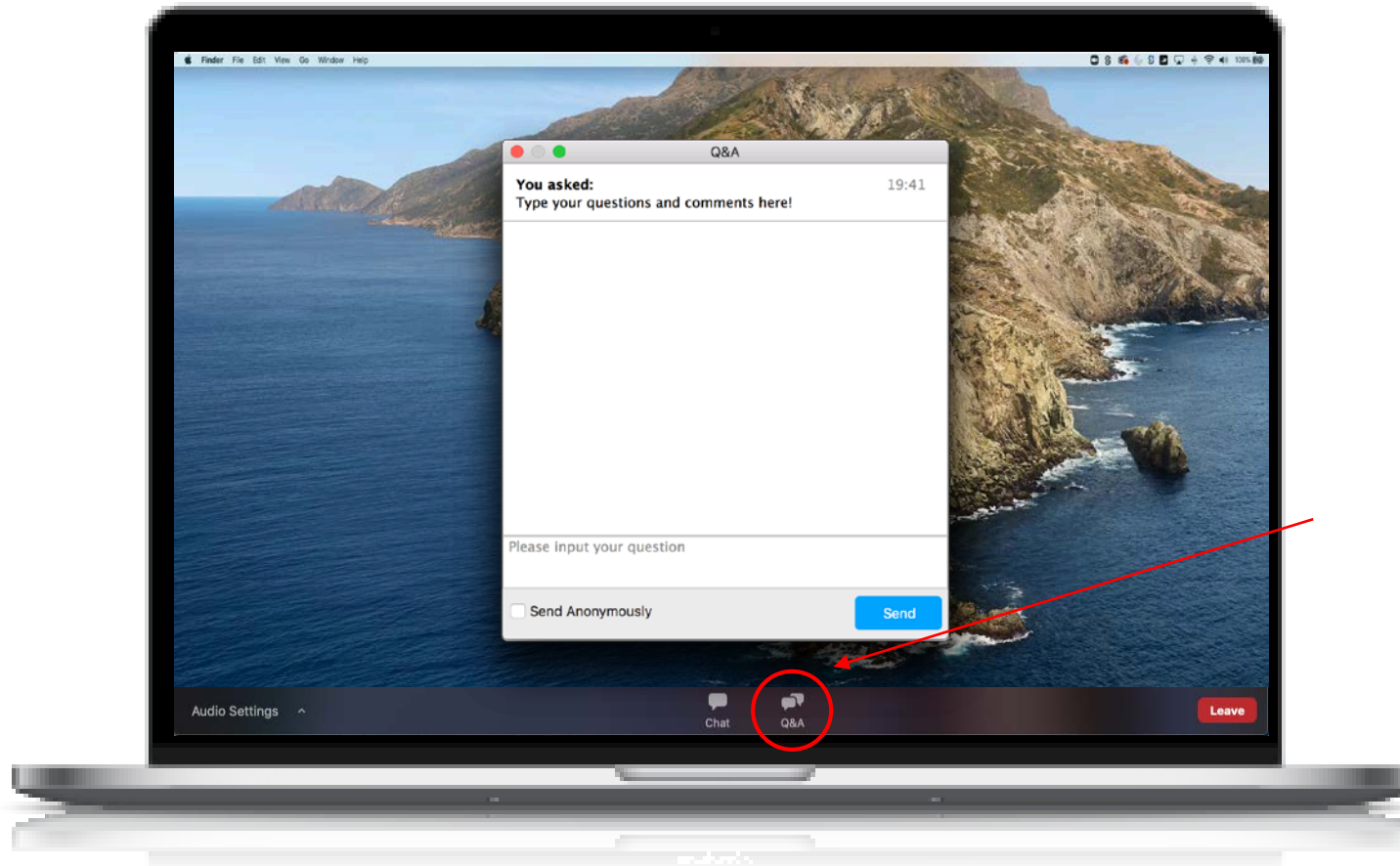


CARES Act Local Government Program

Recipient Weekly Briefing
November 3, 2020

THE FLORIDA DIVISION OF EMERGENCY MANAGEMENT





THE FLORIDA DIVISION OF EMERGENCY MANAGEMENT

Briefing Objectives



Eligible Expenditures



Program Overview &
Florida CARES Act Management
System (FLCARES)





