



OFFICE OF THE
STATE AUDITOR



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Governor's Office of Planning and Budget

Audit Management Letter

For the year ended June 30, 2023

Report No. 23-28

March 14, 2024

Office of the State Auditor

Audit Leadership:

John Dougall, State Auditor

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Table of Contents

Management Letter No. 23-28	1
Findings & Recommendations	3
Finding 1. Obligation of CRF Funds Not Completed Within Proper Timeframe	3
Finding 2. Underlying Accounting Data Does Not Support CRF Quarterly Reports....	5
Finding 3. Failure to Implement SLFRF Subrecipient Monitoring Requirements	7
Finding 4. Underlying Accounting Data Does Not Support Coronavirus SLFRF Quarterly Reports.....	10
Finding 5. Suspension and Debarment Not Verified Before Awarding Contracts....	13



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Management Letter No. 23-28

March 14, 2024

Sophia DiCaro, Executive Director
Governor's Office of Planning and Budget
350 North State Street, Suite 150
Salt Lake City, UT 84114

Dear Director DiCaro:

This management letter is issued as a result of our audit of the State of Utah's basic financial statements as of and for the year ended June 30, 2023. It is also issued as a result of the Governor's Office of Planning and Budget's (GOPB) portion of the statewide federal compliance audit (single audit) for the year ended June 30, 2023. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Our final reports on internal controls and on compliance required under *Government Auditing Standards* and federal *Uniform Guidance* will be issued under separate cover. These reports will also provide further detail as to considerations made during the course of the audit regarding internal controls and compliance, both at the financial statement and at the federal program level, and the limited purposes of those considerations. The purpose of this letter is to communicate with GOPB management concerns identified during the course of our audit.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees to prevent or to detect and correct on a timely basis misstatements, errors, or instances of noncompliance. A material weakness in internal control is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that material misstatements, errors, or noncompliance are not prevented or are not detected and corrected on a timely basis.


Based on the audit procedures performed, we identified deficiencies in internal control which, while not considered material, we consider to be significant enough to merit the further attention of management and those charged with governance (Findings 1-5). We also identified Findings 1-4 as instances of noncompliance which we are required to report under *Uniform Guidance*.

GOPB's written responses to and Corrective Action Plans for these findings will be included in the final reports identified in the second paragraph above.

The purpose of this communication is solely to describe the scope of our testing of internal control over compliance and the results of that testing and not to provide an opinion on the effectiveness of the GOPB's internal control over compliance. Accordingly, this communication is not suitable for any other purpose. However, pursuant to *Utah Code* Title 63G Chapter 2, this report is a matter of public record, and as such, its distribution is not limited.

We appreciate the courtesy and assistance GOPB personnel extended to us during the course of our audit, and we look forward to a continuing professional relationship. If you have any questions, please contact me.

Sincerely,



Jason Allen, CPA, CFE

Audit Director

801-808-0716

jasonallen@utah.gov

cc: Duncan Evans, Managing Director of Budget Operations, Governor's Office of Planning & Budget

Findings & Recommendations

Finding 1. Obligation of CRF Funds Not Completed Within Proper Timeframe

(Finding Type: Significant Deficiency, Reportable Noncompliance)

Federal Agency: Department of the Treasury

Assistance Listing Number and Title: 21.019 Coronavirus Relief Fund

Federal Award Number: N/A

Questioned Costs: \$0

Pass-through Entity: N/A

Prior Year Single Audit Report Finding Number: N/A

On August 3, 2022, the Governor's Office of Planning and Budget (GOPB) obligated approximately \$48 million of Coronavirus Relief Funds (CRF), seven months past the final obligation date of December 31, 2021. GOPB subsequently expended the funds on December 30, 2022, three months after the final obligation liquidation date of September 30, 2022 due to delays in FEMA reimbursements received after this date.

