

Madison County, Illinois
Recovery Plan



**State and Local Fiscal Recovery
Funds**
2022 Report

Madison County, Illinois
2022 Recovery Plan

Table of Contents

General Overview.....2

- Executive Summary.....2
- Uses of Funds2
- Promoting Equitable Outcomes4
- Community Engagement4
- Labor Practices4
- Use of Evidence4
- Performance Report5

Project Inventory.....5

- Sally Port5
- Generator for the County Administration Building6
- Juvenile Detention Home HVAC6
- Generator Connection for County Jail7
- Criminal Justice Center Air Handlers8
- AV Refresh (County Boardroom)8
- Coroner’s Pandemic Response9
- Bethalto Interceptor10
- Long Lake11
- Drinking Water Projects11
- CrowdStrike12
- Artic Wolf FY 2021 – 202413
- Cisco Duo FY 2021 – 202413
- Ernst & Young LLP14

GENERAL OVERVIEW

Executive Summary

On March 11, 2021, the American Rescue Plan Act (“ARPA”) was signed into law and established the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program. This \$350 billion program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses.

Madison County, Illinois (herein “Madison County” or the “County”) received \$51,078,063 from the SLFRF program to support their response to and recovery from the COVID-19 public health emergency and economic downturn. County leadership is seeking to utilize the ARPA SLFRF grant to promote public health, support unfunded critical infrastructure needs, and provide government services. Various elected leaders, administrators and managers throughout Madison County were provided information regarding the SLFRF program, including the eligible uses of funds, and provided the opportunity to submit proposed projects to the County. The proposed projects are assessed for ARPA funding against the following goals:

- a. Remain in the goals of the Act on infrastructure including: water, sewer, storm water and broadband.
- b. Projects should have the greatest amount of regional impact
- c. Priority will be given to:
 - a. Projects closer to the construction or implementation phase
 - b. Project types that do not or rarely receive funding from other State or Federal sources
 - c. County owned assets or needs
 - d. Projects which have local match opportunities
 - e. Projects that address the impacts of the COVID-19 pandemic

To date, the Madison County Board has allocated funds to projects that:

- a. Improves efficiency and reduces cost of sewer treatment caused by stormwater infiltration
- b. Remediate inland stormwater flooding
- c. Assist local water districts with drinking water infrastructure improvements
- d. Improve the County’s infrastructure cybersecurity defence
- e. Invest in county owned infrastructure to increase mitigate COVID-19 transmission risk
- f. Administer the SLFRF funds

These projects have met the County’s goals of providing funding to projects that are rarely funded by State or Federal sources; that have local match opportunities; that address the impacts of the COVID-19 pandemic; and have the greatest amount of regional impact. The Madison County Board is considering additional projects and plans to allocate SLFRF funds in the coming months.

