



**Virginia Opioid Abatement Funds on the Local Level:
Navigating Requirements Around the OAA Grants Process
and the APA Audit Specifications**



APA and OAA Joint Webinar
September 24, 2024



Welcome to Today's Webinar

- To receive 1 CPE credit, you must answer at least 3 polling questions and attend for the duration of the event
- The APA will email a CPE certificate of completion to eligible attendees within four to six weeks after today's event
- The webinar recording and presentation slides will be made available for later viewing on both the Auditor of Public Accounts (APA) and Opioid Abatement Authority (OAA) websites shortly after the event
- Please use the Q&A feature to ask any questions throughout the webinar
- Please complete the survey at the conclusion of today's webinar

Learning Objectives

Understand key information related to Virginia's opioid settlement funds

Enhance knowledge around the OAA's grant awards application and reporting processes for state-related opioid abatement funding for city and county Individual Distributions, "Gold Standard" Incentive funds, and Cooperative Partnerships

Develop understanding of guidelines in the APA Audit Specifications related to new audit procedures directing the CPA firms to audit opioid-related funds beginning with FY 2024 local audits

Leverage various resources and support provided by the OAA specific to opioid abatement funding, as well as resources and support provided by the APA specific to local government audits and financial reporting

Outline of Today's Webinar

Discussion by the Opioid Abatement Authority

- OAA objectives and legal foundation
- Funding distributions, definitions, and requirements
- Annual reporting requirements
- Additional information

Discussion by the Auditor of Public Accounts

- Overview of the APA Audit Specifications
- New opioid abatement procedures
- Audit and reporting resources

Closing Remarks and Q&A

Speaker – Rachel Reamy

- Audit Manager on the Local Government and Judicial Systems specialty team at the APA
- Responsible for various projects related to APA's oversight and monitoring of Virginia local governments, to include the annual Comparative Report and the fiscal distress monitoring process
- Over 15 years of experience with the APA
- Received a B.S. in Accounting from Old Dominion University, and Masters of Accountancy from Liberty University
- Holds certification as a Certified Government Financial Manager (CGFM) from the AGA



Speaker – Adam Rosatelli

- Serving as the Director of Finance at the OAA since October 2022
- Brings 18 years of state and local government fiscal, policy analysis, and budget development experience to the OAA
- Received an undergraduate degree in Economics from the University of Colorado at Boulder and an MBA from Virginia Commonwealth University





***Virginia Opioid Abatement Funds on the Local Level:
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and the APA Audit Specifications***



*Virginia Opioid Abatement Funds on the Local Level:
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OAA & APA Joint Webinar

September
24, 2024

Agenda



OAA Objectives
and Legal
Foundation

Funding
Distributions,
Definitions and
Requirements

Annual
Reporting
Requirements

Additional
Information

OAA and the Legal Foundation for the Distribution of Funds

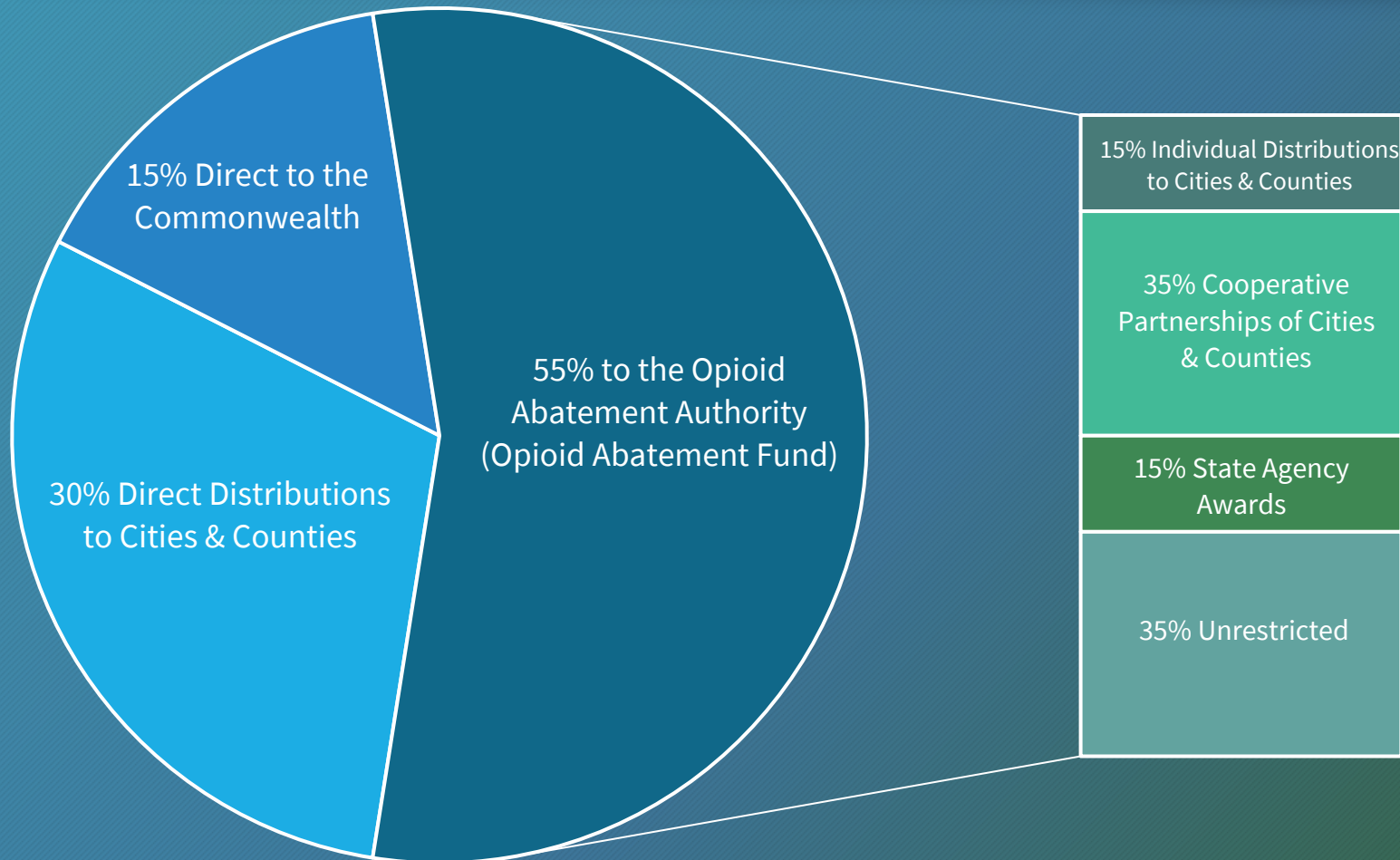


§ 2.2-2366 – The purpose of the OAA is to “...abate and remediate the opioid epidemic in the Commonwealth through financial support from the Fund, in the form of grants, donations, or other assistance, for efforts to treat, prevent, and reduce opioid use disorder and the misuse of opioids in the Commonwealth.”

- Settlement Agreements approved by the courts
- Settlement Allocation Memorandum of Understanding
- *Code of Virginia* and in particular *Title 2.2, Chapter 22, Article 12*

