

Revised Exhibit 4

Audit Requirements

The following audit requirements are in addition and supplemental to other audit requirements contained in any agreement stemming from this legislation between the City and any recipient of ARP Act grant funds:

1. The recipient shall establish and maintain books, records, contracts, subcontracts, papers, financial records, supporting documents, statistical records, goods, services, and all other documents (the “**Records**”) in a format sufficient to reflect all receipts and expenditures of the City (ARP Act) funds.
2. The recipient shall retain all Records pertinent to this Agreement for a period of five (5) years after the later of disbursement of the City (ARP Act) funds to the recipient or the recipient’s submission of a final financial expenditure report as may be required pursuant to any agreement between the City and the recipient. If an audit has been initiated and audit findings have not been resolved at the end of five (5) years, the Records shall be retained, at no cost to the City, until resolution of the audit findings or any litigation based on the terms of this Agreement. Records shall be retained for longer periods when any retention period required by law exceeds the time frames required in this paragraph.
3. Upon demand, at no additional cost to the City, the recipient shall facilitate the duplication and transfer of any Records during the applicable retention period.
4. The recipient shall provide the Records at all reasonable times for inspection, review, copying, or audit by the City, the City Council Auditor’s Office, the Office of Inspector General, the State of Florida, the United States government/federal agencies, or their authorized third-party auditors or designees.
5. At all reasonable times for as long as the recipient maintains the Records, the recipient shall allow persons authorized by the City to have full access to and the right to examine any of the Records, regardless of the form in which kept.
6. The recipient, at its cost, shall provide audits or reports as necessary for compliance by the recipient and/or the City with the ARP Act, and otherwise as requested by the City, the City Council Auditor’s Office, the Office of Inspector General, the State of Florida, the United States government/federal agencies, or their authorized third-party auditors or designees, and shall ensure that all related party transactions are disclosed to the auditor.
7. The recipient shall comply and cooperate immediately with any inspections, reviews, or investigations deemed necessary by the City.
8. The recipient shall permit the City to interview any of the recipient’s employees, contractors, and subcontractors’ employees to assure the City of the satisfactory performance pursuant to any agreement between the recipient and the City. Following such review, if the recipient’s performance is, in the opinion of the City, deficient, the City will deliver to the recipient

a written report of the deficiencies and request for the recipient's development of a corrective action plan. The recipient agrees to prepare and submit to the City a corrective plan within five (5) business days of receiving the City's written report. The recipient shall correct all deficiencies identified in the corrective action plan within five (5) business days from the City's receipt of the corrective action plan.

9. All reports, audits, and other information the recipient provides pursuant to the legislation authorizing the recipient's receipt and expenditure of City (ARP Act) funds or pursuant to any agreement between the City and recipient shall contain the following statement: **"The information provided to the City of Jacksonville in this submittal is submitted under penalties of perjury, under Section 837.06, Florida Statutes"**.

10. If the recipient uses any contractors or subcontractors in utilization of the City (ARP Act) funds, the recipient shall include the audit, inspections, investigations, and record-keeping requirements providing herein in all such subcontracts and assignments. The recipient shall also ensure any subrecipients of City (ARP Act) funds, if any, are subject to the audit, inspections, investigations, reporting and record-keeping requirements provided herein and said requirements shall be included in any contract with any subrecipient.

11. The recipient shall comply with all American Rescue Plan Act requirements, including but not limited to 2 Code of Federal Regulations 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), as applicable. The recipient acknowledges the City must comply with the sub-recipient monitoring requirements of 2 CFR 200.331 and at the request of the City agrees to provide such additional information and documentation to the City as required to comply with such requirements. The recipient also acknowledges that payments of ARP Act funds are subject to the following requirements in the Uniform Guidance (2 C.F.R. Part 200): 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. §§ 200.330 through 200.332 regarding sub-recipient monitoring and management, and subpart F regarding audit requirements.