



STATE OF NEW HAMPSHIRE



GOVERNOR'S OFFICE

for

EMERGENCY RELIEF AND RECOVERY

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February 26, 2024

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Governor's Office for Emergency Relief and Recovery (GOFERR) to enter into a Memorandum of Understanding with the New Hampshire Judicial Branch (VC #311205), in the amount of \$3,593,904 in American Rescue Plan Act (ARPA) State Fiscal Recovery Funds (SFRF) to do a comprehensive statewide assessment of the security of the courts and make appropriate upgrades throughout, effective upon approval by Governor and Executive Council through June 30, 2025. This is an allowable use of ARPA SFRF funds under Section 602 (c)(1)(A) to respond to the public health emergency or its negative economic impacts. 100% Federal Funds.

Funds are available as follows:

01-02-002-020210-Governor's Office for Emergency Relief and Recovery,
24690000 - ARP Grants and Disbursements

085 - 588510 Interagency Xfers out of Fed Funds FY2024 \$ 3,593,904

EXPLANATION

Fiscal Committee and Governor and Council approved the accept and expend item for this request on February 16, 2023 (FIS 24-041) and February 21, 2024 (Item #66) respectively. In light of recent events in New Hampshire and across the nation, including increased threats against the judiciary, this MOU will provide funding to NHJB to outsource for a comprehensive risk assessment throughout all court facilities and accomplish important safety and security upgrades throughout the state's court system.

The funds will be used to complete a comprehensive assessment of the security risks at every court facility across the state. The Administrative Office of the Courts (AOC) has been in contact with the Department of Safety and the National Center for State Courts to gather initial information for the assessment. Based on the costs of similar assessments around the country, the NHJB has estimated the cost at approximately \$40,000 per court facility.

The NHJB will use a portion of this award to make initial courthouse security upgrades across the State's courthouses where known vulnerabilities exist. This includes the installation of magnetic security locks on courthouse and courtroom doors with remote locking capabilities, bulletproof glass enclosures for the entryways and windows to protect court security as they perform screening and to prevent further entry into the building by an active shooter, and an enhanced court security screening process, among other

His Excellency, Governor Christopher T. Sununu  
and the Honorable Council  
February 26, 2024  
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things. Any funding remaining after the risk assessments and installation of the initial security upgrades will be used to start implementing the recommendations of the security assessment.

In the event that Federal Funds become no longer available, General Funds may be requested by the NHJB to support this program.

Respectfully submitted,



Taylor Caswell  
Executive Director, GOFERR

**State of New Hampshire**  
**Intergovernmental Branch Memorandum of Understanding**

The Governor's Office for Emergency Relief and Recovery (GOFERR), a duly constituted instrumentality of the executive branch of the State of New Hampshire, and the New Hampshire Judicial Branch, by and through the Administrative Office of the Courts (AOC), a duly constituted branch of the State of New Hampshire; hereby agree as follows:

GOFERR will transfer Coronavirus State and Local Fiscal Recovery Funds (SFRF) established by the American Rescue Plan Act of 2021 (ARPA), H.R. 1319, Section 9901 on March 11, 2021, provided by the United States Department of Treasury, CFDA number 21.027 to the State of New Hampshire, Federal Award Identification Number (FAIN) number SLFRP0145 in the amount of \$3,593,904 to the AOC as authorized by the Fiscal Committee and Governor and Council to activity 00FRF602PH0229A for all direct program costs and all administrative and indirect costs will be accounted for using activity 00FRF602PH0229Z.

AOC agrees that any part of \$3,593,904.00 that is not obligated by December 31, 2024 and expended by June 30, 2025 will lapse and return to the GOFERR SFRF fund.

Additionally, AOC understands that SFRF funds must be obligated by December 31, 2024. AOC agrees to meet with GOFERR on or before September 30, 2024, to assess the amount of funding used to date, the amount of funding remaining, and the anticipated expenses between September 30, 2024 and the closing date of this MOU of June 30, 2025. GOFERR reserves the right to require that funds anticipated to be unused be returned to GOFERR within 30 days of this meeting to allow for GOFERR to reallocate the funds before the December 31, 2024 deadline.

AOC is responsible for adhering to all conditions as set forth in ARPA SFRF grant agreed to by the State in accepting the SFRF funds (Exhibit A) and all applicable rules and regulations.

