



WEDNESDAY'S
News You Can Use

Accounting and Reporting for ARPA Funds (CSLFRF)

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Today's Presenter



Hope Pendergrass is a partner with Mauldin & Jenkins. She graduated from Wesleyan College in 2003 with a Bachelor of Arts in Business Administration with a concentration in Accounting, and joined Mauldin & Jenkins immediately thereafter. Her expertise covers a wide variety of state and local governments. She is a member of the American Institute of CPA's, the Georgia Society of CPAs and is involved in the Georgia Government Finance Officers Association. She also serves on the National Government Finance Officers Association's Special Review Committee and performs reviews of Comprehensive Annual Financial Reports (CAFRs) as part of GFOA's Certificate of Achievement for Excellence in Financial Reporting Program. Hope holds the AICPA Advanced Single Audit Certificate after passing the AICPA Advanced Single Audit Exam. Most recently, she was named Mauldin & Jenkins' lead compliance audit technical partner.



Learning Objectives

- Recall the components of the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) and eligible uses
- Identify the reporting and audit requirements of CSLFRF
- Recall changes to SEFA reporting related to COVID-19 awards

Terminology & Abbreviations

CFR	Code of Federal Regulations	HHS	Department of Health and Human Services
COVID-19	Novel Coronavirus	IHE	institutions of Institute of Higher Education
CPE	Continuing Professional Education	I/C	Internal Control
CRF	Coronavirus Relief Fund	IHE	Institute of Higher Education
DCF	Data Collection Form	NFP	Not-for-Profit Entities
ESF	Education Stabilization Fund	OIG	Office of Inspector General
F/S	Financial Statements	OMB	Office of Management and Budget
FAQ	Frequently Asked Questions	PDF	Adobe Acrobat File Format
FFATA	Federal Funding Accountability and Transparency Act	PPE	Personal Protective Equipment
FMCSA	Federal Motor Carrier Safety Assistance	PRF	Provider Relief Fund
FSRS	FFATA Subaward Reporting System	PTE	Pass-Through Entity
GAAP	Generally Accepted Accounting Principles	SAS	Statements on Auditing Standards
GAO	Government Accountability Office	SBA	Small Business Administration
GAQC	Governmental Audit Quality Center	SEFA	Schedule of Expenditures of federal Awards
HEERF	Higher Education Emergency Relief Fund	SFA	Student Financial Assistance
HHS	Department of Health and Human Services	UG	Uniform Guidance
HUD	Department of Housing and Urban Development	USDA	Department of Agriculture

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- Subtitle M of ARPA, Section 602 (States) and 603 (Local)
- Formula grants (not competitive)
- \$195.3B for states and DC
- \$130.2B for local governments, more direct payments from Treasury than CRF (populations > 50,000)
 - For those with population so less than 50,000 (Non-entitlement Units or NEUs), allocations cannot exceed 75% of most recent budget as of 1/27/20.
 - Consolidated governments receive BOTH their city and county allocations

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Eligible Uses

- ✓ Response to COVID-19 and its negative impacts
- ✓ “Premium Pay” for essential workers
- ✓ Loss of Revenue
- ✓ Water, Sewer, and Broadband Infrastructure

Treasury issued Interim Final Rule on May 10, 2021 – open for comments through July 16, 2021 – still waiting for final, final rule.....

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Important Dates

- ✓ **January 27, 2020 – beginning of COVID-19 public emergency**
- ✓ **March 3, 2021 – funds can be used for costs from this date forward with the exception of premium pay and loss of revenue**
- ✓ **December 31, 2024 – funds must be obligated**
- ✓ **December 31, 2026 – period of performance ends**

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Response to COVID-19 and Its Negative Impacts

Unlike CRF, no assumption that ALL public safety/public health is in response to COVID-19

“For administrative convenience, the recipient may consider a public health and safety employee to be entirely devoted to mitigating or responding to the COVID-19 public health emergency, and therefore fully covered, if the employee, or his or her operating unit or division, is primarily dedicated (e.g., more than half of the employee’s time is dedicated) to responding to the COVID-19 public health emergency.

