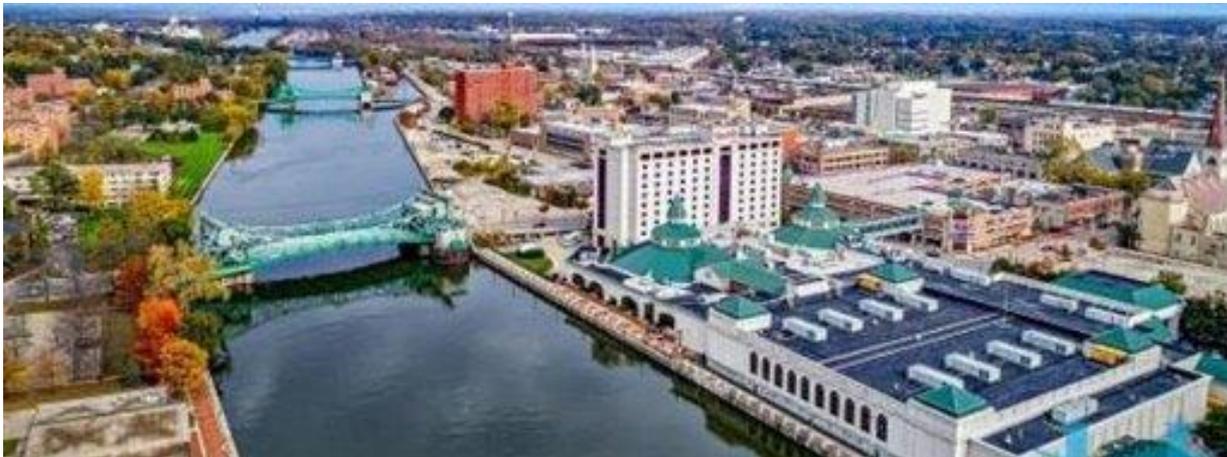




WILL COUNTY CARES ACT CORONAVIRUS RELIEF FUND (CRF) LOCAL GOVERNMENT ASSISTANCE PROGRAM WEBINAR – UPDATED GUIDANCE

Presented September 18



WELCOME & INTRODUCTIONS

WITH US TODAY – BRONNER

- Don Davis, Director of Professional Services
- Matt D’Onofrio, Government Services Consultant

Bronner Group, LLC is a professional services firm hired by Will County to help administer its CRF program and ensure compliance with CRF requirements.

GUIDANCE PROVIDED TODAY ON:

- Recap Allocations and Funding
- Recap CRF Eligibility & Requirements
- Updated Payroll Treasury Guidelines
- Application Process – Payroll and Other Expenses
- Questions

**Please submit questions
throughout the presentation
in the Zoom Chat**



UPDATES ON FEDERAL LEGISLATION

Congress is negotiating a new bill to provide additional assistance.

- Does not look like it will be passed before November election.*
- Cannot predict if this will result in more funding or extended deadlines*



BACKGROUND ON SEPTEMBER 2ND CRF GUIDANCE

On Sept. 2nd, the U.S. Treasury provided updated guidance and Frequently Asked Questions (FAQ) related to CRF.

The new guidance provides clarity on eligibility of local government payroll costs. **As a result, significantly more payroll costs are eligible for reimbursement.**

- For instance, with limited exception 100% of public health and safety payroll costs from March 1st to December 30th are eligible for reimbursement.

This presentation describes the payroll eligibility criteria and the documentation needed to obtain reimbursements.



ALLOCATIONS & FUNDING

ALLOCATIONS

- Will County has allocated over \$33,000,000 to support local governments.
- Local governments will be reimbursed for eligible costs incurred.

