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**DEPARTMENT OF ADMINISTRATION ACCOUNTING STANDARD NO.: 2023-01**

To: All Autonomous Agency Heads  
From: Director of Administration  
Subject: **ARPA Funds: Single Audit**

***Buenas yan Hafa Adai!***

The monthly ARPA report circulated by BBMR shows that you have been allocated funding from the ARPA fund.

This is to advise you that any monies so transferred (expenditures) will be considered a **sub-award** by Department of Administration (DOA) to your agency. The decision as to the nature of the funds so transferred is vested in the federal grantee (DOA) by CFR §200.331.

If your agency has received, federal funds which total \$750,000 or over (including these funds), your agency is required to have an audit of the use and reporting of these funds (Single Audit). The completed audit will be sent to the Office of Management and Budget, the federal audit clearinghouse.

The federal Assistance Listing Number for ARPA funding (Coronavirus State and Local Fiscal Recovery Funds) is 21.027.

DOA/Division of Accounts, Federal Branch will respond to any questions, which your staff may have.

***Si Yu'os Ma'ase.***

EDWARD M. BIRN