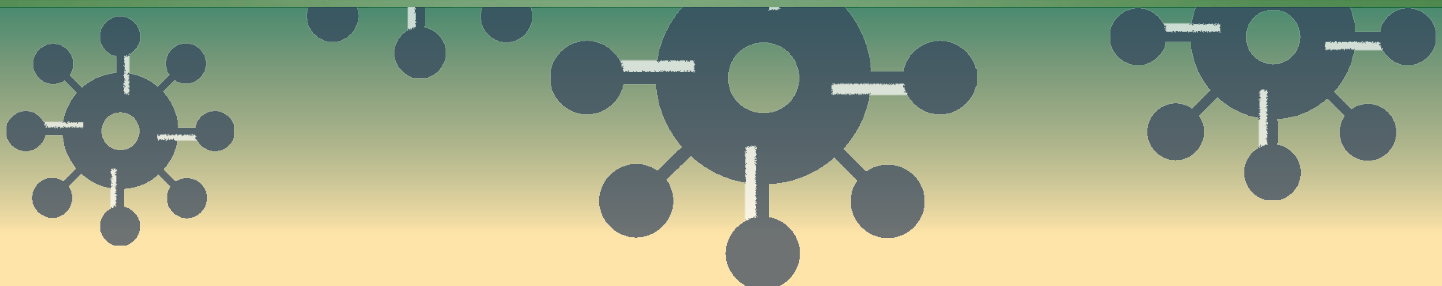




COVID RELIEF DONE RIGHT: A LOCAL GOVERNMENT TRANSPARENCY GUIDE

for Following the One-Time
Influx of Funds

*By Joyce O. Ajayi and
Ashley Phillips*



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EXECUTIVE SUMMARY

Since the outbreak of the COVID-19 pandemic, local governments have received an influx of funds from the United States Treasury Department (U.S. Treasury) to help pay for unexpected eligible expenses and replace lost revenue. When the U.S. Treasury released these funds, our policy analysts at the Arkansas Center for Research in Economics (ACRE) began conversing with local county officials about transparency. From our conversations, we learned that officials wanted guidance on how to track and report the receipt and use of these funds.

For four years, ACRE has worked with Arkansas counties to achieve web transparency—to make more information about how local governments operate available to the public online. Most notably, ACRE publishes a biennial transparency report called *Access Arkansas: County Web Transparency*. The report measures and encourages fiscal, political, and administrative transparency in county governance.

Our latest publication, *COVID Relief Done Right*, provides background on the one-time influx of COVID-19 relief funds in Arkansas and a toolkit for local transparency and accountability in the use of these funds, including a web transparency checklist.

This publication is not legal advice. Rather, it describes best transparency practices based on existing reports and policies. Our goal is that this publication will help local governments prioritize what information to make available to all stakeholders, including their residents and the U.S. Treasury. Local governments can reach out to agencies like the Association of Arkansas Counties (AAC) or the Arkansas Municipal League (ARML) for legal advice if needed.



Transparency in Emergency Situations

In January 2020, the World Health Organization (WHO) declared the COVID-19 pandemic a Public Health Emergency of International Concern (PHEIC).¹ Since the pandemic's declaration, the U.S. Treasury has released trillions of taxpayer dollars to state and local governments to mitigate the pandemic's impact on individuals and businesses.

It is not unusual for the federal government to release funds to reduce the impact of disasters or pandemics.² However, failing to track the use of those funds can weaken the efficiency of the crisis response.³ For example, Jenkins et al. (2020) predict that some portion of the COVID-19 relief funds disbursed to the healthcare sector will be lost to corruption, based on their research of previous crises.⁴

Pandemic relief funds are taxpayer dollars targeted for specific purposes, and they ought to be used as intended. However, corruption can arise from the tendency of some private citizens and public officials to act dishonestly or compromise internal controls for their personal gain.⁵ Corruption in emergency relief efforts promotes an unfair distribution of limited resources and exacerbates harm to the affected communities.⁶

Background

The U.S. Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act on March 27, 2020, releasing \$2.2 trillion in taxpayer funds to provide fast and direct economic aid to the American people harmed by the COVID-19 pandemic.⁷ Within this \$2.2 trillion

package, the CARES Act established the Coronavirus Relief Fund (CRF), which allocated \$150 billion for states, local governments, and tribes to respond to, prevent, and prepare for COVID-19. One year later, on March 11, 2021, Congress passed the American Rescue Plan Act (ARPA), releasing an additional \$1.9 trillion to combat the COVID-19 pandemic and its public health and economic impacts.

