

Alternative Compliance Examination Engagement Report User Guide

State and Local Fiscal Recovery Funds



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Version: 1.0



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Section I. Reporting Basics

a) Overview

This document provides information on using Treasury's Portal for eligible recipients to submit the Alternative Compliance Examination Engagement (ACEE) Report under the State and Local Fiscal Recovery Funds (SLFRF) program.

Treasury recognizes that due to the receipt of an SLFRF award, many SLFRF recipients may expend \$750,000 or more in Federal awards during their fiscal year and newly be required to complete a Single Audit or a Program-Specific Audit. Section IV of the [SLFRF Compliance Supplement](#) describes an alternative approach for SLFRF recipients that would otherwise not be required to undergo an audit pursuant to 2 CFR Part 200, Subpart F, if it was not for the expenditures of SLFRF funds directly awarded by Treasury. An SLFRF recipient may still elect to undergo a Single Audit or a Program-Specific Audit under 2 CFR Part 200, Subpart F.

1. Eligibility Criteria

SLFRF recipients that expend \$750,000 or more during the recipient's fiscal year in Federal awards and which meet both criteria listed below have the option to follow the ACEE:

1. The recipient's total SLFRF award received directly from Treasury or received (through states) as a non-entitlement unit of local government is at or below \$10 million; and
2. Other Federal award funds the recipient expended (not including their SLFRF award funds) are less than \$750,000 during the recipient's fiscal year.

Further details are included at:

[2021 SLFRF Compliance Supplement – Technical Update](#) (see content beginning on page 9)

[2022 SLFRF Compliance Supplement](#) (see content beginning on page 10)

2. Examination Guidance

The alternative approach to a Single Audit or Program-Specific Audit under 2 CFR Part 200, Subpart F, permits eligible recipients to engage a practitioner to perform a compliance examination engagement in accordance with the Government Accountability Office (GAO) [Government Auditing Standards](#). The GAO *Government Auditing Standards* direct practitioners to conduct these engagements in accordance with the American Institute of Certified Public Accountants (AICPA) Statements on Standards for Attestation Engagements. The AICPA attestation standards are codified in the AT-C section of the AICPA's *Professional Standards* and [AT-C Section 315, Compliance Attestation](#), which is the standard to be followed.



b) What is Covered in this User Guide?

This User Guide contains detailed guidance and instructions for recipients in using Treasury's Portal for submitting the ACEE Report. This guide is not comprehensive, does not discuss the detailed reporting requirements for the ACEE, and is meant to be used in conjunction with the references mentioned above.

Section I: Reporting Basics

Section II: Navigation and Logistics

Section III: Alternative Compliance Examination Engagement Report

c) Designated Staff for Key Roles in Managing SLFRF Reports User Designations

SLFRF recipients are required to designate staff or officials for the following three roles in managing reports for their SLFRF award. Recipients must make the required designations prior to accessing Treasury's Portal for the first time. If you have done so previously, you do not need to designate those roles again for the same staff or officials. The required roles are as follows:

- **Account Administrator** for the SLFRF award has the administrative role of maintaining the names and contact information of the designated individuals for SLFRF reporting. The Account Administrator is also responsible for working within your organization to determine its designees for the roles of Point of Contact for Reporting and Authorized Representative for Reporting and providing their names and contact information via Treasury's Portal. Finally, the Account Administrator is responsible for making any changes or updates to the user roles as needed over the award period. We recommend that the Account Administrator identify an individual to serve in his/her place in the event of staff changes.
- **Point of Contact for Reporting** is the primary contact for receiving official Treasury notifications about reporting on the SLFRF award, including alerts about upcoming reporting, requirements, and deadlines. The Point of Contact for Reporting is responsible for completing the SLFRF reports.
- **Authorized Representative for Reporting** is responsible for certifying and submitting official reports on behalf of the SLFRF recipient. Treasury will accept reports or other official communications only when submitted by the Authorized Representative for Reporting. The Authorized Representative for Reporting is also responsible for communications with Treasury on such matters as extension requests and amendments of previously submitted reports. The official reports may include special reports, quarterly or annual reports, interim reports, and final reports.