This MOU is not a contract or a sub-recipient agreement, rather it is mechanism to implement the allocation between component parts of State government from GOFERR to the AOC.

AOC agrees and acknowledges that it will provide any required information that GOFERR needs to complete reporting required to the United States Department of Treasury and as required in any audits regarding the use of these federal funds, including completion of a transaction process memo in the format attached as Exhibit B, documenting the AOC's process for use of the funds and compliance with 2 CFR 200, as well as the reporting tool embedded in the Transaction Memo template, which must be updated at least quarterly.

Disputes under this MOU which cannot be resolved between GOFERR and the AOC shall be referred to the Department of Justice, Civil Bureau, for review and resolution.



\_\_\_\_\_  
Taylor Caswell, Executive Director

February 27, 2024

\_\_\_\_\_  
Date

**New Hampshire Judicial Branch**

*Dianne Martin*

\_\_\_\_\_  
Dianne Martin, Director  
Administrative Office of the Courts

February 27, 2024

\_\_\_\_\_  
Date

**Approved by the Attorney General (Form, Substance and Execution)**

*Louise D. Williams*, Attorney

\_\_\_\_\_

February 28, 2024

\_\_\_\_\_  
Date

**Approved by Governor and Executive Council**

\_\_\_\_\_

\_\_\_\_\_  
Date

OMB Approved No.:1505-0271

Expiration Date: 11/30/2021

U.S. DEPARTMENT OF THE TREASURY  
CORONAVIRUS STATE FISCAL RECOVERY FUND

Recipient name and address: State of New Hampshire Treasury 25 Capitol Street, Room 121 Concord, New Hampshire, 03301-6312	DUNS Number: 079617412 Taxpayer Identification Number: 026000618 Assistance Listing Number: 21.019
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Section 602(b) of the Social Security Act (the Act), as added by section 9901 of the American Rescue Plan Act (ARPA), Pub. L. No. 117-2 (March 11, 2021), authorizes the Department of the Treasury (Treasury) to make payments to certain recipients from the Coronavirus State Fiscal Recovery Fund.

As a condition to receiving such payment from Treasury, the authorized representative below hereby (i) certifies that the recipient named above requires the payment to be made pursuant to section 602(b) of the Act in order to carry out the activities listed in section 602(c) of the Act and (ii) agrees to the terms attached hereto.

Section 603(b)(2) of the Act authorizes Treasury to make payments to States for the State to distribute to nonentitlement units of local government within the State in accordance with section 603(b)(2). The authorized representative below hereby agrees to use such payment from Treasury to make payments to such nonentitlement units of local government in accordance with Section 603(b) of the Act and Treasury's implementing regulations and guidance.

Section 603(b)(3)(B)(ii) of the Act authorizes Treasury to make payments to States, in the case of an amount to be paid to a county that is not a unit of general local government, for the State to distribute to units of general local government within such county in accordance with Section 603(b)(3)(B)(ii) of the Act. To the extent applicable, the authorized representative below hereby agrees to use any such payment from Treasury to make payments to such units of general local government in accordance with Section 603(b) of the Act and Treasury's implementing regulations and guidance.

Recipient:

DocuSigned by:

Monica Mezzapelle

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Authorized Representative: Monica Mezzapelle

Title: State Treasurer

Date signed: 5/11/2021

U.S. Department of the Treasury:

Authorized Representative:

Title:

Date:

PAPERWORK REDUCTION ACT NOTICE

The information collected will be used for the U.S. Government to process requests for support. The estimated burden associated with this collection of information is 15 minutes per response. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Office of Privacy, Transparency and Records, Department of the Treasury, 1500 Pennsylvania Ave., N.W., Washington, D.C. 20220. DO NOT send the form to this address. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB.

U.S. DEPARTMENT OF THE TREASURY  
CORONAVIRUS STATE FISCAL RECOVERY FUND  
AWARD TERMS AND CONDITIONS

1. Use of Funds.
  - a. Recipient understands and agrees that the funds disbursed under this award may only be used in compliance with section 602(c) of the Social Security Act (the Act) and Treasury's regulations implementing that section and guidance.
  - b. Recipient will determine prior to engaging in any project using this assistance that it has the institutional, managerial, and financial capability to ensure proper planning, management, and completion of such project.
2. Period of Performance. The period of performance for this award begins on the date hereof and ends on December 31, 2026. As set forth in Treasury's implementing regulations, Recipient may use award funds to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024.
3. Reporting. Recipient agrees to comply with any reporting obligations established by Treasury as they relate to this award.
4. Maintenance of and Access to Records
  - a. Recipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
  - b. The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of Recipient in order to conduct audits or other investigations.
  - c. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.
5. Pre-award Costs. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this award.
6. Administrative Costs. Recipient may use funds provided under this award to cover both direct and indirect costs.
7. Cost Sharing. Cost sharing or matching funds are not required to be provided by Recipient.
8. Conflicts of Interest. Recipient understands and agrees it must maintain a conflict of interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict of interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