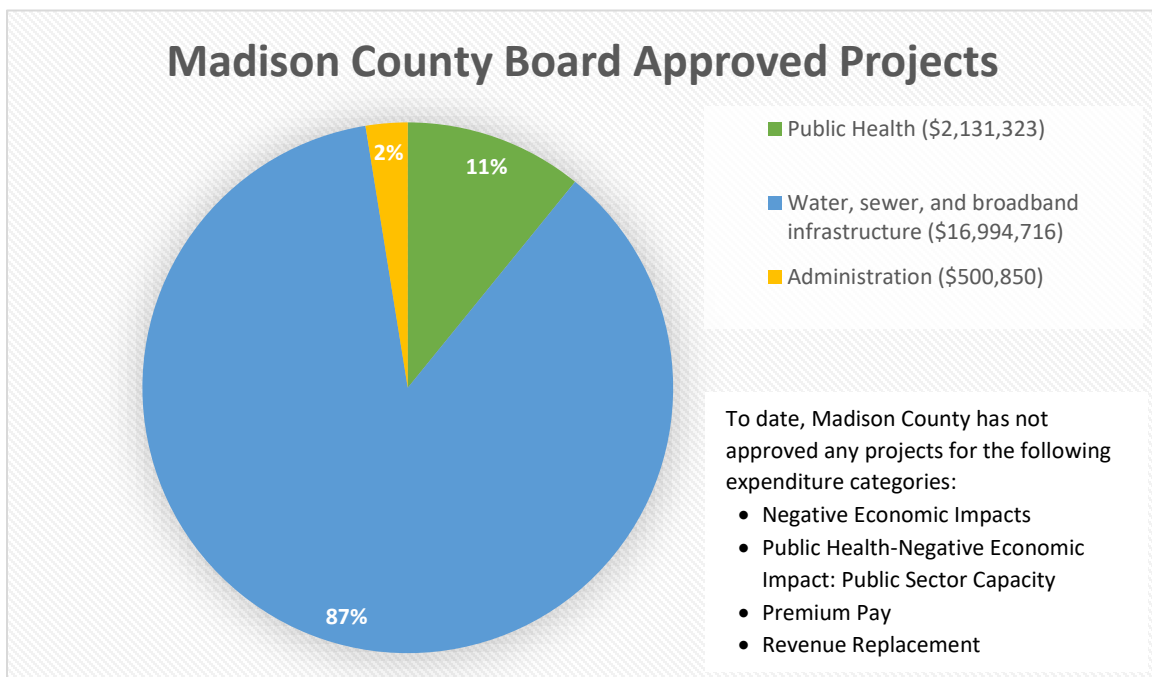
Uses of Funds

Madison County’s response to and recovery from the COVID-19 public health emergency includes maintaining vital public services and building a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity. In order to accomplish

this, Madison County has scored proposed projects based on how each fulfills the following goals:

- a. Improves Madison County infrastructure including: water, sewer, storm water and broadband
- b. Has the greatest amount of regional impact
- c. Can be completed within the designated timeframe set by Treasury
- d. Rarely receives funding from other State or Federal sources
- e. Improves or addresses County owned assets or needs
- f. Contains local match opportunities

To date, the Madison County Board has approved \$19,626,889 in projects. A vast majority of the approved projects relate to infrastructure spending aligning to SLFRF requirements regarding necessary investments to improve access to clean drinking water and invest in wastewater and stormwater infrastructure, including cybersecurity to protect systems associated with these infrastructures. The County has also approved funding for projects to address Public Health, such as improving ventilation in County owned buildings and making targeted renovations of certain congregate living facilities (i.e., Madison County Jail) to prevent the spread of COVID-19.



While not yet approved, Madison County is considering additional projects to improve access to clean drinking water and invest in wastewater and stormwater infrastructure across the County. Madison County is also considering additional cybersecurity projects to safeguard County systems from potential security threats and to allow Madison County to operate in a more secure virtual environment. Madison County is also considering projects to address Public Health such as funding projects to reduce the judicial backlog caused by the pandemic; funding a single, interoperable, and robust communication system that brings together Madison County's first responders; and projects to facilitate voting.

In addition, Madison County is considering other projects such as assistance to the local tourism industry as well other government service projects, such as road construction projects and fire district projects. ARPA assumes counties experienced a reduction of tax revenue due to the pandemic and therefore allows counties to use a portion of the funds on the provision of government services.

Promoting equitable outcomes

One of Madison County's primary goals is to prioritize projects that have the greatest amount of regional impact. Accordingly, the majority of the County's allocated SLFRF funds are being spent on water, stormwater and sewer projects. Storm and sewer projects are to the benefit of our communities most vulnerable members. Madison County is prone to flooding and past floods have resulted in both state and federal disaster declarations in the County. Flood and sewer related catastrophes tend to disproportionately affect those suffering from poverty.

In addition to stormwater and sewer focused projects, Madison County is focused on providing funding to unincorporated, rural districts to implement necessary improvements that have been neglected for years due to limited resources as they rarely qualify for funding from State or Federal programs.

Another primary goal of Madison County is to prioritize projects that either improves or addresses County owned assets or needs. Funding improvements to County owned infrastructure, whether cybersecurity improvements or specific pandemic response improvements, benefit all Madison County residents.

Community Engagement

Community engagement is an ongoing process. To date, the County has held meetings with various community focus groups in order to solicit input on the use of ARPA funds. For example, the County has participated in meetings with local business owners and broadband providers to obtain their input on the possible uses of the ARPA funds.

