

U.S. DEPARTMENT OF THE TREASURY

Local Assistance and Tribal Consistency Fund (LATCF)

**Annual Obligation and Expenditure Report
Webinar**



March 7, 2024

Disclaimer

This presentation is designed to give an overview of the required reporting for the Local Assistance and Tribal Consistency Fund for educational purposes. It should not be construed as legal advice or a statement of policy guidance from the Treasury.

For official Treasury guidance on LATCF, go to: <https://home.treasury.gov/system/files/136/LATCF-guidance.pdf> and the Reporting Guidance can be found at <https://home.treasury.gov/system/files/136/LATCF-Reporting-Guidance.pdf>.



Welcome and Introductions



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Overview of the LATCF

Local Assistance and Tribal Consistency Fund

Purpose: Recipients may use funds for any governmental purpose, except lobbying activities.

Tribal Set Aside and Disbursements

- A total of \$500 million Tribal set aside, with \$250 million for each of fiscal years 2022 and 2023 for payments to eligible Tribal governments.

Allowable Uses

- Any governmental purpose other than a lobbying activity – including investing in activities undertaken by Tribal enterprises.
- Generally, non-federal match or cost-share requirements of other federal programs.
- Funds may be used towards expenditures beginning on March 15, 2021 – there is no deadline on the use of funds.
 - **NOTE:** Debt service payments funded by LATCF are permissible. However, LATCF may only be used for costs incurred on or after March 15, 2021. Therefore, LATCF cannot be used for obligations on debt issued before this date.



Local Assistance and Tribal Consistency Fund - Continued

Build America Buy America Applicability

- Treasury issued a Tribal Consultation waiver from the Buy America Domestic Content Procurement Preference (BAP) as applied to federal financial assistance provided to Tribal government recipients of the LATCF.
- This Tribal consultations waiver applies to all award agreements entered into with Tribal governments during the one-year period, from January 17, 2023 to January 17, 2024.
- In addition, in the case of award agreements entered into with Tribal governments prior to the date of the final waiver, the Tribal consultation waiver applies to all expenditures incurred after the date of the final waiver on an infrastructure project.

For more information, please visit the [White House Build America, Buy America Act – Federal Financial Assistance](#) resource page.



Local Assistance and Tribal Consistency Fund - Continued

Reporting Compliance

- There is no deadline to expend the funds.
- All recipients must submit an [Obligation and Expenditure Report](#) annually by March 31.
- LATCF may cover costs incurred on any eligible use, including costs incurred from March 15, 2021.
- Recipients will categorize the appropriate governmental purpose reporting category based on the nature of the obligations and expenditures.
- The 2022 Obligation and Expenditure Reports were due March 31, 2023. Recipients that received their first tranche payments after December 31, 2022, were not required to submit an Obligation and Expenditure Report by March 31, 2023, because that report covered the reporting period from January 1, 2022, to December 31, 2022.

Reporting Period	Submission Deadline
January 1, 2023 to December 31, 2023	March 31, 2024
January 1, 2024 to December 31, 2024	March 31, 2025
January 1, 2025 to December 31, 2025	March 31, 2026*

**Recipients are required to continue submitting an annual report until their entire award is expended and accounted for in their submitted reports.*



Local Assistance and Tribal Consistency Fund - Continued

LATCF Compliance

- Interest earned on the advanced payment of LATCF is not considered program income.
- Tribes may retain interest earned on LATCF. It is not required to be remitted annually, unlike HAF, CPF, SSBCI-TA, and SSBCI-SBOP.
- NEPA and Federal Davis-Bacon prevailing wage rate requirements (typically applicable to Tribal contractors and subcontractors) generally do not apply to projects funded solely by LATCF.
- LATCF recipients are subject to the following provisions within the Uniform Guidance: 2 C.F.R. Subpart A (Acronyms); 2 C.F.R. 200.100-110 (certain General Provisions); 2 C.F.R. 200.203 (public notice of Federal financial assistance programs); 2 C.F.R. 200.303 (internal controls); and Single Audit Act and its implementing regulations at 2 C.F.R. Part 200 Subpart F.
 - *NOTE:* LATCF is not subject to other provisions of the Uniform Guidance, like the requirements governing program income, interest advances, equipment and real property management, procurement requirements, or subrecipient monitoring and reporting requirements. Therefore, capital assets acquired using LATCF funds are not subject to the Uniform Guidance's use and disposition instructions, and program income is the Tribe's.



Local Assistance and Tribal Consistency Fund - Continued

LATCF Reporting Compliance

- The report collects obligations and expenditures data for categories of government services.
- Starting in 2024, recipients may complete closeout of their LATCF award if their expenditures equal their total award.
- Each recipient is required to submit a certification that no LATCF funds were used for lobbying activities.



