

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

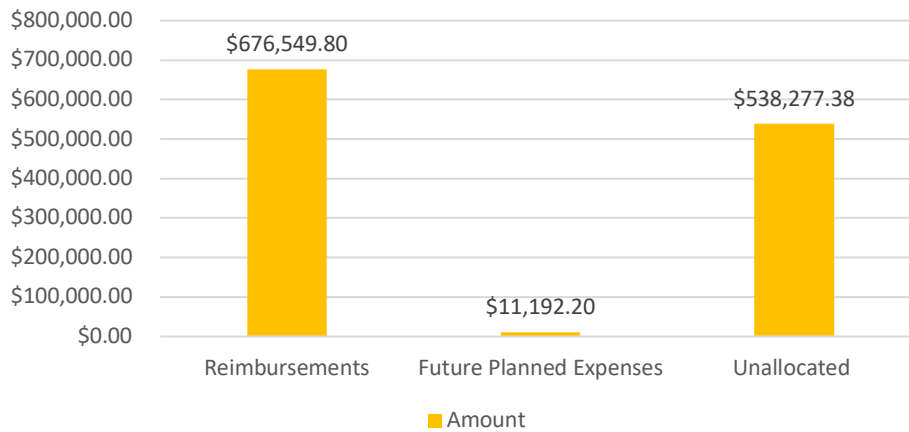
Date September 3, 2020
Re Review of Reimbursement and Direct Aid Spending Plan for Greenwood County

General Information

Population: 5,982
 COVID-19 Cases 08/17/2020: 24

Total Allocation Amount: \$1,226,019.38
 Total Submitted for Reimbursement: \$676,549.80
 Total Submitted for Future Planned Expenditures: \$11,192.20

SPENDING PLAN OVERVIEW



Reimbursement Request Overview

Total Amount for County Expenditures: \$ 74,937.15
 Total Amount for Subrecipients: \$601,612.65

Subrecipients and Amounts

Subrecipient	Type	Amount
USD 386	Educational Institution	\$209,563.08
USD 389	Educational Institution	\$287,829.96
USD 390	Educational Institution	\$91,830.76
City of Hamilton	City	\$2,854.22
City of Madison	City	\$8,343.21
City of Eureka	City	\$1,191.42
Total		\$ 601,612.65

Direct Aid Overview – Future Spending Plan

Total Amount for County Expenditures: \$ 0
Total Amount for Transfers: \$11,192.20
Total Amount for Programs: \$ 0

Greenwood County did not submit a spend down plan.

Subrecipients/Transfers and Amounts

Subrecipient	Type	Amount
Eureka Nursing Center	Health	\$ 11,192.20
Total		\$ 11,192.20

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

Greenwood County has prioritized its reimbursement requests for subrecipients. Total County reimbursements equal 11.1% of all eligible expenditures, while educational institution requests total 87.1% of the \$ 676,549.80 submitted for reimbursement review. Cities account for the remainder of requests.

Greenwood County’s direct aid request prioritizes transfers to Eureka Nursing Center. Greenwood County has not provided a spend down plan, independent County expenditures, or information on proposed programs.

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 expense incurred before December 30, 2020.

Technical Understanding of SPARK Process

Greenwood County would benefit from having additional technical expertise to assist in the management of their funding allocation.

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.

1. USD 386

\$1,626.38

Reimbursement

USD 386 is requesting reimbursement funds for facility operations and rent. More information is needed to demonstrate a nexus with the COVID-19 pandemic.

Spending Plan Request for Additional Information

The following items require additional information for the State to feel comfortable with proceeding

Item	Recipient	Amount	Comment
Facility Operations and Rent	USD 386	\$1,626.88	More information is needed on rentals and operations expenses to demonstrate a COVID-19 nexus.
Direct Aid Spending Plan	Greenwood County	\$538,277.38	More information is needed on the complete Direct Aid Spending Plan.

Modifications Required

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

1. Greenwood County needs to evaluate their direct aid plan and account for all additional future expenditures.

Conclusion

1. Greenwood County needs to submit their full Direct Aid Spending Plan.
2. Greenwood County should provide responses to all requests for additional information outlined in this memo.
3. Greenwood 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 expense incurred before December 30, 2020.

The proposed use of the total amount allocated to Greenwood County has not been fully outlined in the provided Reimbursement Report and Direct Aid Plan. The State requires additional consultation with the County prior to its proposed use of funds received. A member of the Office of Recovery will be contacting you soon to discuss these considerations and outline next steps. In the interim, the County should prepare responses for the requests for additional information outlined in this memo.