Madison County also engages the local community through meetings with elected and appointed representatives from throughout the county. Furthermore, all proposed ARPA projects are discussed during public meetings and ultimately must be approved by the Madison County Board.

Labor Practices

In compliance with ARPA guidelines, Madison County will require prevailing wage and labor agreements for infrastructure or capital expenditure projects exceeding \$10 million. To date, Madison County does not have any projects that exceed \$10 million and, therefore, is not currently subject to the prevailing wage requirements.

Use of Evidence

The ARPA Federal guidelines identify several types of uses of the ARPA funds that require evidence-based interventions and/or program evaluation such as. Based on the development of the County's Recovery Plan, at this point none of the approved ongoing or planned projects would require the Use of Evidence for project evaluation. This section will be revised as necessary if projects are identified and approved that would require evidence-based interventions.

Performance Report

The ARPA Federal guidelines identify several key performance indicators for certain types of expenditure categories. At this point in time, none of Madison County's proposed projects are required to report mandatory performance indicators or programmatic data. Madison County tracks the progress of each project on a quarterly basis at a minimum to confirm that the project is on track to be completed within the required timeframe stated in the SLFRF Final Rule. This section will be revised as necessary if projects are identified and approved that would require reporting on key performance indicators.

PROJECT INVENTORY

Public Health (EC 1)

Project P32: Sally Port

Funding amount: \$1,200,000

Project Expenditure Category: 1.4 – Prevention in Congregate Settings

Project Overview

- During the ongoing COVID-19 pandemic, the Madison County Jail has suffered acute outbreaks of the virus, affecting both inmates and employees. This problem has been reported in various congregate living facilities and prisons nationwide. Currently, due to lack of space, new inmates are placed into close contact in the holding cell prior to and during the intake and outtake processes. To mitigate the spread of the virus, enhanced quarantine and intake screening improvements at the Madison County Jail are necessary. The project would create a new sally port which would allow multiple vehicles to load and unload inmates in a secure and orderly fashion, allow for social distancing of inmates and thereby reduce the risk of possible exposure to the virus. The project would also extend the current booking space and add additional quarantine/isolation areas to further reduce congestion and prevent exposure to COVID-19. The project is expected to begin in 2022 and estimated to be completed within 12 to 24 months as the project has already been designed.

Use of Evidence

- The ARPA Federal guidelines do not currently require evidence-based interventions and/or program evaluation for this expenditure category. This section will be revised as necessary based on future requirements.

Performance Report

- The ARPA Federal guidelines do not currently require reporting on key performance indicators for this expenditure category. This section will be revised as necessary based on future requirements.
- Madison County tracks the progress of each project on a quarterly basis at a minimum to confirm that the project is on track to be completed within the required timeframe stated in the SLFRF Final Rule.

Project P35: Generator for the County Administration Building

Funding amount: \$250,000

Project Expenditure Category: 1.4 – Prevention in Congregate Settings

Project Overview

- Throughout the COVID-19 pandemic, outbreaks of the virus have been common in congregate settings. Per the CDC, COVID-19 viral particles spread between people more readily indoors than outdoors and ventilation mitigation strategies can help reduce viral particle concentration, thus reducing transmission of the virus. In order to reduce the spread of the virus at the Madison County Administration Building, which is required to be accessible by Madison County employees at all times in order to effectively perform their duties, the County has approved the purchase of a generator to ensure that the HVAC system and other air purifying systems are functional at all times, including in instances of power outages. By ensuring that the air filtration systems are working at all times, the County can help mitigate the spread of the virus for the employees of the 20 governmental departments as well as the civilians who are conducting business at the Administration Building. The project is expected to commence in 2022 and is expected to be completed by 2024.

Use of Evidence

- The ARPA Federal guidelines do not currently require evidence-based interventions and/or program evaluation for this expenditure category. This section will be revised as necessary based on future requirements.

Performance Report

- The ARPA Federal guidelines do not currently require reporting on key performance indicators for this expenditure category. This section will be revised as necessary based on future requirements.
- The project is in the planning phase; therefore, no expenditures have been incurred to date.

