

From: Auditor of State's Center for Audit Excellence

**To:** All IPA Firms

**Subject:** Consolidated Appropriations Act 2023

**Date:** February 6, 2023

The Consolidated Appropriations Act, 2023, included provisions to give state, local, and Tribal governments more flexibility to be able to use their American Rescue Plan State and Local Fiscal Recovery Funds (SLFRF) to respond to natural disasters, build critical infrastructure, and support community development.

The Treasury is working to issue guidance or promulgate a rule, in consultation with the Department of Transportation, on how entities can expand their use of SLFRF funds as permitted by the 2023 Act.

Upon release of the new guidance, we will make the information available on the Auditor of State's Federal Program Resources page: Federal Program Resources (ohioauditor.gov).

Questions can be directed to AOSFederal@ohioauditor.gov.