

**RESOLUTION NO. 2022-74**  
**American Rescue Plan Act Financial Policies and Procedures**

**WHEREAS**, Kootenai County is a recipient of federal funding through the American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Fund (SLFRF), and will in turn award funds to subrecipients and contractors; and

**WHEREAS**, Kootenai County has a programmatic and fiduciary responsibility to its citizens to account for federal funds, to manage federally funded projects wisely, to mitigate risks, improve transparency, and maintain accountability; and

**WHEREAS**, administration and use of these funds is subject to the more restrictive of federal regulation codified at 2 C.F.R. 200 and Idaho law, which is sometimes more restrictive than what is allowed under federal law; and

**WHEREAS**, it is necessary and desirable that the County maintains procedures for the accomplishment of its ARPA projects and subawards, for the procurement of contracts, equipment, and supplies, and for the administration of contracts and subawards; and

**WHEREAS**, the objectives of the Kootenai County American Rescue Plan Act Financial Policies and Procedures are to prevent fraud, collusion, favoritism, and improvidence in the administration of ARPA funds, as well as to ensure fair and open competition in procurements for ARPA-related contracts resulting in the best goods and services at the most reasonable prices practicable; and

**WHEREAS**, the Kootenai County Board of Commissioners is responsible for all policy matters in the administration of County government and services;

**NOW THEREFORE, BE IT HEREBY RESOLVED** that all actions pertaining to ARPA funds, by County personnel, subrecipients, or contractors, shall be conducted in accordance with the attached document, entitled “Kootenai County American Rescue Plan Act Financial Policies and Procedures, Effective retroactive to March 3, 2021,” which shall be and is hereby adopted as the official ARPA financial policy of Kootenai County.

Upon a motion to adopt the text of the foregoing Resolution made by Commissioner Brooks, seconded by Commissioner Duncan, the following vote was recorded:

Commissioner Fillios:	Aye
Commissioner Brooks:	Nay
Chairman Duncan:	Aye

Upon said roll call, the text of the foregoing was duly enacted as a Resolution of the Board of Commissioners of Kootenai County, Idaho, on the 4<sup>th</sup> day of October, 2022.

DATED this 4<sup>th</sup> day of October, 2022.

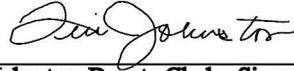
KOOTENAI COUNTY  
BOARD OF COMMISSIONERS



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**Leslie Duncan, Commissioner - Signed 10/5/2022**

ATTEST:  
JIM BRANNON, CLERK



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**Teri Johnston, Deputy Clerk - Signed 10/5/2022**



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**Chris Fillios, Commissioner - Signed 10/5/2022**