9. Compliance with Applicable Law and Regulations.

- a. Recipient agrees to comply with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this award.
- b. Federal regulations applicable to this award include, without limitation, the following:
  - i. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award.
  - ii. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference.
  - iii. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference.
  - iv. OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement), 2 C.F.R. Part 180, including the requirement to include a term or condition in all lower tier covered transactions (contracts and subcontracts described in 2 C.F.R. Part 180, subpart B) that the award is subject to 2 C.F.R. Part 180 and Treasury's implementing regulation at 31 C.F.R. Part 19.
  - v. Recipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference.
  - vi. Governmentwide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20.
  - vii. New Restrictions on Lobbying, 31 C.F.R. Part 21.
  - viii. Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655) and implementing regulations.
  - ix. Generally applicable federal environmental laws and regulations.
- c. Statutes and regulations prohibiting discrimination applicable to this award include, without limitation, the following:
  - i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
  - ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.),

which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;

- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
  - iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
  - v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.
10. **Remedial Actions.** In the event of Recipient's noncompliance with section 602 of the Act, other applicable laws, Treasury's implementing regulations, guidance, or any reporting or other program requirements, Treasury may impose additional conditions on the receipt of a subsequent tranche of future award funds, if any, or take other available remedies as set forth in 2 C.F.R. § 200.339. In the case of a violation of section 602(c) of the Act regarding the use of funds, previous payments shall be subject to recoupment as provided in section 602(e) of the Act and any additional payments may be subject to withholding as provided in sections 602(b)(6)(A)(ii)(III) of the Act, as applicable.
11. **Hatch Act.** Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.
12. **False Statements.** Recipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or contracts, and/or any other remedy available by law.
13. **Publications.** Any publications produced with funds from this award must display the following language: "This project [is being] [was] supported, in whole or in part, by federal award number [enter project FAIN] awarded to [name of Recipient] by the U.S. Department of the Treasury."
14. **Debts Owed the Federal Government.**
- a. Any funds paid to Recipient (1) in excess of the amount to which Recipient is finally determined to be authorized to retain under the terms of this award; (2) that are determined by the Treasury Office of Inspector General to have been misused; or (3) that are determined by Treasury to be subject to a repayment obligation pursuant to sections 602(e) and 603(b)(2)(D) of the Act and have not been repaid by Recipient shall constitute a debt to the federal government.
  - b. Any debts determined to be owed the federal government must be paid promptly by Recipient. A debt is delinquent if it has not been paid by the date specified in Treasury's initial written demand for payment, unless other satisfactory arrangements have been made or if the Recipient knowingly or improperly retains funds that are a debt as defined in paragraph 14(a). Treasury will take any actions available to it to collect such a debt.

15. Disclaimer.

- a. The United States expressly disclaims any and all responsibility or liability to Recipient or third persons for the actions of Recipient or third persons resulting in death, bodily injury, property damages, or any other losses resulting in any way from the performance of this award or any other losses resulting in any way from the performance of this award or any contract, or subcontract under this award.
- b. The acceptance of this award by Recipient does not in any way establish an agency relationship between the United States and Recipient.

16. Protections for Whistleblowers.

- a. In accordance with 41 U.S.C. § 4712, Recipient may not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant.
- b. The list of persons and entities referenced in the paragraph above includes the following:
  - i. A member of Congress or a representative of a committee of Congress;
  - ii. An Inspector General;
  - iii. The Government Accountability Office;
  - iv. A Treasury employee responsible for contract or grant oversight or management;
  - v. An authorized official of the Department of Justice or other law enforcement agency;
  - vi. A court or grand jury; or
  - vii. A management official or other employee of Recipient, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.
- c. Recipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

17. Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Recipient should encourage its contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

18. Reducing Text Messaging While Driving. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Recipient should encourage its employees, subrecipients, and contractors to adopt and enforce policies that ban text messaging while driving, and Recipient should establish workplace safety policies to decrease accidents caused by distracted drivers.

