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Cheryl Subler, Executive Director

September 22, 2020

TO: ALL COUNTY COMMISSIONERS, COUNTY EXECUTIVES, COUNTY COUNCIL MEMBERS,
COUNTY ADMINISTRATORS AND COUNTY CLERKS

FROM: CHERYL SUBLER, EXECUTIVE DIRECTOR
RACHEL MASSOUD, POLICY ANALYST
ADAM SCHWIEBERT, POLICY ANALYST

RE: SEPTEMBER 22, 2020 COVID-19 UPDATES

Key Resources

1. [CCAO CARES Act Funds Resources Webpage](#)
2. [OBM Ideas on How to Use Coronavirus Relief Funding](#)
3. [OBM CARES Act Funds Guidance 8.28.2020](#)
4. [CCAO Guidance on Using CARES Act Funds](#)
5. [Treasury Guidance CARES Act Funds 9.2.2020](#)
6. [Treasury CARES Act Funds FAQs 9.2.2020](#)
7. [CAB: Employees Returning to Work FAQs](#)
8. [CAB: Layoffs and Furloughs Under Civil Service Law 7.15.2020](#)

[CCAO COVID-19 Resources Page](#)

Gov. DeWine's Press Conference

During today's press conference, Gov. DeWine announced a new dashboard on coronavirus.ohio.gov. The Case Demographics Dashboard breaks down case data by race or ethnicity and by age/county and compares it to the overall Ohio population.

Gov. DeWine talked with Dr. Mark Weir, Environmental Engineer, Ohio State University Public Health about indoor air quality as we look forward to winter months. The governor also talked with Lorain County Public Health Epidemiologist Mitch Dandurand about the contact tracing process.

There was an increase of 685 total COVID-19 cases statewide from yesterday's data. For more COVID-19 numbers, visit coronavirus.ohio.gov.

A video of the governor's September 22nd press conference can be found [here](#). **The next COVID-19 press conference is scheduled for Thursday, September 24th at 2 p.m.** Press conferences can be viewed on www.ohiochannel.org.



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Local government CARES funds amended into HB 614

This afternoon, the Ohio Senate Government Oversight & Reform committee amended [Senate Bill 357](#) into [House Bill 614](#), a separate piece of legislation dealing with unemployment compensation system reforms. As you will recall, SB 357 would distribute the remaining \$650 million in federal CARES Act funds to Ohio local governments not receiving a direct distribution from the US Department of the Treasury. The bill distributes the funds on a population basis as opposed to a Local Government Fund basis and makes several appreciated changes to deadlines and the redistribution process. Additional details about SB 357 can be found [here](#).

This move marks a positive step in bringing the bill closer to final passage and in distributing these needed funds to local communities. With House and Senate voting sessions scheduled for tomorrow afternoon, the policy team will follow HB 614's progress closely.

US Treasury Inspector General Revises Its Guidance to Support Local Governments Using Coronavirus Relief Funds to Support Public Safety Payroll Expenses

The National Association of Counties (NACo) is reporting that the U.S. Department of Treasury's Office of Inspector General (OIG) released an [updated FAQ document](#) that contains positive modifications to the reporting requirements for the Coronavirus Relief Fund (CRF). In a win for counties, the OIG's updated guidance addresses concerns raised by bipartisan organizations representing state and local governments, including NACo, regarding additional reporting and record retention requirements for counties using CRF payments. Specifically, counties voiced concerns over the Inspector General's previous guidance, which contained overly burdensome requirements for reporting and tracking payroll expenses for **public safety, public health and human services** employees who are presumed to be "substantially dedicated" to addressing and mitigating the impacts of COVID-19.

The Treasury OIG's responses in FAQs 70 – 72 are copied below. Under the new guidance, governments do not have to track an individual public safety employee's duties throughout the day or document that individual employees are dedicated to fighting COVID-19, but they still must document payroll amounts. These new FAQs should be read in conjunction with the formal Treasury guidance offered updated on September 2, and discussed in the CCAO [COVID-19 briefing memo](#) on September 3.

