

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

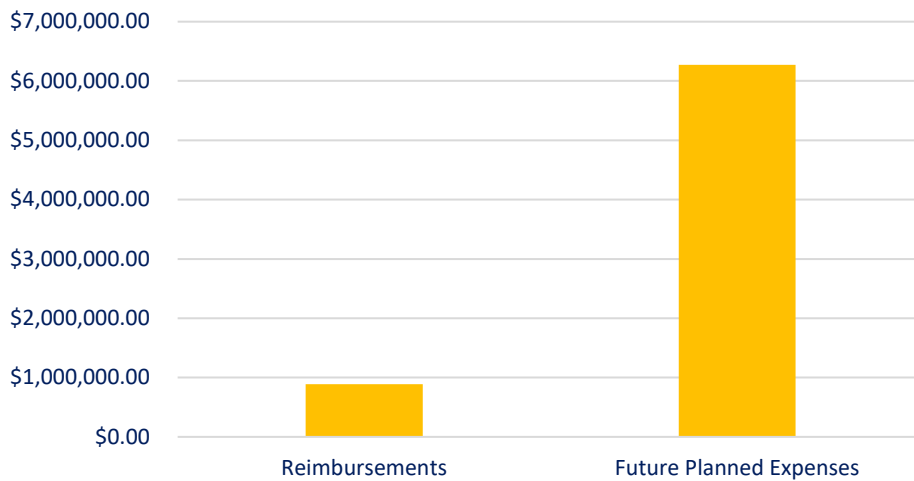
Date September 5, 2020
Re Review of Reimbursement and Direct Aid Spending Plan for Cowley County

General Information

Population: 34,908
 COVID-19 Cases as of 08/17/2020: 222

Total Allocation Amount: \$7,158,134.91
 Total Submitted for Reimbursement: \$887,641.94
 Total Submitted for Future Planned Expenditures: \$6,270,493.06

SPENDING PLAN OVERVIEW



Reimbursement Request Overview

Total Amount for County Expenditures: \$34,207.13
 Total Amount for Subrecipients: \$853,434.81

Subrecipients and Amounts

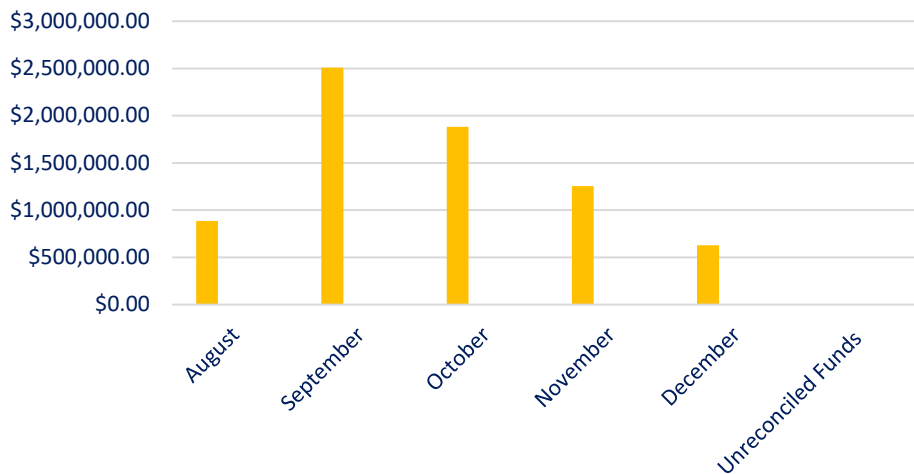
Subrecipient	Type	Amount
City of Arkansas	City	\$9,568.56
Arkansas City Public Library	Library	\$4,756.03
Center for Child Health and Development	Health	\$25,185.88
Cowley College	Higher Education Institution	\$100,726.57
Presbyterian Manor	Assisted Living Facility	\$21,948.91
Southcentral Kansas Medical Center	Health	\$63,834.29
Southwestern College	Higher Education Institution	\$87,855.53
Udall Fire District	Fire District	\$713.38

USD 462	Educational Institution	\$2,366.27
USD 465	Educational Institution	\$45,373.64
USD 470	Educational Institution	\$317,199.37
USD 471	Educational Institution	\$58,182.38
City of Winfield	City	\$86,872.29
Winfield Recreation Center	Recreation Center	\$2,149.73
William Newton Hospital	Health	\$26,701.98
Total		\$853,434.81

Direct Aid Overview – Future Spending Plan

Total Amount for County Expenditures: \$357,993.06
 Total Amount for Transfers: \$0
 Total Amount for Programs: \$5,912,500.00

PROJECT SPEND DOWN RATE



NO TRANSFERS WERE REPORTED

Proposed Programs

Program Title	Program Description	Program Budget Amount
Social Commodities: Voucher/Special Un-Met Needs, Food, Household Needs, General Public/PPE, Transportation, Cares App, Project Management	Expand the program to provide displaced community members with voucher for temporary housing or other needs not met in other areas, such as blankets, utilities, and food; Program provides food access throughout all communities and food pantries, with essentials such as, box meals, frozen, and non-perishable goods; Program that will provide residents with items that would include household hygienic needs; such as but not limited to, dish soap, hand soap, Clorox, toilet paper and blankets;	\$1,400,000.00

Program that would provide general public, small businesses and partners with access to PPE for public safety due to COVID-19; Vehicles that contribute countywide routes for deliveries and transportation. Scheduled trips will be available to me made via mobile app. The vehicles will also be utilized as advertisements to promote use of the app for services; Mobile application that users can access to receive information on available services or schedule appointments; such as, workforce, job opportunities, TeleMed, Mental Health, Schedule transportation, food drop off, resource access points, etc. Plan also includes installing Kiosk(s) outside main buildings in rural communities so that all residents may receive access if they do not have required technology; Have someone specifically dedicated to managing inventory for the programs previously listed and as the contact point for receiving items that the County will be maintaining and distributing.