The US Department of the Treasury's (Treasury) program guidance indicates payments from CRF "may only be used to cover costs that were incurred during the period that begins on March 1, 2020, and ends on December 31, 2021." The Treasury further revised its definition of "incurred" as of December 14, 2021, to align with *Uniform Guidance's* definition of obligation (2 CFR 200.1). This means an order should be placed for property and services or entering into contracts, subawards, and similar transactions that require payment by December 31, 2021 to properly obligate CRF funds. In addition, the Treasury's revised guidance clarified that recipients "are required to expend their funds received from the CRF to cover these obligations by September 30, 2022." Regarding FEMA reimbursements, the Prime Recipient Quarterly Grant Solutions Closeout Procedure Guide, which was issued by the Treasury Office of Inspector General (OIG) on February 14, 2022, states that "a prime recipient should refer to Treasury's guidance when applying CRF proceeds, which are freed up as a result of FEMA's 100 percent Federal cost share coverage, to other eligible uses under the CARES Act."

Facing the deadlines to close out CRF or lose funding, GOPB used the funds without appropriately adhering to the obligation and liquidation dates provided in the written guidance issued by the Treasury, including after-the-fact FEMA reimbursements. Failure to follow Treasury's written period of performance guidance for timely obligation and liquidation of funds may jeopardize the use of funding and require repayment by the State. We considered GOPB's use of the \$48 million to ultimately be for eligible purposes under CRF's allowable activities. As such, we did not question these costs.

Recommendation:

We recommend GOPB follow the Treasury's written period of performance guidance with regard to obligation and liquidation of funds as it closes out the CRF program.

GOPB's Response:

GOPB agrees with the basis for this finding. GOPB followed an alternative interpretation of the Treasury's CRF guidance regarding the use of CRF proceeds for costs incurred in response to correspondence with the U.S. Treasury. It was believed actions taken were reasonable based on that correspondence and Treasury's Closeout Procedures Guide.

After the enactment of the CARES Act, the Treasury Department updated guidance on costs incurred multiple times, including with the CRF Guidance Revision Regarding Cost Incurred on December 14, 2021. Based on a review of Treasury guidance and an email exchange between GOPB and the Treasury Office of Inspector General in September 2022, GOPB updated quarterly CRF reports to reallocate CRF proceeds freed up as a result of FEMA reimbursements to other eligible costs incurred prior to December 31, 2021. Those reallocated costs were incurred prior to December 31, 2021 and were eligible CRF obligations and expenditures, even if the state didn't ultimately determine it would use CRF proceeds to cover those costs until the December 2022 reporting period.

Corrective Action Plan:

GOPB will save copies of the Treasury Department guidance documents and the September 2022 email from the Treasury Office of the Inspector General that it used to determine that it could update the December 31, 2022 quarterly CRF report to include additional benefit payments from the Unemployment Compensation Fund made between March 1, 2020 and December 31, 2021. GOPB will also save copies of financial reports and other documentation that demonstrates the total costs incurred from the Unemployment Compensation Fund during that time frame did not exceed total deposits into the fund from the CRF, SLFRF, or other sources.

Contact Person: Duncan Evans, Senior Managing Director of Budget and Operations, 801-538-1592

Anticipated Correction Date: March 31, 2024

Finding 2. Underlying Accounting Data Does Not Support CRF Quarterly Reports

(Finding Type: Significant Deficiency, Reportable Noncompliance)

Federal Agency: Department of the Treasury

Assistance Listing Number and Title: 21.019 Coronavirus Relief Fund

Federal Award Number: N/A

Questioned Costs: N/A

Pass-through Entity: N/A

Prior Year Single Audit Report Finding Number: 2022-024, 2021-020

The methodology used by GOPB to prepare and submit CRF quarterly financial reports did not ensure the complete and accurate reporting of expenditures as reflected in FINET, the State's accounting system or "official record." We selected the October 2022 and January 2023 report submissions to test key items on the reports as specified in the OMB Compliance Supplement. We were unable to determine the completeness of the line items as follows:

October 2022 Report

- Manual adjustments made to the original data totaled \$98.3 million.

January 2023 Report

- Our reperformance of GOPB's original query of FINET resulted in \$68.2 million of expenditures more than data used in the preparation schedules.
- Manual adjustments made to the data totaled \$54.5 million.

While manual adjustments, corrections, and other changes (i.e., FEMA reimbursements) are not unexpected in reports, we considered the following in relation to GOPB's report preparation:

- A reconciliation of the underlying accounting data and manual adjustments in the reports to the "official record" of CRF expenditures in FINET has not occurred.
- Underlying accounting data was inconsistently coded from 2020 through 2023 but has not been reconciled to ensure all appropriate expenditures have been reported.
- Manual adjustments include significant amounts of expenditures reimbursed by FEMA that may have been charged to both programs without detection.
- Manual adjustments identified appear to report transactions within the period of performance, but underlying evidence indicates the obligation and liquidation occurred subsequent to period of performance dates in FINET. See Finding 1.