Project P09: Juvenile Detention Home HVAC

Funding amount: \$150,000

Project Expenditure Category: 1.4 – Prevention in Congregate Settings

Project Overview

- Throughout the COVID-19 pandemic, outbreaks of the virus have been common in congregate settings such as juvenile detention homes. Per the CDC, COVID-19 viral particles spread between people more readily indoors than outdoors and ventilation mitigation strategies can help reduce viral particle concentration, thus reducing transmission of the virus. In order to reduce the spread of the virus at the Madison County Juvenile Detention Home, the County has approved the purchase of a new HVAC system. The project is expected to begin in 2022 and estimated to be completed by 2023.

Use of Evidence

- The ARPA Federal guidelines do not currently require evidence-based interventions and/or program evaluation for this expenditure category. This section will be revised as necessary based on future requirements.

Performance Report

- The ARPA Federal guidelines do not currently require reporting on key performance indicators for this expenditure category. This section will be revised as necessary based on future requirements.
- Madison County tracks the progress of each project on a quarterly basis at a minimum to confirm that the project is on track to be completed within the required timeframe stated in the SLFRF Final Rule.

Project P12: Generator Connection for County Jail

Funding amount: \$150,000

Project Expenditure Category: 1.4 – Prevention in Congregate Settings

Project Overview

- During the ongoing COVID-19 pandemic, the Madison County Jail has suffered acute outbreaks of the virus, affecting both inmates and employees. Per the CDC, COVID-19 viral particles spread between people more readily indoors than outdoors and ventilation mitigation strategies can help reduce viral particle concentration, thus reducing transmission of the virus. In order to reduce the spread of the virus at the Madison County Jail, the County Board has approved a project to connect the HVAC system to the generator. This project will ensure that the HVAC system and other air purifying systems are functional at all times, including in instances of power outages. By ensuring continuous air filtration, the County can help mitigate the spread of the virus in the jail population. The project is expected to commence in 2022 and is expected to be completed within 12 months.

Use of Evidence

- The ARPA Federal guidelines do not currently require evidence-based interventions and/or program evaluation for this expenditure category. This section will be revised as necessary based on future requirements.

Performance Report

- The ARPA Federal guidelines do not currently require reporting on key performance indicators for this expenditure category. This section will be revised as necessary based on future requirements.
- The project is in the planning phase; therefore, no expenditures have been incurred to date.

Project P17: Criminal Justice Center Air Handlers

Funding amount: \$150,000

Project Expenditure Category: 1.4 – Prevention in Congregate Settings

Project Overview

- Throughout the COVID-19 pandemic, outbreaks of the virus have been common in congregate settings. Per the CDC, COVID-19 viral particles spread between people more readily indoors than outdoors and ventilation mitigation strategies can help reduce viral particle concentration, thus reducing transmission of the virus. In order to reduce the spread of the virus at the Madison County Criminal Justice Center, the County has approved the purchase of four Air Handlers. The project is expected to begin in 2022 and estimated to be completed by 2024.

Use of Evidence

- The ARPA Federal guidelines do not currently require evidence-based interventions and/or program evaluation for this expenditure category. This section will be revised as necessary based on future requirements.

Performance Report

- The ARPA Federal guidelines do not currently require reporting on key performance indicators for this expenditure category. This section will be revised as necessary based on future requirements.
- Madison County tracks the progress of each project on a quarterly basis at a minimum to confirm that the project is on track to be completed within the required timeframe stated in the SLFRF Final Rule.

Project P08: AV Refresh (County Boardroom)

Funding amount: \$125,000

Project Expenditure Category: 1.14 – Other Public Health Services

Project Overview

- The ability to hold virtual meetings is a necessity during the pandemic in order to mitigate the spread of COVID-19 in both the workplace and in public spaces. The Madison County boardroom currently does not have the capability to hold virtual board meetings. The County has planned upgrades that will modernize the boardroom, to allow hybrid meetings, where attendees have the option on joining virtually or in-person, with spacing between individuals attending in-person to limit exposure to the virus. Planned expenditures include technological equipment such as upgrading the microphones and audio system to allow such hybrid meetings. The AV Refresh project was started in 2022 and is estimated to be completed by the end of 2023.

Use of Evidence

- The ARPA Federal guidelines do not currently require evidence-based interventions and/or program evaluation for this expenditure category. This section will be revised as necessary based on future requirements.