Local Government Entities	Allocation Amount
Cities and Villages	\$41.25 per capita for Will County residents
Fire District	\$35,000
Library District	\$15,000
Park District	\$25,000
Township	\$10,000
Other Districts	\$15,000
School Districts	\$20 per Will County student

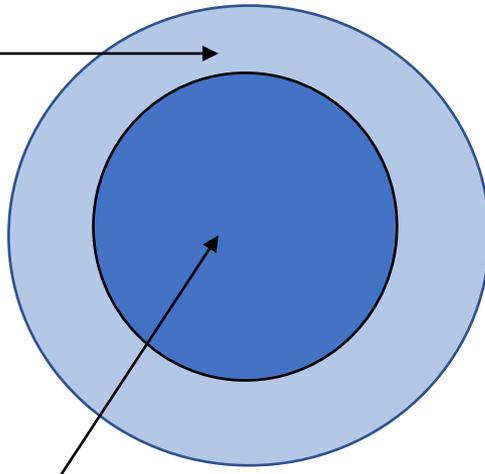


MAXIMIZE FEMA FUNDING

THERE IS OVERLAP IN EXPENSE ELIGIBILITY BETWEEN FEMA AND CRF. IT IS HIGHLY RECOMMENDED TO APPLY FOR BOTH TO MAXIMIZE THE USE OF FEDERAL FUNDING.

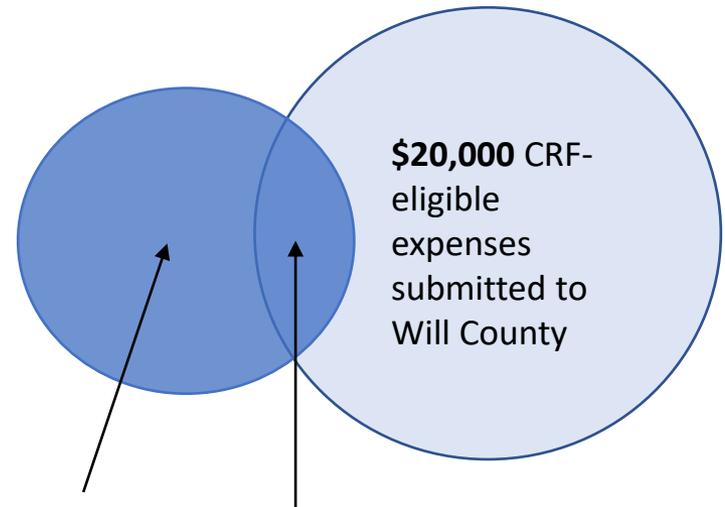
Scenario 1: Total of **\$20,000** Reimbursed – without FEMA Public Assistance

\$20,000 of CRF eligible expenses submitted to Will County



\$10,000 of eligible expenses **NOT** submitted to FEMA

Scenario 2: Total of **\$27,500** Reimbursed – with FEMA Public Assistance



\$10,000 of eligible expenses submitted to FEMA (reimbursed at 75%- **\$7,500**)

\$2,500 local match paid for with CRF



CRF ELIGIBILITY & REQUIREMENTS

OVERVIEW OF CRF REQUIREMENTS

SECTION 601(D) OF THE SOCIAL SECURITY ACT LIMITS CRF TO EXPENSES THAT:

1. Are COVID-19 related
2. Do not supplant existing budgeted expenses
3. Incurred between March 1 and December 30, 2020

FOUR KEY POINTS FROM TREASURY GUIDANCE:

- A. County can determine who to fund and the amount of funding
- B. County cannot add restrictions on how local governments use funds, other than to ensure compliance
- C. Governments cannot use funds to make up for lost revenue (this may change with new legislation)
- D. Benefits cannot be duplicated



COVID-19 RELATED

Expenditures must be incurred due to the COVID-19 public health emergency.

This includes implementing measures to prevent and mitigate the spread of COVID-19.

It also includes addressing economic distress, such as programs to

- provide food and housing assistance and
- economic assistance to small business and nonprofits



COVID RELATED – ELIGIBLE EXPENSE

Eligible Expenditure Categories:

- Administrative Expenses
- Budgeted Personnel and Services Diverted to a Substantially Different Use
- COVID-19 Testing and Contact Tracing
- Economic Support (Other than Small Business, Housing, and Food Assistance)
- Expenses Associated with the Issuance of Tax Anticipation Notes
- Facilitating Distance Learning
- Food Programs
- Housing Support
- Improve Telework Capabilities of Public Employees
- Medical Expenses
- Nursing Home Assistance
- Payroll for Public Health and Safety Employees
- Personal Protective Equipment
- Public Health Expenses
- Small Business Assistance
- Unemployment Benefits
- Workers' Compensation
- Items Not Listed Above - to include other eligible expenses that are not captured in the available expenditure categories