Tribal Treasury Compliance Guiding Principles

Oversight

1. Focused on Recovery
2. Accountability
3. Transparency
4. User Friendly



**Intentional
Execution for
Equitable Recovery
Across Indian
Country**

Importance of Compliance Reporting: Single Audit

- A Single Audit or Program-Specific Audit is required when a recipient or subrecipient expends \$750,000 or more in Federal awards in their fiscal year.
- Typically, reporting is a testing item in the Single Audit.
- Link to 2023 Compliance Supplement – *LATCF: Page 108*
- Example: LATCF Compliance Supplement

A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment and Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement and Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	N	N	N	N	N	Y	N	N

Portal Demonstration

Logging into Treasury's Portal

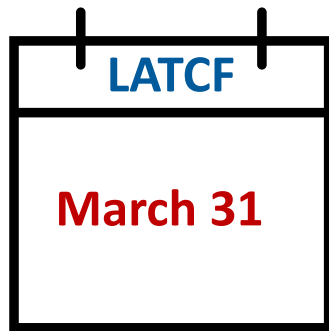
Login Method	Description
ID.me	<ul style="list-style-type: none">• A certified digital identity needed to access the portal• Instructions available at: https://home.treasury.gov/system/files/136/TreasuryPortalRegistrationInstructions.pdf
Login.gov	<ul style="list-style-type: none">• Alternate method to access the portal• Instructions available at: https://home.treasury.gov/system/files/136/Login.gov-User-Guide.pdf

- Link to Webinar on Account Creation and Logging in:
<https://www.youtube.com/watch?v=MS7EAO2uCs0>

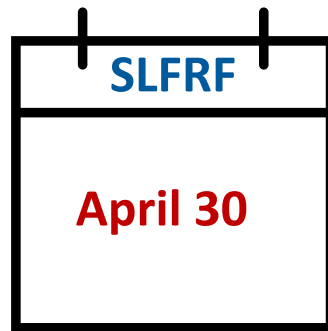
Resources

Reporting: Upcoming Deadlines for Tribal Recipients

Portal Access: [Login.gov](https://login.gov) or [ID.Me](https://id.me)

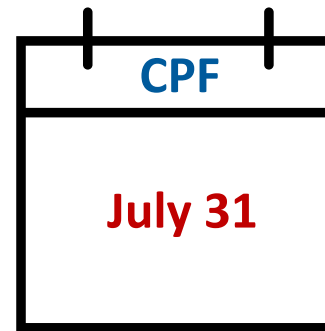


Reporting Period:
January 1, 2023 –
December 31, 2023

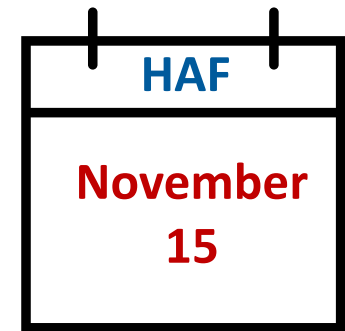


Reporting Period:
April 1, 2023 – March
31, 2024 (annual
reporters)

January 1, 2024 –
March 31, 2024
(quarterly reporters)



Reporting Period:
July 1, 2023 –
June 30, 2024



Reporting Period:
October 1, 2023 –
September 30, 2024
(annual reporters)

Resources

- **State and Local Fiscal Recovery Fund**
 - [Final Rule FAQs](#)
 - [Project and Expenditure Step-by-Step Guidance](#)
 - [Compliance and Reporting Guidance](#)
- **Local Assistance and Tribal Consistency Fund**
 - [Guidance](#)
 - [Reporting Guidance](#)
- **Homeowner Assistance Fund**
 - [FAQs](#)
 - [Annual Reporting Guidance](#)
 - [Closeout Resource](#)
- **Capital Projects Fund**
 - [Guidance](#)
- **State Small Business Credit Initiative**
 - [Capital Program Policy Guidelines](#)
 - [FAQs](#)
- **Logging into the Treasury Portal**
 - [Id.me Step-by-Step Directions](#)
 - [Login.gov Step-by-Step Directions](#)
- **Compliance**
 - [Alternative Compliance Examination Engagement Report User Guide](#)
 - [OMB Uniform Guidance](#)
 - [2022 Compliance Supplement](#)



Call Center Resources

- **State and Local Fiscal Recovery Funds:** SLFRF@treasury.gov or call (844) 529-9527
- **Local Assistance and Tribal Consistency:** LATCF@treasury.gov or call (844) 529-9527
- **Emergency Rental Assistance:** EmergencyRentalAssistance@treasury.gov or (877) 398-5861
- **Homeowner Assistance Fund:** HAF_Tribal@treasury.gov or (877) 398-5861
- **Coronavirus Relief Fund:** CARES@oig.treas.gov
- **Office of Tribal and Native Affairs:** tribal.consult@treasury.gov



Q&A