

**Intra-Department Memorandum of Understanding (MOU)**  
**between the**  
**Cochise County Board of Supervisors**  
**and the**  
**Cochise County Facilities Department**  
**for American Rescue Plan Act (ARPA) Obligation of Funds**

**This Memorandum of Understanding (MOU)** is made and entered into by and between the following departments within Cochise County (hereinafter referred to as "the Department" or "Departments"):

1. **Board of Supervisors**
2. **Facilities Department**

**Date:** December 31, 2024

**Purpose:**

The purpose of this MOU is to outline the roles, responsibilities, and collaboration efforts between the involved departments to ensure compliance with the requirements of the American Rescue Plan Act (ARPA) obligations, including the appropriate use, tracking, and reporting of funds allocated under ARPA.

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## **1. Background and Context**

The American Rescue Plan Act of 2021 (ARPA) provides financial assistance to states, local governments, and various sectors to mitigate the economic effects of the COVID-19 pandemic. As part of the program's implementation, Cochise County has been designated to manage ARPA funds.

This MOU establishes a framework to ensure the accurate and timely fulfillment of all reporting, compliance, and funding usage requirements under ARPA. This collaboration between the Board of Supervisors and the Facilities Department is essential to guarantee that the organization adheres to federal regulations and maximizes the intended benefits of the ARPA funds.

## **2. Scope of the Agreement**

This MOU covers all activities related to the administration, obligation, tracking, and reporting of ARPA funds in the amount of \$75,859.09 for the purpose of COVID-19 Prevention in Congregate Settings, specifically public buildings, as described in Attachment A. The involved departments will jointly ensure that:

- ARPA funds are used for the intended purposes as defined under the act.
- All compliance documentation and reporting requirements are met.
- ARPA funding obligations are tracked and recorded accurately.

- Internal controls are maintained to prevent misuse of funds.

### 3. Responsibilities

#### Board of Supervisors

The Board of Supervisors, through Cochise County Finance Department, will assume responsibility for the following activities:

- **Tracking and Reporting:** Ensure that all obligated funds are accurately tracked within the organization's financial system. Provide regular reports to the Facilities Department on fund status and usage.
- **Fund Allocation:** Coordinate with the Facilities Department on how funds will be allocated and monitor compliance with approved budget categories.
- **Compliance Monitoring:** Assist in the review and audit of expenses related to ARPA funds, ensuring all transactions meet legal and regulatory requirements.
- **Internal Controls:** Implement procedures to mitigate risks related to ARPA fund misuse or misallocation.

#### Facilities Department

The Facilities Department will take the lead in the following activities:

- **Documentation and Reporting:** Submit periodic reports to County Finance as required, ensuring that all funding obligations are met and documented accurately.
- **Oversight and Compliance Verification:** Conduct regular audits and reviews to verify compliance with federal guidelines, addressing any discrepancies or issues.
- **Training:** Provide training to all relevant personnel on ARPA compliance and reporting obligations.
- **Communication:** Serve as the primary point of contact between departments and federal oversight agencies.

### 4. Collaboration and Communication

- **Meetings:** Regular meetings will be scheduled between Board of Supervisors, through the Finance Department, and the Facilities Department to review progress, discuss challenges, and ensure coordination on compliance tasks.
- **Reports:** Each department will provide status updates on their respective responsibilities and compliance activities at agreed intervals.
- **Escalation:** Any issues regarding ARPA fund usage, obligations, or compliance will be escalated to the appropriate department heads for resolution.

### 5. Compliance and Audit

- **Internal Audits:** Both departments agree to participate in internal audits to ensure compliance with ARPA obligations. Audits will be conducted by Cochise County Finance Department on a regular basis.
- **External Audits:** Board of Supervisors and the Facilities Department will cooperate with external auditors as needed for federal or state audits related to ARPA fund usage.

## 6. Duration of Agreement

This MOU shall remain in effect until all ARPA funds are fully obligated and compliant reports have been submitted. The terms may be amended by mutual consent of the parties and will be reviewed at least annually or as required.

## 7. Funding and Resources

Each department agrees to allocate appropriate resources (e.g., personnel, software, and training) necessary to fulfill the obligations under this MOU. No additional funding or external resources will be requested unless mutually agreed upon.

## 8. Confidentiality and Data Security

Both departments agree to handle all data, reports, and documentation related to ARPA compliance with strict confidentiality and in accordance with applicable laws and organizational policies related to data security and privacy.

## 9. Dispute Resolution

In the event of a disagreement between departments, the matter will be escalated to the County Administrator or County Attorney for resolution. All disputes will be handled promptly and fairly to maintain compliance with ARPA requirements.

## 10. Amendments

This MOU may be amended at any time by mutual written consent of both departments. Any amendments will be documented and signed by both parties to ensure clarity and alignment with ARPA compliance requirements.

## 11. Signatures

By signing below, the parties affirm their understanding and agreement to the terms outlined in this Memorandum of Understanding and related attachment A.

### For Board of Supervisors

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

### For Facilities Department

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_