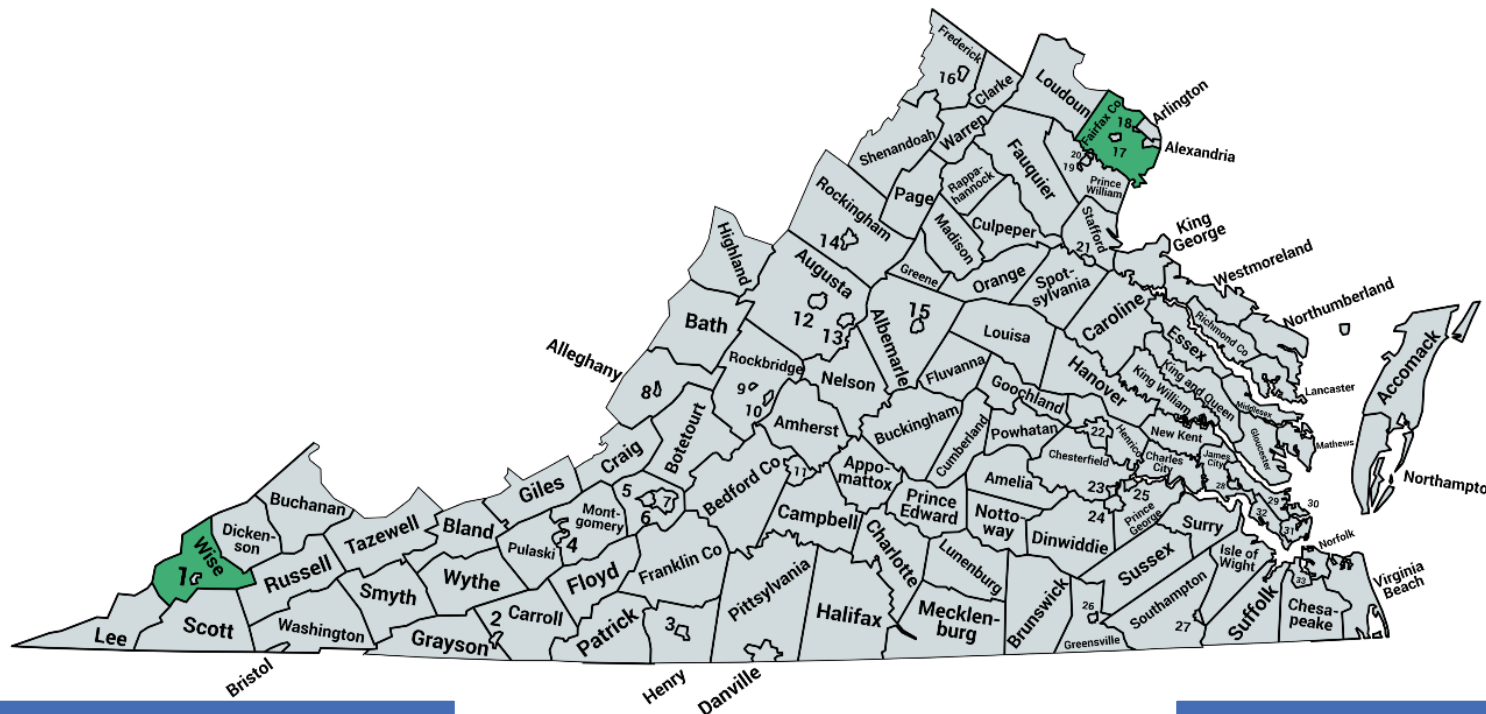
Should a difference exist between these guiding documents the Settlement Agreement / Court Order(s) generally will control

Virginia's Settlement Distribution Model



Virginia's Projected
Total:
\$1.1 billion
Over 18 years

Cities and Counties Distribution



Wise County

% of Population = 0.41%

% of Allocation = 1.76%

Fairfax County

% of Population = 13.11%

% of Allocation = 8.67%

City/County Look-up Tool

[Link to Look-up Tool](#)

(Updated version
will be posted to the
OAA website on or
before 10/1)



VIRGINIA OPIOID ABATEMENT AUTHORITY CITY/COUNTY ESTIMATED SETTLEMENT FUNDS LOOK-UP TOOL FY2022-FY2039

701 East Franklin Street, Suite 803, Richmond, Virginia 23219 | 804-500-1810 | info@voaa.us | www.voaa.us

Direct Distribution, OAA Individual Distribution, and OAA Gold Standard

Please note this tool tracks finalized settlements. As new settlements are achieved, this tool will be updated. The amounts listed reflect estimates, which may be subject to change prior to distribution.

As of April 2024

City or
County:

Powhatan County

City/County Estimated Settlement Funds Lookup Tool Instructions

To see the estimated amounts disbursed or to be disbursed to a specific city or county for each year of the settlements:

1. Click on cell C10, which currently reads "Choose City/County."
2. Use the drop down menu to select a city or county and the amounts below will change to show the city or county's estimated payments.

Fiscal Year (FY)	No Application to OAA		Must Apply to OAA					
	Direct Distributions		OAA Individual Distribution			OAA Gold Standard Incentive		
	Projected	Used as OAA Match	Eligible to Receive	Awarded / Used as Match	Balance Available	Eligible to Receive	Awarded / Used as Match	Balance Available
2022	\$10,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$67,445	\$0	\$24,405	\$0	\$24,405	\$6,101	\$0	\$6,101
2024	\$83,176	\$17,572	\$28,250	\$28,510	\$24,145	\$7,063	\$0	\$13,164
2025	\$26,252	\$0	\$9,448	\$0	\$33,593	\$2,362	\$0	\$15,526
2026	\$34,276	\$0	\$12,070	\$0	\$12,070	\$3,017	\$0	\$3,017
2027	\$36,428	\$0	\$12,859	\$0	\$12,859	\$3,215	\$0	\$3,215
2028	\$27,753	\$0	\$9,678	\$0	\$9,678	\$2,419	\$0	\$2,419
2029	\$38,896	\$0	\$13,764	\$0	\$13,764	\$3,441	\$0	\$3,441
2030	\$39,073	\$0	\$13,846	\$0	\$13,846	\$3,462	\$0	\$3,462
2031	\$36,584	\$0	\$12,877	\$0	\$12,877	\$3,219	\$0	\$3,219
2032	\$33,950	\$0	\$11,912	\$0	\$11,912	\$2,978	\$0	\$2,978
2033	\$31,211	\$0	\$10,908	\$0	\$10,908	\$2,727	\$0	\$2,727
2034	\$23,818	\$0	\$8,516	\$0	\$8,516	\$2,129	\$0	\$2,129
2035	\$23,818	\$0	\$8,516	\$0	\$8,516	\$2,129	\$0	\$2,129
2036	\$23,818	\$0	\$8,516	\$0	\$8,516	\$2,129	\$0	\$2,129
2037	\$19,790	\$0	\$7,039	\$0	\$7,039	\$1,760	\$0	\$1,760
2038	\$19,790	\$0	\$7,039	\$0	\$7,039	\$1,760	\$0	\$1,760
2039	\$13,855	\$0	\$5,080	\$0	\$5,080	\$1,270	\$0	\$1,270
Total	\$590,587	\$17,572	\$204,721	\$28,510	\$176,211	\$51,180	\$0	\$51,180



Every City and County Receives Direct Distribution Settlement Payments



30% Direct Distributions
to Cities & Counties

Direct Distributions **are not grants**. Cities and Counties **do not apply** to the OAA to use them.

Direct Distributions are settlement payments made to the City/County in order to settle public nuisance claims brought by the Commonwealth and localities.

Direct Distribution payments are made directly to the City/County by the settlement administrator (Brown Greer) and do not flow through the state budget or a state agency in any manner.

Separate payments by each of the settlements at different times of year.

Cities and Counties may elect to create a reserve with Direct Distributions to help fund projects in future years when payments decline.

Direct Distributions may be used as matching funds for Cooperative Partnership projects.

Every City and County has OAA Individual Distribution Funds Allocated



15% Individual Distributions
to Cities & Counties

Individual Distributions **are OAA grants**. Cities and Counties **must apply** to the OAA with a specific abatement project in order to receive.

Individual Distribution grants can **only** be awarded to Virginia Cities and Counties. Towns, Schools Districts, Constitutional Officers, CSBs, etc. can only be a partner or sub-recipient.

Individual Distribution grants **are not** competitive *and are awarded for one year at a time*. Compliant project renewals are at the city or county's discretion based on funds available.

Payments will be sent to the awarded City or County through OAA's fiscal agent (DBHDS).

Awarded projects may include RFPs, sub-recipients, vendors, etc. however the City or County is ultimately responsible.

Individual Distributions may be used as matching funds for Cooperative Partnership projects.

Annual Application Period October 1 - April 1

Annual Award Performance Period July 1 - June 30

Annual Report due September 1

Every City and County can Opt-in to the OAA's "Gold Standard" Incentive



15% Individual Distributions
to Cities & Counties

Increases

25%

To Opt-in to the "Gold Standard" Incentive, Cities and Counties must submit a **1-time application** pledging to apply the Commonwealth's requirements to the Direct Distribution.

"Gold Standard" Incentive funds can **only** be awarded to Virginia Cities and Counties. The 25% increase **is calculated on the Individual Distribution** amount each year.

"Gold Standard" Incentive funds **are not** competitive.

A completed **Direct Distribution workbook** and annual report are **required of all OAA award participants**. One report covers the requirement for Individual Distribution, "Gold Standard", and Cooperative Partnerships.