Eligible Expenditures





Definition of Eligible Expenditures

1

Necessary expenditures incurred due to the public health emergency;

2

Costs not accounted for in the most recently approved budget as of March 27, 2020 (the date of enactment of the CARES Act); and

3

Costs were incurred between March 1, 2020 and December 30, 2020





Expense Categories

Eligible time period – March 1, 2020 to December 30, 2020

- ✓ Housing Support
- ✓ Small Business Assistance
- ✓ Administrative Expenses
- ✓ Items Not Listed Above





RFR Example – Housing Support

Housing support

- Providing emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency

Narrative – Need to provide a brief description of the program (assuming the program guidelines submitted will provide details), number of awardees for which the county is requesting reimbursement, details as to if the program is complete or in process, as well as details on program completion if not yet complete.

- If program is ongoing, remember to add into the narrative each time the initial RFR or RAV # for the original program submission (e.g., ...This submission is for an additional 200 awardees in the county’s small business program. The original submission for the county’s small business program was RFR #105.)





RFR Example – Small Business Assistance

Small business assistance

- Supporting those business owners for direct expenses or business interruption costs due to the COVID-19 pandemic

Narrative – Need to provide a brief description of the program (assuming the program guidelines submitted will provide details), number of awardees for which the county is requesting reimbursement, details as to if the program is complete or in process, as well as details on program completion if not yet complete.

- If program is ongoing, remember to add into the narrative each time the initial RFR or RAV # for the original program submission (e.g., ...This submission is for an additional 200 awardees in the county's small business program. The original submission for the county's small business program was RFR #105.)





Supporting Documentation for Programs

Most programs (e.g., small business, individual assistance) will need at minimum the supporting documents listed below:

- City/county board meeting minutes where program was approved
- Program guidelines
- City ordinances
- Guideline amendments, funding agreements
- *Awardee* applications
- Sub recipient records and/or General ledger detail
- Payment support to awardees





RFR/RAV Best Practices for Submitting Programs

- Submit as one RAV or RFR to the extent possible (i.e., for completed programs)
- If a program is still ongoing and it's necessary to submit multiple RAVs or RFRs for a single program, be sure to put in your narrative each time the initial RAV or RFR number that the program is related (e.g., ...This submission is for an additional 200 awardees in the county's small business program. The original submission for the county's small business program was RFR #105.)
- Batch together to the extent possible (i.e., don't submit support for awardees one at a time)





RFR Example – Administrative Expenses

- Expenses related to the administration of the response to the COVID-19 public health emergency, such as compliance cost and certain attorney's fees.
 - **Narrative: Attorney's Fees**

On 04/07/2020 in order to begin addressing the impacts of the COVID-19 crisis in the area, the county 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.
- *Note** – Administrative expenses related to administering a program should be included with the respective program in the same expense category (e.g., small business assistance)





RFR Example – Items Not Listed Above

Eligible Expenses:

- Expenses meet the three-prong eligibility test but do not otherwise fall under one of the other 17 OIG reporting categories
- Three-Prong Eligibility Test:
 1. Necessary expense “due to” COVID-19
 2. Was not accounted for in the state or local government budget as approved on March 27, 2020
 3. The cost was incurred between March 1-December 30, 2020





Items Not Listed Above – Three-Prong Test

Necessary Due to COVID-19

- Expenditures must be incurred “due to” the COVID-19 public health emergency
- Key test: This expense would not have occurred “but for” COVID-19
- Expenses that the jurisdiction would have incurred regardless of COVID are NOT Eligible





Items Not Listed Above – Three-Prong Test

Unbudgeted as of March 27, 2020

- Inquiry: Was the expense a line item in the county’s budget as of March 27, 2020?
 - If no, then move to the next prong in the test
 - If yes, then it may still be eligible if the amount budgeted was insufficient to cover the cost of the increase that was directly “due to” COVID-19





Items Not Listed Above – Three-Prong Test

Cost Incurred March 1-December 30, 2020

- Per Treasury, a cost is incurred when the good or service is rendered to the county
- It is not enough to pay for the good or service by 12/30/20
- Delivery must be complete by 12/30/20
 - Proof of delivery or completion of the service is required
- Exception: If the good was contemplated in the contract to be delivered by 12/30/20 and unforeseen supply chain demands delayed delivery, the expense is still eligible.





