

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

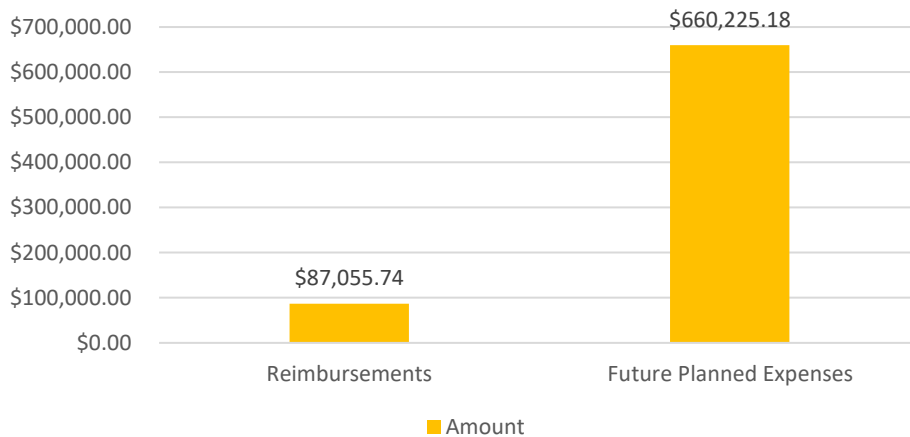
Date September 5, 2020
Re Review of Reimbursement and Direct Aid Spending Plan for Jewell County

General Information

Population: 2,879
 COVID-19 Cases 08/17/2020: 14

Total Allocation Amount: \$576,310.78
 Total Submitted for Reimbursement: \$87,055.74
 Total Submitted for Future Planned Expenditures: \$660,225.18

SPENDING PLAN OVERVIEW



Reimbursement Request Overview

Total Amount for County Expenditures: \$14,485.13
 Total Amount for Subrecipients: \$83,654.73

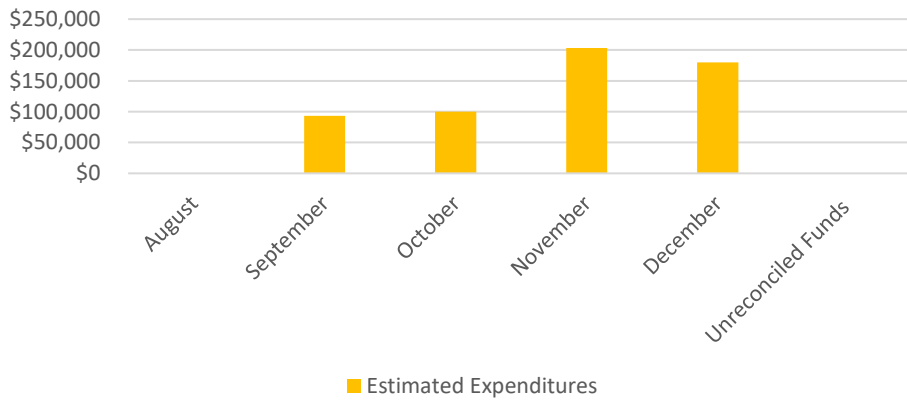
Subrecipients and Amounts

Subrecipient	Type	Amount
USD 107	Educational Institution	\$72,570.61
City of Mankato	City	\$11,084.12
Total		\$83,654.73

Direct Aid Overview – Future Spending Plan

Total Amount for County Expenditures: \$0
 Total Amount for Transfers: \$0
 Total Amount for Programs: \$660,225.18

PROJECT SPEND DOWN RATE



Proposed Programs

Program Title	Program Description	Program Budget Amount
PAPR	This program will equip the Jewell County EMS units with PAPR devices to protect against COVID-19 transmissions.	\$7,825.00
Ventilators	This program will equip all of the Jewell County EMS' ambulances and the hospital ER with up-to-date ventilator support.	\$66,097.39
Hospital/Health Department CAPRs	This program will place CAPRs in the Jewell County Hospital and Health Department to greatly reduce the amount of N95s and other types of PPE used.	\$14,639.30
N95 Fit Testing	This program will complete fit testing on Jewell County's employees residing in the Hospital, EMS, Health Department, and Sheriff's Office.	\$18,225.00
Jewell County Sheriff's COVID-19 Project	This program will purchase technology equipment for the Sheriff's Department health and safety from COVID-19 transmission.	\$8,829.00
City Message Boards	This program will purchase large LED message boards for the cities' communication of CDC and COVID-19 guidelines and direct people to vaccination sites.	\$203,904.00

