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The American Rescue Plan Act

An Overview for Tribes

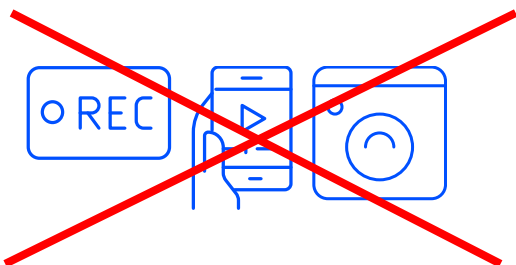
June 1, 2021
wipfli.com

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Denis Adams, Director
Nik Wong, Senior Manager

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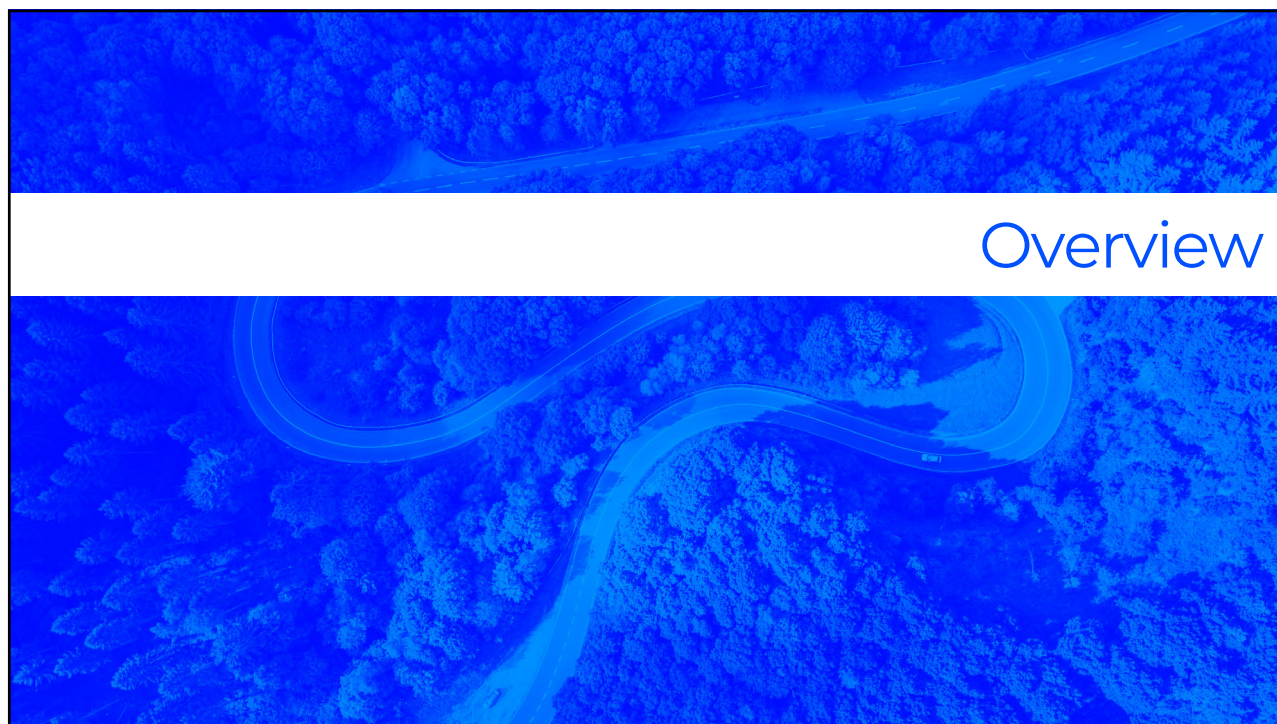
Agenda

- Overview
- Key compliance requirements
- Considerations for calculating losses
- How to begin strategic conversations
- Q&A

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Overview

- The American Rescue Plan would deliver immediate assistance to Indian tribes to address critical areas, including:
 - ▶ \$20 billion for Tribal governments to combat COVID-19, including funding to assist Tribal community safety net programs.
 - ▶ \$6 billion for the Indian Health Service (IHS) for vaccinations, mental and behavioral health, urban health centers, third-party medical billing reimbursements, and other needs.
 - ▶ \$900 million for Bureau of Indian Affairs (BIA) programs such as Tribal government services and potable water delivery.

