

**JUDICIAL COUNCIL OF GEORGIA
AD HOC COMMITTEE ON AMERICAN RESCUE PLAN ACT FUNDING**

Restated and Revised Audit Compliance Policy

- (a) The Ad Hoc Committee on American Rescue Plan Act Funding (ARPA Committee) finds that:
- (1) The Executive Branch has allocated up to \$96 million in federal ARPA grant funds to the Judicial Branch for the limited purpose of addressing backlogs of court cases, prioritizing cases involving serious violent felonies;
 - (2) Federal ARPA grant funds allocated to the Judicial Branch for such limited purposes are subject to state and federal audits to determine whether such funds are being put toward impermissible uses (Governor's Office of Planning and Budget requirements; 2 CFR Part 200 Subpart F - Audits);
 - (3) Federal ARPA grant funds allocated to the Judicial Branch are subject to state or federal recoupment if put toward impermissible uses (*ARPA Grant Application*; 31 CFR § 35.10);
 - (4) Each ARPA grant fund recipient's *ARPA Grant Application* and *ARPA Grant Agreement - Conditions and Restrictions* provide that Judicial Branch ARPA grant awards are subject to audit;
 - (5) It is the duty of each recipient of ARPA grant funds awarded by the ARPA Committee to comply with both the Judicial Branch ARPA independent auditor's requests for documentation and such requests made by the Governor's Office of Planning and Budget or the United States Department of the Treasury; and
 - (6) Providing supporting fiscal documentation to the Administrative Office of the Courts ARPA Team in the regular course of seeking reimbursement for eligible and approved grant expenses IS NOT sufficient (despite being potentially duplicative and burdensome) to satisfy the obligations of grantees to separately comply with and provide documentation to independent auditors.
- (b) It is the intent of the ARPA Committee in restating and updating this Policy to ensure that the up to \$96 million in federal ARPA grant funds allocated by the Executive Branch to the Judicial Branch is spent for permissible uses only with sufficient supporting documentation to satisfy any independent audit conducted by the Governor's Office of Planning and Budget or the United States Department of the Treasury.
- (c) Consistent with sections (a) and (b) of this Policy, each recipient awarded an ARPA grant by the ARPA Committee:
- (1) Shall produce complete and accurate documentation as requested by the Judicial Branch ARPA independent auditor. This documentation shall include, but is not limited to providing their General Ledger, Reconciliation documentation, and Trial Balances maintained by their grant fiscal agent; and
 - (2) Shall produce complete and accurate documentation as requested by the Governor's Office of Planning and Budget or the United States Department of the Treasury auditor. This documentation shall include, but is not limited to providing their General Ledger, Reconciliation documentation, and Trial Balances maintained by their grant fiscal agent.
- (d) Any recipient found in violation of this Policy by the ARPA Committee shall be subject to the following:
- (1) All unreimbursed ARPA grant funds to the Circuit shall revert instantaneously back to the ARPA Committee and may be reallocated to other applicants or awardees;

- (2) The ARPA Committee may seek full or partial reimbursement of ARPA grant funds used by any recipient found in violation of this Policy; and
- (3) The ARPA Committee may deny future requests for ARPA grant funds from any recipient found in violation of this Policy.