NON-ELIGIBLE EXPENSES

Non-allowable expenditures include, but are not limited to:

- Non-COVID-19 related expenses
- Revenue shortfall (This may change with pending legislation)
- Damages covered by insurance
- Expenses that have been or will be reimbursed by any federal/state program
- Reimbursement to donors for donated items or services
- Severance pay
- Legal settlements
- Bonuses or incentives and permanent salary increases are not eligible



NEW GUIDANCE ON ELIGIBLE PAYROLL COSTS

OVERVIEW OF REIMBURSABLE PAYROLL COSTS

Treasury's September 2nd Updated Guidance provided additional information on the following types of payroll costs:

1. Public Safety and Public Health employees
2. Other government employees working substantially different duties related to COVID-19 including administrating programs
3. Administrative Leave for staff unable to work due to COVID
4. Benefits



ELIGIBLE PAYROLL EXPENSES – PUBLIC SAFETY/PUBLIC HEALTH

The guidance clarifies that **Public Health and Public Safety employees** (as defined on following pages) can be considered to be “Substantially Dedicated” to COVID-19 duties.

As a result:

- Payroll Costs are 100% eligible from March 1 to Dec. 30, 2020
- Local governments do not need to document how time was spent.
- Local governments need to provide payroll records to document the costs.

The exception to the assumption of “Substantially Dedicated” is if the local government’s chief executive determines that a Public Health and Public Safety employee was not “substantially dedicated” to COVID-related duties.



PUBLIC SAFETY EMPLOYEES

Public safety employees include:

- *“police officers (including state police officers),*
- *sheriffs and deputy sheriffs,*
- *firefighters,*
- *emergency medical responders,*
- *correctional and detention officers, and*
- *those who directly support such employees such as dispatchers and supervisory personnel.”*



PUBLIC HEALTH EMPLOYEES

Public health employees include:

- *“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,*
- *other support services essential for patient care (e.g., laboratory technicians),*
- *employees of public health departments directly engaged in matters related to public health and related supervisory personnel.”*



ELIGIBLE PAYROLL EXPENSES – **NON-PUBLIC SAFETY/PUBLIC HEALTH**

Other employees (not Public Health and Public Safety) time and benefits are also eligible for reimbursement:

- If they spent more than 51% of their time working on COVID-19 related work, i.e., “Substantially Dedicated,” then 100% of their time for that payroll period can be reimbursed.
- If they spent less than 51% of their time working on COVID-19 related work, then the hours can be reimbursed.

In both cases, local governments must provide payroll records AND document how the time was spent on “Substantially Different” activities from their normal job duties.