ARPA⁸ established the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program to assist state, territorial, local, and tribal governments ("Recipients") in responding to the virus's economic and public health impacts.⁹ Of the \$1.9 trillion package, ARPA allocated \$350 billion to eligible Recipients to respond to the COVID-19 emergency and restore employment to pre-pandemic levels.¹⁰ Further legislation, including the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) and the Infrastructure Investment and Jobs Act (IIJA), has set aside additional state and local recovery funding (see table 1).¹¹

A Breakdown of Funds Provided to the State

Arkansas has received over \$8 billion in COVID-19 relief funds from a combination of funding portfolios, including CARES, ARPA, and others.¹² Over \$3 billion was provided to Arkansas under the CARES Act, from which \$1.25 billion was disbursed directly to the state government through CRF.¹³ CARES funding is a bit complicated as some of it was provided directly from the federal government to state agencies and did not require appropriation (Scott Hardin, email to author, July 21, 2022). Under ARPA, Arkansas has received over \$5 billion. Just like under

Table 1. Breakdown of Selected COVID-19 Relief Funding

	FEDERAL		STATE AND LOCAL	
	CARES Act	ARPA	CRRSAA	IIJA
Total funding	\$2.2 trillion	\$1.9 trillion	\$900 billion	\$1.2 trillion
Flexible state and local aid	\$150 billion (CRF)	\$350 billion	None	None
Additional state and local recovery funding (CDBG and other housing assistance; economic development; transit and other infrastructure, etc.)	\$50 billion	\$120 billion	\$51 billion	\$533 billion
Funding timeline	December 2021	2024-25 or until expended	Multiyear periods	2026

Sources: Airi, N. (2021). Tracking Federal Economic Recovery Funds to Communities: A Guide for Local Governments, Advocates, and Community-Based Organizations; National Association of Counties. (2022). Recovery Fund FAQs <https://www.naco.org/resources/featured/naco-recovery-fund-faqs> [Retrieved, May 2022]

CARES, ARPA disbursed about \$2.8 billion directly through state government, while the other sums were disbursed through other portfolios (Scott Hardin, email to author, July 21, 2022).

CRF Funds to local government

From our research, of the \$1.25 billion in CRF funds released to the state,¹⁴ the Arkansas CARES Act Steering Committee¹⁵ disbursed \$150 million to cities, towns, and counties: \$75 million for cities and towns, and \$75 million to counties.¹⁶

ARPA Funds to local government

A breakdown of the \$2.8 billion in ARPA funds on the Arkansas Department of Finance and Administration (DFA) website shows that \$1.6 billion was designated as the State Fiscal Recovery Fund (SFRF), another \$1 billion as the Local Fiscal Recovery Fund (LFRF), and another \$158 million as the Coronavirus Capital Project Fund (CCPF).¹⁷

As of May 2022, approximately \$586,173,048 million have been disbursed to counties, and \$208,848,763 million to metropolitan cities in ARPA funds.¹⁸

Counties and other local governments have until December 31, 2024, to obligate ARPA funds (that is, commit them to specific needs) and until 2026 to complete projects and spending related to the obligated funds.¹⁹

Why Does Arkansas Need a Transparency Guide for the Use of Relief Funds at the Local Government Level?

The one-time influx of funds was designed to help local governments assist residents with unexpected eligible expenses and replace lost revenue due to the pandemic. If local governments spend the influx of funds in a way that they or residents cannot track, this lack of transparency can promote secrecy and foster corruption. A climate ripe for the indulgence of self-interest at the people’s expense will erode public trust.²⁰

At the initial rollout of Relief funds to Arkansas local government, we observed that local governments, especially counties, were unclear on how they could be transparent with reporting their use of the relief funds. For example, with ARPA funds, counties²¹ and school²² districts reported technical difficulties in understanding the U.S. Treasury on the use of some categories of the funds. An example of a difficulty some county officials reported was that some provisions of the U.S. Treasury’s guidelines were better suited to urban localities and unsuitable in some of Arkansas’s more rural localities (L. Holman, personal communication, September 15, 2021).