Recipients may use presumptions for assessing whether an employee, division, or operating unit is primarily dedicated to COVID-19 response. The recipient should maintain records to support its assessment, such as payroll records, attestations from supervisors or staff, or regular work product or correspondence demonstrating work on the COVID-19 response. Recipients need not routinely track staff hours. Recipients should periodically reassess their determinations”

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Premium Pay

- Can be retroactive
- Essential workers for work performed in person (no telework)
- Up to \$13 hour (\$25,000 per person max)
- If total pay exceeds 150% of state's average annual wage for all occupations, then additional justification needed
- Added to, not "in place of" regular wages
- Can be grants to private employers (3rd party sanitation workers) but does require additional reporting requirements

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Premium Pay

5.1. What criteria should recipients use in identifying essential workers to receive premium pay?

Essential workers are those in critical infrastructure sectors who regularly perform in-person work, interact with others at work, or physically handle items handled by others.

Critical infrastructure sectors include healthcare, education and childcare, transportation, sanitation, grocery and food production, and public health and safety, among others, as provided in the Interim Final Rule. Governments receiving Fiscal Recovery Funds have the discretion to add additional sectors to this list, so long as the sectors are considered critical to protect the health and well-being of residents.

5.3. May recipients provide premium pay retroactively for work already performed?

Yes. Treasury encourages recipients to consider providing premium pay retroactively for work performed during the pandemic, recognizing that many essential workers have not yet received additional compensation for their service during the pandemic.

Knowledge Check

Which is NOT one of the 4 eligible use categories for CSLFRF?

- Premium Pay
- Water, Sewer, & Broadband Infrastructure
- UGA football tickets
- Revenue Loss

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Water, Sewer, & Broadband Infrastructure

“Necessary investments designed to provide adequate minimum level of service and are unlikely to be made using private sources”

Water & Sewer

- **Aligned with EPA’s Clean Water State Revolving Fund (CWSRF) and Drinking Water State Revolving Fund (DWSRF)**

Broadband

- **“...unserved and underserved households and businesses” = lacking access at least 25/3 Mbps (megabits per second) service**
- **Provide service that “reliably meets or exceeds symmetrical speeds of 100 Mbps” or at least 100/20 Mbps with ability to scale to 100 Mbps**

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Water, Sewer, & Broadband Infrastructure

- 6.9. For broadband infrastructure to provide service to “unserved or underserved households or businesses,” must every house or business in the service area be unserved or underserved? [6/17]

No. It suffices that an objective of the project is to provide service to unserved or underserved households or businesses. Doing so may involve a holistic approach that provides service to a wider area in order, for example, to make the ongoing service of unserved or underserved households or businesses within the service area economical. Unserved or underserved households or businesses need not be the *only* households or businesses in the service area receiving funds.

- 6.11. For broadband infrastructure investments, what does the requirement to “reliably” meet or exceed a broadband speed threshold mean? [6/17]

When making these assessments, recipients may choose to consider any available data, including but not limited to documentation of existing service performance, federal and/or state-collected broadband data, user speed test results, interviews with residents and business owners, and any other information they deem relevant. In evaluating such data, recipients may take into account a variety of factors, including whether users actually receive service at or above the speed thresholds at all hours of the day, whether factors other than speed such as latency or jitter, or deterioration of the existing connections make the user experience unreliable, and whether the existing service is

EXCERPT

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Revenue Loss

- Uses “General Revenue” based on Census reporting
- Excludes:
 - Federal transfers (even those flowing through the State)
 - Transfers within the entity
 - Revenues from utilities, insurance trusts, agency or private trust transactions
 - Refunds and correcting transactions
 - Proceeds from debt
 - Liquor store revenues (exchange transactions)
- Includes everything not listed above – taxes & fees generated by underlying economy (Ex: Component units, enterprise funds such civic center, zoo, parking, ports, sports stadiums, etc.)