- We could not properly test reported total cumulative obligations for either report because they were not properly documented. FINET does not track obligations and as such, reported obligations are manually included for reporting.
- GOPB did not maintain appropriate internal control separation of duties between preparation and review.

The Treasury's guidance indicates that the "prime recipient's quarterly Financial Progress Report submissions should be supported by the data in the prime recipient's accounting system." Additionally, the OIG FAQs on reporting and recordkeeping describe the need to correct errors or modifications in a timely manner and to report actual obligations and expenditures rather than estimates.

GOPB relied on state agencies to properly code expenditures and to have a proper understanding of the appropriate use of funds. The data in FINET and expenditures reported drastically differed due to these coding differences and required manual adjustments that were not properly documented. GOPB personnel did not prioritize the reconciliation of FINET expenditures and obligations to those reported because of other duties, time constraints, and priorities. In addition to the failure to properly code and track expenditures, an untimely reconciliation and lack of appropriate separation of duties to prepare and review reports can lead GOPB to significantly misreport expenditures, misidentify errors, and miscalculate obligations of funds to be returned to the Treasury, if any.

Recommendations:

We recommend the following to GOPB:

- Perform a reconciliation of reported and actual expenditures in FINET from fiscal years 2021 – 2023 as it closes out the CRF.
- Perform a reconciliation of FEMA reimbursements with reported and actual expenditures to ensure expenditures were not charged to both programs.
- Ensure adequate documentation of expenditures, obligations, and adjustments exist as part of closing out the CRF.

GOPB's Response:

GOPB agrees with this finding. GOPB acknowledges that because of complexities in coding and tracking during fiscal years 2020 to 2023 and a ten-day federal reporting deadline, not all reported expenditures were reconciled before quarterly reports were submitted. Between July 2022 and January 2023, GOPB made significant progress by compiling and reconciling a master CRF expenditure file. After completing a final reconciliation for the September 31, 2023, CRF quarterly report, GOPB is confident every transaction reported to the Department of the Treasury, including adjustments for FEMA reimbursements and other recategorizations, is reconciled with FINET data.

Corrective Action Plan:

GOBP has reviewed its master CRF expenditure file and reconciled all reported CRF expenditures to FINET transactions. The reconciliation accounted for original expenditure transactions, CRF expenditures that were booked when agencies are reimbursed for eligible transactions, and FEMA reimbursements for expenditures charged to the CRF. GOBP made final updates to the September 31, 2023, CRF quarterly report that was submitted on October 10, 2023.

Contact Person: Duncan Evans, Senior Managing Director of Budget and Operations, 801-538-1592

Anticipated Correction Date: Completed October 10, 2023

Finding 3. Failure to Implement SLFRF Subrecipient Monitoring Requirements

(Finding Type: Significant Deficiency, Reportable Noncompliance)

Federal Agency: Department of the Treasury

Assistance Listing Number and Title: 21.027 Coronavirus State & Local Fiscal Recovery Funds

Federal Award Number: N/A

Questioned Costs: \$0

Pass-through Entity: N/A

Prior Year Single Audit Report Finding Number: 2022-026

GOBP, the prime recipient for the State and Local Fiscal Recovery Funds (SLFRF), and state agencies, including the Governor's Office of Economic Development (GOEO), Department of Natural Resources (DNR), and Department of Environmental Quality (DEQ), did not adequately fulfill their subrecipient monitoring responsibilities for 53 agreements passing through nearly \$105 million during State fiscal year 2023 as follows:

Communication of Key Federal Grant Information, Risk Evaluation, and Compliance Monitoring

GOEO, DNR, and DEQ did not implement adequate policies and procedures, properly communicate key federal grant information as required by 2 CRF 200.332(a), evaluate subrecipient risk, and monitor subrecipients for compliance as required by 2 CRF 200.332(b) and (d).

