2024 Quarterly Reporting Guidance

American Rescue Plan Act (ARPA) State & Local Fiscal Recovery Funds (SLFRF)

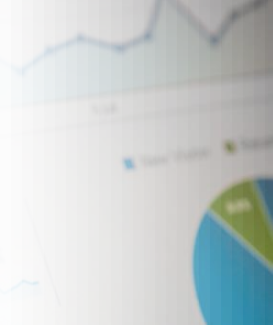*September 2024*

OKLAHOMA
OMES Grants
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2024 Reporting Communication

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What is Quarterly Reporting?

Quarterly reporting is the process in which the Grants Management Office (GMO) collects information from subrecipients about the ARPA-SLFRF projects they are administering.

This information is used by the GMO to complete the mandated U.S. Treasury Quarterly Reporting process. GMO enters the subrecipient provided data into a US Treasury portal each quarter to meet the quarterly reporting requirement.

Why is Quarterly Reporting Important?

Reporting is the primary way in which the federal government obtains information about Oklahoma's ARPA-SLFRF program. The information contained in the state's reports is used to determine the overall compliance with federal requirements of Oklahoma's SLFRF-funded projects. Penalties for being found in non-compliance can be serious, and result in loss of funding, audit findings, potential claw backs, among other potential consequences.

To avoid these scenarios, Oklahoma is committed to produce high-quality, accurate, and thorough SLFRF reports each quarter. By ensuring compliant reporting, Oklahoma can prepare itself for future audits and reduce the risk of potential non-compliance findings.

Who's Responsibility is Quarterly Reporting?

*Reporting is **everyone's** responsibility. It takes both subrecipients and the GMO working together to ensure reporting is accurate and complete each quarter.*

Subrecipient Responsibilities: Produce accurate, high-quality documentation in a timely manner. Communicate with the GMO regarding additional requests, updates, or questions.

GMO Responsibilities: Ensure that subrecipients receive proper forms to complete, aid in completion of forms, respond to technical questions from subrecipients, and disseminate critical updates and deadlines.

Reporting Forms Refresher:

- **Subrecipient Data Request**
    - A general form for collecting high-level agency and project information.
- **Supplemental Data Request**
    - Collects information related to the project and its eligible use. There are multiple supplemental data templates depending on project expenditure category.
- **Capital Expenditure Justification**
    - For projects with capital expenditures exceeding $1M, the Capital Expenditure Justification is prepared to describe the expenditure, and outline why the expense is eligible, reasonable, and superior to other alternative capital expenditures.
- **Labor Reporting**
    - For projects with capital expenditures of over $10M, the labor reporting template is required. This template collects information related to the contractors working on a project, labor practices, and wages.

Please review these additional ARPA-SLFRF guidance documents:

ARPA-SLFRF Final Rule	Reporting & Compliance Guidance	GMO Subrecipient Guidance