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Revenue Loss

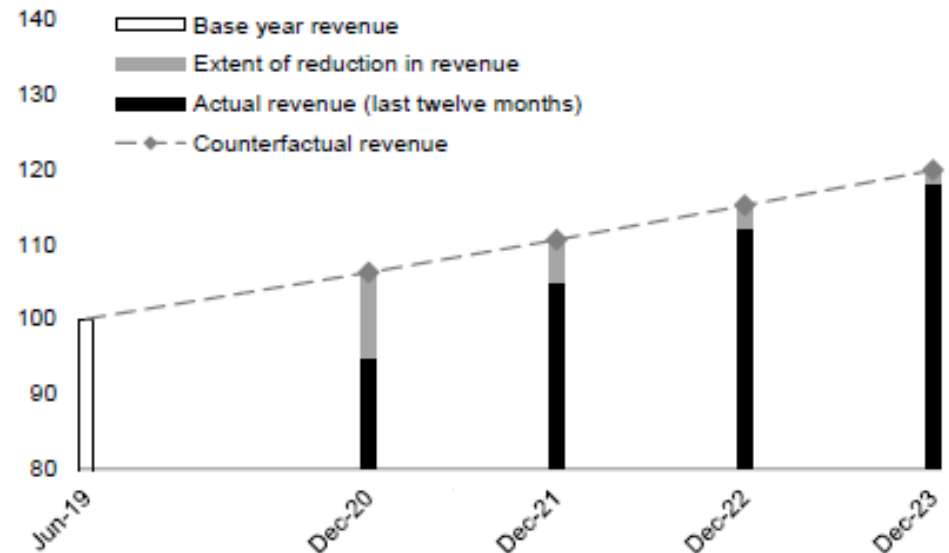
- Base Year Revenue * $[(1.041)^{(n/12)}]$ = “Counterfactual Revenue”
- Look at past “Base Year Revenue” (usually fiscal year 2019) and average annual growth for the past 3 fiscal years
- Apply average growth rate or 4.1%, whichever is greater – “Growth Adjustment”
- Apply multiplier for elapsed time from last full fiscal year end prior to the emergency (1/27/20) to 12/31. Ex. 6/30/19 to 12/31/20 is 18 months
- Compare “Counterfactual Revenue” to actual collected – if actual exceeds Counterfactual Revenue, then loss of revenue is deemed to be zero
- Checkpoint each December 31 for actual revenues

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Revenue Loss

- Assume Base Year Revenue is \$100, average growth rate is less than 4.1, and fiscal year end is 6/30.
- $\$100 * [1 + .041]^{(18/12)} = \106.2 for December 31, 2020

As of:	12/31/2020	12/31/2021	12/31/2022	12/31/2023
<i>n</i> (months elapsed)	18	30	42	54
<i>Counterfactual revenue:</i>	106.2	110.6	115.1	119.8



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Revenue Loss

Sample City, Georgia - ARPA Revenue Loss Calculation

Fiscal Year End		6/30/2019					
Base Revenue		20,000,000	A				
Growth Rate		4.1%	B				
				12/31/2020	12/31/2021	12/31/2022	12/31/2023
Months elapsed since base year	X	18		30	42	54	
Counterfactual Revenue		21,242,523		22,113,466	23,020,118	23,963,943	
Actual revenue for the period	Y	21,000,000		22,000,000	23,000,000	23,500,000	
Gain (loss)		(242,523)		(113,466)	(20,118)	(463,943)	

A Total general revenue for the base year (base year would be the first full fiscal year prior to COVID impact).

B Growth rate is computed as the larger of 4.1% or the average growth rate of the three fiscal years prior to COVID impact).

X Number of months from the base year noted in **A** above to the respective calendar year end.

Y Enter actual general revenue for the calendar year.

Note: See interim final rule for definition of "general revenue".

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Revenue Loss

3.10. In calculating revenue loss, are recipients required to use audited financials? [6/8]

Where audited data is not available, recipients are not required to obtain audited data. Treasury expects all information submitted to be complete and accurate. See 31 CFR 35.4(c).

3.11. In calculating revenue loss, should recipients use their own data, or Census data? [6/8]

Recipients should use their own data sources to calculate general revenue, and do not need to rely on published revenue data from the Census Bureau. Treasury acknowledges that due to differences in timing, data sources, and definitions, recipients' self-reported general revenue figures may differ somewhat from those published by the Census Bureau.

3.12. Should recipients calculate revenue loss on a cash basis or an accrual basis? [6/8]

Recipients may provide data on a cash, accrual, or modified accrual basis, provided that recipients are consistent in their choice of methodology throughout the covered period and until reporting is no longer required.

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Revenue Loss

So Hope, what if my city's/county's revenue streams were not the same in the 3 years prior to FY 2019???

- We implemented a new tax in 2018
- We had a tax cease in 2017
- Council/Commission raised the millage rate 3 mills in 2017 and 3 more mills in 2018
- The City didn't even EXIST in 2018

The Answer is..... we do not know. Treasury has yet to address this question in the IFR or FAQs. Several people have commented to ask. Stay tuned!