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Expiration Date: November 30, 2021

## ASSURANCES OF COMPLIANCE WITH CIVIL RIGHTS REQUIREMENTS

### ASSURANCES OF COMPLIANCE WITH TITLE VI OF THE CIVIL RIGHTS ACT OF 1964

As a condition of receipt of federal financial assistance from the Department of the Treasury, the recipient named below (hereinafter referred to as the "Recipient") provides the assurances stated herein. The federal financial assistance may include federal grants, loans and contracts to provide assistance to the Recipient's beneficiaries, the use or rent of Federal land or property at below market value, Federal training, a loan of Federal personnel, subsidies, and other arrangements with the intention of providing assistance. Federal financial assistance does not encompass contracts of guarantee or insurance, regulated programs, licenses, procurement contracts by the Federal government at market value, or programs that provide direct benefits.

The assurances apply to all federal financial assistance from or funds made available through the Department of the Treasury, including any assistance that the Recipient may request in the future.

The Civil Rights Restoration Act of 1987 provides that the provisions of the assurances apply to all of the operations of the Recipient's program(s) and activity(ies), so long as any portion of the Recipient's program(s) or activity(ies) is federally assisted in the manner prescribed above.

1. Recipient ensures its current and future compliance with Title VI of the Civil Rights Act of 1964, as amended, which prohibits exclusion from participation, denial of the benefits of, or subjection to discrimination under programs and activities receiving federal financial assistance, of any person in the United States on the ground of race, color, or national origin (42 U.S.C. § 2000d *et seq.*), as implemented by the Department of the Treasury Title VI regulations at 31 CFR Part 22 and other pertinent executive orders such as Executive Order 13166, directives, circulars, policies, memoranda, and/or guidance documents.
2. Recipient acknowledges that Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency," seeks to improve access to federally assisted programs and activities for individuals who, because of national origin, have Limited English proficiency (LEP). Recipient understands that denying a person access to its programs, services, and activities because of LEP is a form of national origin discrimination prohibited under Title VI of the Civil Rights Act of 1964 and the Department of the Treasury's implementing regulations. Accordingly, Recipient shall initiate reasonable steps, or comply with the Department of the Treasury's directives, to ensure that LEP persons have meaningful access to its programs, services, and activities. Recipient understands and agrees that meaningful access may entail providing language assistance services, including oral interpretation and written translation where necessary, to ensure effective communication in the Recipient's programs, services, and activities.
3. Recipient agrees to consider the need for language services for LEP persons when Recipient develops applicable budgets and conducts programs, services, and activities. As a resource, the Department of the Treasury has published its LEP guidance at 70 FR 6067. For more information on taking reasonable steps to provide meaningful access for LEP persons, please visit <http://www.lep.gov>.

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4. Recipient acknowledges and agrees that compliance with the assurances constitutes a condition of continued receipt of federal financial assistance and is binding upon Recipient and Recipient's successors, transferees, and assignees for the period in which such assistance is provided.
5. Recipient acknowledges and agrees that it must require any sub-grantees, contractors, subcontractors, successors, transferees, and assignees to comply with assurances 1-4 above, and agrees to incorporate the following language in every contract or agreement subject to Title VI and its regulations between the Recipient and the Recipient's sub-grantees, contractors, subcontractors, successors, transferees, and assignees:

*The sub-grantee, contractor, subcontractor, successor, transferee, and assignee shall comply with Title VI of the Civil Rights Act of 1964, which prohibits recipients of federal financial assistance from excluding from a program or activity, denying benefits of, or otherwise discriminating against a person on the basis of race, color, or national origin (42 U.S.C. § 2000d et seq.), as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, which are herein incorporated by reference and made a part of this contract (or agreement). Title VI also includes protection to persons with "Limited English Proficiency" in any program or activity receiving federal financial assistance, 42 U.S.C. § 2000d et seq., as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, and herein incorporated by reference and made a part of this contract or agreement.*