Performance Report

- The ARPA Federal guidelines do not currently require reporting on key performance indicators for this expenditure category. This section will be revised as necessary based on future requirements.
- Madison County tracks the progress of each project on a quarterly basis at a minimum to confirm that the project is on track to be completed within the required timeframe stated in the SLFRF Final Rule.
- The County has ordered the items for the refresh but have yet to receive them due to global supply chain issues.

Project P36: Coroner's Pandemic Response

Funding amount: \$106,323

Project Expenditure Category: 1.14 – Other Public Health Services

Project Overview

- During the COVID-19 pandemic, the Madison County Coroner's Office has seen an increase in the death call volume, requiring more autopsies, biohazard medical waste disposal, and an increase in the storage of human remains. In order to respond to the increase in the death call volume, the Coroner's Office will double their current capacity by purchasing an additional autopsy sink, stainless steel autopsy tables, an incinerator, and an additional mortuary cooler. These purchases will allow the coroner's office to be able to perform multiple autopsies at one time and be better able to respond to increases in the demand for the coroner's services in the future, including the COVID-19 pandemic, natural disasters, or other catastrophic events. Improvements to the Coroner's office began in 2022 and are expected to be complete by the end of 2022.

Use of Evidence

- The ARPA Federal guidelines do not currently require evidence-based interventions and/or program evaluation for this expenditure category. This section will be revised as necessary based on future requirements.

Performance Report

- The ARPA Federal guidelines do not currently require reporting on key performance indicators for this expenditure category. This section will be revised as necessary based on future requirements.
- Madison County tracks the progress of each project on a quarterly basis at a minimum to confirm that the project is on track to be completed within the required timeframe stated in the SLFRF Final Rule.

Water, sewer, and broadband infrastructure (EC 5)

Project P43: Bethalto Interceptor

Funding amount: \$8,500,000

Project Expenditure Category: 5.3 – Clean Water: Decentralized Wastewater

Project Overview

- In collaboration with the Village of Bethalto (“Bethalto”), Madison County has a construction project to repair a failing sanitary sewer interceptor that was installed in the 1970s. This project will impact six county board districts in the geographic area of the Village of Bethalto and Wood River Township. The concrete interceptor is deteriorating rapidly and is no longer able to withstand heavy rainfall. This deterioration is allowing for stormwater infiltration as well as sewage leakage. The sewage leakage increases the risk of contamination of fresh waterways, which create environmental hazards. Any widespread failure of the interceptor could result in significant environmental damage. In addition, the stormwater infiltration results in higher processing costs for residents due to the additional rainwater in the sewer.
- To fix the aging interceptor pipe, the Village of Bethalto will install a Cured-In-Place Pipe (“CIPP”) lining which will seal the existing interceptor sewer line. The CIPP is an effective and less costly option to fully replace the sewer interceptor. A full replacement would require significant excavation, possible remediation of environmental hazards (such as asbestos) and would come at a considerably higher cost. Furthermore, the expected life of the CIPP is longer than the original 30 year life of the concrete interceptor. The Village of Bethalto has committed to contribute their own \$1.2 million of ARPA funding to the project. The project funds are expected to be fully obligated by December 31, 2024 and the project is expected to be complete by December 31, 2026.

Use of Evidence

- The ARPA Federal guidelines do not currently require evidence-based interventions and/or program evaluation for this expenditure category. This section will be revised as necessary based on future requirements.

Performance Report

- The ARPA Federal guidelines do not currently require reporting on key performance indicators for this expenditure category. This section will be revised as necessary based on future requirements.
- Madison County tracks the progress of each project on a quarterly basis at a minimum to confirm that the project is on track to be completed within the required timeframe stated in the SLFRF Final Rule.
- The project is in the bidding phase; therefore, no expenditures have been incurred to date.

