Sector Industry Practice Leader*  
christian.fuellgraf@cbh.com  
703.584.0230



#### Denise Lippuner, CPA, CGFM, CRMP-FED

*Risk & Accounting Advisory Services Government Services Leader*  
denise.lippuner@cbh.com  
703.548.0274



#### Curt Smith

*Manager, Advisory Services*  
ecsmith@cbh.com  
757.228.7153

### About Cherry Bekaert

“Cherry Bekaert” is the brand name under which Cherry Bekaert LLP and Cherry Bekaert Advisory LLC, independently owned entities, provide professional services in an alternative practice structure in accordance with applicable professional standards. Cherry Bekaert LLP is a licensed CPA firm that provides attest services, and Cherry Bekaert Advisory LLC and its subsidiary entities provide tax and advisory services. For more details, visit [cbh.com/disclosure](https://www.cbh.com/disclosure).

© 2022 Cherry Bekaert LLP. All Rights Reserved. This material has been prepared for general informational purposes only and is not intended to be relied upon as tax, accounting, or other professional advice. Before taking any action, you should consult a professional advisor familiar with your particular facts and circumstances.

v. 07.12.2022 Brochure\_RAAS\_ARPA-Grant-Administration-&-Compliance-Assistance\_737892359

[cbh.com/riskadvisory](https://www.cbh.com/riskadvisory)