There are **no additional reporting requirements** specific to the "Gold Standard".

"Gold Standard" Incentive funds can be used with Individual Distribution projects or as matching funds on Cooperative Partnership projects.

"Gold Standard" applications may be submitted anytime and do not require Grants Committee approval.

"Gold Standard" funds are not directly awarded from an application to opt-in.

Annual reporting occurs along with the OAA grant the "Gold Standard" funds are applied to.

Polling Question #1



Once a locality provides OAA-awarded project funds to a subrecipient, the subrecipient bears responsibility for adhering to any associated requirements.

True or False?

Cities and Counties can Partner Together for Cooperative Partnership Grants



35% Cooperative
Partnerships of Cities
& Counties

Cooperative Partnerships **are OAA grants**. Cities and Counties **must apply** to the OAA with a specific abatement project in order to receive.

Cooperative Partnerships grants can only be awarded to Virginia Cities and Counties. Towns, Schools Districts, Constitutional Officers, CSBs, etc. can only be a partner or sub-recipient.

Cooperative Partnership grants **are competitive** and are **awarded for one year** with up to four optional renewal years.

The partnership must select a city or county to be the fiscal agent who will complete and submit the application and receive and administer any awarded cooperative funds.

Awarded projects may include RFPs, sub-recipients, vendors, etc. however the City or County is ultimately responsible.

At a minimum, requires two cities and/or counties from the same behavioral health district.

Annual Application Period October 1 - April 1

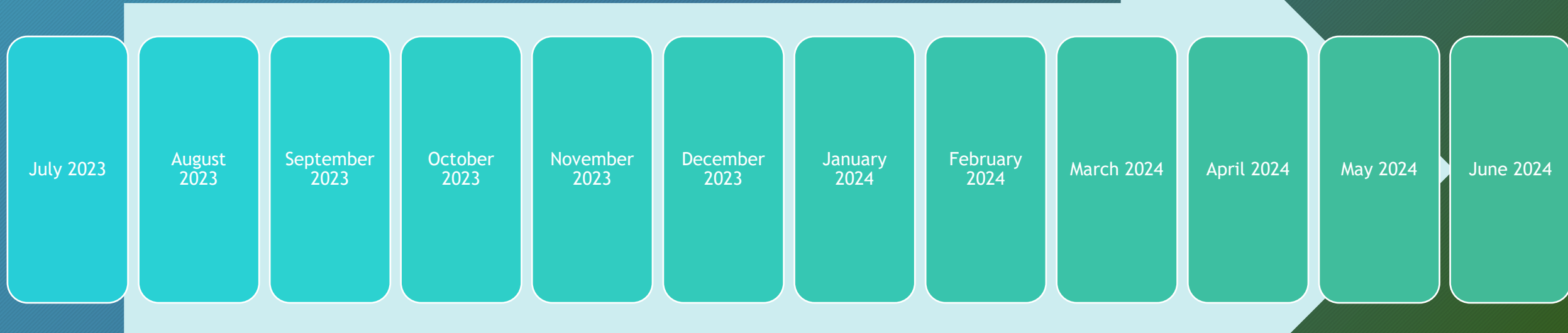
Annual Award Performance Period July 1 - June 30

Annual Report due September 1

FY2024 Period of Performance for Annual Reporting



**FY2024 Awards' Period of Performance spans from
July 1, 2023 - June 30, 2024**



This is the timeframe the annual report should be based upon.

FY2024 Individual Distribution Annual Reporting Instructions



VIRGINIA OPIOID ABATEMENT AUTHORITY INDIVIDUAL DISTRIBUTION ANNUAL REPORTING WORKBOOK FOR FY2024 AWARDS

701 East Franklin Street, Suite 803, Richmond, Virginia 23219 | 804-500-1810 | info@voaa.us | www.voaa.us

To: **City and County Opioid Abatement Authority (OAA) Individual Distribution FY2024 Grantees - Annual Reporting Requirement**

As a **requirement** of receiving an OAA Grant Award, the city or county grantee for FY2024 OAA Individual Distribution Grant awards, must submit an Annual Reporting Workbook for the FY2024 period of performance (July 1, 2023 - June 30, 2024) **by 11:59pm on September 1, 2024**.

All tabs in this workbook must be completed. This workbook includes:

1. On the Narrative Report Tab:

- A narrative description of the status of the project and highlights of any success or challenges
- A narrative description on the impact the project has had on the city or county's community
- If applicable, a narrative on sustainability plans and/or any pertinent details on expenditures

2. On the Financial Report Tab:

- The amounts approved for FY2024 for this project by revenue source
- The final amounts expended for FY2024 project by revenue source
- The amounts by budget category will populate from the subsequent tabs

3. On the Personnel Expense Report Tab:

- The amounts approved for FY2024 for this project by position
- The final amounts expended for FY2024 project by position

4. On the Operating & Capital Expense Report Tab:

- The amounts approved for FY2024 for this project by item
- The final amounts expended for FY2024 project by item

5. Performance Measures Report Tab:

- The numbers approved for FY2024 for each measure selected
- The final number for FY2024 for each measure selected

6. Attach to this workbook:

- a detailed transaction report from the city or county's general ledger that reconciles to the amounts spent and remaining.

Information only needs to be entered in the "blue" highlighted cells for each tab. Once chosen on the "Narrative Report" tab, the City/County Name and Project Title should populate on the subsequent tabs.

There is a signature section on the "Narrative Reporting" tab that should be signed by the city or county executive or their designee.

Once all tabs have been completed and the signature obtained, email to info@voaa.us by 11:59pm on September 1, 2024.

Note: The Individual Distribution Annual Report Workbook should only be completed for specific Individual Distribution and/or Gold Standard projects awarded to an individual city or county. Individual Distribution and/or Gold Standard matching funds for Cooperative projects should be included as part of the Cooperative project's annual report completed by the fiscal agent.

Please send any questions related to this workbook and the related reporting requirement to info@voaa.us and one of our team members will be glad to assist you.

Thanks and regards,

This FY2024 Annual Reporting Workbook is a requirement of your FY2024 Individual Distribution Award.

This report must be submitted to the OAA via email at info@voaa.us by 11:59 pm on September 1, 2024.

All tabs must be completed and submitted, and the report must be certified by the city/county executive or their designee.

FY2024 Individual Distribution Annual Reporting - Financial Report



VIRGINIA OPIOID ABATEMENT AUTHORITY INDIVIDUAL DISTRIBUTION ANNUAL REPORTING WORKBOOK FOR FY24 AWARDS

701 East Franklin Street, Suite 803, Richmond, Virginia 23219 | 804-500-1810 | info@voaa.us | www.voaa.us

City/County: Grant Type:

Project Name:

		FY 2024		
		Awarded or Pledged as Match (see Note #1)	Total FY24 Expenditures (by funding source)	Total FY 24 Remaining Balance (see Note #2)
Funding Sources				
Direct Distributions		\$ -	\$ -	\$ -
Total Direct Distributions		\$ -	\$ -	\$ -
Individual Distribution		\$ -	\$ -	\$ -
Total Individual Distributions		\$ -	\$ -	\$ -
Gold Standard		\$ -	\$ -	\$ -
Total Gold Standard		\$ -	\$ -	\$ -
Other Revenue Sources				
Source of revenue (local, federal, grant)		\$ -	\$ -	\$ -
Source of revenue (local, federal, grant)		\$ -	\$ -	\$ -
Source of revenue (local, federal, grant)		\$ -	\$ -	\$ -
Source of revenue (local, federal, grant)		\$ -	\$ -	\$ -
Total Other Revenue Sources		\$ -	\$ -	\$ -
Total Revenues		\$ -	\$ -	\$ -

Only enter information in the blue highlighted cells. The gray highlighted cells include formulas that will automatically populate after entering your information.

The information entered should be for your FY2024 Individual Distribution award and any funds that were pledged as a match for the awarded project.

If you pledged a Direct Distribution match for your FY2024 awarded Individual Distribution project, you will enter the amount of Direct Distribution funds you pledged to match in the “Awarded or Pledged as Match” cell for Direct Distributions.

You will also enter the total amount of Direct Distribution funds expended to support the Individual Distribution project during the FY2024 period of performance in the “Total FY24 Expenditures” cell.