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Revenue Loss

What can revenue replacement be spent on?

- **“Government services” directly provided to citizens**
- **Pay-go infrastructure funding (Ex. Roads, cybersecurity)**
- **Health Services**
- **Environmental remediation**
- **School or educational services**
- **Public safety services**

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Revenue Loss

What can revenue replacement NOT be spent on?

- Principal or interest on debt including TANs and settlements
- Reserves or rainy day funds
- Federal match
- “One-time” Pension payments

Treasury will track use of funds through reporting requirements (FAQ 9.4)

Knowledge Check

What is the maximum amount that can be paid to 1 employee throughout the ARPA performance period under “Premium Pay”?

- \$10,000
- \$25,000
- \$5,000
- \$50,000

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FAQs on Eligible Uses

- 4.7. Do restrictions on using Coronavirus State and Local Fiscal Recovery Funds to cover costs incurred beginning on March 3, 2021 apply to costs incurred by the recipient (e.g., a State, local, territorial, or Tribal government) or to costs incurred by households, businesses, and individuals benefiting from assistance provided using Coronavirus State and Local Fiscal Recovery Funds? [6/8]**

The Interim Final Rule permits funds to be used to cover costs incurred beginning on March 3, 2021. This limitation applies to costs incurred by the recipient (i.e., the state, local, territorial, or Tribal government receiving funds). However, recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to households, businesses, and individuals within the eligible use categories described in the Interim Final Rule for economic harms experienced by those households, businesses, and individuals prior to March 3, 2021. For example,

- Public Health/Negative Economic Impacts – Recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to households – such as rent, mortgage, or utility assistance – for economic harms experienced or costs incurred by the household prior to March 3, 2021 (e.g., rental arrears from preceding months), provided that the cost of providing assistance to the household was not incurred by the recipient prior to March 3, 2021.

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FAQs on Eligible Uses

- Premium Pay – Recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency. Such premium pay must be “in addition to” wages and remuneration already received and the obligation to provide such pay must not have been incurred by the recipient prior to March 3, 2021.
- Revenue Loss – The Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. The calculation of lost revenue begins with the recipient’s revenue in the last full fiscal year prior to the COVID-19 public health emergency and includes the 12-month period ending December 31, 2020. However, use of funds for government services must be forward looking for costs incurred by the recipient after March 3, 2021.
- Investments in Water, Sewer, and Broadband – Recipients may use Coronavirus State and Local Fiscal Recovery Funds to make necessary investments in water, sewer, and broadband. See FAQ Section 6. Recipients may use Coronavirus State and Local Fiscal Recovery Funds to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the Coronavirus State and Local Fiscal Recovery Funds were incurred after March 3, 2021.

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FAQs on Eligible Uses

8.2. May recipients use Fiscal Recovery Funds to fund Other Post-Employment Benefits (OPEB)? [6/8]

OPEB refers to benefits other than pensions (see, e.g., [Governmental Accounting Standards Board, “Other Post-Employment Benefits”](#)). Treasury has determined that Sections 602(c)(2)(B) and 603(c)(2), which refer only to pensions, do not prohibit CSFRF/CLFRF recipients from funding OPEB. Recipients of either the CSFRF/CLFRF may use funds for eligible uses, and a recipient seeking to use CSFRF/CLFRF funds for OPEB contributions would need to justify those contributions under one of the four eligible use categories.

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Audit Reporting

- **Subject to Uniform Guidance & Single Audit – 21.027**
- **Financial Records and Supporting Docs must be retained for 5 years after all funds have been expended or returned**
- **Additional requirements under consideration & are forthcoming**
- **Interim Report - Due to Treasury by August 31, 2021**
- **Quarterly Project & Expenditure Reports**
 - **NOT required for NEUs**
 - **Contracts & subawards over \$50,000, Types of Projects funded**
 - **Similar to CRF reports, but more detail**
 - **Initial report covers through 9/30/21, due 10/31/21**
 - **Subsequent Reports due 30 days after the end of each quarter.**

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Audit Reporting

- **Annual Project & Expenditure Reports**
 - **NEUs**
 - **Activity through 9/30, due 10/31**
- **Annual Recovery Plan Performance Report**
 - **Recipients with populations over 250,000**
 - **Provides info on projects and how recipients are taking actions to “...ensure project outcomes are achieved in an effective, efficient, and equitable manner.”**
 - **Flexibility in form and content as long as minimum information required by Treasury is included.**
 - **Includes performance indicators**
 - **Initial report covers through 7/31/21, due 8/31/21**
 - **Subsequent reports cover 7/1 to 6/30 and due 7/31**

