

Director of  
Tax and Finance  
BEVERLY KISSINGER,  
CPA

Accountant/Tax Collector  
SCOTT NICKENS

Accounts Payable  
MARGARET CLARK



Assistant  
Director of Tax and Finance  
ANGELL DOUGHTIE,  
CPA

Payroll and Benefits  
CHERI WOODS

Cashier  
MICHELLE NICHOLS

Administrative Specialist  
RON FARLEY

**TOWN OF KILL DEVIL HILLS**  
NORTH CAROLINA

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**TAX AND FINANCE DEPARTMENT**

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June 13, 2022

To: Debbie Diaz, Town Manager

From: Beverly Kissinger, Finance Director *BK*  
Angell Doughtie, Assistant Finance Director *AD*

RE: Summary of Required Policies Pertaining to ARP/CSLFRF funds

The Town of Kill Devil Hills was awarded \$2,337,008.36 from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF). A grant project ordinance (19-10) was adopted on April 27, 2022 by the Board of Commissioners. All recipients of these funds are subject to the US Department of Treasury regulations as well as provisions of the Uniform Guidance (UG). Several of the applicable UG provisions require that local governments adopt and implement policies and procedures to ensure compliance with its requirements. This includes a conflicts of interest policy previously adopted by the Board of Commissioners as well as the new policies listed below. Many of the compliance measures outlined below are already implemented or are an extension of existing policies of the Town of Kill Devil Hills. However, UG provisions require the adoption of these policies specific to the ARP/CSLFRF funds received.

**Eligibility Determination Policy:** Defines the permissible and prohibited uses of the ARP/CSLFRF funds. It also details the determination of use of these funds for the Town.

**Records Retention Policy:** Describes the record retention requirements pursuant to the ARP/CSLFRF award. All records related to the use and expenditure of these funds must be retained for a period of 5 years after all ARP/CSLFRF funds have been expended.

**Allowable Costs and Cost Principles Policy:** Defines those items of cost that are allowable and those which are unallowable. The tests of allowability under these principles are: (a) the costs must be reasonable; (b) they must be allocable to eligible projects under the ARP/CSLFRF; (c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in these principles or in the ARP/CSLFRF grant award as to types or amounts of cost items.

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**Nondiscrimination Policy:** It is the policy of the Town to ensure that no person shall, on the ground of race, color, national origin (including limited English Proficiency), familial status, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any program or activity administered by the Town, including programs or activities that are funded in whole or part, with ARP/CSLFRF funds.