

## ARPA Audit Tool

As part of the audit for the ARPA Directed Payments to vendors, DES will be auditing each vendor to ensure compliance. The DES OIG team will be reviewing expenditure documentation supporting the use of the ARPA funds. It is the responsibility of each vendor to produce verifiable documentation on how the funds were used. The list of documents includes, but is not limited to, the following:

- Payroll Records
- Employee Benefits
- Check registers
- Expense reimbursement records for qualifying expenses to direct care workers
- Employee records to determine pre-ARPA levels of employment, and levels of overtime hours