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Overview *(continued)*

- ▶ Over \$1.1 billion for Native education programs, including Bureau of Indian Education (BIE) schools, Tribal education agencies, and Tribal Colleges and Universities.
- ▶ \$1.2 billion for Housing and Urban Development (HUD) Tribal housing programs.
- ▶ \$20 million to mitigate the impact of COVID-19 on Native languages through language preservation and maintenance grants.
- ▶ \$19 million for Tribal community efforts to combat domestic violence

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Overview *(continued)*

- The \$31.2 billion allocated to Indian Country in the American Rescue Plan provides funding to Tribal governments to provide help in the following areas:
 - ▶ The aforementioned \$20 billion allocated to Tribal governments will allow leaders to make important investments in broadband infrastructure.
 - ▶ The Coronavirus Capital Projects Fund of \$100 million provides Tribal governments and the state of Hawaii with the resources to invest in capital projects that directly support work, education, and health monitoring in response to COVID-19. This includes projects related to remote options for work, education, and health monitoring.
 - ▶ The aforementioned \$20 billion allocated to Tribal governments will allow leaders to make important investments in broadband infrastructure.

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Overview *(continued)*

- ▶ The Coronavirus Capital Projects Fund of \$100 million provides Tribal governments and the state of Hawaii with the resources to invest in capital projects that directly support work, education, and health monitoring in response to COVID-19. This includes projects related to remote options for work, education, and health monitoring.
- ▶ The Homeowners Assistance Fund has some funding allocated specifically for Tribal governments to assist homeowners. This funding, which can be used to help with bills, including broadband, will allow people to stay in their homes.
- ▶ \$140 million is allocated for IHS to improve information technology telehealth infrastructure. Additionally, there is funding to improve rural telehealth through the Emergency Rural Development Grants for Rural Health Care.

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Key Compliance Requirements

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Receiving Funds

- Pay attention to application requirements and deadlines
 - ▶ Not all sources require separate application (like ATTG), some require confirming and updating data (like Fiscal Recovery Funds)
 - ▶ Fiscal Recovery Funds 1st deadline ~~May 24, 2021~~ June 7, 2021
 - ▶ Fiscal Recovery Funds 2nd deadline ~~June 7, 2021~~ June 21, 2021
- Ensure the correct deposits are matched to the correct program
- Take care in setting up award contact and authorizing officials with current, reliable email addresses

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Spending Funds

- Compliance requirements may come from several sources, increasing complexity
 - ▶ The original text of the statute, guidance documents issued by federal agencies, frequently asked question documents, and of course, Uniform Guidance
- Do not assume that expenditures allowable under CARES Coronavirus Relief Fund are allowable under ARPA Fiscal Recovery Funds
- Beware of indirect cost rate prohibitions; identify and charge direct administrative costs as applicable (and allowable)
- Note differing periods of performance, obligation, and expenditure
- Take extra care in documenting the decisions of Tribal officials that affect allowable uses of funds, such as categories of employees eligible for premium pay

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Reporting on Fund Uses

- Plan for audit early:
 - ▶ Segregate all individual awards into separate funds or tracking
 - ▶ Identify CFDA numbers and contract numbers for each award as early as possible
 - ▶ Make *documented* justification as easy as possible;
 - Consider use of projects or groups of expenditure tracking that is tied to a single justification
 - Write memos to support expenditures that are not specifically allowable
 - Include: the guidance considered in determining allowability and the understanding of management and/or those charged with governance on how the current situation applies
- Interim reporting content, timing, and method vary by award

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Considerations for Calculating Losses

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General Revenue

1. General revenue are defined as: revenues collected by a recipient and generated from its underlying economy and includes revenue that are available to support government services
2. In calculating revenue, recipients should sum across all revenue streams covered as general revenue
3. General Revenue should exclude:
 1. Refunds and other correcting transactions, proceeds from issuance of debt or the sale of investments, and agency or private trust transactions.
 2. Revenue generated by utilities and insurance trusts. Focuses on sources that are generated from economic activity and are available to fund government services, rather than a fund or administrative unit established to account for and control a particular activity.
 3. Transfers from the Federal government

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Calculation of loss

- In general, recipients should compute the extent of their reduction in revenue by comparing actual revenue to what could have been expected to occur in the absence of the pandemic.
- This approach measures losses in revenue relative to the most recent fiscal year prior to the COVID-19 public health emergency by using the most recent pre-pandemic fiscal year as the starting point for estimates of revenue growth absent the pandemic.
- Reduction in actual revenues relative to pre-pandemic trend would be presumed to have been due to the COVID-19 public health emergency.

