Maryland Technical Assistance Program (MTAP)

ARPA SLFRF Final Steps

Closeout Eligibility, Reporting, and Process

Spending Deadline

Dec 31, 2026

Closeout is rolling. Act now.

Completing a closeout report is a requirement for all federal grants. ARPA SLFRF Closeout is the U.S. Department of Treasury's formal confirmation that a recipient has met all SLFRF obligations – funds spent, reports filed, and documentation complete. All recipients must complete closeout by December 31, 2026. **These reports must be submitted on top of all other required P&E reports.**

Eligibility

Are You Eligible?

Recipients are eligible for closeout once they have spent all obligated ARPA SLFRF awards and have stated that they are ready for closeout at the end of their P&E Report

Treasury is rolling out closeout in phases. Being eligible does not mean your invitation has arrived.

All recipients must submit a closeout report in Spring 2027 if they have not done so previously.

BEFORE YOU BEGIN

Closeout is required for all recipients, including Revenue Loss-only awards. You may initiate once 100% obligated and expended and Treasury has enabled your award.

You have been invited when:

- Treasury sends an email to your designated portal contacts
- The Treasury Portal shows an active "Closeout Reports" section for your award

While you wait:

- Confirm portal contact info is current
- Ask IT to whitelist @treasury.gov emails
- Continue submitting P&E Reports on your regular schedule until Treasury issues a formal Notice of Final Closeout

NOT INVITED YET?

This is normal. Treasury works through recipients in order. Nothing is wrong with your compliance standing.

What to do for closeout in the treasury portal

Closeout Steps

1. Confirm SAM.gov registration is active
2. Verify portal roles: Account Administrator, Authorized Representative, and Reporting POC registered via Login.gov or ID.me
3. Upload signed Award Terms and Conditions Agreement
4. Certify your P&E Report. All reports must be marked "Submitted"
5. Review the SF-425 and correct any inaccuracies before certifying
6. Select "Ready for Closeout" in the portal to begin Treasury's review
7. Respond promptly to any Information Document Request (IDR)

DO NOT RETURN FUNDS EARLY

Do not return unspent funds until Treasury provides formal written repayment instructions.

After you Submit:

- Treasury emails: "Closeout is in Progress"
- Treasury reviews your Final Report for compliance
- Treasury sends a formal Notice of Final Closeout
- Unresolved issues may result in fund recoupment

Document Retention

Retain all ARPA SLFRF records for at least five years after all ARPA SLFRF funds are expended or returned to Treasury.

If litigation, an open finding, or a claim is unresolved, the five-year clock can be paused until the matter is closed.

Audit Readiness

Audit-Ready Checklist

Reporting done does not mean compliance is done! Treasury can still request more information or conduct an audit at any point within the record retention period!

AWARD LEVEL

- ❑ All P&E Reports marked Submitted; Final Report submitted
- ❑ Signed Award Terms and Conditions uploaded to portal
- ❑ SAM.gov registration active and documented
- ❑ Portal roles assigned and login credentials verified
- ❑ Record retention plan in place with named custodians
- ❑ At least two staff have access to all SLFRF records
- ❑ If required, ensure all Single Audits and/or ACEEs have been submitted.

PROJECT LEVEL

- ❑ Eligibility memo and governing approval on file
- ❑ Procurement file complete: bids, evaluation, award, contract
- ❑ Invoices matched to contract line items with proof of payment
- ❑ Segregation of duties documented (approver is not payer)
- ❑ Subrecipient agreements and monitoring records retained
- ❑ Budget changes, amendments, and approvals documented

BOTTOM LINE

Reporting shows your work. Compliance means the work was done right.

KEY RESOURCES

MTAP: dbm.maryland.gov/mtap
Portal: portal.treasury.gov
Questions: SLFRF@treasury.gov
Closeout How-To Guide and Preparation Checklist at treasury.gov/SLFRF

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