6. Recipient understands and agrees that if any real property or structure is provided or improved with the aid of federal financial assistance by the Department of the Treasury, this assurance obligates the Recipient, or in the case of a subsequent transfer, the transferee, for the period during which the real property or structure is used for a purpose for which the federal financial assistance is extended or for another purpose involving the provision of similar services or benefits. If any personal property is provided, this assurance obligates the Recipient for the period during which it retains ownership or possession of the property.
7. Recipient shall cooperate in any enforcement or compliance review activities by the Department of the Treasury of the aforementioned obligations. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. The Recipient shall comply with information requests, on-site compliance reviews and reporting requirements.
8. Recipient shall maintain a complaint log and inform the Department of the Treasury of any complaints of discrimination on the grounds of race, color, or national origin, and limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, pending or completed, including outcome. Recipient also must inform the Department of the Treasury if Recipient has received no complaints under Title VI.
9. Recipient must provide documentation of an administrative agency's or court's findings of non-compliance of Title VI and efforts to address the non-compliance, including any voluntary compliance or other

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agreements between the Recipient and the administrative agency that made the finding. If the Recipient settles a case or matter alleging such discrimination, the Recipient must provide documentation of the settlement. If Recipient has not been the subject of any court or administrative agency finding of discrimination, please so state.

10. If the Recipient makes sub-awards to other agencies or other entities, the Recipient is responsible for ensuring that sub-recipients also comply with Title VI and other applicable authorities covered in this document State agencies that make sub-awards must have in place standard grant assurances and review procedures to demonstrate that they are effectively monitoring the civil rights compliance of sub-recipients.

The United States of America has the right to seek judicial enforcement of the terms of this assurances document and nothing in this document alters or limits the federal enforcement measures that the United States may take in order to address violations of this document or applicable federal law.

Under penalty of perjury, the undersigned official(s) certifies that official(s) has read and understood the Recipient's obligations as herein described, that any information submitted in conjunction with this assurances document is accurate and complete, and that the Recipient is in compliance with the aforementioned nondiscrimination requirements.

State of New Hampshire Treasury

5/11/2021

Recipient

Date

DocuSigned by:  
*Monica Mezzapelle*  
608C05C3FA884AE

Signature of Authorized Official

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The information collected will be used for the U.S. Government to process requests for support. The estimated burden associated with this collection of information is 30 minutes per response. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Office of Privacy, Transparency and Records, Department of the Treasury, 1500 Pennsylvania Ave., N.W., Washington, D.C. 20220. DO NOT send the form to this address. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB.

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## Introduction

Who does this document apply to?

The Transaction Processing Memo (Transaction Memo) document is a compliance-monitoring tool that must be used by all New Hampshire State agencies that have received American Rescue Plan Act (ARPA) State Fiscal Recovery Fund (SFRF) dollars.

How to use this document

The Transaction Memo is designed to be an evolving document that State agencies update quarterly for each of their SFRF-funded projects. Transaction Memos serve two primary purposes:

- (1) Give the Governor's Office of Emergency Relief and Recovery (GOFERR), the entity administrating the SFRF program, a consistent line of sight into the status of SFRF-funded projects, and
- (2) Centralize the information that future auditors will need to assess SFRF-funded project compliance with federal grant rules and regulations.

The document is separated into **FOUR** primary sections:

- **Project Overview:** Includes general information about a project and all Fiscal Committee and Governor and Council Executive Committee budget authorizations.
- **Project Transaction Process:** Documents the policies and procedures for the project, including application processes, document management processes, transaction processing procedures, and more.
- **Budget Updates:** Documents current status of spending on all projects, and highlights any potential upcoming changes to project budgets.
- **Subrecipient Monitoring:** Documents an agency's compliance with subrecipient monitoring requirements, as applicable.

**Please make sure to complete this document in its entirety EACH QUARTER. Each section has detailed instructions that will provide context or examples for the questions being asked. Any section with a table (as seen in the example below) requires agency response.**

***Table 1: Example - a table such as this one indicates the requirement for a response:***

Version	Revision Date	Point of Contact	Revised Section(s)
v1			New
v2			

How to return the completed document

When you have fully completed your Transaction Memo document for the quarter, please upload it your agency's FTP Site folder and notify your Guidehouse Point of Contact (POC).

## Frequently Asked Questions about the Transaction Memo

Q: My agency received SFRF funding for multiple projects – can I complete a single Transaction Memo for all of my agency’s projects?