Project P44: Long Lake

Funding amount: \$7,317,278

Project Expenditure Category: 5.6 – Clean Water: Stormwater

Project Overview

- Flooding due to heavy rainfall was identified as an issue in Long Lake in the 1995 Long Lake Watershed Inventory and Alternative Evaluation prepared in conjunction with the U.S. Department of Agriculture Natural Resources Conservation Service, Illinois Department of Natural Resources, Office of Water Resources, and U.S. Army Corps of Engineers. Due to a lack of funding to resolve the issue, the Long Lake area continues to experience significant flooding. A recent study in 2018 found that 45% of the 384 respondents experienced flooding in the past 10 years, with 42% of respondents noting flooding at least once per year in the past 10 years. Flooding caused not only structural damage but losses in agricultural, commercial, and industrial productivity. Area roadway flooding also creates a public safety concern and hinders evacuation routes in the event of a significant emergency with the levee infrastructure.
- To reduce area flooding, Madison County will use ARPA funds to design and construct of a stormwater relief sewer system from Long Lake to Horseshoe Lake State Park. This project will include the removal and replacement of certain existing culverts to allow for a more efficient hydraulic opening. In addition, ancillary stormwater relief sewers will be constructed along Lake Drive into adjoining subdivisions to provide for additional stormwater relief. The goal of the project is to improve stormwater drainage and reduce flooding in the area. The project started in 2022 and is expected to be complete by 2026.

Use of Evidence

- The ARPA Federal guidelines do not currently require evidence-based interventions and/or program evaluation for this expenditure category. This section will be revised as necessary based on future requirements.

Performance Report

- The ARPA Federal guidelines do not currently require reporting on key performance indicators for this expenditure category. This section will be revised as necessary based on future requirements.
- Madison County tracks the progress of each project on a quarterly basis at a minimum to confirm that the project is on track to be completed within the required timeframe stated in the SLFRF Final Rule.
- The engineering plan has been completed to date but construction has not started.

Project P58: Drinking Water Projects

Funding amount: \$700,000

Project Expenditure Category: 5.15 - Drinking water: Other Water Infrastructure

Project Overview

- Grants are being provided to unincorporated, rural water districts throughout Madison County to expend funds on necessary drinking water projects/needs such as replacing water pipes or updating water control communication systems. The water districts that received funding include: Meadowbrook Public Water District, Bond Madison Water

Company, Mitchell Public Water District, NorthEast Central Public Water District, Moro Public Water District, Pontoon Beach Public Water, Three County Public Water District, and Tri-Township Water District. These water districts are normally not eligible to receive assistance from State or Federal funding sources. The grants were awarded in 2022 and are expected to be completed by 2024. The project goal is to improve drinking water systems in rural counties that typically have limited access to external funding, such as State or Federal assistance.

Use of Evidence

- The ARPA Federal guidelines do not currently require evidence-based interventions and/or program evaluation for this expenditure category. This section will be revised as necessary based on future requirements.

Performance Report

- The ARPA Federal guidelines do not currently require reporting on key performance indicators for this expenditure category. This section will be revised as necessary based on future requirements.
- Madison County tracks the progress of each project on a quarterly basis at a minimum to confirm that the project is on track to be completed within the required timeframe stated in the SLFRF Final Rule.
- To date, only one water district has submitted expenses for reimbursement. All other water districts are still in the planning phase.

Project P05.01: CrowdStrike

Funding amount: \$314,000

Project Expenditure Category: 5.5 – Clean Water: Other Sewer Infrastructure

Project Overview

- System breaches are a common issue in today's world and cyber-attacks on government systems were prevalent in the pandemic. In early 2021, a crippling cyber-attack in a neighboring county brought their government operations to a halt. In November 2021, Madison County Information Technology met with members of this neighboring county at a cybersecurity conference and during discussions, discovered that Madison County's current anti-virus/endpoint software may have serious deficiencies that could leave Madison County vulnerable to a cyber-attack. A thorough review of the County's existing anti-virus/endpoint security software confirmed the deficiencies. In order to respond to the known threats, Madison County Information Technology researched various antivirus/endpoint solutions. The County purchased a three year CrowdStrike anti-virus subscription in December 2021. This investment helped secure the IT infrastructure for the Madison County sewer and water systems. CrowdStrike is designed to stop breaches, simplify endpoint security, and help Madison County meet compliance requirements.

Use of Evidence

- The ARPA Federal guidelines do not currently require evidence-based interventions and/or program evaluation for this expenditure category. This section will be revised as necessary based on future requirements.

