

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

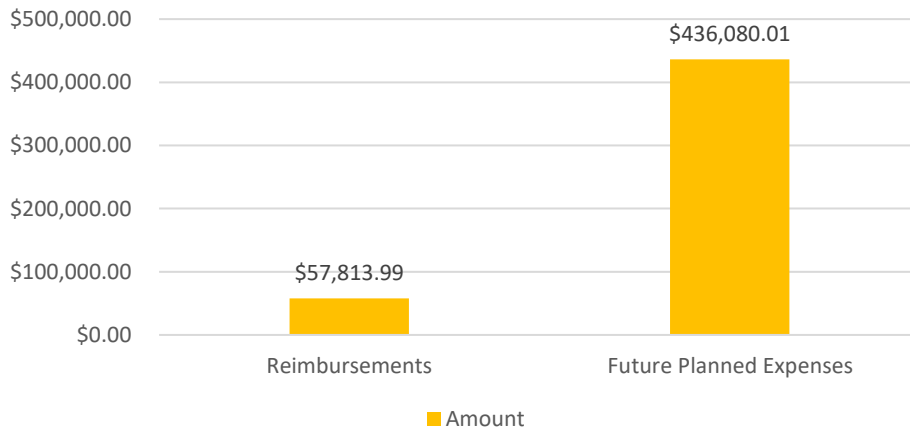
Date September 5, 2020
Re Review of Reimbursement and Direct Aid Spending Plan for Kiowa County

General Information

Population: 2,475
 COVID-19 Cases 8/21/2020: 9

Total Allocation Amount: \$ 493,983.53
 Total Submitted for Reimbursement: \$57,813.99
 Total Submitted for Future Planned Expenditures: \$ 436,080.01

SPENDING PLAN OVERVIEW



Reimbursement Request Overview

Total Amount for County Expenditures: \$ 24,158.95
 Total Amount for Subrecipients: \$ 33,655.04

Subrecipients and Amounts

Subrecipient	Type	Amount
City of Greensburg	City	\$1,652.74
USD 422	Educational Institution	\$19,966.28
USD 474	Educational Institution	\$12,036.02
Total		\$ 33,655.04

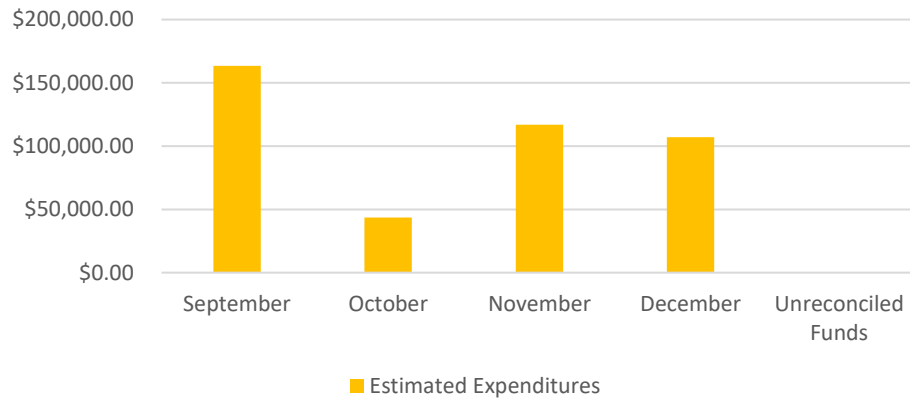
Direct Aid Overview – Future Spending Plan

Total Amount for County Expenditures: \$ 27,200.00

Total Amount for Transfers: \$ 99,426.25

Total Amount for Programs: \$ 309,453.76

PROJECT SPEND DOWN RATE



Subrecipients/Transfers and Amounts

Subrecipient	Type	Amount
City of Greensburg	City	\$4,643.95
USD 422	Educational Institution	\$72,059.30
USD 474	Educational Institution	\$22,723.00
Total		\$ 99,426.25

Proposed Programs

Program Title	Program Description	Program Budget Amount
Small Business Revenue Recovery Grants	This program will create a structured grant program that local businesses and nonprofits can apply for to help offset COVID-related losses in revenue during shutdowns	\$ 150,000
Preventative Measure Reimbursement Grants	This program would establish a grant that organizations could apply for to help offset costs related to preventing the spread of COVID-19 (PPE, additional cleaning supplies, and modifications to facilities to enforce social distancing or otherwise prevent transmission).	\$ 44,011.92
Rent/Utility Support Program	This program would create a grant to help individuals who are experiencing underemployment due to the pandemic cover the costs of necessities.	\$ 10,000
Kiowa County Telework and Teleconference Upgrades	Technology Costs to improve remote work and meeting capabilities.	\$ 11,160
Kiowa County Sheriff Access Control System	To install an Access Control System to keep track of who is in and out of the building at what times.	\$ 9,997
Kiowa County Sheriff Temp Monitoring Kiosks	The ATMS Kiosks will be able to take temperatures of inmates who are brought in to the	\$ 6,654.87