The U.S. Treasury Department did provide an initial guidance document with a non-exhaustive list of examples of eligible uses of ARPA funds in its Coronavirus State and Local Fiscal Recovery Interim Final Rule

Table 2. Breakdown of Selected COVID-19 Relief Funding to Arkansas State and Local Government.

	CARES Act	ARPA
Total funding	Over \$3 billion	Over \$5 billion
Breakdown of funds to state government so far	Coronavirus Relief Fund (CRF) \$1.25 billion	Coronavirus State and Local Fiscal Recovery Funds (SLFRF) \$2,584,368,529.80 SLFRF Breakdown: <ul style="list-style-type: none">• State Fiscal Recovery Fund (SFRF) \$1,573,121,580.80
Breakdown of funds to local government so far	From CRF- \$150 million to counties and cities (\$75 million respectively	<ul style="list-style-type: none">• Local Fiscal Recovery Fund (LFRF) \$1,011,246,949.00 Disbursed so far:<ul style="list-style-type: none">- Counties \$586,173,048.00- Metropolitan Cities \$208,848,763.00- Non-Entitlement cities \$216,225,135.00• Capital Funds \$157,785,000.00
Additional state and local funding to other state and independent agencies	Approximately \$1.75 billion	Approximately \$2.4 billion

Source: (Scott Hardin, Director of Communications Arkansas Department of Finance and Administration, Email to author, July 21, 2022).

["Interim Final Rule" (IFR)],²³ but the general feedback from was that the IFR was unclear about which projects could fit the definition of an "eligible use" in certain localities. As a result, some local government officials expressed their reservations about using the funds.²⁴ Also, pressure groups in some counties demanded that county officials pause spending of ARPA funds until the public could weigh in on the appropriate needs and uses for the funds.²⁵ A lack of clarity would not only promote the misuse of funds but also inhibit well-intentioned government officials from using the funds to serve their residents because of propriety concerns and fear of legal action by the U.S. Treasury.

The U.S. Treasury released an updated Coronavirus State and Local Fiscal Recovery Final Rule ["Final Rule" (FR)] in January 2022; it took effect on April 1, 2022.²⁶ The federal policy on "eligible use" was modified to provide more flexibility for smaller rural governments to use the funds for the provision of government services.²⁷ The U.S. Treasury recognized that rural communities needed the ability to address the negative impact of COVID-19 while addressing long-standing disparities in rural communities. That is why the FR provides recipients with the option to take up to \$10 million of their SLFRF funds and designate those dollars as revenue replacement funds to use towards the provision of government services (L. Holman, personal communication, July 7, 2022). For many counties in the state, this allowance from the U.S. Treasury will help them spend the funds in a federally compliant way while addressing the unique needs of their communities. The FR also provided significant clarification regarding other federal grant compliance requirements. Other supporting guidance from U.S. Treasury has continuously been updated including:

- SLFRF Reporting and Compliance Guide
- SLFRF Project and Expenditure Report Portal User Guides
- SLFRF Final Rule FAQs
- SLFRF Final Rule Overview
- SLFRF Recovery Plan Guides
- SLFRF/OMB Single Audit Alternative Memo

These updates and the new guidance from Treasury give recipients more tools that should significantly reduce the risk of non-compliance and recoupment of federal funds (L. Holman, personal communication, July 7, 2022).

What We Mean by "Transparency"

Our definition of transparency is an operational one.²⁸ For us, transparency goes beyond mere access to information; it demands that information be published online in a format that all stakeholders can understand and utilize.²⁹ We want to see the use of relief funds published and tracked on public local government

websites so residents can easily access timely and reliable information on the use of these funds. Public officials cannot demonstrate integrity and good performance without reporting their acts to residents in accessible ways.³⁰

Why Web Transparency?