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Audit Reporting

Recipient	Interim Report	Project and Expenditure Report	Recovery Plan Performance Report
States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents	By August 31, 2021, with expenditures by category	By October 31, 2021, and then 30 days after the end of each quarter thereafter ⁹	By August 31, 2021, and annually thereafter by July 31 ¹⁰
Metropolitan cities and counties with a population below 250,000 residents which received more than \$5 million in SLFRF funding			Not required
Tribal Governments		By October 31, 2021, and then annually thereafter ¹¹	Not required
Metropolitan cities and counties with a population below 250,000 residents which received less than \$5 million in SLFRF funding	Not required		
NEUs	Not required		

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Compliance Requirements

- Allow Cost/Activities – **Yes, UG does apply**
- Cash Management – **No, Interest is OK and not restricted**
- Eligibility – **Yes for beneficiaries and subrecipients**
- Equipment & Real Property – **Yes**
- Matching, LOE, Earmarking – **No**
- Period of Performance – **Yes**
- Procurement, S&D – **Yes**
- Program Income – **Yes, but stay tuned for additional guidance**
- Reporting – **Yes**
- Subrecipient Monitoring – **Yes**
- Special Tests – **Stay Tuned for Final, Final Rule**



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How Do We Record This Revenue?

- Separate bank account not required, though certainly ok
- Separate fund may be required
- Investments okay (interest bearing or not)
- Interest is not required to be remitted to Treasury (FAQ 10.3)
- Unspent funds will most likely be a liability at year end.
- Most Likely Handled like CRF -

*GASB Technical Bulletin No. 2020-1, states the following: "The U.S. Treasury has determined that CRF resources are not grants and instead has identified the resources as 'other financial assistance' under 2 CFR 200.40. However, the provisions in paragraph 8 of Statement 33 require that, for accounting and financial reporting purposes, the focus of the analysis be on the substance of a transaction. The CARES Act, as clarified through the FAQs, stipulates certain conditions that are required to be met, such as the incurrence of eligible expenditures. Those conditions are identified, for accounting and financial reporting purposes, as eligibility requirements. In addition, the recipient government has the ability not to accept the resources. Therefore, the CRF Funds are identified as voluntary nonexchange transactions, **subject to eligibility requirements rather than purpose restrictions.**"*

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How Do We Record This Revenue?

Current GASB Guidance – Implementation Guide 2021 Update

Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions

4.23. Q—If a program that gives rise to a nonexchange transaction requires entering into one or more contractual agreements (for example, a grant agreement, a certification of acceptance, acceptance of terms and conditions, or project worksheets), can those agreements be considered nonsubstantive eligibility requirements such that revenue would be recognized before the agreement is executed if allowable costs are incurred?

A—No. Contractual agreements are not eligibility requirements. Rather, contractual agreements provide evidence of the resource recipient's acceptance of the terms and conditions of the provider's program, including eligibility requirements in that program. If an executed contractual agreement is required, the incurrence of allowable costs is not sufficient to fulfill recognition criteria in the absence of such executed agreement in accordance with the grantor's legal requirements. That is the case even if the contractual agreement includes provisions to reimburse allowable costs that are incurred prior to its execution.

Knowledge Check

What classifies an entity as an “Non-entitlement Unit (NEU)?

- Revenues less than \$100 million
- Revenues greater than \$100 million
- Populations more than 50,000
- Populations less than 50,000

When Is There an Award?

Very difficult to determine in some cases, especially challenging when funds are received in advance

- **Typical awarding process not followed due to pandemic crisis**
- **May not be a "signed" document**

Suggestions for determining award date when it is unclear

- **Discussions with management and results of management discussions with PTEs, when applicable**
- **Review of client records including Board minutes and e-mail correspondence**

SEFA Updates

When Should Expenditures Go On the SEFA?