City COVID-19 Packages	This program will purchase sanitization equipment, teleconferencing equipment, and hand sanitizer stations for the safety of County's cities.	\$20,817.99
County Communication Project	This program will purchase large LED message boards for the County's communication of CDC and COVID-19 guidelines and direct people to vaccination sites. County's communication of CDC and COVID-19 guidelines and direct people to vaccination sites.	\$14,439.00
Health Department Tracking Equipment	This program will buy thermometers to distribute within the County on an as-need basis for monitoring temperatures of potential COVID-19 patients during home isolation.	\$2,676.00
COVID-19 Temperature Detection	This program will utilize thermo-electric temperature detectors for the County's Hospital, Health Department, and Courthouse.	\$12,294.00
Electro-Static Sanitizers	This program will provide better sanitization through electro-static sanitizers within County facilities and prevent COVID-19 transmission among the public.	\$6,746.00
Particulate Filter Masks	This program will purchase particulate filter face masks to enhance the safety of firefighters when responding to automobile accidents or victim extraction.	\$21,240.00
Courts Record Scanning	This program will allow Public Access Records to be viewed digitally instead of through paper, expanding access without the need for courthouse personnel to physically retrieve them.	\$79,282.50
School Restarting Project	This program will assist USD 107 with the safe reopening process of its educational institution for students/personnel through distance learning, sanitization, utility expenses, and other public health and safety efforts.	\$183,210.00
Total:		\$660,225.18

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

Jewell County has prioritized its reimbursement requests for an educational institution. Transfers to subrecipients total \$83,654.73, although this number is not accurately reported on the Summary Page, which was left blank. County expenditures were reported at \$87,055.74 on the Planned Independent Expenditures tab of the report, but Jewell County duplicated transfers in this total, which made it difficult to determine which expenditures were incurred as direct.

Jewell County’s direct aid request only includes proposed programs, of which there are 15. Some of the proposed programs would fit criteria to be planned transfers to subrecipients, as they represent the County’s one-time direct procurement of goods or services, rather than a sponsored ongoing initiative. The summary page indicates a total of \$5,763.11 as Jewell County’s total allocation and reports the same figure as unreconciled funds.

The County should ensure that all expenses, transfers, and programs respond 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

Jewell County would benefit from having additional technical expertise to assist in the management of their funding allocation. 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 FFRCA 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. City Message Boards and County Communication Project

\$218,343
Direct Aid

Two programs are proposed that purchase large LED message boards for COVID-19 related communications. Both of these programs seem to represent expenditures that could be classified as transfers. The descriptions are nearly identical. The County should substantiate that these expenditures are not duplicative of one another, and ensure that these programs 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.

As this represents a significant purchase, the County should ensure that the proposed project is bid appropriately, meets uniform guidance standards outlined in 2CFR 200, is cost reasonable, and can be acquired prior to December 30, 2020.

3. School Restarting Project

\$183,210
Direct Aid

Utility expenses are included in the description of this program. More information is needed to establish that these are eligible costs to be incurred with CRF Funds. State guidance indicates fund payments may not be used for government revenue replacement, including the replacement of unpaid utility fees. Fund payments may be used for subsidy payments to electricity account holders to the extent that the subsidy payments are deemed by the recipient to be necessary expenditures incurred due to the COVID-19 public health emergency and meet the other criteria of section 601(d) of the Social Security Act outlined in the Guidance.

Spending Plan Request for Additional Information

No additional information is requested at this time.

Modifications Required

- Jewell County needs to evaluate their direct aid plan and account for all planned future expenditures. The total amount included for future expenditures, when added to the reimbursement requested, should align with the total allocation to the County.

- The summary pages for both reimbursement report and direct aid plan should be completed to ensure that CRF funds are accurately reported. The totals provided on these summary pages should align with the detailed expenditures detailed on the worksheets in both documents.
- In the reimbursement report and direct aid plan, specify the county expenditures in its own sheet. Subrecipients and programs should each have detailed reports in separate tabs, and no expenditures should be duplicated in multiple tabs.

Conclusion

- Jewell County needs to submit a corrected Reimbursement Report and Direct Aid Spending Plan.
- Jewell County should respond to all modifications outlined in this memo.

The proposed use of the total amount allocated to Jewell County is not accurately 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 modifications outlined in this memo.