***Note:** Not all localities pledged to match Direct Distribution funds to support their FY2024 Individual Distribution project. Please review your OAA FY2024 Individual Distribution Award package to determine if this section applies to your locality.*

FY2024 Individual Distribution Annual Reporting - Financial Report (continued)



VIRGINIA OPIOID ABATEMENT AUTHORITY
INDIVIDUAL DISTRIBUTION ANNUAL
REPORTING WORKBOOK FOR FY24 AWARDS

701 East Franklin Street, Suite 803, Richmond, Virginia 23219 | 804-500-1810 | info@voaa.us | www.voaa.us

City/County: Choose City/County **Grant Type:** Individual Distribution

Project Name: 0

	FY 2024		
	Awarded or Pledged as Match <small>(see Note #1)</small>	Total FY24 Expenditures (by funding source)	Total FY 24 Remaining Balance <small>(see Note #2)</small>
Funding Sources			
Direct Distributions	\$0.00	\$0.00	\$0.00
Total Direct Distributions	\$0.00	\$0.00	\$0.00
Individual Distribution	\$0.00	\$0.00	\$0.00
Total Individual Distributions	\$0.00	\$0.00	\$0.00
Gold Standard	\$0.00	\$0.00	\$0.00
Total Gold Standard	\$0.00	\$0.00	\$0.00
Other Revenue Sources			
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Total Other Revenue Sources	\$0.00	\$0.00	\$0.00
Total Revenues	\$0.00	\$0.00	\$0.00

Only enter information in the blue highlighted cells. The gray highlighted cells include formulas that will automatically populate after entering your information.

The information entered should be for your FY2024 Individual Distribution awarded funds in the “Awarded or Pledged as a Match” cell for Individual Distributions.

You will also enter the total amount of Individual Distribution funds expended during the FY2024 period of performance in the “Total FY24 Expenditures” cell.

FY2024 Individual Distribution Annual Reporting - Financial Report (continued)



VIRGINIA OPIOID ABATEMENT AUTHORITY
INDIVIDUAL DISTRIBUTION ANNUAL
REPORTING WORKBOOK FOR FY24 AWARDS

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City/County: Choose City/County **Grant Type:** Individual Distribution

Project Name: 0

	FY 2024		
	Awarded or Pledged as Match (see Note #1)	Total FY24 Expenditures (by funding source)	Total FY 24 Remaining Balance (see Note #2)
Funding Sources			
Direct Distributions	\$0.00	\$0.00	\$0.00
Total Direct Distributions	\$0.00	\$0.00	\$0.00
Individual Distribution	\$0.00	\$0.00	\$0.00
Total Individual Distributions	\$0.00	\$0.00	\$0.00
Gold Standard	\$0.00	\$0.00	\$0.00
Total Gold Standard	\$0.00	\$0.00	\$0.00
Other Revenue Sources			
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Total Other Revenue Sources	\$0.00	\$0.00	\$0.00
Total Revenues	\$0.00	\$0.00	\$0.00

Only enter information in the blue highlighted cells. The gray highlighted cells include formulas that will automatically populate after entering your information.


If you pledged to match “Gold Standard” Incentive funds for your FY2024 awarded Individual Distribution project, you will enter the amount pledged as a match in the “Awarded or Pledged as Match” cell for Gold Standards.

You will also enter the total amount of “Gold Standard” Incentive expended to support the Individual Distribution project during the FY2024 period of performance in the “Total FY24 Expenditures” cell.

***Note:** Not all localities pledged to match “Gold Standard” Incentive funds to support their FY2024 Individual Distribution project. Please review your OAA FY2024 Individual Distribution Award package to determine if this section applies to your locality.*

FY2024 Individual Distribution Annual Reporting - Financial Report (continued)



 **VIRGINIA OPIOID ABATEMENT AUTHORITY**
INDIVIDUAL DISTRIBUTION ANNUAL REPORTING WORKBOOK FOR FY24 AWARDS

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City/County: Grant Type:

Project Name:

	FY 2024		
	Awarded or Pledged as Match (see Note #1)	Total FY24 Expenditures (by funding source)	Total FY 24 Remaining Balance (see Note #2)
Funding Sources			
Direct Distributions	\$0.00	\$0.00	\$0.00
Total Direct Distributions	\$0.00	\$0.00	\$0.00
Individual Distribution	\$0.00	\$0.00	\$0.00
Total Individual Distributions	\$0.00	\$0.00	\$0.00
Gold Standard	\$0.00	\$0.00	\$0.00
Total Gold Standard	\$0.00	\$0.00	\$0.00
Other Revenue Sources			
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Total Other Revenue Sources	\$0.00	\$0.00	\$0.00
Total Revenues	\$0.00	\$0.00	\$0.00

Only enter information in the blue highlighted cells. The gray highlighted cells include formulas that will automatically populate after entering your information.

If you pledged to match Other Revenue funds for your FY2024 awarded Individual Distribution project, you will enter the amount you pledged as a match in the “Awarded or Pledged as Match” cell for Other Revenue Sources.

You will also enter the total amount of Other Revenue funds expended to support the Individual Distribution project during the FY2024 period of performance in the “Total FY24 Expenditures” cell.

***Note:** Not all localities pledged to match Other Revenue funds to support their FY2024 Individual Distribution project. Please review your OAA FY2024 Individual Distribution Award package to determine if this section applies to your locality.*

After you have entered all of the revenue information, the gray highlighted cells will automatically populate to calculate your total project revenue and your total project expenditures for FY2024.

FY2024 Individual Distribution Annual Reporting - Financial Report (continued)



Expenses These numbers will populate from the Personnel and Operating & Capital Tabs	Budget as Awarded	Total FY24 Expenditures (by budget category)	Total FY24 Remaining Balance (see Note #2)
Personnel-related	\$0.00	\$0.00	\$0.00
Operating (including contracts)	\$0.00	\$0.00	\$0.00
Capital (vehicles, structures)	\$0.00	\$0.00	\$0.00
Total Expenses	\$0.00	\$0.00	\$0.00
Award & Expenditure Reconciliation*	\$0.00	\$0.00	\$0.00
*Report is in balance if all cells in this row show "zero"			
FINAL FY2024 OAA BALANCE (Includes OAA Awarded Funds only)			\$0.00
Final OAA Balance is properly calculated if this row shows "zero"			\$0.00

Note #1: Enter the amount awarded to the city/county by OAA or included as matching funds for the fiscal year, on the appropriate row.

Note #2: These totals should reconcile with the Carryforward Reporting Workbook totals for localities that requested carryforward approval.

These gray highlighted cells will automatically populate based on the information you enter on the Personnel Expense and Operating & Capital Expense Reporting Tabs.

After you have entered all of your information into the Financial, Personnel Expense, and Operating & Capital Expense Reporting tabs, the gray highlighted cells will automatically populate to calculate your total project expenses for FY2024, as well as an "Award and Expenditure Reconciliation" total and a Final FY2024 OAA Balance.

If the OAA has asked you to submit a FY2024 Carry-Forward Reporting Workbook, the prepopulated FY2024 Balance amount should reconcile with your FY2024 Carry-Forward total.

FY2024 Individual Distribution Annual Reporting - Personnel Expense Report




Only enter information in the **blue** highlighted cells. The gray highlighted cells include formulas that will automatically populate after entering your information.

In the Personnel Expense Reporting tab, you will indicate a breakdown of salaried staff and/or Wage/Part-Time Staff that are compensated utilizing your FY2024 OAA awarded Individual Distribution funds to include the following:

- # of FTEs (salaried) or # of Wage/Part-Time Staff
- Amount of FY2024 Individual Distribution funds awarded to support various Salaried and/or Wage/Part-Time Staff that are working on your project's approved scope of work
- Amount of FY2024 Individual Distribution funds expended for Salaried and/or Wage/Part-Time Staff that are working on your project's approved scope of work

Totals from this tab will populate the expenditures by budget category section on the Financial Reporting tab.



VIRGINIA OPIOID ABATEMENT AUTHORITY
INDIVIDUAL DISTRIBUTION ANNUAL REPORTING
WORKBOOK FOR FY24 AWARDS
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City/County: **Grant Type:**

Project Name:

Instructions: Indicate all FY2024 incurred Personnel Expenses below by category. The final personnel totals (located at the bottom of the page) should reconcile with the personnel totals listed in the "Financial Reporting" tab.