While PRF has included specific requirements for SEFA reporting, other new COVID-19 programs are introducing challenges to normal process

General rule of thumb for SEFA inclusion

- ✓ Underlying activity occurs
- ✓ There is an award/terms of conditions
- ✓ Not necessarily tied to GAAP recognition of revenue

SEFA Updates

Separate Identification of COVID-19 Related Awards

Nonfederal entities should separately identify of COVID-19 expenditures on the SEFA and DCF

- This includes both new and existing programs
- On a separate line by Assistance Listing number with “COVID-19” as a prefix to the program name or on a separate row

SEFA Example:

COVID-19 Temporary Assistance for Needy Families	93.558	\$1,000,000
Temporary Assistance for Needy Families	93.558	<u>\$3,000,000</u>
<i>Total – Temporary Assistance for Needy Families</i>		<u>\$4,000,000</u>

SEFA Updates

Donated PPE

- Per OMB Memo M-20-20, federal agencies and recipients could donate PPE purchased with federal assistance funds to various entities for the COVID-19 response
- Mostly provided with no compliance or reporting requirements
- Nonfederal entities that received such donated PPE should include the fair market value of the PPE at time of receipt in a stand-alone footnote to the SEFA that can be marked "unaudited"
- The donated PPE should not be counted for purposes of determining the threshold for a single audit, determining type A/B program threshold for major programs, and is not required to be audited as a major program

Compliance Supplement 2021

- Issued August 12, 2021 – TWO Addendums to follow
- As a general rule, CS is NOT updated for ARPA
- 1st addendum - most likely includes CSLFRF (21.027) & updates to ESF (84.425)
- Note ESF was not updated for 84.425U & 84.425X (ARPA) - may delay issuance of ESF Single Audits until 1st addendum is issued.
- List of programs in 2nd addendum not finalized yet – assumed CSLFRF and updates to ESF (see above)
- Part 3 includes numerous updates – changes to UG, including procurement thresholds
- Part 5 – Student Financial Aid (SFA) Cluster has numerous updates
- New Program added to CNC Cluster – 10.579

Compliance Supplement 2021

- More programs identified as higher risk - ESF, CRF, PRF, COVID Uninsured (93.461), Airport Improvement Program (20.106), Federal Transit Cluster, Emergency Rental Assistance (ERAP - 21.023), and Medicaid
- If the "higher risk" programs are Type A programs, they will need to be audited as major programs unless the program is otherwise low risk AND the portion of COVID-19 funding is immaterial. Programs like CRF, PRF, ESF, etc. are 100% COVID-19 funded and thus will always be major. Most likely will not be an added burden since many of these would be new, Type A programs anyway.
- If the "higher risk" programs are Type B programs, there is no mandate that the programs be tested as major, but the higher risk designation should be part of the high risk assessment that is always performed for a selection of Type B programs.

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Resources

- *Treasury's website - <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>*
- *GFOA - <https://www.gfoa.org/flc-analysis-of-american-rescue-plan>*
- *GFOA - https://www.gfoa.org/coronavirus?utm_source=GFOA-Members&utm_medium=email&utm_campaign=8_25_21_Member_Alert&utm_content=Last_paragraph_link1%20*
- *OPB - <https://opb.georgia.gov/local-fiscal-recovery-fund>*

Knowledge Check

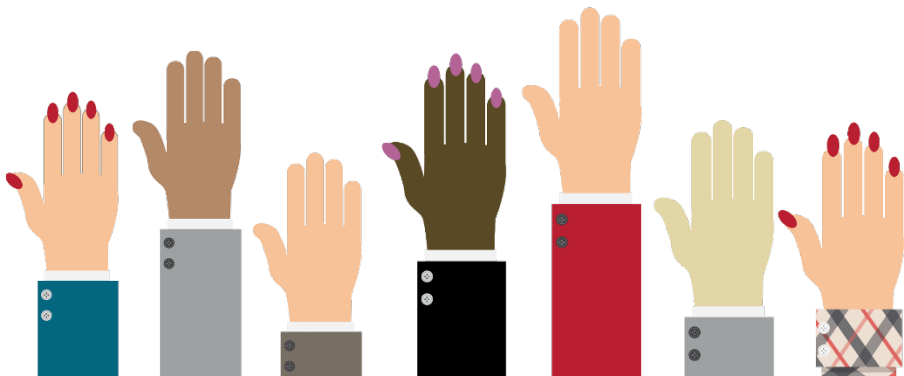
When does your entity plan to spend all of its CSFRF/CLFRF funding?

- We've already spent it
- Still spending CARES/CARES 2
- 2023
- 2024 and beyond
- Not quite sure yet

QUESTIONS?



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Thank You!



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