	jail and from each visitor who comes into the building.	
Kiowa County Health Dept. Mobile Clinic Immunization Upgrades	This program will expand capabilities of a small rural health department to continue to provide mobile vaccine clinics.	\$ 2,095
Kiowa County Health Dept. Hand Sanitization Stations	This program will provide dispensers in public places for public use with a public health message.	\$ 15,112.50
Kiowa County Health Dept. Temperature Monitoring Kiosk	This system would allow patrons to be screened in the entryway before entering the facility, eliminating the in-person screening process.	\$ 3,911.47
Kiowa County Health Dept. PSA program	This program will create advertisements and PSA's that can be used on various social media platforms and commercials that will center around reminding patrons and spectators to practice social distancing while in attendance, how to properly wash their hands, and much more	\$ 2,400
Kiowa County Health Dept. Remote Work Upgrades	This program will provide equipment for employees to work remotely and to maintain current plan of operations.	\$ 2,300
Kiowa County Senior Center Meal Delivery	This program will pay for senior citizen's contribution for each meal to the Meal Program and for a driver wages & mileage to distribute Meals On Wheels county wide.	\$ 14,300
Barclay College streaming equipment	This program will allow for the technology upgrades to video stream classes, chapels, athletic events, music and drama productions, and etc.	\$ 17,998
Iroquois Center Pandemic Mental Health	This program will provide a community-based outreach program to specifically work with those individuals with Covid-19 symptoms and/or in need of quarantine or other behavioral health services related to the Covid-19 pandemic.	\$ 19,513
	Total	\$309,453.76

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

Kiowa County has prioritized its reimbursement requests for the County. Total County reimbursements equal 41.8% of all eligible expenditures, while educational institution requests total 55.4% of the \$ 57,813.99 submitted for reimbursement review.

Kiowa County's direct aid request prioritizes various programs, which amounts to 71% of the \$ 436,080.01 submitted for direct aid review. Transfers to subrecipients to a total of \$ 99,426.25. Educational institutions account for 95.3% of transfer requests while cities account for the remainder of requests.

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

Kiowa County and its subrecipients demonstrate a generally proficient understanding of the intent of the SPARK committee and reporting expectations as exemplified by their detailed reporting of expenditures for reimbursements and direct aid. However, there are programs that should be listed as direct transfers. Our identified risks and compliance considerations for these are outlined below.

Identified Compliance Considerations

Several items in the County's reimbursement and direct aid plan present possible risk:

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. Small Business Revenue Recovery Grants

\$ 150,000
Direct Aid

As this is identified as a grant program, the County should have a well-qualified plan for how applicants will apply and be selected. Additionally, the County should ensure they have the appropriate level of administrative capacity to effectively administer the program and/or monitor any 3rd party entity responsible for administering the grant program.

3. Preventative Measure Reimbursement Grants

\$ 44,011.92
Direct Aid

As this is identified as a grant program, the County should have a well-qualified plan for how applicants will apply and be selected. Additionally, the County should ensure they have the appropriate level of administrative capacity to effectively administer the program and/or monitor any 3rd party entity responsible for administering the grant program.

4. Rent/Utility Support Program

\$ 10,000
Direct Aid

As this is identified as a grant program, the County should have a well-qualified plan for how applicants will apply and be selected. Additionally, the County should ensure they have the appropriate level of administrative capacity to effectively administer the program and/or monitor any 3rd party entity responsible for administering the grant program.

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 future reporting:

1. The following 11 Programs proposed seem to qualify as Direct Transfers or County Expenditures and need to be changed accordingly:
 - a. Kiowa County Telework and Teleconference Upgrades
 - b. Kiowa County Sheriff Access Control System
 - c. Kiowa County Sheriff Temp Monitoring Kiosks
 - d. Kiowa County Health Dept. Mobile Clinic Immunization Upgrades
 - e. Kiowa County Health Dept. Hand Sanitization Stations
 - f. Kiowa County Health Dept. Temperature Monitoring Kiosk
 - g. Kiowa County Health Dept. PSA program
 - h. Kiowa County Health Dept. Remote Work Upgrades
 - i. Kiowa County Senior Center Meal Delivery
 - j. Barclay College Streaming Equipment
 - k. Iroquois Center Pandemic Mental Health

Conclusion

1. Based on the documents provided by Kiowa County, it appears they have a good understanding of the eligibility requirements relative to CARES Act funding and have appropriately followed this process.
2. Kiowa County 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 Grant Programs and Utility Assistance, if not already in place, Kiowa 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. Kiowa County has proposed many potential subrecipient arrangements. The County should ensure they have the appropriate level of administrative capacity to effectively monitor these subrecipients.

5. Kiowa County should consider developing a templated sub-recipient monitoring plan to ensure consistent monitoring of subrecipients (cities, schools, non-profits) for compliance use of funds.
6. Kiowa 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.

Subject to review of all considerations noted in this memo Kiowa County may proceed with implementation of its CARES Act funding allocation as outlined in its provided reimbursement and direct aid plan.