**No. Transaction Memos must be completed at the PROJECT level, unless you have made prior arrangements with your Guidehouse reporting POC. This means you may have to submit multiple Transaction Memos for a single allocation. Your reporting POC will provide Transaction Memo templates for each project that requires its own documentation.**

Q: How do I know how many projects I have?

A project is defined by Treasury as, “a grouping of closely related activities that together are intended to achieve a specific goal or directed toward a common purpose.” In some cases, a project is defined by an authorization of funds; in other cases, a single authorization might result in multiple projects. New Hampshire reports at the **Activity Code** level – so each activity code (e.g., PH2201A, PH2201B, PH3502) is tracked and reported as its own project. Your reporting POC will work with you to determine the number of unique projects that your agency has.

Q: Are there any rules or regulations that my agency needs to consider before using our SFRF allocation?

**YES!** There are many federal rules and regulations that must be considered for *most* SFRF-funded projects. GOFERR and Guidehouse, are happy to work with you to ensure compliance with these requirements. The most important to remember are:

- **Ensure that you are following the SFRF Awards Terms and Conditions:**
  - All subrecipients, contractors, and non-individual beneficiaries must have an active registration in the System for Award Management (SAM): <https://www.sam.gov>.
  - Maintenance of records and financial documents for **FIVE** years after all funds have been expended or returned to Treasury, whichever comes later (this will require retention until at least 12/31/2031). **GOFERR REVIEWS TRANSACTION MEMOS BUT IS NOT RESPONSIBLE FOR MAINTENANCE OF RECORDS – EACH AGENCY IS RESPONSIBLE FOR BEING ABLE TO PRODUCE RECORDS RELATED TO THEIR SFRF PROJECT AT THE TIME OF AN AUDIT.**
  - Compliance with all State federal Single Audit documentation requirements.<sup>1</sup>
  - Compliance with the Civil Rights Act relating to nondiscrimination and nondiscriminatory use of federal funds.
- **Ensure that you are complying with the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – also known as 2 CFR 200 or Uniform Guidance.**
  - For questions on how Uniform Guidance rules might apply to project, please refer to the State Uniform Guidance Desk Reference embedded below, which was developed by GOFERR to assist with the compliant implementation of SFRF projects.

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<sup>1</sup> If your agency’s subrecipients expend more than \$750,000 in any Federal funds during their fiscal year, they will be subject to a federal audit under the Single Audit Act and its implementing regulation (2 CFR Part 200, Subpart F).



## Project Overview

### 1. Revision Log

**Instructions:** Each quarter, please add a new row to the revision log to indicate the date of any revision made as well as the name of the individual that updated the Transaction Memo document. This will allow GOFERR to direct any future questions that arise during an audit to the appropriate person.

Version	Revision Date	Point of Contact
V1		

### 2. Project Title

**Instructions:** Complete the information in the table below.

Required Information	Response
State Agency/Department	
Project Title	
Project Point of Contact (POC)	
NH First Activity Code	
Project completion status – select one of the options in the list	Not Started
	Completed less than 50% (cumulative obligations are less than 50% of the adopted budget)
	Complete more than 50% (cumulative obligations are more than 50% of the adopted budget)
	Complete
Location where project information is maintained in compliance with the five-year record retention requirement, including all submitted Transaction Memos	<i>[This must be a file path that multiple individuals at an agency have access to in the event of staff turnover or urgent audit requests. A live link is not necessary, but detail should include: S: Drive → SFRF Projects → Project A or something similar.]</i>

### 3. Project Description

**Instructions:** Complete the information in the table below. Provide a narrative description of the purpose, eligibility requirements, and scope of the project, including a justification for why the project is an eligible use for ARPA funds.

Required Information	Response
Project Overview Narrative	
Assigned Expenditure Category	
Approved Indirect Cost Amount	
Approved Audit Fund Set Aside Amount	
Supporting Files (as appropriate)	<i>[INSERT FILES FOR SUPPORT AS APPROPRIATE, HERE]</i>

### 4. Project Spending Authority

**Instructions:** Complete the sentence in the table below and embed the requested documentation. This should include ALL Fiscal Committee and Governor & Council approvals; and the hierarchy of funding that led to this project, moving from the largest buckets to the smallest (e.g., ARPA SFRF → agency accept and expend for specific projects → a list of approved and funded projects). If your project has multiple authorizations (e.g., has been to G&C for reappropriation), please provide all Fiscal Items. If you have written down a project budget outside of Fiscal and G&C, please provide the BOA memo with your revised project budget.