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Calculation of loss *(continued)*

- May use a growth adjustment of either 4.1 % per year or the recipient's average annual revenue growth over the three full fiscal years prior to the COVID-19, whichever is higher.
- Recognizes recipients may experience lagged effects of the pandemic on revenues.
 - ▶ Upon receiving Fiscal Recovery Fund payments, recipients may immediately calculate revenue loss for the period ending December 31, 2020.
 - ▶ Permitted to calculate the extent of reduction in revenue as of four points in time: December 31, 2020; December 31, 2021; December 31, 2022; and December 31, 2023.

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What is the strategic planning process?

Strategic planning is an organization's process of defining its strategy, or direction, and making decisions on allocating its resources to pursue this strategy.

Questions to ask:

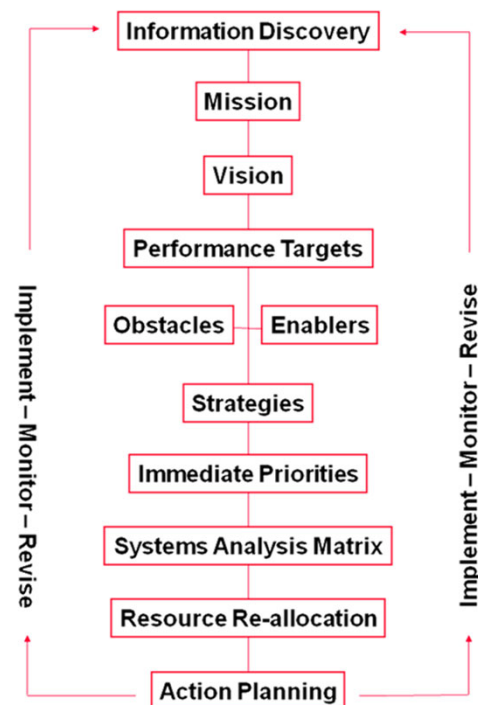
- Where are we now?
- Where do we want to be?
- How will we get there?
- Who must do what?

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Strategic planning process-outline chart



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Important considerations

- Describe aspirational vision
- Set broad priority policies but be clear on outcomes
- Data driven evaluation/metrics to determine effectiveness and accountability

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Obstacles in achieving outcomes

- Implementation - inability to put Action Plan in motion
- Socializing - not socializing the Action Plan throughout the Tribe
- Change in Leadership - abandoning the Plan due to new leadership
- Prioritization - inability to prioritize the goals to achieve-short sightedness
- Not having a clear vision - not asking the right questions to get to what's important and what is to be achieved
- Not having a clear action plan that can be implemented on the ground level
- Checking in

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Strategic planning timeline example

	SUMMER 2013	FALL 2013	SPRING 2014	SUMMER - FALL 2014
Strategic Plan				
Strategic plan finalized & printed	█	█ Strategic plan finalized & printed		
Strategic plan distributed		█ Strategic plan distributed		
Strategic planning website goes live		█ Strategic planning website goes live		
Action Plans				
Executive planning team formed	█ Executive planning team formed			
Action teams formed	█ Action teams formed			
Implementation plans drafted by action teams	█	█ Implementation plans drafted by action teams		
prioritization of action plans		█ prioritization of action plans		
Benchmarks identified for each action		█ Benchmarks identified for each action		
Assessment plans drafted for each action		█ Assessment plans drafted for each action		
Active implementation & assessment phase				
Department Plans				
Initial strategic planning meetings with departments	█	█ Initial strategic planning meetings with departments		
Follow-up discussions with departments		█ Follow-up discussions with departments		
Development priorities established		█ Development priorities established		
Active implementation & assessment phase				

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Upcoming seminars

- GASB 87 Update - June 8, 2021
- GASB Update – June 22, 2021
- Strategy, Organizational Design, and Managing Change - June 29, 2021

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COVID-19 Resource Center-Specific for Tribes and Tribal Entities

The rapid spread of COVID-19 has impacted every component of your business, and the uncertainty can be overwhelming as circumstances are constantly shifting. One of our highest priority is helping you navigate the turmoil of today and continue to strengthen your tomorrow.



- Tribal CFO Exchange Group
- National Indian Gaming Association COVID-19 Task Force
- COVID-19 Online Resource Center

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Thank you

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The Wipfli Way

Team Commitment

The Wipfli Way we create positive impact and lifetime relationship by leading and working with an outward mindset

Creating lasting positive impact

Community Commitment

Client Commitment

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