ELIGIBLE PAYROLL EXPENSES – **NON-PUBLIC SAFETY/HEALTH**

Example of Eligible Payroll Expenses For Non-Public Health and Safety Employees

If more than
51% of time is
spent on
COVID-19
related work

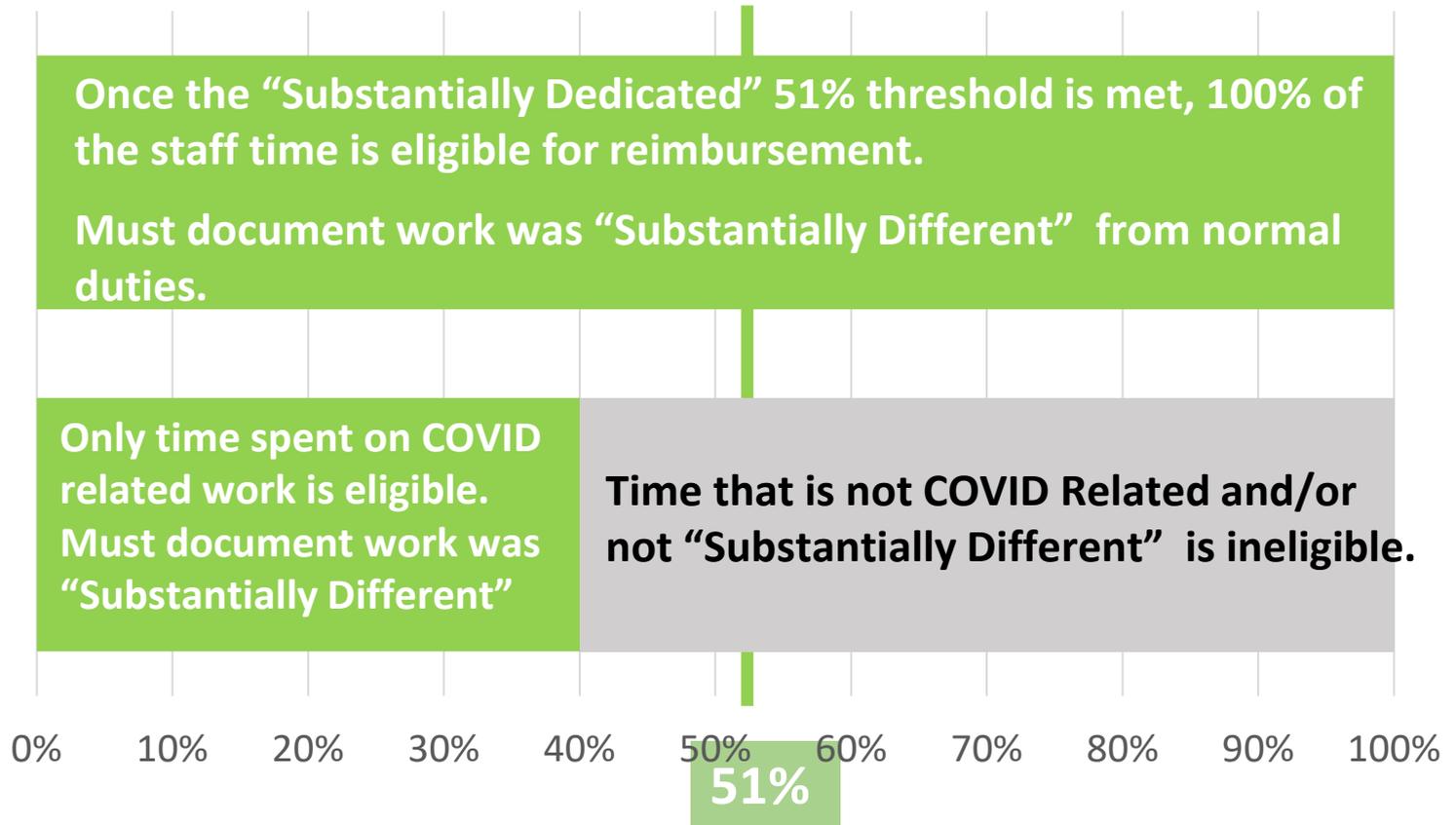
Once the “Substantially Dedicated” 51% threshold is met, 100% of the staff time is eligible for reimbursement.

Must document work was “Substantially Different” from normal duties.

If less than
51% of time
is spent on
COVID-19
related work

Only time spent on COVID related work is eligible.
Must document work was
“Substantially Different”

Time that is not COVID Related and/or
not “Substantially Different” is ineligible.



SUBSTANTIALLY DIFFERENT – INFORMATION FROM TREASURY FAQ

Costs incurred for a “substantially different use” include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, **due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions.**

This would include, for example,

- the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures;
- the costs of redeploying police to support management and enforcement of stay-at-home orders; or
- the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

Note that a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. For example, although developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.

EXAMPLES OF SUBSTANTIALLY DIFFERENT DUTIES

Technology staff

Eligible: Park District IT staff assists school in setting up e-learning

Ineligible: Park District IT staff assists Park District in setting up laptops for telework

Human Resources staff

Eligible: Provides advice to local businesses on COVID-19 policies

Ineligible: Provides advice to agency employees on COVID-19 policies

Maintenance staff

Eligible: Assigned to clean a different, high-risk facility, i.e., jail or nursing home

Ineligible: Assigned to clean normal workplace using different methods/ frequency

Finance staff

Eligible: Auditor is assigned to administer small business grant program

Ineligible: Auditor is assigned to audit small business grant program



ELIGIBLE PAYROLL EXPENSES: **EMPLOYEES WHO ADMINISTER CRF PROGRAMS**

The time and benefits for employees who administer programs, including but not limited to, disbursing payments and managing new programs using CRF funds, are eligible for CRF funding.