	FY 2024			
	# of FTEs	Awarded	Expended	Total Balance
Salaried Staff				
Position Type/Description				
Position 1		\$0.00	\$0.00	\$0.00
Position 2		\$0.00	\$0.00	\$0.00
Position 3		\$0.00	\$0.00	\$0.00
Position 4		\$0.00	\$0.00	\$0.00
Position 5		\$0.00	\$0.00	\$0.00
Position 6		\$0.00	\$0.00	\$0.00
Total Salaried Staff	0.00	\$0.00	\$0.00	\$0.00

	# of Wage or PT staff	Awarded	Expended	Total Balance
Wage/Part-time Staff				
Position Type/Description				
Wage 1		\$0.00	\$0.00	\$0.00
Wage 2		\$0.00	\$0.00	\$0.00
Wage 3		\$0.00	\$0.00	\$0.00
Wage 4		\$0.00	\$0.00	\$0.00
Wage 5		\$0.00	\$0.00	\$0.00
Wage 6		\$0.00	\$0.00	\$0.00
Total Salaried Staff	0.00	\$0.00	\$0.00	\$0.00

PERSONNEL TOTALS	0.00	\$0.00	\$0.00	\$0.00
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FY2024 Individual Distribution Annual Reporting - Operating & Capital Expense Report




Only enter information in the **blue** highlighted cells. The gray highlighted cells include formulas that will automatically populate after entering your information.

In the Operating & Capital Expense Reporting tab, you will indicate a breakdown of operating and capital costs associated with your FY2024 Individual Distribution grant award to include the following:

- Amount of FY2024 Individual Distribution funds awarded to support Operating costs
- Amount of FY2024 Individual Distribution funds that were expended on operating costs
- Amount of FY2024 Individual Distribution funds that were awarded to support capital costs
- Amount of FY2024 Individual Distribution funds that were expended on capital costs

The totals from this tab will populate the expenditures by budget category section on the Financial Reporting tab.



VIRGINIA OPIOID ABATEMENT AUTHORITY
INDIVIDUAL DISTRIBUTION ANNUAL REPORTING
WORKBOOK FOR FY24 AWARDS

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City/County:

Grant Type:

Project Name:

Instructions: Indicate all FY2024 incurred Operating and Capital Expenses below by category. The final Operating and Capital Expenses totals (located at the bottom of the page) should reconcile with the operating and capital totals listed in the "Financial Reporting" tab.

	FY 2024		
Operating Expenses	Awarded	Expended	Total Balance
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Total Operating Expenses	\$0.00	\$0.00	\$0.00

	Awarded	Expended	Total Balance
Capital Expenses			
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Total Capital Expenses	\$0.00	\$0.00	\$0.00

	Awarded	Expended	Total Balance
OPERATING AND CAPITAL TOTALS	\$0.00	\$0.00	\$0.00

FY2024 Individual Distribution Annual Reporting - General Ledger



Attached to the email submission for your completed Individual Distribution Annual Reporting Workbook, please submit a detailed transaction report of your city or county's general ledger that reconciles to the amounts spent and remaining.

Polling Question #2




There are additional reporting requirements associated with the “Gold Standard” incentive funds.

True or False?

FY2024 Cooperative Partnership Annual Reporting Instructions



 **VIRGINIA OPIOID ABATEMENT AUTHORITY
COOPERATIVE PARTNERSHIP ANNUAL REPORTING
WORKBOOK FOR FY2024 AWARDS**

701 East Franklin Street, Suite 803, Richmond, Virginia 23219 | 804-500-1810 | info@voaa.us | www.voaa.us

To: **Fiscal Agent City and County Opioid Abatement Authority (OAA) Cooperative Partnership FY2024 Grantees - Annual Reporting Requirement**

As a **requirement** of receiving an OAA Grant Award, the **fiscal agent** city or county grantee for FY2024 OAA Cooperative Partnership Grant awards, must submit an Annual Reporting Workbook for the FY2024 period of performance (July 1, 2023 - June 30, 2024) by **11:59pm on September 1, 2024**.

All tabs in this workbook must be completed. This workbook includes:

1. On the Narrative Report Tab:
 - A narrative description of the status of the project and highlights of any success or challenges
 - A narrative description on the impact the project has had on the city or county's community
 - If applicable, a narrative on sustainability plans and/or any pertinent details on expenditures
2. On the Financial Report Tab:
 - The amounts approved for FY2024 for this project by revenue source
 - The final amounts expended for FY2024 project by revenue source
 - The amounts by budget category will populate from the subsequent tabs
3. On the Personnel Expense Report Tab:
 - The amounts approved for FY2024 for this project by position
 - The final amounts expended for FY2024 project by position
4. On the Operating & Capital Expense Report Tab:
 - The amounts approved for FY2024 for this project by item
 - The final amounts expended for FY2024 project by item
5. Performance Measures Report Tab:
 - The numbers approved for FY2024 for each measure selected
 - The final number for FY2024 for each measure selected
6. Attach to this workbook:
 - a detailed transaction report from the city or county's general ledger that reconciles to the amounts spent and remaining.

The **fiscal agent** city/county is responsible for gathering and combining all required information from its partners to complete this report. **Note:** Cities/counties with Individual and/or Gold Standard matching funds for a Cooperative project, **do not** need to complete separate annual reports for those funds. Only one workbook should be submitted per awarded project.

Information only needs to be entered in the "blue" highlighted cells for each tab. Once chosen on the "Narrative Report" tab, the City/County Name and Project Title should populate on the subsequent tabs.

There is a signature section on the "Narrative Reporting" tab that should be signed by the city or county executive or their designee.

Once all tabs have been completed and the signature obtained, email to info@voaa.us by 11:59pm on September 1, 2024.

Please send any questions related to this workbook and the related reporting requirement to info@voaa.us and one of our team members will be glad to assist you.

Thanks and regards,


This FY2024 Annual Reporting Workbook is a requirement of your FY2024 Cooperative Partnership Award.

This report must be submitted to the OAA via email at info@voaa.us by 11:59 pm on September 1, 2024.

All tabs must be completed and submitted, and the report must be certified by the fiscal agent city/county executive or their designee.

FY2024 Cooperative Partnership Annual Reporting - Financial Report



 **VIRGINIA OPIOID ABATEMENT AUTHORITY
COOPERATIVE PARTNERSHIP ANNUAL
REPORTING WORKBOOK FOR FY24 AWARDS**

701 East Franklin Street, Suite 803, Richmond, Virginia 23219 | 804-500-1810 | info@voaa.us | www.voaa.us

Fiscal Agent City/County: Grant Type:

Project Name:

Funding Sources	FY 2024		
	Awarded or Pledged as Match (See Note #1)	Total FY24 Expenditures (by funding source)	Total FY 24 Remaining Balance (See Note #2)
Direct Distributions			
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Total Direct Distribution	\$0.00	\$0.00	\$0.00
Individual Distributions			
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Total Individual Distribution	\$0.00	\$0.00	\$0.00

Only enter information in the blue highlighted cells. The gray highlighted cells include formulas that will automatically populate after entering your information.

The information entered should be for your FY2024 Cooperative Partnership award and any funds that were pledged as a match for the awarded project.

If you or your partner localities pledged a Direct Distribution match for your FY2024 awarded Cooperative Partnership project, you will enter the amount of Direct Distribution funds pledged as a match in the “Awarded or Pledged as Match” cell for Direct Distributions.

You will also enter the total amount of Direct Distribution funds expended to support the Cooperative Partnership project during the FY2024 period of performance in the “Total FY24 Expenditures” cell.

***Note:** Not all localities pledged to match Direct Distribution funds to support their FY2024 Cooperative Partnership projects. Please review your OAA FY2024 Cooperative Partnership Award package to determine if this section applies to your award.*

FY2024 Cooperative Partnership Annual Reporting - Financial Report (continued)



**VIRGINIA OPIOID ABATEMENT AUTHORITY
COOPERATIVE PARTNERSHIP ANNUAL
REPORTING WORKBOOK FOR FY24 AWARDS**

701 East Franklin Street, Suite 803, Richmond, Virginia 23219 | 804-500-1810 | info@voaa.us | www.voaa.us

Fiscal Agent City/County: Choose City/County Grant Type: Cooperative Partnership

Project Name: Enter Project Name

Funding Sources	FY 2024		
	Awarded or Pledged as Match (See Note #1)	Total FY24 Expenditures (by funding source)	Total FY 24 Remaining Balance (See Note #2)
Direct Distributions			
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Total Direct Distribution	\$0.00	\$0.00	\$0.00
Individual Distributions			
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Total Individual Distribution	\$0.00	\$0.00	\$0.00

Only enter information in the blue highlighted cells. The gray highlighted cells include formulas that will automatically populate after entering your information.