Items Not Listed Above – RFR Example

Expenses Sought:

- Tipping fees, which are costs related to the storage and processing of waste

Narrative:

- “Because of COVID-19, more people were at home from March through June 2020 and there was a significant increase in the volume of trash and brush to be picked up and disposed of. We exceeded annual budget as of March 27, 2020 by \$61,644.12 for tipping fees to dispose of trash and brush. During March through June our actual costs were \$507,524.40 compared to the budget equally allocated to those four months of \$429,949.00 making the amount over budget for those four months \$77,575.40. This substantiated the over budget amount was caused by COVID-19.”

Supporting documentation:

- Proof of actual expenditures (checks, check stubs, and expenditure summaries)
- Proof of Budgeted expenditures





Recap on Supporting Documentation

Most expenses will need at minimum the supporting documents listed below:

- Detailed narrative
- Invoice
- Proof of payment (receipt)
- Proof of delivery (if applicable) – At minimum need to attest to proof of delivery in narrative
- ****Note – the same type of supporting documentation will be needed from any subrecipients the county has created for the county to submit into FLCARES on their behalf***

Public Health & Safety Payroll Specific:

- Brief narrative
- Payroll register or summary for dates claimed (Gross pay)
- Employee roster – including assigned department, employee title, employee pay rates, and fringe benefit rates
- Payroll policy





Program Overview & Funding Disbursement in Florida CARES Act Management System (FLCARES)





FLCARES Portal

www.flcaresact.com

Website includes:

Portal Login (FLCARES)

Webinar Recordings

FAQs

Other Relevant Information





RFR & RAV Best Practices

- Tutorial video on RFR submission can be found on each jurisdiction's dashboard & within the October 13th webinar recording:
 - www.flcaresact.com/local-government-webinar
- Tutorial on RAV will be posted to dashboards
- Instructional video should be watched prior to submitting the first RAV & RFR
- Recipient Guidelines need to be read prior to submitting the first RAV & RFR





RFR & RAV Best Practices

- Please ensure support and narratives are organized and detailed to expedite review and funding process
- Detailed narrative is required for all RFRs & RAVs submitted
- Aggregate expenses within the same category when submitting RFRs & RAVs
- For users with portal access needing technical support, please email support@flcaresact.com





Phase 3 – FLCARES System - Reminders

- Phase 1 & Phase 2 criteria must be met before Phase 3 – System access will not be granted until Phase 3
- System access is limited to 2 contacts per county
 - County Liaisons will collect primary & secondary contact information
- Instructions for system access will be provided once the county's login information is established





FLCARES System – RAV & RFR - Recap

- FLCARES will be utilized to submit:
 - Request for reimbursement (RFR) for Phase 3 funding
 - Request for Advance Validation (RAV) for uploading supporting documentation to substantiate Phase 1 & Phase 2 funding
 - This process is to validate the advanced amounts that have been distributed in Phase 1 & Phase 2 – this process does not trigger additional disbursement.
 - Process will be live following the webinar
 - Processes will run parallel to each other





Important Dates – November 16th

- November 16th – Submit all documentation for Phase 1 & Phase 2, or the County will not be eligible to **continue receiving reimbursement** in Phase 3.
 - The county can continue to submit RFRs, but the RFRs will not be processed after November 16th **until** the Phase 1 & Phase 2 requirements have been met.
 - RAVs will continue until the county has fully substantiated all expenditures from Phase 1 & Phase 2.





Important Dates – December 3rd

- December 3rd – All RFRs must be **submitted** into FLCARES





Next Steps

- Submit spending plan & quarterly reports/encumbrance support (as applicable) to support@flcaresact.com
- Execute amendment to the Funding Agreement
- Provide primary & secondary contact information to assigned county liaison, if not yet provided
- Attend all remaining Tuesday webinars in November
- Begin submitting RFRs and RAVs as soon as eligible for system access



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Q&A Session