They must meet the conditions specified in the guidance for tracking time consistently across a department.



ELIGIBLE PAYROLL EXPENSE: **ADMINISTRATIVE LEAVE**

Payroll costs are eligible if an employee could not work or telework due to the person or family member's COVID-19 related illness.

The employee may have used sick leave, Family and Medical Leave Act (FMLA) or Families First Coronavirus Response Act (FFCRA)

Related benefits are also eligible.

“FAQ #48. May Fund payments be used to cover increased administrative leave costs of public employees who could not telework in the event of a stay at home order or a case of COVID-19 in the workplace?”

... If the cost of an employee was allocated to administrative leave to a greater extent than was expected, the cost of such administrative leave may be covered using payments from the Fund.”



BENEFITS AND INDIRECT COSTS

For eligible payroll costs, the related costs for personnel benefits, including pension, are eligible.

“Benefits eligible for reimbursement include, but are not limited to:

- the costs of all types of leave (vacation, family-related, sick, military, bereavement, sabbatical, jury duty),*
- employee insurance (health, life, dental, vision),*
- retirement (pensions, 401(k)),*
- unemployment benefit plans (federal and state),*
- workers compensation insurance, and*
- Federal Insurance Contributions Act (FICA) taxes (which includes Social Security and Medicare taxes).”*

Indirect Costs are NOT eligible for reimbursement.



OTHER REQUIREMENTS

GUIDANCE - PREVIOUSLY BUDGETED

- Only non-budgeted and above budgeted costs directly related to response and mitigation of the COVID-19 public health emergency are eligible.
- Expenses that were accounted for in the most recently approved budget as of 3/27/2020 are not eligible.
- If the cost increased due to COVID-19, the amount budgeted vs. the amount expended due to COVID-19 is eligible (i.e. COVID-19 related budget gap or “delta”)?
 - If specific components of a project were added because they were deemed necessary to prevent the spread or mitigate COVID-19, those components are eligible for reimbursement.
 - For instance, if computers were budgeted, but cameras and microphones were added to allow for work from home and virtual meetings.



GUIDANCE - DUPLICATION OF BENEFITS

The expense cannot be reimbursed directly or indirectly by another governmental or non-governmental source of funds

- You are not required to seek funding from other sources before spending CRF.
- CRF can be used as the FEMA Public Assistance 25% local match. Encouraged to apply for FEMA Public Assistance.
- Assistance programs must ensure recipients certify that they are not duplicating benefits.



ADDITIONAL GUIDANCE ON ASSISTANCE PROGRAMS

Local governments can set up assistance programs for people, businesses and non-profits.

Local governments need to discuss program framework with BRONNER to ensure:

- Recipients are not duplicating benefits
- Funds are not used to pay the government (for instance, municipal utility bill forgiveness is not eligible.)
- Other requirements are met (for instance, Church/State constitutional requirements)



GUIDANCE ON TIME FRAME – CRF REQUIREMENTS

Overall CRF Time Frame

- Costs must be incurred between March 1, 2020 and December 30, 2020
- Payment can be made after Dec. 30, 2020 (should be paid within 90 days)
- Projects can be broken into segments. But the work completed by Dec. 30 can not be dependent on future work, for instance:
 - Cannot buy equipment to install after Dec. 30.
 - Cannot pay for design for construction that won't be completed before Dec. 30
- Activity and goods can have lasting value after Dec. 30, if reasonable and needed to address COVID-19

While it is possible the timeframe will be extended, but do not plan that it will occur.



GUIDANCE – COVID-19 RELATED CAPITAL IMPROVEMENTS

- Capital improvements or alterations must have been necessary to prevent and mitigate the spread of COVID-19, such as touchless doors and trash cans.
- The capital project must begin to make an impact on preventing and mitigating the spread of COVID-19 by 12/30/20.
 - Design projects for future work are ineligible.
 - Projects that are not completed by 12/30 are ineligible
 - Payments for the work CAN take place after 12/30
- When determining how to use funds, consider the amount of risk reduction and the number of people who will benefit per dollar spent. Is the activity the most cost-effective approach?