Spending Authority Attestation
The spending authority for the <b>Project Name</b> was authorized by Joint Legislative Fiscal Committee on <b>DATE</b> and the Governor and Executive Council on <b>DATE</b> pursuant to RSA 14:30-a.

*[Insert Fiscal Committee's Requested Action]*  
*[Include Executive Branch authorization as warranted]*  
*[Insert any BOA project write-downs if applicable]*

## Detailed Project Information

### 1. Budget Updates

**Instructions:** It is necessary for GOFERR to understand the status of spending on all SFRF projects to ensure the State's compliance with the SFRF Period of Performance. Please complete the questions below regarding expectations for obligating and expending the appropriated budget.

Do you expect to use all of the funds that have been appropriated to this project?	
If <b>NO</b> , have you communicated to GOFERR there will be a surplus of funds unused? <i>Note: this should be communicated to GOFERR before the project is complete.</i>	

<p><b>Do you have concerns about your agency’s ability to obligate and expend project funds within the SFRF period of performance?</b>  <i>Note: all SFRF funds must be obligated by 12/31/2024 and expended no later than 12/31/2026, but that does not mean that your agency will be able to utilize funds all the way out to the end of calendar year 2026. Please connect with GOFERR to discuss further.</i></p>	
<p><b>Does this project have any administrative expenses that aren’t included in the Approved Indirect Cost Amount or the Approved Audit Fund Set Aside Amount?</b>  <i>Note: the expenses associated with these requirements include payroll and benefits of personnel responsible for compliance and reporting and expenses of maintaining records.</i></p>	
<p><b>If YES, please describe what these expenses are.</b></p>	

## 2. Project Transaction Process

**Instructions:** In this section, you must detail how your agency will obligate and administer this SFRF project from the application process through final processing and payment. *Note that “application” is used broadly and might include a formal application process, or a grant being given for a very specific purpose, contracts, or use for a state agency expense.*

This section should include embedded documents, screenshots, and/or examples of each step of the process in the project lifecycle. *Note that to manage the size of the Transaction Memo file, you do not need to embed evidence of invoice and payments, however, you do need to provide the path where project-transaction information is saved on your agency’s local drive so that the documentation can be located during a future audit.*

Required Information	Response
<p><b>Project Procedures</b>  <i>Describe how the state agency will administer applications, contracting or agency expenses. Insert copies of program policies, program guidance, descriptions, FAQs or terms, if applicable</i></p>	
<p><b>Application Processing Procedures</b>  <i>If applicable, describe how applications or bids will be processed. Insert example or copies of RFP, application questions, model contract language, award determination</i></p>	

<i>notices, grant agreements or terms and conditions</i>	
<b>Payment Processing Procedures</b> – <i>The below should include transaction processing information from NH FIRST:</i>	
<b>Accounting Unit</b> (and description)	
<b>Account</b> (and description)	
<b>Activity Code</b> (and description)	
<b>Account Category</b> (and description).	
<b>POC Entering and Approving Transactions in NH FIRST</b> <i>Please include any procedures for expenditure review or reconciliation</i>	
<b>Records</b> <i>Specify what records are kept for each payment and <b>where those records are kept</b> (e.g., on the S: Drive à SLFRF à Project A) so that they can be located easily in the event of an audit. You <b>DO NOT</b> need to provide any records.</i>	

### 3. Quarterly Treasury Reporting Requirements

**Instructions:** Agencies are responsible for supporting GOFERR in submitting quarterly reports summarizing use of SFRF funds. The Reporting Tool embedded here includes the latest programmatic and financial data submitted to Treasury for your project. Please review the embedded completed SLFRF Reporting Tool Excel for your agency’s projects.

*As a reminder, NH First is the system of record for all SFRF financial reporting. Encumbrances and transactions for projects are reported as they are posted in NH First. **It is crucial that your agency is maintaining NH First financial data and regularly reviewing that the encumbrances and transactions tied to each activity code accurately reflect the use of SFRF funds for a given project. If you have***

concerns with the financial data reported for this project, please reach out to your reporting POC so that the error can be reconciled.

