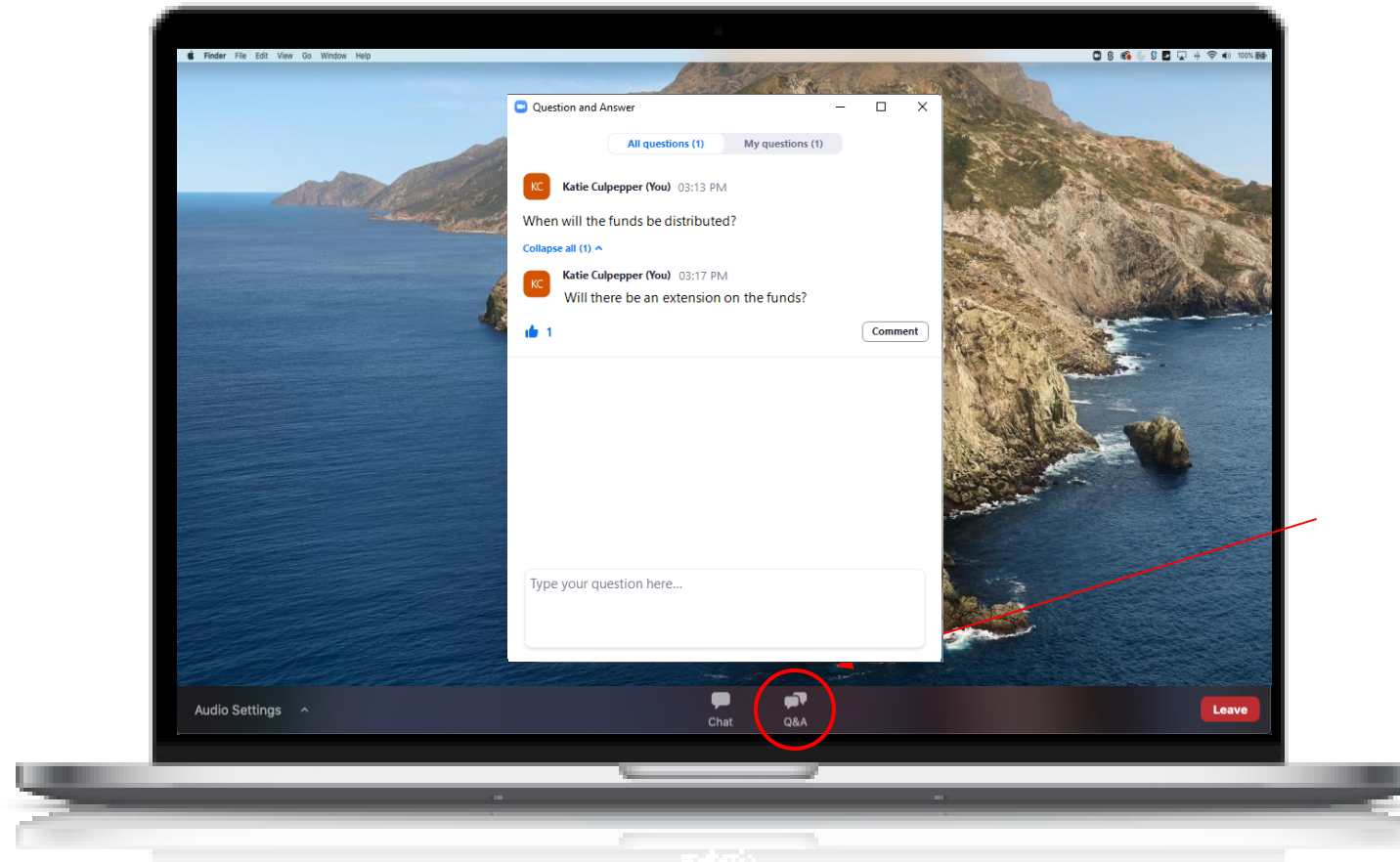




Department of
**Finance &
Administration**

TN CARES Act Local Government Program

*Recipient Briefing
Request for Funding (RFF) Process
September 23, 2020*



BRIEFING OBJECTIVES



Submitting an RFF: Reminders



Eligible/Ineligible Expenditures



Key dates and information resources



TN

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**Submitting an RFF:
Reminders**



- Tutorial video on RFF submission can be found on each jurisdiction's dashboard
- Instructional video should be watched prior to submitting the first RFF
- Recipient Guidelines need to be read prior to submitting the first RFF



- Please ensure support and narratives are organized and detailed to expedite review and funding process
- Detailed narrative is required for all RFFs submitted
- **Aggregate expenses within the same category when submitting RFFs**

Documentation Required to Support Date of Receipt

- RFFs will not be approved without documentation demonstrating receipt of the eligible goods or services.
- Examples of Supporting Documentation:
 - Shipping or receiving documents
 - Details included on the invoice regarding date of service
 - In cases where shipping or receiving documentation is not maintained for items previously purchased, an attestation to the date of receipt included in the narrative will be sufficient.