From a sample of nine subrecipients, we noted the following:

Agency	Sampled Agreements	Key Federal Program Information	Evaluation and Monitoring
GOEO	3	Missing Unique Entity Identifier (UEI), Federal Award Identification Number (FAIN), Assistance Listing Number (ALN), and federal award information No internal control	No risk assessment No monitoring No internal control
DEQ	2	Missing UEI, FAIN, ALN, and federal award information No internal control	No risk assessment Insufficient monitoring Inadequate internal controls
DNR	2	Missing FAIN, ALN, and federal award information No internal control	No risk assessment Insufficient monitoring Inadequate internal controls
Total	7	77.78% control error rate	

Subrecipient Single Audit Report Reviews

GOBP did not review subrecipient Single Audit reports and findings for 2 of 3 sampled awards to assess whether the subrecipients spent the funds appropriately. GOBP did not have adequate controls to ensure its subrecipients' Single Audit reports were monitored according to federal requirements. *Uniform Guidance* (2 CFR 200.332(d)(2)) requires a review of subrecipient Single Audit reports when they become available and a follow-up to ensure that any findings related to the applicable program are addressed. GOBP implemented a process to review Single Audit reports, but the control in place failed to identify all subrecipients that had Single Audit reports available for review.

The errors noted above were a result of the agencies, including GOBP, not fully understanding the nature of the funds they received, the extent of compliance requirements, and the nature of the subaward agreement relationships.

Failure to establish internal controls, adequately communicate key federal program information to subrecipients, and perform risk evaluation and monitoring procedures may result in the subrecipient's noncompliance with federal fund requirements and potential misuse of federal funds.

Recommendations:

We recommend that GOPB work with other state entities like GOEO, DNR, and DEQ ensure an adequate understanding of the subrecipient requirements required by 2 CFR 200.332, including:

1. Establish appropriate internal controls and written policies and procedures to properly identify subrecipients and ensure compliance with subrecipient monitoring requirements,
2. Communicate all required federal award information to sub-recipients,
3. Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward, and
4. Monitor subrecipients according to their assessed risk.

GOPB's Response:

GOPB agrees with this finding. This is a repeat finding from the 2022 single audit because there was insufficient time to implement the previous corrective action plan between the release of the audit and end of fiscal year 2023. GOPB has taken proactive measures to support state agencies in meeting their monitoring obligations after concerns were identified during the 2022 single audit. On May 15, 2023, GOPB distributed an email communication containing the ARPA Reference Guide to all state agencies responsible for administering ARPA SLFRF funds. This guide serves as a detailed resource outlining essential compliance documents necessary for effective implementation and monitoring of SLFRF programs. The ARPA Reference Guide includes a range of compliance documents, including the State Agency Checklist, SLFRF Administrative and Indirect Costs Eligibility, Single Audit Compliance guidelines, Internal Controls Reference Guide, Risk Assessment Checklist, Agreement Checklist, and Subrecipient, Beneficiary, and Contractor Checklist.

On May 31 and June 6, 2023, GOPB provided federal funds compliance training to agency financial management staff to cover various topics crucial to SLFRF oversight, including the ARPA Reference Guide, Unique Entity ID (UEI), FINET ARPA Coding, Agency Checklist, and Agency Reviews. As outlined in the Final Rule FAQ 13.15, projects categorized under Expenditure Category 6, also known as "Revenue Replacement," are exempt from some provisions in uniform guidance. Some of the projects sampled during the audit, including a portion of the projects managed by the Governor's Office of Economic Opportunity (GOEO) and GOPB, fall under the revenue replacement category.

Corrective Action Plan:

While this corrective action plan was already implemented, GOPB will continue to carry forward the implemented corrective action plan. Specifically, GOPB will review project budgets and categories with

state agencies administering ARPA SLFRF funds to ensure that all agencies administering projects are aware of subrecipient monitoring requirements. GOPB will collaborate with the Division of Finance to examine FAQ 13.15 and summarize which requirements do and do not apply to revenue replacement projects in order to guide agency compliance activities.

GOPB has scheduled a dedicated training session during April 2024 with all finance directors involved in administering ARPA SLFRF fund. This session will focus on providing compliance training on subrecipient requirements, including internal controls, monitoring procedures, and compliance standards. GOPB will continue to conduct regular agency trainings, reviews, and site visits as part of our ongoing efforts to monitor compliance and strengthen internal controls. In cases where agencies have been discovered to not fully comply with internal control and subrecipient monitoring requirements, GOPB will work with them to identify and implement improvements.