GUIDANCE ON TIME FRAME – WILL COUNTY REQUIREMENTS

Will County Local Government Time Frame

Program for local governments is divided into Phase 1 and future phase(s).

The First Round of applications for reimbursements for expenses incurred by August 1, 2020 is now closed. You can withdraw and resubmit based on new payroll guidance.

A Second Round of applications will be open on on-going basis for expenses incurred before October 1, 2020.



APPLICATION PROCESS

APPLICATION PROCESS: ALREADY SUBMITTED PAYROLL EXPENSES

For those entities that already submitted payroll expenses within the first round of applications –

- Bronner has not reviewed payroll expenses within the application (other eligible expenses within application are still being reviewed & approved for payment)
- Will perform an initial scan of the payroll request and supporting documentation to determine if the application has enough information to support payment prior to October 1
- In many cases, will send a notification email asking for re-submission of payroll expenses in a new application that aligns with the reporting requirements documented in this presentation
 - Those applications with appropriate supporting documentation and clarity will be approved for payment



APPLICATION PROCESS: APPLYING

Owner: Local Government Entity

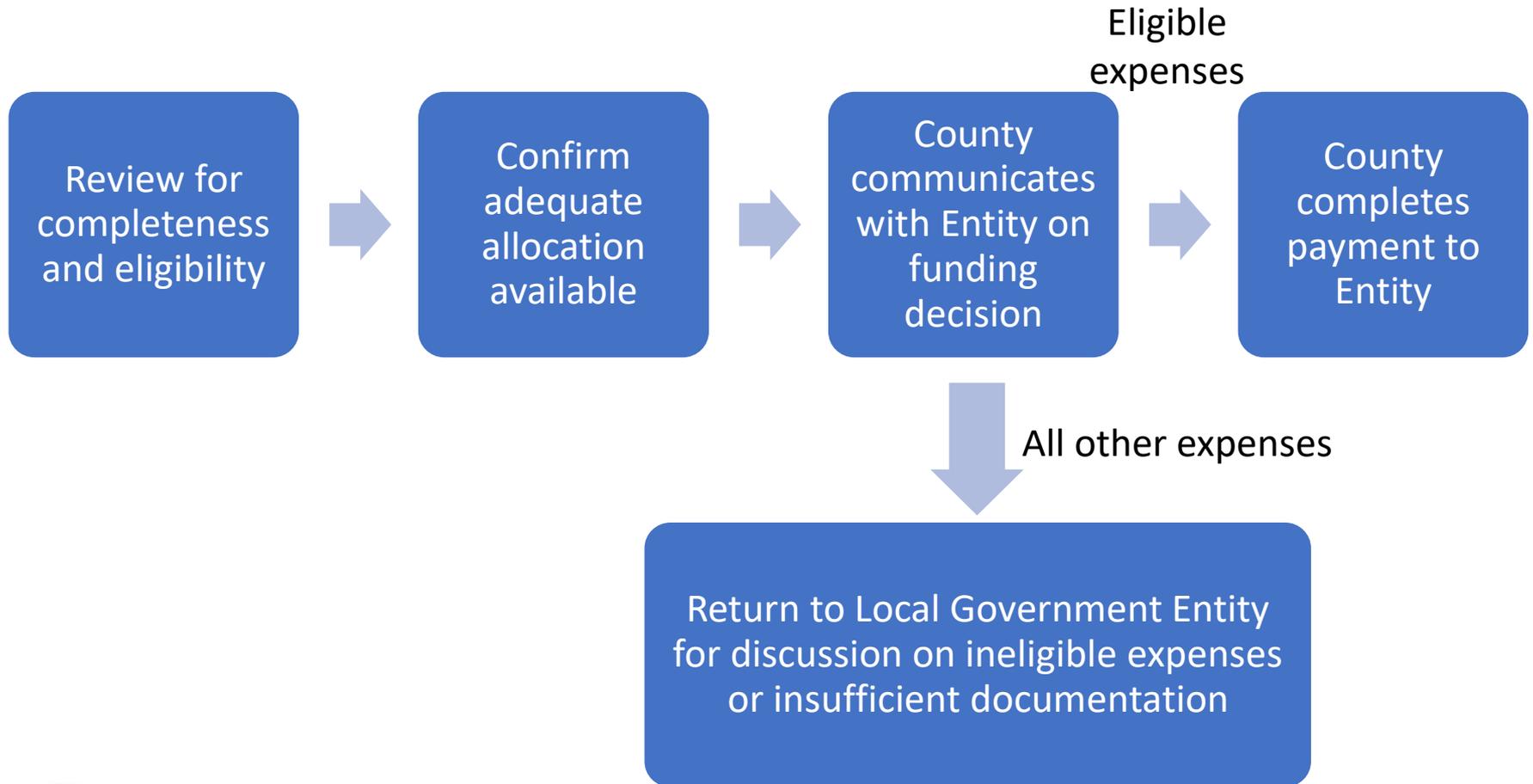


Consolidation of expenditures into a single application is strongly encouraged for administrative efficiency but a local government may submit as many funding request applications as needed up to its allocation.



APPLICATION PROCESS: REVIEW

Owner: Will County and Bronner Group



APPLICATION PROCESS

THE NEXT APPLICATION PERIOD WILL OPEN ON OCTOBER 1, 2020

1. Access the local government reimbursement application (URL below) and navigate to the bottom of the page for the application submission section.

Download the following forms and prepare forms for your entity (links to download are available along the right side of the website)

- A. *Summary of Reimbursement* spreadsheet
- B. *Coronavirus Relief Fund Acceptance Certification* (requires a notarized signature)
- C. W-9 form (only need to submit W-9 once)
- D. *Direct Deposit/ACH form* (if you wish to receive electronic payment; not required)

www.willcountyllinois.com/CARES-Act/Local-Government-Assistance/Local-Government-Application



APPLICATION PROCESS

2. Complete the *Summary of Reimbursements* spreadsheet.