Web transparency is a form of open government initiative. Others include data portals, social media, and online meetings. All of these help the public to monitor government spending and other crucial political and administrative activities.³¹ Research shows that public websites play a crucial role in promoting government transparency, resident participation, and government-resident collaboration.³² They also promote equal and sustained public access to government information,³³ which in turn enhances public trust and discourages corruption.³⁴

Recent research also suggests that citizens frequently seek real-time information online during emergencies (such as the COVID-19 public health emergency). An open-data approach eliminates many barriers to resident communication that governments have historically experienced.³⁵ Web transparency allows residents to participate more broadly in times of crisis as they seek, collect, create, and share information online.³⁶ Studies also show that local governments are increasingly using web pages and social media platforms to communicate with their residents during crises.³⁷

Some local governments in other states have been tracking and reporting their use of funds online. For example, city governments in Los Angeles,³⁸ Chicago,³⁹ and New York⁴⁰ have dashboards that track COVID-related spending. These programs do not necessarily organize data, but their efforts are notable.

How Has Arkansas Promoted Transparency in Its Use of COVID-19 Relief Funds?

The National Conference of State Legislatures (NCSL) reports that the state government of Arkansas has done the following to oversee the influx of funds:⁴¹

- Governor Asa Hutchinson created both the Arkansas CARES Act and ARPA Steering Committees to identify the state's needs and make recommendations for the best use of the CARES Act and ARPA funding.⁴²
- The Steering Committees released a set of funding recommendations. Applications for funding under CARES Act required recommendation from the Steering Committee, the Governor, and ultimately the legislature in order to be funded.
- "The Arkansas General Assembly also authorized CARES and ARPA appropriation spending authority.

In order to access or use this appropriation, [the Department of Finance and Administration], (DFA), on behalf of state agencies and institutions, must request approval by the General Assembly. The procedure involves the state's chief fiscal officer submitting a letter requesting the amount and what the appropriation will be used for to the Arkansas Legislative Council (ALC). If these requests are time-sensitive, they can be approved under emergency procedures where the ALC chairs and the PEER Subcommittee chairs may approve this request on behalf of the full Committee. The PEER Subcommittee is a subcommittee of the ALC that reviews and approves all budget-related requests during the interim and reports those recommendations to the full Legislative Council for their final approval in a report.⁴³

- In order to be considered, an application/project under both CARES and ARPA had to meet the detailed requirements defined by the U.S. Treasury. Under ARPA, applications also had to meet the requirements of an eligible project as defined by U.S. Treasury to be considered. In addition to the recommendation of the Steering Committee, the Governor and legislature also had to sign off on a project in order for it to proceed.

Despite these steps, there were controversies during the initial rollout of applications for CARES Act funds in 2020. However, Governor Hutchinson moved quickly to resolve them.⁴⁴

Figure 1: Arkansas Counties' Web Transparency Efforts for ARPA and CRF Funds

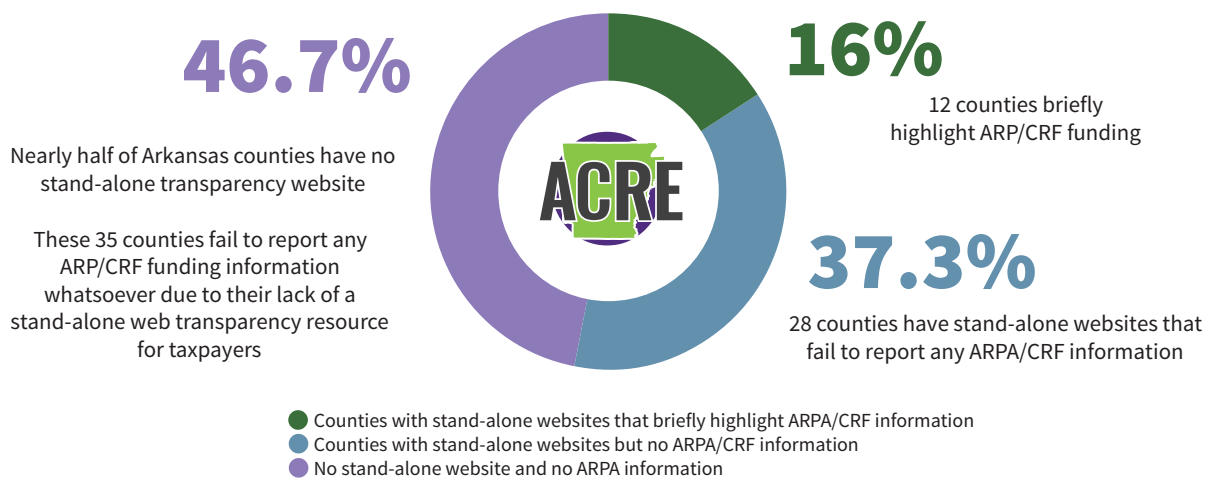
Local Government Web Transparency Efforts So Far