Completed Q4 PRT	Name of Person Validating	Date of Validation

#### 4. Subrecipient Monitoring

**Instructions:** State Fiscal Recovery Funds (SFRF) is federal grant money, meaning it is governed by federal rules and regulations. 2 CFR 200, Uniform Guidance, provides an authoritative set of rules and requirements for federal awards, which includes among other things **requirements** for subrecipient monitoring. **The first step** in subrecipient monitoring is the completion of a **subrecipient risk assessment**, which assists in determining the level of monitoring needed based on a subrecipient's assessed risk.

**Please complete the embedded risk assessment for each of your subrecipients and embed those completed risk assessments in the table below. If you have multiple subrecipients, please add a new row and risk assessment for each subrecipient.** The latest version<sup>2</sup> of the subrecipient risk assessment is embedded here:



Subrecipient%20Risk  
%20Assessment%20T

Note the following about the subrecipient risk assessment:

- You are required to complete and return a risk assessment (see section below) for any subrecipient that is going to be receiving SFRF funds from your agency.**
- Risk assessments should be completed **BEFORE** entering into a subaward agreement. **If you already have a subrecipient agreement in place, you still must complete and return a retrospective subrecipient risk assessment for that awardee.**
- If you do not know if you have a subrecipient, refer to the [Relationship Classification](#) FAQ at the end of this section. If you still have questions about your relationship classification, please reach out to your SFRF reporting point of contact.**

Subrecipient Entity Name	Completed Subrecipient Risk Assessment	Risk Assessment Completion Date

**Instructions:** 2 CFR 200, Uniform Guidance, **requires** that agencies monitor each of their subrecipients. To assist with compliance with Uniform Guidance, GOFERR created the Subrecipient Monitoring Toolkit, which is located on SunSpot. Agencies must use these tools to monitor the subrecipient at the end of each monitoring period. The monitoring period frequency is dependent on the risk level given by the risk

<sup>2</sup> If you have completed a subrecipient risk assessment in the past, you **DO NOT** need to complete a new risk assessment using the version embedded above. Any future risk assessments completed must be done using the GOFERR-prescribed template included here.

assessment. It is necessary for GOFERR to understand the status of the monitoring to ensure federal requirements are being met.

Have you completed a subrecipient monitoring period for each subaward on this project?	
Did you complete a risk assessment, contract and subaward workbook, desk review questionnaire, monitoring workbook, transaction testing, and if necessary, single audit checklist for each subaward on this project?	
If <b>NO</b> , please list the monitoring tools that have not yet been completed and the subawards which they are associated with.	
Did you use any internal tools instead of a GOFERR tool?	
If <b>YES</b> , please list the internal tools and confirm GOFERR approval of each tool for use.	
Have you closed out any subawards?	
If <b>YES</b> , please list closed out subawards and confirm that you followed the full close out process provided by GOFERR.	

#### Frequently Asked Questions about Subrecipient Monitoring

Q: How do I gather all of the information that I need from my potential subrecipient in order to complete the risk assessment correctly?

GOFERR has developed the Document Request below for agencies to provide potential subrecipients prior to the completion of the subrecipient risk assessment tool that is embedded above. The Document Request instructs potential subrecipients on everything that the agency will need to complete the entirety of the Risk Assessment.



Document\_Request\_Subrecipient\_Monitor

Q: How do I know if I have a subrecipient?

If you need assistance in determining if you have a subrecipient relationship or not, please refer to the definitions below. There are three main types of relationships between entities: *contractors*, *subrecipients* and *beneficiaries*.

- If the following is true, this relationship can be considered a contractor relationship:
  - o *If the recipient directs specific activities to be completed by the entity, by providing goods or services, the risk falls on the entity to deliver, per the agreement terms. In this case, the entity would not be required to adhere to the federal grant project requirements, just the terms and conditions in the agreement (contract) with the recipient.*
  - o Please reference the Uniform Guidance Desk Reference for the requirements associated with a contractor relationship.
- If the following is true, this relationship can be considered a subrecipient relationship:
  - o *If the funding is given to the entity with a purpose of completing the goal of the grant, the recipient will be required to ensure the entity adheres to federal grant project*

*guidance. The recipient will also be required to monitor the activities of the entity per Uniform Guidance.*

- o Please reference the Uniform Guidance Desk Reference for the requirements associated with a subrecipient relationship.
- If neither of the above holds true, then the relationship can be considered a beneficiary relationship.

If you need additional assistance in distinguishing between each type, please use the embedded **Federal Award Classification Checklist** below.



Federal Award  
Classification Check Li