

A photograph of the United States Capitol building in Washington, D.C., featuring its iconic white dome and neoclassical architecture. The building is set against a clear blue sky and is partially framed by green trees in the foreground.

Spending the CARES Act Funds

THE CORONAVIRUS RELIEF FUND FOR TRIBES

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The Big Questions

The one being asked:

- What can we spend the money on?

The other one being asked:

- How can we deliver lasting benefits to our members?

The one that needs to be asked:

- How can we make sure we don't have to give the money back?

Do's and Don'ts

- “Be quick but don’t hurry.” – John Wooden
- “Don’t let the perfect be the enemy of the good.” – Voltaire
- Don’t make a per capita distribution.
- Do assess and reach consensus on your members’ needs quickly.
- Do test program and spending ideas against the needs assessment.
- Do create a cost center and budget for each program.
- Do track employee time and effort systematically.
- Do procure goods and services in conformity with your procurement policy and the Uniform Guidance. Sole source is expedient but subject to audit challenges.
- Do review Treasury assistance page frequently at:
 - <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>
 - May 28 FAQ: <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>

Sample Programs

- Emergency assistance to tribal members: cash, food and supplies
- Assistance to Tribal member businesses
- Assistance to Tribally owned businesses
- Emergency response command center and equipment
- Incremental administrative payroll, legal and other consultant costs
- Technology for remote working
- Distance learning program
- Telemedicine program
- Government reopening safely
- Employee testing, including PPE and contact tracing
- Community testing, including PPE and contact tracing
- Isolation quarters
- Emergency leave for employees due to the virus

Emergency Assistance to Tribal Members

- Establish General Welfare Tribal Code or Ordinance.
- Establish emergency assistance program.
- Pass Tribal Council resolution for COVID-19-related emergency assistance.
- Develop survey or application process for members to certify their needs.
- Assistance may take the forms of cash, food distribution or needed supplies.
- Track labor and supply costs to distribute, collect and validate applications and to make the distribution.
- See article: www.wa-cpas.com/articles/coronavirus-relief-fund-tribes.htm

Assistance to Tribal Member Businesses

- Assist small businesses with the costs of business interruption.
- Tailor to assist those businesses in need of such assistance.
- Tribe may make need-based grants.
- Amounts may not be lavish or extravagant.

Assistance to Tribally Owned Businesses

Three basic options

- Grants, which may cause the business to be a sub-recipient subject to Single Audit
- Direct payment to suppliers on behalf of the business – consider procurement standards and vendorization
- The option we recommend – reimburse costs that are substantiated

Examples of eligible costs

- Personal protective equipment for employees and customers
- Testing and contact tracing for employees
- Disinfecting and sanitizing the physical space (initial and ongoing)
- Physical alterations to promote safety
- Touchless technology

Assistance to Tribally Owned Businesses

Discussion question

- Can Tribes assist businesses that have lost revenue due to required closures or stay-at home orders?

Emergency Response

- Command center
- Vehicle
- Other equipment
- Additional personnel

Incremental Administrative Burden

- Payroll costs related to the administrative aspects of COVID-19
- Attorney fees for COVID-19-related codes, ordinances, resolutions and policies
- Consultant fees for COVID-19-related public health initiatives, technology projects, grant writing, grant administration, strategic planning, budgeting, cash flow modeling, etc.
- Track employee time and effort systematically
- Require attorneys and consultants to invoice separately for COVID-19-related fees and expenses

Technology for Remote Working

- Server capacity
- Virtual private network
- Videoconferencing and other collaboration tools
- Security solutions that address GDPR and HIPAA
- Laptops, tablets and software licenses for remote workers
- Extension of reliable power and broadband
- Training and support
- Cloud storage
- Software updates
- Consider total cost of ownership
- Time is of the essence!

Distance Learning Program

- Assess individual and household needs
- Individual education plans
- Curricula
- Computer hardware and software
- Security solutions that address GDPR
- Extension of reliable power and broadband
- Culturally appropriate training and support
- Consider total cost of ownership
- Time is of the essence!

Telemedicine Program

- Assess individual and household needs
- Holistic in nature – physical, mental and emotional health
- Computer hardware and software
- Security solutions that address HIPAA
- Extension of reliable power and broadband
- Culturally appropriate training and support
- Consider total cost of ownership
- Time is of the essence!

Government Reopening Safely

- Cleaning and disinfecting
- Touchless fixtures
- Physical barriers
- Alterations for social distancing
- Improving ventilation
- Human resources policies and practices
- Consult with your insurance broker for risk mitigation strategies
- Follow CDC and OSHA guidelines
 - www.cdc.gov/coronavirus/2019-ncov/community/guidance-business-response.html

Government Reopening Safely

- Discussion question
 - Can Tribes undertake facility expansion projects to achieve social distancing?

Testing

- Employee testing
- Community testing
- PPE for administering tests
- Contact tracing
- Consult public health experts for best practices

Isolation Quarters

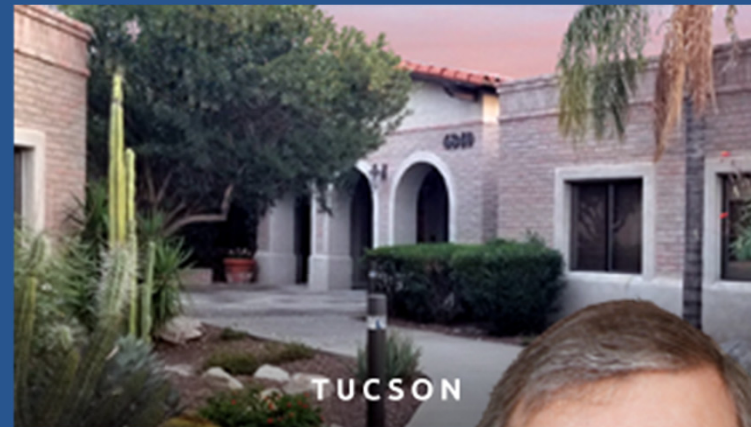
- Identify site(s)
- Renovate existing space if quick and cost-effective
- Modular buildings
- Single-wide or double-wide trailers
- Consult public health experts for best practices

Emergency Leave

- Human resources policy
- Two weeks (up to 80 hours) of paid sick leave due to quarantine or symptoms
- Two weeks (up to 80 hours) of paid sick leave at two-thirds pay to care for quarantined or sick family member
- Up to an additional 10 weeks of paid expanded family and medical leave at two-thirds pay to care for a child due to unavailability of school or child care provision
- www.dol.gov/agencies/whd/pandemic/ffcra-employee-paid-leave

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