TREASURY OFFICE OF INSPECTOR GENERAL FAQs:

70. To what level of documentation will a government be held to support the reimbursement of public health and safety payroll that was "presumed" to be substantially dedicated to mitigating the emergency?

The recipient of CRF payments must maintain and make available to Treasury OIG upon request, all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act, as amended (42 U.S.C. 801(d)). Documents/records include payroll records for the covered period March 1 through December 30, 2020. Records include, but are not limited to (1) general and subsidiary ledgers used to account for the receipt of CRF payments and subsequent disbursements; and (2) payroll, time, and human resource records to support costs incurred for payroll expenses. Please refer to the Treasury OIG memorandum, Coronavirus Relief Fund Reporting and Record Retention Requirements (OIG-20-021; July 2, 2020). These document requirements apply to supporting payroll reimbursement amounts using CRF proceeds and not to support the presumption that public health and safety payroll is substantially dedicated to mitigating the emergency.

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. Treasury's FAQs add that entire payroll cost of an employee whose time is substantially dedicated to mitigating or responding to the COVID-19 public health emergency is eligible, provided that such payroll costs are incurred by December 30, 2020.

b. For payroll that was accounted for in the FY 2020 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.

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. Please refer to response to question 69.

72. Treasury's FAQs indicate a "State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise."
a. What level of documentation needs to be maintained to indicate the chief executive did not determine "specific circumstances indicate otherwise?"

No documentation of the negative assurance of the chief executive (or equivalent) is required.

b. Is the absence of documentation indicating "specific circumstances indicate otherwise" sufficient, or does an affirmative decision need to be documented?

See previous responses.

Members with questions should contact Senior Policy Analyst Jon Honeck, 614-600-8900, [jhoneyck@ccao.org](mailto:jhoneck@ccao.org).

Upcoming Webinar: Subgranting of CARES Act Funding – September 25th at 1:00 p.m.

The Ohio Township Association, Ohio Municipal League, Ohio Mayors Alliance, and County Commissioners Association of Ohio invite you to join the Ohio Office of Budget and Management (OBM) to discuss the processes and procedures of subgranting CARES Act funds to other entities. **The webinar will take place on Friday, September 25th from 1:00 – 2:00 p.m.** OBM Director Kim Murnieks and Stacie Massey will cover requirements under the CARES Act, how to establish a subgrant, innovative uses of CARES Act funds with other entities, and best practices for local governments looking to share resources or partner with other entities to deliver programs with CARES Act dollars. [Click here](#) to register for this webinar. If you are unable to register using the link, please contact Michael Zaky at zaky@ohiotownships.org.

Preliminary Auto County Sales Tax Estimates sent to CCAO members yesterday

Preliminary auto sales tax estimates from the Ohio Department of Taxation for July sales were emailed to CCAO members yesterday. Please check your inboxes for this information.

Request for counties to share CARES Act spending plans with CCAO policy team

With CARES Act funds being distributed to local governments across the state, counties have a number of options for how they may utilize their funds. As your county decides how to spend its CARES Act funds, please share your ideas with the CCAO policy team. Your ideas can serve as valuable examples to other counties considering different funding options. Please send any resolutions or spending plans to Jon Honeck at jhoneck@ccao.org.

Other Resources

[ODJFS Director Hall Weekly Call Notes 9.21.2020](#)

[Public Health Advisory System Map and Resources](#)

[Ohio COVID-19 Travel Advisory Information](#)

[Current Information Regarding Reopening](#)

[Editable #InThisTogetherOhio Logo](#)

[NACo COVID-19 webpage](#)

Visit <https://ccao.org/resources/coronavirus-updates/> for updates, FAQs and previous memos. Current information from the Ohio Department of Health can be found at www.coronavirus.ohio.gov. If you want to help Ohio's response to this pandemic, you can contact the state at together@governor.ohio.gov. If you have questions regarding this memo or best practice suggestions relating to COVID-19, please contact Rachel Massoud, policy analyst, at rmassoud@ccao.org.