The information entered should be for your FY2024 Cooperative Partnership award and any funds that were pledged as a match for the awarded project.

If you or your partner localities pledged an Individual Distribution match for your FY2024 awarded Cooperative Partnership project, you will enter the amount of Individual Distribution funds pledged as a match in the “Awarded or Pledged as Match” cell for Direct Distributions.

You will also enter the total amount of Individual Distribution funds expended to support the Cooperative Partnership project during the FY2024 period of performance in the “Total FY24 Expenditures” cell.

***Note:** Not all localities pledged to match Individual Distribution funds to support their FY2024 Cooperative Partnership projects. Please review your OAA FY2024 Cooperative Partnership Award package to determine if this section applies to your award.*

FY2024 Cooperative Partnership Annual Reporting - Financial Report (continued)



Only enter information in the blue highlighted cells. The gray highlighted cells include formulas that will automatically populate after entering your information.

The information entered should be for your FY2024 Cooperative Partnership award and any funds that were pledged as a match for the awarded project.

If you or your partner localities pledged a “Gold Standard” Incentive match for your FY2024 awarded Cooperative Partnership project, you will enter the amount of “Gold Standard” Incentive funds pledged as a match in the “Awarded or Pledged as Match” cell for Direct Distributions.

You will also enter the total amount of “Gold Standard” Incentive funds expended to support the Cooperative Partnership project during the FY2024 period of performance in the “Total FY24 Expenditures” cell.

***Note:** Not all localities pledged to match “Gold Standard” Incentive funds to support their FY2024 Cooperative Partnership projects. Please review your OAA FY2024 Cooperative Partnership Award package to determine if this section applies to your award.*

<u>Gold Standard Incentives</u>			
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Total Gold Standard	\$0.00	\$0.00	\$0.00
<u>Cooperative Partnership</u>			
Choose City/County	\$0.00	\$0.00	\$0.00
Total Cooperative Partnership	\$0.00	\$0.00	\$0.00

FY2024 Cooperative Partnership Annual Reporting - Financial Report (continued)



Gold Standard Incentives			
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Choose City/County	\$0.00	\$0.00	\$0.00
Total Gold Standard	\$0.00	\$0.00	\$0.00
Cooperative Partnership			
Choose City/County	\$0.00	\$0.00	\$0.00
Total Cooperative Partnership	\$0.00	\$0.00	\$0.00

Only enter information in the blue highlighted cells. The gray highlighted cells include formulas that will automatically populate after entering your information.

The information entered should be for your FY2024 Cooperative Partnership awarded funds in the “Awarded or Pledged as a Match” cell for Cooperative Partnership. You will also enter the total amount of Cooperative Partnership funds expended during the FY2024 period of performance in the “Total FY24 Expenditures” cell.

FY2024 Cooperative Partnership Annual Reporting - Financial Report (continued)



Cooperative Partnership			
Choose City/County	\$0.00	\$0.00	\$0.00
Total Cooperative Partnership	\$0.00	\$0.00	\$0.00
Other Revenue Sources			
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Source of revenue (local, federal, grant)	\$0.00	\$0.00	\$0.00
Total Other Revenue Sources	\$0.00	\$0.00	\$0.00
Total Revenues	\$0.00	\$0.00	\$0.00

Continued on the next page--->

Only enter information in the blue highlighted cells. The gray highlighted cells include formulas that will automatically populate after entering your information.

If you or your partner localities pledged to match Other Revenue funds for your FY2024 awarded Cooperative Partnership project, you will enter the amount pledged as a match in the “Awarded or Pledged as Match” cell for Other Revenue Sources.


You will also enter the total amount of Other Revenue funds expended to support the Cooperative Partnership project during the FY2024 period of performance in the “Total FY24 Expenditures” cell.

***Note:** Not all localities pledged to match Other Revenue funds to support their FY 2024 Cooperative Partnership project. Please review your OAA FY2024 Cooperative Partnership Award package to determine if this section applies to your award.*

After you have entered all of the revenue information, the gray highlighted cells will automatically populate to calculate your total project revenue and your total project expenditures for FY2024.

FY2024 Cooperative Partnership Annual Reporting - Financial Report (continued)



**VIRGINIA OPIOID ABATEMENT AUTHORITY
COOPERATIVE PARTNERSHIP ANNUAL
REPORTING WORKBOOK FOR FY24 AWARDS
CONTINUED**

Fiscal Agent City/County: **Grant Type:**

Project Name:

Expenses
These numbers will populate from the Personnel and Operating & Capital Tabs

	FY 2024		
	Budget as Awarded	Total FY24 Expenditures (by budget category)	Total FY24 Remaining Balance (see Note #2)
Personnel-related	\$0.00	\$0.00	\$0.00
Operating (including contracts)	\$0.00	\$0.00	\$0.00
Capital (vehicles, structures)	\$0.00	\$0.00	\$0.00
Total Expenses	\$0.00	\$0.00	\$0.00
Award & Expenditure Reconciliation*	\$0.00	\$0.00	\$0.00

***Report is in balance if all cells in this row show "zero"**

FINAL FY2024 OAA BALANCE (Includes OAA Awarded Funds only) **\$0.00**

Final OAA Balance is properly calculated if this row shows "zero" \$0.00

Note #1: Enter the amount awarded to the city/county by OAA or included as matching funds for the fiscal year, on the appropriate row.

Note #2: These totals should reconcile with the Carryforward Reporting Workbook totals for localities that requested carryforward approval.

These gray highlighted cells will automatically populate based on the information you enter on the Personnel Expense and Operating & Capital Expense Reporting Tabs.

After you have entered all of your information into the Financial, Personnel Expense, and Operating & Capital Expense Reporting tabs, the gray highlighted cells will automatically populate to calculate your total project expenses for FY2024, as well as an “Award and Expenditure Reconciliation” total and a Final FY2024 OAA Balance.

If the OAA has asked you to submit a FY2024 Carry-Forward Reporting Workbook, the prepopulated “Final FY2024 OAA Balance” amount should reconcile with your FY2024 Carry-Forward total.

FY2024 Cooperative Partnership Annual Reporting - Personnel Expense Report




Only enter information in the **blue** highlighted cells. The gray highlighted cells include formulas that will automatically populate after entering your information.

In the Personnel Expense Reporting tab, you will indicate a breakdown of salaried staff and/or Wage/Part-Time Staff that are compensated utilizing your FY2024 OAA awarded Cooperative Partnership funds to include the following:

- # of FTEs (salaried) or # of Wage/Part-Time Staff
- Amount of FY2024 Cooperative Partnership funds awarded to support various Salaried and/or Wage/Part-Time Staff that are working on your project’s approved scope of work
- Amount of FY2024 Cooperative Partnership project funds expended for Salaried and/or Wage/Part-Time Staff that are working on your project’s approved scope of work

The totals from this tab will populate the expenditures by budget category section on the Financial Reporting tab.



VIRGINIA OPIOID ABATEMENT AUTHORITY

COOPERATIVE PARTNERSHIP ANNUAL REPORTING

WORKBOOK FOR FY24 AWARDS

701 East Franklin Street, Suite 803, Richmond, Virginia 23219 | 804-500-1810 | info@voaa.us | www.voaa.us

Fiscal Agent
City/County:

Choose City/County

Grant Type:
Cooperative Partnership

Project Name: 0

Instructions: Indicate all FY2024 incurred Personnel Expenses below by category. The final personnel totals (located at the bottom of the page) should reconcile with the personnel totals listed in the "Financial Reporting" tab.

