

**SPARK ROUND 1 - LOCAL GOVERNMENT  
 REIMBURSEMENT & DIRECT AID REVIEW  
 MEMORANDUM**

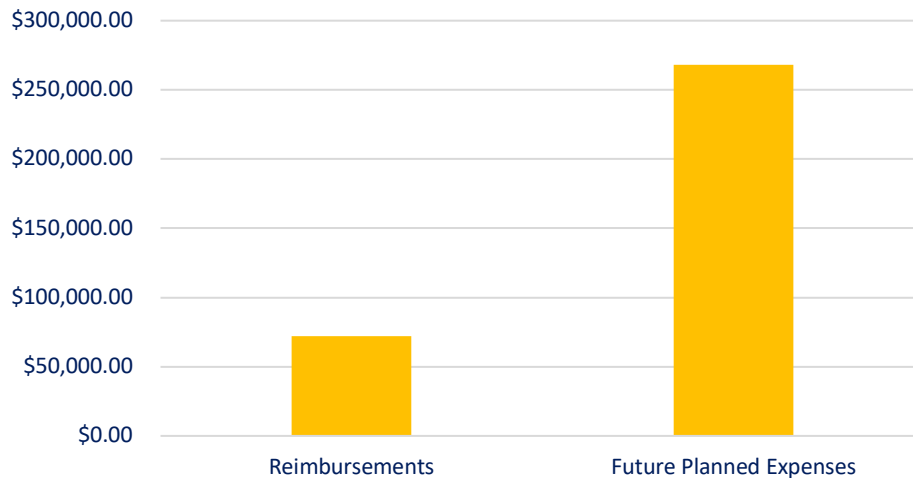
**Date** September 3, 2020  
**Re** Review of Reimbursement and Direct Aid Spending Plan for Comanche County

**General Information**

Population: 1,700  
 COVID-19 Cases as of 08/17/2020: 9

Total Allocation Amount: \$340,269.31  
 Total Submitted for Reimbursement: \$72,130.21  
 Total Submitted for Future Planned Expenditures: \$268,138.79

**SPENDING PLAN OVERVIEW**



**Reimbursement Request Overview**

Total Amount for County Expenditures: \$24,724.35  
 Total Amount for Subrecipients: \$47,405.86

**Subrecipients and Amounts**

Subrecipient	Type	Amount
Protection Valley Manor	Assisted Living Facility	\$30,430.60
USD 300	Educational Institution	\$14,671.70
City of Protection	City	\$2,303.56
<b>Total</b>		<b>\$47,405.86</b>

**Direct Aid Overview – Future Spending Plan**

Total Amount for County Expenditures: \$85,789.93  
 Total Amount for Transfers: \$182,348.86  
 Total Amount for Programs: \$0

**SPEND DOWN RATE UNAVAILABLE DUE TO MISSING DATA**

**Subrecipients/Transfers and Amounts**

Subrecipient	Type	Amount
City of Coldwater	City	\$33,365.52
City of Protection	City	\$37,570.00
USD 300	Educational Institution	\$31,546.00
Protection Valley Manor	Assisted Living Facility	\$49,722.35
Pioneer Lodge	Assisted Living Facility	\$30,144.99
<b>Total</b>		<b>\$182,348.86</b>

**NO PROGRAMS LISTED**

**Definitions**

General Considerations – Summarizes county expenditure data.

Technical Understanding of SPARK Process – Assesses compliance of applicant expenditure information with SPARK guidance.

Identified Compliance Considerations – Highlights requested items that may present potential complications for CRF support eligibility.

Spending Plan Request for Additional Information – Specifies what information is still needed from the recipients.

Modifications Required – Requests any changes still needed to a Reimbursement or Direct Aid plan for proper review.

Conclusion – Gauges whether the county’s plan has sufficient information to move forward in the eligibility review process and highlights any remaining concerns.

**General Considerations**

Comanche County has prioritized subrecipients in its Reimbursement Report. Subrecipient requests account for 65.72% of the \$72,130.21 in total submitted reimbursement requests.

The County has likewise prioritized transfers in its direct aid plan. Cities, Assisted Living Facilities, and USD 300 account for 68% of the \$268,138.79 in future planned expense submissions. No programs were listed in the direct aid plan. Monthly expenditure projections are unavailable as the summary page was left incomplete.

The County should ensure that this expense responds clearly to purpose and intent of CRF funding, meets all eligibility criteria and will be documented to the County file to support the expense incurred before December 30, 2020.

**Technical Understanding of SPARK Process**

Comanche County and its subrecipients demonstrate a generally proficient understanding of the SPARK eligibility standards as exemplified by their detailed reporting of expenditures for reimbursements and direct aid. However, the summary page on the direct aid plan is incomplete. Our identified risks and compliance considerations for these are outlined below.

## Identified Considerations

### 1. Payroll Expenses

The matter of reimbursement for previously budgeted but substantially dedicated public safety and public health staff to COVID-19 related responsibilities remains an item of subjective interpretation. The Office of Recovery understands that many Counties and Cities are intending to utilize funding provided through CRF to account for this staff time. At this time, consistent with recently released guidance, the Office of Recovery has determined that the County may proceed with reimbursing the following payroll expenses:

- COVID-19 related FFCRA and FMLA leave costs
- Payroll for budgeted personnel and services diverted to a substantially different use than previously budgeted position (example: utility clerk re-assigned to support contact tracing)
- Previously unbudgeted staff hired to assist with COVID-19 related response or mitigation.
- Payroll for budgeted public safety and public health personnel that are considered substantially dedicated to preparing for, mitigating against or responding to COVID-19, and whose actions can be clearly documented. Public safety employees would include police officers (including state police officers), sheriffs and deputy sheriffs, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel. Public health employees would include employees involved in providing medical and other health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions, and other support services essential for patient care (e.g., laboratory technicians) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel.
- Overtime cost burden associated with public safety, public health, health care, human services, or other employees experienced by the County, Cities or Schools as a result of increased workload associated with mitigating or responding to COVID-19 -or- backfill coverage as a result of staffing shortages tied to COVID-19 (including as a result of staff out due to a qualifying FFCRA or FMLA leave).

The U.S. Treasury's Office of Inspector General recently released additional guidance on how payroll expenses should be documented (OIG-CA-20-028; #62, 69-71). The County should ensure that all payroll is documented compliant to the OIG Guidance.

### 2. Water for Students

**\$11,106.00**  
Direct Aid

How this item is a direct response to and result of the COVID-19 pandemic is not immediately clear from the information provided. More information is required to establish a connection to the pandemic.

## Spending Plan Request for Additional Information

No additional information is requested at this time.

## Modifications Required

The following modification is requested to the provided Direct Aid plan in future reporting:

- Fill out the summary page of the Direct Aid plan to include the total reimbursements, planned county expenditures and total transfers anticipated.

## Conclusion

1. Based on the documents provided, Comanche County appear to have a good understanding of the eligibility requirements relative to CARES Act funding and have appropriately followed the State's SPARK spending plan development process.
2. Comanche County should provide the requested modification and a response to the request for additional information outlined in this memo in future reporting.
3. Comanche County's Project Spend Down Rate cannot be reviewed for potential compliance considerations due to incomplete information in the Direct Aid Plan.

Subject to review of the additional documentation requested and considerations regarding payroll expenses, Comanche County may proceed with implementation of its CARES Act funding allocation as outlined in its provided reimbursement and direct aid plans.