In August 2021, the DFA's Office of Accounting was concerned that proper and adequate documentation for audit purposes was not being requested and maintained at the state agency level in regard to the influx of funds.⁴⁵ As a result, the DFA executed a contract with emergency response firm CTEH, in partnership with emergency management firm Hagerty Consulting, to provide a COVID-19 cost recovery grant management system as well as supporting expertise and guidance to the state.⁴⁶ At the local government level, it is unclear whether the DFA's contract and partnership with CTEH and Hagerty Consulting extend technical expertise to local governments on how ARPA funds can be spent, tracked, and reported online.

County websites have done little to track the use of relief funds in Arkansas. In early 2022, ACRE conducted a content analysis of Arkansas county government websites to see whether they reported using or spending ARPA funds and how they reported such information to residents. Figure 1 shows what we found.

When we collected data in March 2022, no county fully reported or tracked the use of ARPA funds online. Out of Arkansas's 75 counties, 40 have stand-alone websites;⁴⁷ the other 35 have some or minimal web presence through the state's Arkansas.gov platform.⁴⁸ Worthy of note, however, were 12 counties that briefly highlighted some information on ARPA and CRF funds on their websites or referred users to information on grant expenditure in their budgets, audit reports, or other spending records.⁴⁹ While the highlights did not include detailed data on the specifics of such disbursements and their recipients, the effort is commendable.

How Do Arkansas Counties Report Influx of Funds?



Creating the Relief Funds Transparency Checklist

To encourage transparency in the use of relief funds, we created a checklist of suggested items for local governments to track and report on their websites. We developed this checklist from existing best-practices research on transparency during emergencies, then added items from the U.S. Treasury IFR,⁵⁰ the updated FR,⁵¹ and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the “Uniform Guidance”) pursuant to 2 CFR § 200.⁵²

Transparency Checklist

Type of Information	On County Website?	Additional information
1. Statement on compliance with policy standards on fund use and reporting		
2. Procurement		
Current requests for proposals/quotes (RFPs/RFQs)		
Past RFPs/RFQs		
Current bidders		
Past bidders		
Current bid amounts, or at least the range of the bid amounts		
Past bid amounts, or at least the range of the bid amounts		
Current bid winners		
Past bid winners		
Current winning bid amounts		
Past winning bid amounts		
3. Budget		
Current year’s adopted budget (or separate General Ledger line items for relief funds in the budget)		
Previous (one) year’s adopted budget		
4. Audits		
Current year’s audit		
Previous (one) year’s audit		

Checklist Considerations

Here, we describe in more detail how counties can comply with each of the numbered checklist items on page 8.

1. Compliance with reporting standards: Recipients of ARPA funds are generally required to follow the use and reporting provisions of the U.S. Treasury FR and the Uniform Guidance. Recipients must also meet deadlines for submitting relevant reports. Counties with compliance questions may seek advice from the Association of Arkansas Counties (AAC) or a qualified consultant. Costs for administering and managing ARPA funds, including consulting fees, are eligible under ARPA, as are costs for ensuring compliance with legal, regulatory, and other requirements.⁵³

2. Compliance with procurement standards: Procurement refers to the process of acquiring goods and services from third parties. Government procurement of goods and services is vulnerable to corruption because of the volume of contracts, the large sums involved, and the opportunities for bribery.⁵⁴ Further, detecting procurement fraud can be challenging because it can occur at any point in the bid process: pre-solicitation, solicitation, or submission.