Supplement or provide COVID-19 testing to the general public; Program use for sanitation and segregation purposes. This may include but not subject to, long-term care, law enforcement and education organizations; Hand washing has been identified as an essential practice of personal hygiene. These trailers will be provided for public events in need of proper sanitation and will included six sinks with 2 -225 lb water tanks and water heater, as well as a truck to transport; Location provided to store transport unit, hygiene washing trailers; Program for first responders to have appropriate COVID-19 response equipment. For example, AED or Lucas devices for departments; Program is structured to have 2 RN's under the supervision of the City-Cowley County Health Department, to travel to schools to aid in student health , in need of secondary nurse training, communicate need for supplies, share in resources education, or other identified needs. Nurse(s) would also be able to provide medical support to education providers as needed, such as higher education.

Prepared to Care: Testing, Sanitation & Segregation, Hygiene Trailer, Storage, First Responder Equipment, School Nurses & Medical Support

\$1,975,000.00

<p>Technology: Tele-Meeting, Telehealth, Tele-Education</p>	<p>Program designed for agencies to offer outdoor meeting spaces or to provide or improve on current meeting tools; Program designed to increase opportunities for long-term care, medical or mental health facilities with enhanced technology for communication with providers and patients; Technology is a concern with transition of learning to include online opportunities. This program is designed to enhance the connections to carry out the needs for education of students.</p>	<p>\$800,000.00</p>
<p>Education: Cowley College COVID Equipment, Equipment Training for First Responders and Businesses, Sanitation Training, Financial Planning, Professional Development Training</p>	<p>Purchase of equipment such as patient simulators and a ventilator to be able to provide proper training and safety precautions in addressing COVID-19 needs; Program designed to provide education to first responders, business staff, organizations and community members to address emergencies from COVID-19. This will ensure that first responders and various staff are able to properly respond to emergencies with the available equipment; Program designed to provide education to small businesses, schools or organizations for sanitation consideration on cleaning, care techniques, practices and preventatives of COVID-19. This will ensure that agencies are able ensure personal safety of employees and patrons; Program designed to provided Financial planning education to those in need of financial support. Plan to work with the County's CPA firm or other resources to develop webinars (recorded) on website for families due to loss of revenue or struggling with budget planning, as well as small business support on COVID tax related issues; Program developed to support staff training days required for school districts. Training, as well as small business support on COVID tax related issues.</p>	<p>\$570,000.00</p>
<p>Contingency Plan: Sanitation & Cleaning Supplies, PPE, Temporary Staffing, Temporary Housing</p>	<p>Provide additional funding for supplies to all populations and organizations previously outlined in objectives to supplement initial supplies if they are exhausted; Provide funding to meet the need of all populations and organizations previously outlined in objectives after all other resources are exhausted; Staffing hired to aid in tasks broken down in the CARES programs to</p>	<p>\$1,167,500.00</p>

ensure funding for needed staffing for any agency affected by COVID-19 in upcoming months; Program to provide a quarantine or isolation option to house those who have contracted COVID and live in a multi-family home or housing situation.

Total **\$5,912,500.00**

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

Cowley County has prioritized subrecipients in its Reimbursement Report. Educational and Higher Education institutions account for the bulk of these requests at 68.91% of the \$887,641.94 submitted total in reimbursement requests. Overall, reimbursement requests amount to only 12.4% of the County's \$7,158,134.91 total allocation.

The County has prioritized program expenditures in its direct aid plan and listed no transfers. Programs account for 82.6% of the County's total allocation and 94.29% of its direct aid request. The Cowley County Government plans to sponsor all five of programs outlined in its direct aid plan and requests salary costs for newly hired employees to execute and oversee some aspects of the proposed programs. Requested capital outlays alone for these programs total \$2,365,000 or 37.71% of Cowley County's total submitted for future planned expenditures.

The County should ensure that all expenses respond clearly to purpose and intent of CRF funding, meet all eligibility criteria and will be documented to the county file to support the expenses were incurred before December 30, 2020.

Technical Understanding of SPARK Process

Cowley County and its subrecipients demonstrate an adequate understanding of the SPARK eligibility standards as exemplified by their detailed reporting of expenditures for reimbursements and direct aid. Our identified risks and compliance considerations 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.

Spending Plan Request for Additional Information

No additional information is requested at this time.

Modifications Required

The following modifications are requested to the provided Reimbursement or Direct Aid plan:

- In the Direct Aid plan, list each program with all subcomponents in a single tab rather than color coding according to subcomponents.

Conclusion

1. Based on the documents provided by Cowley County, it appears they have a proficient understanding of the eligibility requirements relative to CARES Act funding and have appropriately followed this process.
2. Cowley County has an appropriate Project Spend Down Rate has an appropriate Project Spend Down Rate representing a low risk of funds not being expended on or before December 30, 2020.
3. For the Social Commodities Program, if not already in place, Cowley County should consider development of an application process and establish a review committee to ensure equal access

to funds from potential qualified applications. The County should also appropriately advertise the program within the community.

4. Cowley County should consider developing a templated sub-recipient monitoring plan to ensure consistent monitoring of subrecipients (cities, schools, non-profits) for compliant use of funds.

Subject to review of the considerations noted in the above memo, Cowley County may proceed with implementation of its CARES Act funding allocation as outlined in its provided reimbursement and direct aid plan.