

**American Rescue Plan (ARP) State
Fiscal Recovery Funds (SFRF)
Request Form**

Please complete this form in accordance with
the process instructions.

Agency/Point of Contact: Minnesota Management and Budget (MMB)/Britta Reitan

Title of Request: ARP-SFRF Single Audit Costs

Date: 12/1/2021 **Request Amount:** \$ 75,000

Expenditure Time Period: 7/1/2022 to 6/30/2023 (no later than 6/30/2023)

Brief Summary of Request: (Summary must be complete on this page with supporting information attached)

The Single Audit is the annual single, coordinated audit of the state's spending of federal dollars. The audit is required under federal law and regulations. In Minnesota, beginning in FY 2022, the Single Audit is conducted by the Office of the State Auditor (OSA). Prior to FY 2022, it was conducted by the Office of the Legislative Auditor. MMB pays OSA for their work from a general fund appropriation. State statute requires MMB to then bill agencies' federal programs for the cost. These receipts are deposited in the general fund to offset MMB's appropriation. As the recipient of American Rescue Plan State Fiscal Recovery Fund (ARP-SFRF) dollars on behalf of the State of Minnesota, MMB is required to pay the portion of the Single Audit bill attributable to all state enterprise spending in the ARP-SFRF. The first Single Audit bill containing an allocation to the ARP-SFRF will be invoiced in FY 2023. Without the funds requested in this proposal, MMB does not have an appropriation available to pay for the estimated costs of the ARP-SFRF portion of the Single Audit in FY 2023.

This proposal covers the estimated cost of the Single Audit attributable to ARP-SFRF spending by state agencies in FY 2021, which is audited by the OSA in FY 2022 and then billed back to the federal program in FY 2023. This cost estimate was provided by the OSA. This request ensures MMB has the funds available to pay the Single Audit bill as required under state statute. MMB intends to submit an ARP-SFRF supplemental budget request to cover Single Audit costs billed in FY 2024 through the end of the ARP spending eligibility period.

Jim Schowalter Digitally signed by Jim Schowalter
Date: 2021.12.02 09:45:50 -06'00'

Department Head Signature

12/2/2021

Date