- Submitting RFFs prior to completed documentation
 - Submit RFF with all documentation that has been obtained to date
 - Include a listing of missing documentation in the narrative
 - RFFs will not be approved for funding disbursement until all required documentation is submitted
- Submitting RAVs and RFFs over the advance or allocation amount
 - Any amount above the total advance received needs to be held and submitted as an RFF
 - As the total allocation is reached, RFFs should then be submitted separately
 - Although no guarantees on those above and beyond the allocation



**Eligible/Ineligible
Expenses**



Category: Payroll
Public Health and Safety



- **Eligible Employees:**
 - **Public Safety:** "police officers (including state police officers), sheriffs and sheriff deputies, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel"
 - **Public Health:** "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."

Category- Payroll for Public Health and Safety

- Eligibility Determination:

- *Constantly changing standard....*
- Presumed to be "substantially dedicated" in initial Treasury guidance....then that presumption was in question with OIG's FAQs issued 8/28/20
- As of 9/21/20, OIG clarified that public health and safety **are presumed to be substantially dedicated** to mitigating or responding to the COVID-19 public health emergency
- 100% of payroll, including benefits, are eligible
- Hazard pay may be covered under this program if it is provided for performing hazardous duty or work involving physical hardship that in each case is related to COVID-19. If an employee is substantially dedicated to mitigating or responding to COVID-19 their hazard pay must still be paid only for the duties related to COVID-19.



"Substantially Dedicated" Documentation NOT Required:

Per OIG 9/21/20 Updated FAQs

- ***FAQ #70 (a): Will a government have to demonstrate/substantiate that a public health or public safety employee's function/duties were in fact substantially dedicated to mitigating the emergency?***
 - No, the government will not have to demonstrate/substantiate that a public health or public safety employee's function/duties were substantially dedicated to mitigating the emergency but must maintain records and documentation supporting payroll amounts reimbursed using CRF proceeds. As indicated in Treasury's Guidance, as an administrative accommodation, governments may presume that public health and public safety employees meet the substantially dedicated test, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

Category: Payroll for Public Health and Safety

- ***FAQ #70(b): For payroll that was accounted for in the FY2020 budget but was then "presumed" to be substantially dedicated to mitigating the emergency, will the government have to demonstrate/substantiate that a public health or public safety employee's function was a substantially different use?***
 - No, the government will not have to demonstrate/substantiate that a budgeted public health or public safety employee's function was a substantially different use. As stated in Treasury's Guidance, within the category of substantially different uses, Treasury has included payroll and benefits expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID19 public health emergency. The Treasury OIG does require the government to maintain budgetary records to support the fiscal years 2019 and 2020 budgets.

Category: Payroll for Public Health and Safety

- ***FAQ #71: Is the government required to perform any analysis or maintain documentation of the “substantially dedicated” conclusion for payroll expenses of public safety, public health, health care, and human service employees?***
 - No, the government is not required to perform an analysis or maintain documentation of the substantially dedicated conclusion for payroll expenses of public safety, public health, health care, and human service employees. As indicated in Treasury’s Guidance, as an administrative accommodation, governments may presume that public health and public safety employees meet the substantially dedicated test, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.



Narrative:

- Per new FAQs, you may submit a narrative stating the category of employees you are seeking payroll reimbursement for and that these are *presumed* "substantially dedicated" per Treasury guidance.

Supporting documentation: ***We will still need this regardless of presumption!***

- Payroll register
- Paystubs/direct deposit receipts
- Employee Roster detailing titles and department (should include the employees' pay rate and fringe benefits)



Category:
Public Health Expenses:
Administrative Leave

Category: Public Health Expenses-Administrative Leave

- **Eligible Expenses:**

- Expenses of providing paid sick and paid family medical leave to public employee to enable compliance with COVID-19 public health precautions are eligible costs.
- Administrative leave costs may be covered under this program if:
 - (1) the leave is over and above normal budgeted leave that would be provided to employees; and
 - (2) the leave is necessary to ensure safety and reduce the spread of COVID-19 infections.

RFF Example:Public Health Expenses-Administrative Leave

Narrative:

- "On August 4, 2020, our city water clerk was informed that a member of her household had contracted COVID and she had been exposed. To prevent spread in the city facilities, our employee quarantined at home from 8/5/2020 to 8/11/2020 and was unable to work. Per our attached COVID-19 administrative leave policy, we continued to pay the full salary and benefits for this employee for this week until they were able to safely return to work. Our policy is not to require employees to take their allocated sick or administrative leave for COVID-related illness or quarantine, and so we consider this an unbudgeted expense."