2 CFR § 200.317–327 explain the expectations for Recipients to comply with procurement standards. Recipients must also follow the applicable laws and regulations in their jurisdictions with respect to procurement purchases. To procure property or services pursuant to a federal award, the process must allow for “full and open competition” as set forth in 2 CFR § 200.319–320.

The Uniform Guidance in 2 CFR § 200 describes how to comply with the following procurement methods: micro-purchases, small purchases, sealed bids, requests for proposals, and, under specific circumstances, noncompetitive procurement. When purchases are below the Simplified Acquisition Threshold (currently \$250,000), the Recipient may use informal procurement methods (i.e., micro-purchases and small purchases) as applicable. However, when the purchases exceed this threshold, the Recipient must use formal procurement methods (i.e., sealed bids and requests for proposals). The methods for both informal and formal procurement are described in the next column.

Informal Procurement

Micro-purchases:⁵⁵ Micro-purchases may be awarded without using the competitive bid process so long as the Recipient determines that the price is reasonable based upon its research, purchase history, experience, or other factors. The recipient must document this determination. Furthermore, Recipients should alternate micro-purchases among qualified suppliers to the extent practical.

A micro-purchase is one where the **aggregate** amount of the purchase does not exceed the micro-purchase threshold (currently \$10,000), except in the case of construction subject to the Wage Rate Requirements, where the limit is \$2,000.⁵⁶ The micro-purchase threshold applies in aggregate, **not** on a per-item basis.

Recipients may self-certify that they qualify for an increased micro-purchase threshold of up to \$50,000 on an annual basis. The self-certification must contain the micro-purchase threshold set by the Recipient, the justification for the threshold, and supporting documentation that the Recipient is one of the following:

- A low-risk auditee as set forth in Section 200.520;
- Subject to an annual internal institutional risk assessment to identify, mitigate and manage financial risks; or
- Subject to a higher threshold consistent with state law for public institutions.

The Recipient must self-certify every year and must maintain the required documentation to support the certification.

Small Purchases:⁵⁷ The Uniform Guidance provides that small purchases are those that are above the micro-purchase threshold (currently \$10,000 in most cases) but below the Simplified Acquisition Threshold (currently \$250,000). To use the small purchase method, the Recipient must obtain price quotes from an “adequate number of qualified sources” as determined by the Recipient. Small purchases do not require formal bids. The Recipient may use listed pricing on vendor websites or in vendor catalogs, obtain informal vendor price quotes, or employ other pricing methods.

HOW
COUNTIES CAN
COMPLY WITH
THE CHECKLIST

FOLLOW USE
AND REPORTING
PROVISIONS OF THE
U.S. TREASURY FR
AND THE UNIFORM
GUIDANCE

FOLLOW
PROCUREMENT
STANDARDS
DESCRIBED IN
THE UNIFORM
GUIDANCE

Formal Procurement

Sealed Bids:⁵⁸ Procurement using sealed bids may be appropriate for purchases greater than \$250,000. The Recipient must publicly solicit sealed bids for a fixed-price contract and award the contract to the lowest responsible bidder who meets all material terms and conditions for the invitation to bid.

When using the sealed bid method, the Recipient must provide a complete and realistic purchase description and ensure that two or more bidders are willing and able to compete for the business; the procurement lends itself to a firm fixed price; and the winning bidder can be selected based on (lowest quoted) price. The Recipient must publicly advertise its request for sealed bids and must solicit bids from an adequate number of qualified sources with sufficient time to respond before the bid period closes. The solicitation must include specifics of the items or services being sought and the date when the sealed bids will be opened. The recipient must publicly open all sealed bids and may reject bids if there is a “sound documented reason.”

Requests for Proposals:⁵⁹ The Recipient should use a request for proposal to make the award in situations where a sealed bid is not appropriate, such as when factors besides price are important, such as trademarked or proprietary information.

The Recipient evaluates the proposals and awards the contract to the party whose proposal is the “most advantageous” to the Recipient when considering both price and other necessary factors. The Recipient must publicize the request for proposals, solicit proposals from an adequate number of sources, and identify all factors it will consider, along with each factor’s relative importance.