Performance Report

- The ARPA Federal guidelines do not currently require reporting on key performance indicators for this expenditure category. This section will be revised as necessary based on future requirements.
- This purchase was completed in 2022.

Project P03: Artic Wolf FY 2021 - 2024

Funding amount: \$112,689.60

Project Expenditure Category: 5.5 – Clean Water: Other Sewer Infrastructure

Project Overview

- Ransomware attacks can cause costly disruptions to operations and the loss of critical information and data. Ransomware caused hundreds of billions of dollars of economic damage in 2020. As the world struggled to navigate the challenges of the pandemic, ransomware gangs thrived, with the increased adoption of data exfiltration helping create a lucrative year for the criminals – and a costly and extremely disruptive year for victims. The average ransom demand grew by more than 80 percent. Globally, a minimum of \$18 billion was paid in ransoms, while the cost of downtime in the private and public sectors added billions more in costs.
- In early 2021, Madison County learned of a crippling cyber-attack in a neighboring county that brought their government operations to a halt. In order to prevent a similar situation in Madison County, Madison County Information Technology reacted quickly to reduce the County's exposure to cyber-attacks. The County purchasing Artic Wolf, a security monitoring service in June 2021 to protect Madison County's sewer infrastructure and their digital operating systems from ransomware attacks. The Artic Wolf subscription is expected to be renewed through 2024. The goal of the project is to prevent ransomware attacks on Madison County sewer and water systems.

Use of Evidence

- The ARPA Federal guidelines do not currently require evidence-based interventions and/or program evaluation for this expenditure category. This section will be revised as necessary based on future requirements.

Performance Report

- The ARPA Federal guidelines do not currently require reporting on key performance indicators for this expenditure category. This section will be revised as necessary based on future requirements.
- This purchase was completed in 2021.

Project P04: Cisco Duo FY 2021 - 2024

Funding amount: \$50,747.90

Project Expenditure Category: 5.5 – Clean Water: Other Sewer Infrastructure

Project Overview

- State and local governments, state-funded higher education institutions and K-12 school districts are seeing an increase in government cyber-attacks at their organizations.

According to IBM's 2021 Cost of a Data Breach Report, it takes an average of 287 days to identify a breach in the public sector and an additional 93 days to contain the breach. Furthermore, there's been a 10% increase in average total cost of a breach, rising from \$3.86 million in 2020 to \$4.24 million in 2021.

- In early 2021, Madison County learned of a crippling cyber-attack in a neighboring county that brought their government operations to a halt. In order to prevent a similar situation in Madison County, Madison County Information Technology reacted quickly to reduce the County's exposure to cyber-attacks. In order to protect itself, the County purchased a one-year subscription of Cisco Duo in 2021 and plans to renew through 2024. This purchase upgraded their sewer infrastructure cybersecurity by implementing multifactor authentication to protect water or sewer infrastructure, by making it more difficult for malicious access by bad actors.

Use of Evidence

- The ARPA Federal guidelines do not currently require evidence-based interventions and/or program evaluation for this expenditure category. This section will be revised as necessary based on future requirements.

Performance Report

- The ARPA Federal guidelines do not currently require reporting on key performance indicators for this expenditure category. This section will be revised as necessary based on future requirements.
- This purchase was completed in 2021.

Administrative (EC 7)

Project P01-1: Ernst & Young LLP

Funding amount: \$500,850

Project Expenditure Category: 7.1 – Administrative Expenses

Project Overview

- To assist with the financial management of the monies received by Madison County under the American Rescue Plan Act of 2021, the County contracted Ernst & Young in 2021. The services Ernst & Young provide include advising on the eligibility of proposed projects; assisting with the review, collection, and documentation of eligible expenses; and assisting with the preparation of Treasury reports. Ernst & Young is expected to assist the County with these services through December 31, 2026.

Use of Evidence

- The ARPA Federal guidelines do not currently require evidence-based interventions and/or program evaluation for this expenditure category. This section will be revised as necessary based on future requirements.

Performance Report

- The ARPA Federal guidelines do not currently require reporting on key performance indicators for this expenditure category. This section will be revised as necessary based on future requirements.
- To date, Madison County has submitted all required reports to Treasury on time.