FY 2024				
	# of FTEs	Awarded	Expended	Total Balance
Salaried Staff				
Position Type/Description				
Position 1		\$0.00	\$0.00	\$0.00
Position 2		\$0.00	\$0.00	\$0.00
Position 3		\$0.00	\$0.00	\$0.00
Position 4		\$0.00	\$0.00	\$0.00
Position 5		\$0.00	\$0.00	\$0.00
Position 6		\$0.00	\$0.00	\$0.00
Total Salaried Staff	0	\$0.00	\$0.00	\$0.00
Wage/Part-time Staff				
Position Type/Description	# of Wage or PT staff	Awarded	Expended	Total Balance
Wage 1		\$0.00	\$0.00	\$0.00
Wage 2		\$0.00	\$0.00	\$0.00
Wage 3		\$0.00	\$0.00	\$0.00
Wage 4		\$0.00	\$0.00	\$0.00
Wage 5		\$0.00	\$0.00	\$0.00
Wage 6		\$0.00	\$0.00	\$0.00
Total Salaried Staff	0.00	\$0.00	\$0.00	\$0.00
PERSONNEL TOTALS		0.00	\$0.00	\$0.00

FY2024 Cooperative Partnership Annual Reporting - Operating & Capital Expense Report




Only enter information in the **blue** highlighted cells. The gray highlighted cells include formulas that will automatically populate after entering your information.

In the Operating & Capital Expense Reporting tab, you will indicate a breakdown of operating and capital costs associated with your FY2024 Cooperative Partnership grant award to include the following:

- Amount of FY2024 Cooperative Partnership funds awarded to support Operating costs
- Amount of FY2024 Cooperative Partnership funds that were expended on operating costs
- Amount of FY2024 Cooperative Partnership funds that were awarded to support capital costs
- Amount of FY2024 Cooperative Partnership funds that were expended on capital costs

The totals from this tab will populate the expenditures by budget category section on the Financial Reporting tab.



VIRGINIA OPIOID ABATEMENT AUTHORITY
COOPERATIVE PARTNERSHIP ANNUAL REPORTING
WORKBOOK FOR FY24 AWARDS
701 East Franklin Street, Suite 803, Richmond, Virginia 23219 | 804-500-1810 | info@voaa.us | www.voaa.us

Fiscal Agent
City/County: **Grant Type:**

Project Name:

Instructions: Indicate all FY2024 incurred Operating and Capital Expenses below by category. The final Operating and Capital Expenses totals (located at the bottom of the page) should reconcile with the operating and capital totals listed in the "Financial Reporting" tab.

	FY 2024		
Operating Expenses	Awarded	Expended	Total Balance
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Total Operating Expenses	\$0.00	\$0.00	\$0.00

Capital Expenses	Awarded	Expended	Total Balance
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Description	\$0.00	\$0.00	\$0.00
Total Capital Expenses	\$0.00	\$0.00	\$0.00

OPERATING AND CAPITAL TOTALS	\$0.00	\$0.00	\$0.00
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FY2024 Cooperative Partnership Annual Reporting - General Ledger



Attached to the email submission for your completed Cooperative Partnership Annual Reporting Workbook, please submit a detailed transaction report of your city or county's general ledger that reconciles to the amounts spent and remaining.

Note: If matching funds were expended directly by a partner city or county (i.e. not sent to the fiscal agent to spend), then a copy of the partner city or county's ledger is also needed that reflects those matching funds

Polling Question #3



Submitting an Annual Reporting Workbook is a requirement of accepting an Individual Distribution or Cooperative Project award.

True or False?

Additional Information



All information available on our website

- www.voaa.us

Abatement Academy - FREE Webinar Series on Best Practices

Go to OAA's website and look for Abatement Academy on the top menu.

In Case You Missed It

- Copies of applications from the previous application period are available through the grants portal.

Coming Soon

- NEW OAA Grants Portal (Oct. 1, 2024)
- System training: 9/25 and 10/10
- Toolkit of Abatement Programs
- Updated Look-up Tool (as of Oct. 1, 2024)

OAA News Updates Email List

Contact Info

- Adam Rosatelli
- 804-629-0522
- arosatelli@voaa.us

Questions?





***Virginia Opioid Abatement Funds on the Local Level:
Navigating Requirements Around the OAA Grants Process
and the APA Audit Specifications***

Overview of APA Annual Audit Specifications

*Specifications for Audits of
Counties, Cities, and Towns*
*Specifications for Audits of
Authorities, Boards, &
Commissions (ABCs)*

Designed to ensure the
quality of governmental
audits and compliance with
material and significant state
laws and regulations

CPA firms must follow during
annual audits of applicable
local governments

Published annually on APA's
website: apa.virginia.gov >
Local Government >
Resources > Guidelines and
Manuals

New Requirements in FY 2024 Audit Specifications



Provision to include new audit procedures set forth by Chapter 2 of the 2024 Acts of Assembly (Item 2F)



Directs CPA firms auditing local governments to ensure that each city and county and applicable local government entity comply with provisions of Code of Virginia § 2.2-2365 et seq. and any guidelines, procedures, and criteria set forth by the Virginia Opioid Abatement Authority relating to opioid abatement funds



Audit requirements added to new Section 3-18 Opioid Abatement Funds, in the *Specifications for Audits of Counties, Cities, and Towns*

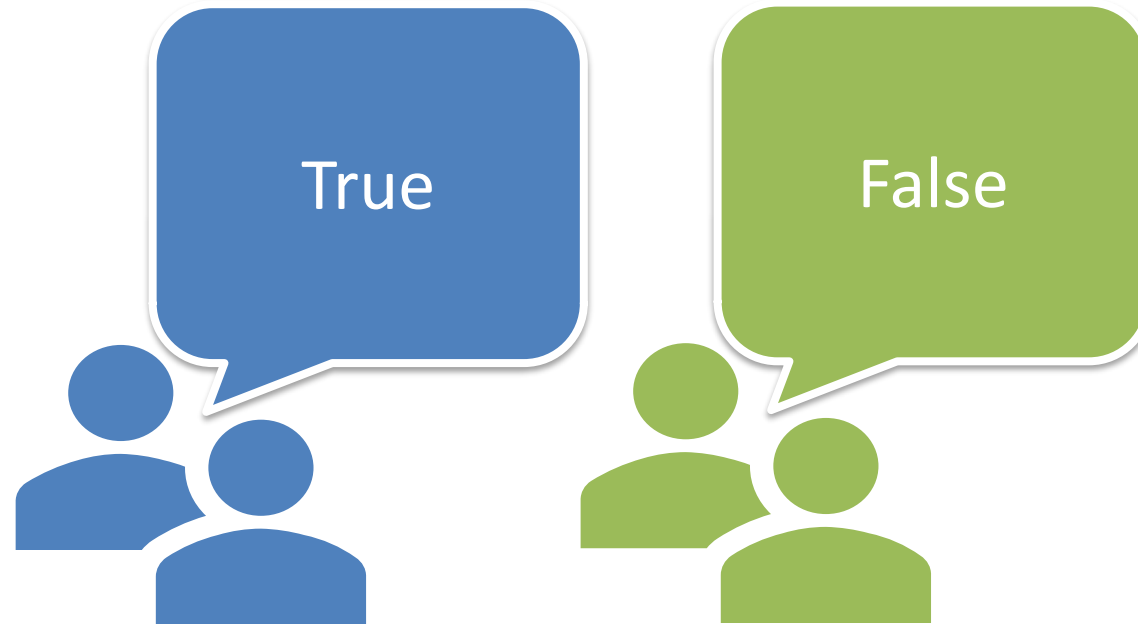
Opioid-Related Funds Procedures in Audit Specifications

Focus of required audit procedures

- Applicable city or county (locality) that received OAA grant awards during FY 2024, which includes Individual Distributions, “Gold Standard” Incentive funds, and/or Cooperative Partnerships
 - Note that even if locality may not have fully expended award funds during the FY 2024, testing should still be performed
- Review applicable localities in the OAA Locality Grant Awards List.xlsx (copy of file embedded in the Audit Specifications)
- OAA distribution of funds to locality included in the 2024 Cardinal State Disbursement report

Polling Question 4

The provision directing the APA to include new procedures over opioid abatement funds in the annual Audit Specifications is a requirement in the Commonwealth's budget bill (i.e.: Acts of Assembly).