Supporting Documentation:

- Payroll register
- Paystubs/direct deposit receipt
- Employee roster
- Employee handbook (for prior admin leave policy)
- Updated COVID-19 admin/sick leave policy



Category: Administrative Expenses

Category: Administrative Expenses

Eligible Expenses:

- Expenses related to the administration of Coronavirus Relief Fund grants and/or the jurisdictions response to the COVID-19 Crisis

Examples:

- Attorney's fees
- EMA Director's salary related to COVID-19 duties

RFF Example: Administrative Expenses

Narrative: Attorney's Fees

- On 04/07/2020 in order to begin addressing the impacts of the COVID-19 crisis in the area, the City of _____ hired a local attorney to draft a public health ordinance. This ordinance instituted social distancing measures and restricted certain local businesses operations. The attorney's fees associated with this expense are attached along with a copy of the passed ordinance.

Supporting Documentation:

- Invoice/ receipt (if applicable): date of transactions; vendor name and address; brief description of services or items leased/rented; cost of Items purchased
- Check copy or other proof of payment
- Shipping/receiving documents showing date of receipt (if applicable)
- Brief summary describing how the expenses submitted were necessary as a result of the COVID-19 public health emergency.



Category: Unemployment Expenses

Category: Unemployment Benefits

Eligible Expenses:

- To the extent the local jurisdiction is responsible for a portion of its employees' unemployment insurance costs, that jurisdiction may seek reimbursement for an increase in those costs that was due to COVID-19
- Note, only the 50% not already being reimbursed will be eligible and of that only the portion which increased due to COVID-19 is eligible
- **Documentation Required:**
 - Detailed narrative demonstrating the increase in costs and a direct tie to COVID-19; and
 - Supporting documentation showing such an increase; i.e. cost for 2019 timeframe vs. 2020 timeframe



Update: COVID-19 PA Eligibility

****Please see matrix provided by TEMA for a complete list of
Post September 15, 2020 FEMA PA eligible expenses*

UPDATE: COVID-19 PA Eligibility

Disinfection of Eligible Facilities (post 9/15/20):

- Eligible Facilities:

- Medical Care
- Non-Congregate Medical Sheltering
- Emergency Operations Center for COVID
- Ineligible Facilities: Other facilities not engaged in emergency services.
 - Government Facilities (Courthouses, City Halls, Public Transit, Public Housing, Schools, Fire Houses, Police Departments)

- Eligible Costs:

- Increased Operating Costs related to disinfecting eligible facilities
- Purchase of necessary supplies and equipment.
- Disinfection is not the same thing as cleaning.
- Eligible costs for disinfection of eligible facilities are the costs that are above the regular operating costs the applicant normally spends on the same service/activity. These are the increased operating costs.

UPDATE: COVID-19 PA Eligibility

Personal Protective Equipment (PPE) (post 9/15/20)

- Eligible Expenses (work):

- Healthcare Workers
- First Responders

- Eligible Expenses (costs):

- Patients with confirmed/suspected COVID-19
- Acquiring a 60-day supply of PPE for eligible emergency work

- Healthcare workers are those that work in Medical Care

- First Responders include: emergency public safety, fire, law enforcement, emergency response, emergency medical, and related personnel that may interact with individuals infected with, or suspected to be infected with, COVID-19.

UPDATE: COVID-19 PA Eligibility

Personal Protective Equipment ("PPE"): (post 9/15/20)

- Ineligible Expenses:
 - *Facilities*
 - Government facilities: courthouses, prisons, utilities, public housing, or recreation.
 - *Work*
 - PPE not required by law/regulation
 - Medical Sheltering
 - Disinfection Activities

UPDATE: COVID-19 PA Eligibility

Schools (Post 9/15/20):

- There are no eligible costs for schools for work performed on or after September 15, 2020.
- Ineligible Expenses (work):
 - Disinfecting
 - Temperature Scanning
 - School Meal Deliver
- Ineligible Expenses (costs):
 - PPE
 - Cloth Facial Covering
 - Distance Learning
 - Technology and software for remote teaching/learning



Key Dates and Information Resources



IMPORTANT DATES TO NOTE-

- **August 21st**- Recipients must register in TN CAMS and attend required Townhall or risk losing their allocation.
- **September 1st** – Deadline to request advance, if advance is desired.
- **September 30th**- 30% advance must be spent and required documentation submitted into TN CAMS, or funds may be subject to de-obligation and reallocation.
- **November 1st**- Deadline to submit RFFs requesting reimbursement.

Important Reminders



- Payments – handled by Department of Finance & Administration and disbursed to monthly shared state tax account
- Local governments are permitted to record claims over and above their allocation
 - At this time, no guarantees that additional funding will be made available
- If RFA was received, the RFA must be substantiated before requesting additional funding through the RFF process.

Important Reminders



- TN CAMS may be accessed at tncaresact.tn.gov.
- Allocation amounts and FAQs can be found in the program guidelines at tncaresact.tn.gov.
- For users with portal access needing technical support, please email support@tncaresact.com.
- Local Government Coordinators serve as your resource through this process.

Department of Finance & Administration

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Questions?