Noncompetitive Procurement:⁶⁰ The Uniform Guidance allows Recipients to follow noncompetitive procedures in certain limited instances. For purposes of the SLFRF funds, these instances include micro-purchases (described above); items only available from a single source; public exigency or emergency which will not allow for a delay caused by a competitive bid process; or after solicitation of bids where the competition is deemed inadequate.

The Uniform Guidelines also emphasize contracting with small businesses, minority-owned businesses, women-owned businesses, and labor surplus firms⁶¹ when possible.⁶² Methods to ensure consideration of these businesses include placing them on solicitation lists, dividing the total contract into smaller parts (when feasible), and requiring the award winner to use these methods factors when selecting subcontractors. When drafting the contract for procurement, certain provisions must be included, as described in the appendix to the Uniform Guidelines.⁶³

Local governments can foster transparency by promptly reporting procurement information through open and centralized platforms like government websites. Residents would be able to see procurement information such as the following:

- Current requests for proposals (RFPs)
- Archived RFPs
- Current bidders
- Past bidders
- Current bid amounts (or, at least, the range of bid amounts)
- Past bid amounts (or, at least, the range of bid amounts)
- Current bid winners
- Past bid winners
- Current winning bid amounts or the range of current winning bid amounts.
- Past winning bid amounts or range of past winning bid amounts.

FORMAL PROCUREMENT TYPES:

SEALED BIDS

REQUEST FOR PROPOSALS

NONCOMPETITIVE PROCUREMENT

3. Compliance with budget standards: Fiscal transparency protects local governments' budgets. Best practices can include publishing county budgets online; strengthening policies around accounting systems and internal controls (like recordkeeping); implementing strict procurement policies around the disbursement of funds; upholding separation of powers; performing due diligence on contractors; and more.⁶⁴ Counties should ensure that financial data are available online for residents and officials to easily access and scrutinize. Counties should also note that the U.S. Treasury IFR requires Recipients whose resident population exceeds 250,000 residents to provide the U.S. Treasury with the budget adopted for each project, by jurisdiction, associated with SLFRF funds.⁶⁵

4. Compliance with internal controls and audit standards: Each Recipient must develop and implement internal controls to ensure that the Recipient is managing the SLFRF funds in compliance with federal statutes and regulations,⁶⁶ including awarding projects that constitute eligible uses of the funds. Recipients must also ensure that they document award determinations.

Furthermore, Recipients must maintain oversight of the award to ensure that the contractors perform in accordance with the awarded contract. Recipients can strengthen audits and other oversight policies and roll out technological tools that can help with real-time auditing during the spending period. After setting up these tools, Recipients should inform their staffs as a deterrent to corrupt practices.⁶⁷ Recipients can also implement plans to conduct rigorous after-the-fact auditing of transactions that took place during the spending period and publish them online. Funds can be set aside for such audits.⁶⁸

INFORMAL PROCUREMENT TYPES:

MICRO PURCHASES

SMALL PURCHASES

CONCLUSION

Releasing waves of public funds without following the money creates a fertile ground for corruption.⁶⁹ For ideal transparency, local governments should publish real-time COVID-19 relief-fund expenditures online at least monthly. It would be also ideal for local governments to publish information online on the outcomes of their procurement processes related to ARPA funds, including the contract awardees, contract amounts, communities served, number of residents with access to programs before and after, and other key details.

The one-time influx of relief funds to local governments was designed to help with the unanticipated expenses and lost revenue due to the pandemic. Residents and governments need to follow the money to deter corruption.

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About ACRE

The Arkansas Center for Research in Economics (ACRE) is an Arkansas-focused research center housed in the College of Business at the University of Central Arkansas. ACRE scholars and policy analysts use research and analysis to find solutions for Arkansas's problems. Our research focuses on barriers to employment, taxes and spending, targeted incentives, and government transparency. We educate and provide resources for students, teachers, voters, activists, legislators, and business leaders. ACRE promotes solutions that respect the personal and economic freedoms of individuals because protecting and expanding these freedoms has a proven record of improving the lives of people around the world and here at home.

Disclaimer

The views expressed in this publication do not necessarily reflect those of the University of Central Arkansas

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