Procedures over Opioid-Related Funds in Audit Specifications

Summary of required audit procedures

- Ensure proper accounting and reporting of Individual Distributions, “Gold Standard” Incentive funds, and/or Cooperative Partnerships separately from the locality’s own Direct Distributions
- Test a sample of opioid-related transactions from locality’s use of OAA grant funds and Direct Distributions (where applicable)
 - Agree to supporting documentation
 - Determine costs were reasonable and in compliance with allowable purposes; costs carry out purpose of approved project
- Review annual reporting submission to OAA
 - Properly completed in accordance with OAA requirements
 - Financial section of reporting reconciles and agrees to locality’s financial records

Procedures over Opioid-Related Funds in Audit Specifications

Audit efficiencies when testing locality's OAA grant awards

- Same audit procedures extend to all OAA grant awards and applicable testwork may be combined
 - Option to select one sample from entire population of opioid-related transactions— ensure sample is representative to provide adequate coverage for testing locality's compliance with spending various OAA grant awards
- Recommendation for auditor to begin reviewing a copy of the locality's annual reporting submission when planning procedures
 - Assist with auditor's expectations and planning for determination of population and samples based on what locality reports as grant awards and funds spent during FY 2024

Procedures over Opioid-Related Funds in Audit Specifications

If locality receives OAA “Gold Standard” Incentive funds—pledge to also spend Direct Distributions in accordance with same Commonwealth compliance requirements

Key points and expectations for audit procedures

Auditor will apply procedures in APA Specifications to all of locality’s opioid-related funds, including **Direct Distributions** and OAA grant awards

Procedures over Opioid-Related Funds in Audit Specifications

Locality may create a reserve fund with Direct Distributions to help fund future expenses of OAA grant funded projects

Key points and expectations for audit procedures

- Auditor reviews locality's award application to determine if any reserve funds and ensures locality has complied with OAA's requirements
 - Future projects meet OAA terms and conditions
 - Separate accounting of funds
 - Publicly publish a projected financial strategy for reserve funds
 - If receiving "Gold Standard" Incentive funds, also follow OAA policy
- Auditor would also apply required procedures in Audit Specifications to locality's Direct Distributions that locality elects to reserve and use toward OAA grant funded projects
 - Consider audit efficiencies and obtaining assurance through other testwork

Procedures over Opioid-Related Funds in Audit Specifications

Direct recipient locality/fiscal agent has ultimate responsibility for proper spending of OAA grant awards passed down to subrecipients

Key points and expectations for audit procedures

- Auditor should review reasonableness of the direct recipient locality's process to ensure subrecipients properly spend funds
- Auditor of the direct recipient locality not expected to validate or audit subrecipient's spending of funds
- While not a current requirement in FY 2024 Audit Specifications, suggestion that auditor, who is performing the audit of a subrecipient local government participating in OAA Cooperative Partnership, consider procedures to ensure the subrecipient's proper spending of any pass-through OAA funding

Polling Question 5

Are you still awake? Or dreaming of audit procedures?



Procedures over Opioid-Related Funds in Audit Specifications

Review of locality's annual reporting submission to OAA focuses on the *Financial Report* section of reporting form

Key points and expectations for audit procedures

- Auditor reviews locality's completion of **one** OAA annual reporting submission for all grant awards received, which includes Individual Distributions, "Gold Standard" Incentive funds, and Cooperative Partnerships (as applicable)
- Fiscal agent for OAA Cooperative Partnership required to report any funding spent by partner local governments
 - Auditor reviews locality's (fiscal agent) process for obtaining and reporting accurate financial information from partners
 - Auditor not expected to validate or audit partner local government's financial activity that fiscal agent receives

Procedures over Opioid-Related Funds in Audit Specifications

Suggested audit procedures over locality's Direct Distributions

- Ensure locality is properly accounting for and reporting Direct Distributions
- Test a sample of opioid-related transactions
 - Agree to supporting documentation
 - Determine costs were reasonable and in compliance with allowable purposes of settlement agreements
- Auditor may consider audit procedures are necessary based on risk assessment and materiality considerations
- Under required procedures, assurance over use of Direct Distributions obtained for a locality receiving OAA “Gold Standard” Incentive funds or if locality allocates Direct Distributions for OAA approved projects

*Settlement agreements **strongly encourage** settlement funds to be used for abatement and remediation purposes.*

APA Audit and Reporting Resources

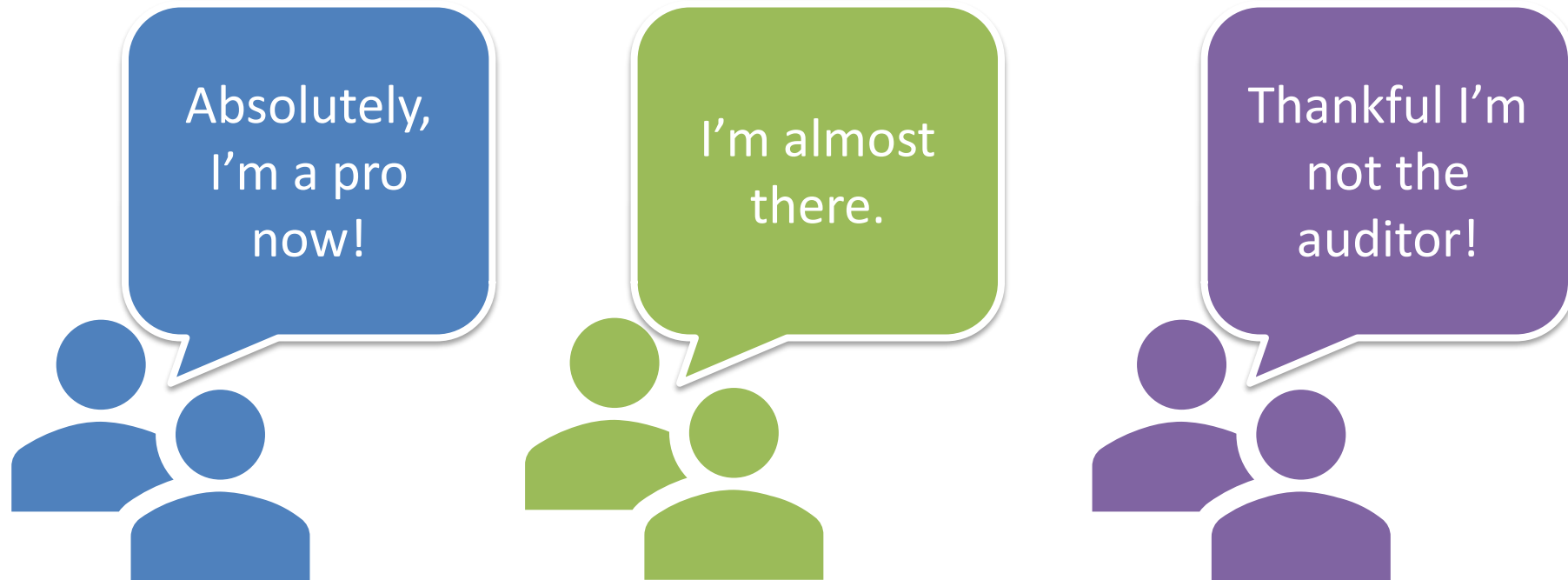
APA Locality Financial Reporting Guidance for Opioid Settlement Funds








- Includes reference to resources and information published by the OAA
- Includes revenue accrual and other financial reporting considerations for locality financial statements
- Includes reporting classifications for the APA Comparative Report process to account for locality's Direct Distributions (local revenue) and any OAA grant awards (state pass through categorical aid)
- Available at [apa.virginia.gov > Local Government > Resources > Guidelines and Manuals](https://www.apa.virginia.gov/Local-Government/Resources/Guidelines-and-Manuals)

Polling Question 6

I am now 100% clear on the new opioid abatement procedures in the Audit Specifications and ready to audit!



Connect with the APA Local Government Team

- Laurie Hicks, Local Government & Judicial Systems Audit Director
 laurie.hicks@apa.virginia.gov
- Rachel Reamy, Local Government Audit Manager
 rachel.reamy@apa.virginia.gov
 Direct Office: (804) 362-8436
- Find more resources and information on our new Local Government website page! www.apa.virginia.gov/local-government
- Follow the APA on LinkedIn and X/Twitter
 [linkedin.com/company/virginia-auditor-of-public-accounts](https://www.linkedin.com/company/virginia-auditor-of-public-accounts)
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- ***APA and OAA Closing Remarks***
- ***Q&A***

Additional Polling Question 7

I would be interested in attending future CPE webinars hosted by the APA related to audit, financial reporting, and other relevant state-related topics that impact local governments.

