American Rescue Plan Act (ARPA) Workforce Development Grant Review
1st Follow-Up Assessment
January 2026

The Washington County Auditor's Office published this audit in November 2024.

Purpose: The audit had two objectives. First, to determine whether ARPA Workforce Development grant community partners met the goals outlined in County contracts. Second, to assess whether there was reasonable assurance that the costs charged complied with federal requirements and whether the partners maintained proper documentation to support those costs and activities.

Assessment: Implementation status for the recommendations varies. There are five recommendations in progress, one is open, and another not implemented. The County Auditor is closing two recommendations, having confirmed that all contracted funds were distributed based on the contract. Closing a recommendation means that the original audit recommendation is not applicable due to program having changed circumstances.

As a special note, we commend the County's Finance Department for the excellent progress they are making to address their specific recommendations. This work will greatly benefit County departments managing grants.

Audit Recommendations		Status
1-1	Develop Countywide grant procedures.	In Progress
1-2	Update Policy 403 and develop supporting Countywide procedures.	In Progress
1-3	Develop a process to ensure contract administration training is completed.	In Progress
2-1	Align new and modified contracts with Board direction in the ARPA Framework in addition to federal compliance.	Closed
2-2	Develop a new grant risk assessment tool.	In Progress
2-3	Require documentation on how beneficiaries are eligible.	Closed
3-1	Develop a grant monitoring plan.	Not Implemented *
3-2	Establish, document, and implement processes to collect and verify program data.	Open *

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Audit Recommendations		Status
4-1	Improve internal controls over financial and program activities.	In Progress*

** The status listed in the table is professional judgement of the County Auditor's Office. County management reported Recommendations 3-1 and 4-1 as closed and Recommendation 3-2 as in progress.*

For more information about 2024 original report, please visit the Washington County Auditor's website.