Contact Person: Darcy Jaimez, Fiscal Grant Manager, 385-377-3373

Anticipated Correction Date: April 30, 2024

Finding 4. Underlying Accounting Data Does Not Support Coronavirus SLFRF Quarterly Reports

(Finding Type: Significant Deficiency, Reportable Noncompliance)

Federal Agency: Department of the Treasury

Assistance Listing Number and Title: 21.027 Coronavirus State & Local Fiscal Recovery Funds

Federal Award Number: N/A

Questioned Costs: N/A

Pass-through Entity: N/A

Prior Year Single Audit Report Finding Number: N/A

The methodology used by GOPB to prepare and submit Coronavirus State and Local Fiscal Recovery Fund (SLFRF) quarterly financial reports did not ensure the complete and accurate reporting of expenditures as reflected in FINET, the State's accounting system. We selected the October 2022 and April 2023 report submissions to test key line items. We identified the following errors:

October 2022 Report

- Our reperformance of GOPB's original data query of FINET resulted in \$15.7 million of cumulative expenditures more than data used in the preparation schedules.
- From a sample of 8 projects, we noted differences for 5 projects ranging from \$54 thousand to \$77.2 million between what was submitted on the quarterly report and the underlying

accounting data. Current Expenditures and Current Obligations errors differed by a range of \$54 thousand to \$15 million that also impact Total Expenditures and Total Obligations. Additional differences ranging from \$46.5 million to \$77.2 million occurred only for Total Obligations and Total Expenditures.

- GOPB erroneously reported its calculated Revenue Replacement amounts by swapping the Base Year General Revenue Amount (\$16.8 billion) and the 2020 Actual General Revenue (\$17.5 billion).

April 2023 Report

- Our reperformance of GOPB's original query of FINET resulted in \$5.0 million more cumulative expenditures than the data used in the preparation schedule.
- Our comparison of GOPB's preparation spreadsheet and the report show cumulative obligations were underreported by \$2.7 million.
- From a sample of 8 projects, we noted differences for 5 projects ranging from \$1,200 to \$47.4 million between what was submitted in the quarterly report and the underlying accounting data. Current Expenditures and Current Obligations errors differed by a range from \$1,200 to \$9.3 million that also impact Total Expenditures and Total Obligations. Additional differences ranging from \$11.9 million to \$47.4 million occurred only for Total Obligations and Total Expenditures.

Additionally, we identified the following in relation to GOPB's reporting activity:

- GOPB's compilation coding structure was either inconsistently or erroneously applied or manually adjusted and unsupported.
- Prepared obligation and expenditure data did not match the submitted report data.
- GOPB reported cash transfers exceeding \$38 million as actual expenditures during the reporting periods. The transfers should have been reported as potential obligations only. The differences in expenditures described above include the actual expenditures made in the respective periods.
- GOPB reported four projects with expected capital expenditures of \$10 million or greater and did not have written justification included with the reports or on file. GOPB reported one project with expected capital expenditures between \$1 million and \$10 million and did not have written justification on file as required by Treasury for capital expenditures.

The Treasury's *Compliance and Reporting Guidance* for SLFRF outlines that recipients "should appropriately maintain accounting records for compiling and reporting accurate, compliant financial data, in accordance with appropriate accounting standards and principles" as well as other key reporting requirements for revenue replacement and capital expenditures.

GOPB's reported obligations, expenditures, and other key line items drastically differed due to the compilation methodology differences and manual adjustments that were not properly documented.

Internal controls failed to prevent or detect and correct the differences. Failure to adequately compile, document, and report expenditures can cause a misrepresentation or misreporting of funds.

Recommendations:

We recommend GOPB do the following:

1. Develop and apply consistent methodology of report data compilation and preparation to ensure it agrees to underlying accounting information,
2. Maintain adequate documentation for reporting requirements including manual adjustments and capital expenditures, and
3. Establish appropriate internal controls to prevent or detect and correct material errors in reporting processes prior to submission to Treasury.

GOPB's Response:

GOPB agrees with this finding. GOPB believes SLFRF reports were complete and accurate; however, GOPB acknowledges that it did not adequately update its SLFRF accounting code crosswalk or document all adjustments to allow for independent verification of the information reported.

