Public Libraries
CARES Act Programs

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ACTS

Coronavirus Aid, Relief, and Economic Security Act (CARES) H.R. 748

Families First Coronavirus Response Act—H.R. 6201

Coronavirus Preparedness and Response Supplemental Appropriations Act—H.R. 6074

Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139)
$2.4 Trillion

[ CARES ACT ]
[ PPP & HCE ACT ]
[ PUBLIC LAW 116-123 ]
[ PUBLIC LAW 116-127 ]

$686B
Small Businesses

$31B
Public Services

$454B*
Emergency Lending

$468B**
Individuals

$14.1B***
Higher Education

$82B
Federal Program Administration and Oversight

$60B
Financial Institutions

$78.1B
Airline Industry

$176B
Hospitals and Health Care Providers

$9.5B
Farming Industry

$1.6B
Global Assistance

$277B
State, Local, and Tribal Governments


*** Other education funding, including K-12 schools, is included in the State, Local, and Tribal Governments category
** Includes Internal Revenue Service Estimate of Cash Payments as of 4/15/2020 $292 B
*** Includes Department of Labor Estimate for Extra Unemployment Payments as of 4/15/2020 $150.6 B
* Federal Reserve emergency lending facilities support the flow of credit to consumers, employers, businesses, and municipalities
National COVID Overview

- Approximately $139 billion being allocated to state governments through CARES
- More than 90 federal programs (and counting) impacted
- Supplemental Funding, New Programs, Waivers/Flexibilities
OMB Memos

OMB M-20-11 dated March 9, 2020
- Specific to entities directly impacted by COVID 19

OMB M-20-17 dated March 19, 2020
- Extends to recipients affected by the loss of operations and increased costs
- Allowability of salaries and benefits
- Allowability of costs normally not chargeable (cancellation fees, etc)

OMB M-20-20 dated April 9, 2020
- Agencies MAY allow recipients to donate medical equipment purchased with federal funds to entities serving the public for COVID response

OMB M-20-26 dated June 18, 2020
- Rescinds portions of Memos 20-11 and 20-17; allows extensions for Single Audit filings for certain fiscal year ends
AOS developed a federal program listing based upon reading the acts and looking at the federal/state agency websites on what impacts their could be to Ohio.

- This ranges from supplemental funding to existing program, new grant programs to waivers and flexibilities in existing requirements.

Many questions regarding funding still exist:

- Are all programs subject to Uniform Guidance?
- CFDA numbers? New or pre-existing?
- SEFA Reporting? Clusters?
Decentralized Process - It is up to each Federal Awarding Agency to determine UG applicability, assign CFDA numbers to new programs, interpret the legislative requirements and communicate the logistics of how to collect and accumulate covered recipients’ required reporting information.

Prime recipients - those recipients receiving direct payments in federal program assistance - must determine whether/how to subgrant assistance to others.

• Example: State of Ohio is a prime recipient for many programs and will need to collect detailed information from their subgrantees in order to complete Sec. 15011 quarterly reporting.
Ohio Rev. Code Sec. 5705.09 requires a separate fund be established for new grants/federal programs.

- That is, a special fund must be established for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose.
- AOS approval for new fund establishment is not required in this instance.

Although still unclear, AOS highly encourages separate accountability for COVID-19 funding in pre-existing federal program due to the special reporting requirements.
In many programs, governments will need to document how they determined that expenditures made were necessary and related to the public health emergency.

Although not required, we are encouraging governing board members to adopt, as a best practice, a resolution to document which employees should be paid and what documentation should be kept for work conducted during this time.

If UG applies, additional Time & Effort, etc. requirements may be applicable.
AOS Resources

• AOS webpage includes COVID-19 Resources for Local Government
AOS Resources

- Webpage includes
  - CARES Act and Federal Assistance Spreadsheet and a tutorial for it
  - Deadline Extensions that have been granted at both the state and federal level
  - Public Meeting Guidelines
  - Frequently Asked Questions
  - Free training resources
  - Advisory and Policy Updates
  - How to reach AOS and other offices
AOS Resources

COVID-19 Resources for Local Government

The Auditor of State (AOS) is working to help local governments manage the financial impact of COVID-19. The resources on this page are a response to the questions and concerns Auditor Faber has heard from our local partners, and we hope they will help our clients better understand and use available resources.

Federal Financial Assistance
- CARES Act and Federal Assistance Spreadsheet (updated 7/15)
- How to Use the Spreadsheet
- Summary of UG Applicability (new 7/14)
- Deadline Extensions (updated 7/2)
- Jobs and Family Services List of Federal Guidance for Local Agencies
- CARES Act USAS Fund Numbers and Accounting Guidance for Schools (updated 7/29)
- CARES Act UAN Client Fund Numbers (new 8/5)

Guidance for AOS Clients
- Advisories and Policy Updates
- View AOS Teleconferences
- GASB Emergency Toolbox
- AICPA State and Local Government Expert Panel (SLGEP) FAQ (new 7/16)
- Deadline Extensions (updated 7/2)
- What Is a Single Audit? (new 7/14)
- COVID-19 and the Impact on Single Audits (new 7/17)

AOS Efforts to Assist Clients
- AOS Free Training Programs
- UAN "Fee Holiday" Info
- LGS Assistance for Clients Experiencing Fiscal Distress
AOS Resources

Federal and State FAQs
- Ohio Public Meetings Guidelines
- OBM’s Ohio Grants Partnership
- Additional Federal and State Information
- General Auditor of State FAQs (updated 7/2)
- Federal OMB FAQs & COVID-19 Assistance Listing (new 7/2)

Track the Money
- The U.S. Pandemic Response Accountability Committee

Contacts
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