For Accounts registered through Login.gov

Treasury Portal at

<https://portal.treasury.gov/compliance/s/>

For Accounts registered through ID.me

Treasury Portal at

<https://portal.treasury.gov/cares/s/slt/s/slt>



Some key items to note:

- Each designated individual must register with either Login.gov or ID.me for gaining access to Treasury's Portal.
- If you have not previously registered an account, you should register through Login.gov following this [link](#). This [link](#) includes further instructions. The following links provide additional information:
 - <https://login.gov/create-an-account/>
 - <https://login.gov/help/get-started/create-your-account/>
- Users who have previously registered through ID.me may continue to access Treasury's Portal through that method. This [link](#) includes further instructions.
- An individual may be designated for multiple roles. For example, the individual designated as the Point of Contact for Reporting may also be designated as the Authorized Representative for Reporting.
- The recipient may designate one individual for all three roles.
- Multiple individuals can be designated for each role.
- An organization may make changes and updates to the list of designation individuals whenever needed. These changes must be processed by the Account Administrator.
- The designated individuals' names and contact information will be pre-populated in the "Recipient Profile" portion of the recipient's SLFRF reports, and recipients will be able to update the information, if necessary.

Treasury also posted a series of webinars with instructions, as noted below:

- [Account Creation and Login](#) - creation of account in Treasury's Portal through ID.me or Login.gov
- [User Roles](#) - assignment and updates of user roles in Treasury's Portal

d) Questions?

If you have any questions about the SLFRF program's reporting requirements, please contact us by email via SLFRF@treasury.gov.



Section II. Navigation and Logistics

a) Login to Landing Page and Portal Navigation

After logging into Treasury's Portal, the landing page (see Figure 1) will appear listing the Office of Recovery Programs (ORP)-administered program from which your organization may be eligible for.



Figure 1 - Landing Page

From the landing page, select *Alternative Compliance Examination Engagement Report* on the left side panel to be taken to a list of options for the programs you have access to the report.

At this time, you may select the Alternative Compliance Examination Engagement Report.

Each listed report constitutes a link to that specific report's online forms. Selecting a report from the landing page will open the first in a series of screens.

Note: Only those recipients expected to need an Alternative Compliance Examination Engagement Report will have access to this page. If you believe you should have access but do not see it in your portal menu, please contact us at SLFRF@treasury.gov.

Section III. Alternative Compliance Examination Engagement Report

a) Recipient Information

1. Review your Recipient Profile data pre-populated from your SLFRF Application file (see Figure 2).
2. The screen will also display the names and contact information for individuals the Recipient has designated for key roles for the SLFRF program.



Recipient Information			
UEI		Address	123 Main Road
TIN		Address 2	
Legal Entity Name	Test Record	Address 3	
Type	NEU	City	Test
FAIN	55555	State/Territory	AK
CFDA No.	55555	Zip5	12345
		Zip+4	1234
		Reporting Tier	NEU
Please report discrepancies (if any) on the Recipient Information			
<input type="text"/>			
*Is the Recipient Registered in SAM.Gov?			
<input type="text" value="Yes"/>			
<input type="button" value="Save"/>			

Figure 2 - Recipient Information

3. Click the *Next* button to proceed to the following screen.

b) Upload

1. Upload a file (any format is permitted) of the ACEE Report using the onscreen buttons shown in Figure 3.
2. Once the file is uploaded, click the submit button on the bottom right of the screen.

Alternative Compliance Examination Engagement Report (Single Audit Alternative)

Upload Required Doc(s)

Or drop files

Figure 3 - ACEE File Upload



Revision Log

Version	Date Published	Summary of changes
1.0	August 11, 2022	Initial version