Corrective Action Plan:

GOPB will document its reporting process, policies, and procedures. As part of the reporting process, GOPB will continue to review and update its master SLFRF expenditure file and accounting code crosswalk to reconcile all reported SLFRF expenditures to FINET transactions. Any adjustments or deviations from the standard coding will be documented, so they can be tracked by GOPB, the Division of Finance, agencies managing SLFRF projects, and other entities reviewing reporting data. Additionally, GOPB will have one additional staff member review quarterly report data, updates made to the accounting code crosswalk, and documentation for adjustments to verify that they are accurately accounted for in future reports and FINET transactions.

Contact Person: Duncan Evans, Senior Managing Director of Budget and Operations, 801-538-1592

Anticipated Correction Date: April 30, 2024

Finding 5. Suspension and Debarment Not Verified Before Awarding Contracts

(Finding Type: Significant Deficiency)

Federal Agency: Department of the Treasury

Assistance Listing Number and Title: 21.027 Coronavirus State & Local Fiscal Recovery Funds

Federal Award Number: N/A

Questioned Costs: \$0

Pass-through Entity: N/A

Prior Year Single Audit Report Finding Number: 2022-022, 2021-022

Upon receiving a Coronavirus State and Local Fiscal Recovery Fund (SLFRF) allocation, the Utah Board of Higher Education (USHE) neither established internal controls to ensure compliance with federal suspension and debarment requirements for awarded contracts, nor did they verify whether contracted parties were suspended or debarred prior to contracting with the parties. The two contracts awarded by USHE out of 44 contracts reviewed statewide did not check for suspension and debarment requirements prior to the award.

The Treasury's Final Rule General provisions and the Interim Final Rule issued May 17, 2021 states that "payments from the...Funds...will be subject to the provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR part 200)," which includes suspension and debarment requirements (see 2 CFR 200.214). *Uniform Guidance* (2 CFR part 200.303) also requires non-federal entities to "establish and maintain effective internal control...that provides reasonable assurance that the non-federal entity [manages the program] in compliance with...terms and conditions of the federal award." Given USHE's inexperience with federal programs, USHE was unaware the suspension and debarment requirements were applicable to its program, and GOPB did not sufficiently communicate applicable federal program requirements. Failure to properly implement controls and review each contracted party for suspension and debarment could result in federally debarred entities receiving grant awards.

Recommendations:

We recommend GOPB assist agencies, including USHE, to gain an understanding of suspension and debarment requirements and establish effective internal controls to ensure compliance with these requirements.

GOPB's Response:

GOPB agrees with this finding. This is a repeat finding from the 2022 single audit because there was insufficient time to implement the previous corrective action plan between the release of the audit and end of fiscal year 2023. In September 2022, GOPB distributed an ARPA Agency Checklist to remind

those managing SLFR funds of compliance, monitoring, and reporting requirements, which included the requirement of monitoring for suspension and debarment. This checklist tool was not consistently used previously. A retroactive check was performed and no entities receiving federal funds had been suspended or debarred. Follow-up training on ARPA monitoring was done April 3 and June 7, 2023. GOPB also reviewed Final Rule FAQ 13.15 which clarifies that revenue replacement dollars have different subrecipient monitoring standards, including an exemption from suspension and debarment checks in 2 CFR 200.214.

Corrective Action Plan:

GOPB will review its June 2023 training on requirements for SLFRF agreements and retrain all state entities receiving ARPA funds during April 2024. Part of this training will focus on the requirement to perform timely suspension and debarment checks. GOPB will also reissue the guidance documents requiring suspension and debarment clauses in contract agreements. GOPB will include the reference guide to agencies that contains the standardized language about suspension and debarment checks to use in new agreements. GOPB will collaborate with the Division of Finance to examine FAQ 13.15 and summarize which requirements do and do not apply to revenue replacement projects in order to guide agency compliance activities. GOPB will review processes in place to perform suspension and debarment checks, when required, as part of the ongoing monitoring activities and sample contract agreements to verify inclusion of the appropriate contractual provisions.

Contact Person: Darcy Jaimez, Fiscal Grant Manager, 385-377-3373

Anticipated Correction Date: April 30, 2024