- Provide description of each activity in the “Summary of Reimbursements” spreadsheet that shows how the expense is related to COVID response and recovery and the amount spent.
- Expenses must be broken out into the 18 different reporting categories.
- Populate the cells highlighted yellow across all tabs where you have a relevant reimbursement request.
- Add additional rows within each section as needed** to provide sufficient detail of the eligible activity. Prefer to have expenses broken out as much as possible.

	A	B	C
1			
2	Name of Municipality/District:	City of Oz	
3	Category of Spending	Description of Activity	Total Amount
31	n. Public Health Expenses (e.g. implementation of public health directives, such as enforcing stay-at-home orders, disinfecting public spaces, quarantine, and public health technical assistance)	Personal Protective Gear	\$500.00
32		Cleaning supplies (sanitizer, wipes, sprays)	\$150.00
33		Paid sick leave to comply with COVID	\$5,000.00
34			

Additional rows added for each eligible activity



APPLICATION PROCESS - PAYROLL

2a. Payroll - Public Health and Public Safety – Substantially Dedicated

1. Add total amount of reimbursement request in Tab 1 Section L of the *Summary of Reimbursements* spreadsheet
2. In *Summary of Reimbursement* spreadsheet, add detailed information for each employee for each pay period in Tab 3.

Requires input of detail regarding salary (standard and OT) during payroll period and value of benefits during the pay period.

Refer to example scenario in spreadsheet (Tab 3)



APPLICATION PROCESS - PAYROLL

2b. Payroll - Other Public Employees – Substantially Dedicated

1. Add total amount of reimbursement request in Tab 1 Section B of the *Summary of Reimbursements* spreadsheet.
 - Add new rows as necessary to distinguish substantially dedicated expenses from other payroll expenses.
2. In *Summary of Reimbursement* spreadsheet, add detailed information for each employee for each pay period in Tab 2.

Requires input of detail regarding the criteria for substantially different COVID-related work, how the employee is substantially dedicated to COVID-related work, # of standard hours, # of overtime hours, hourly pay rate (standard and OT), and value of benefits on hourly basis.

Refer to example scenario in spreadsheet (Tab 2)



APPLICATION PROCESS - PAYROLL

2c. Payroll - Other Public Employees – NOT Substantially Dedicated

1. Add total amount of reimbursement request in Tab 1 Section B of the *Summary of Reimbursements* spreadsheet.
 - Add new rows as necessary to distinguish substantially dedicated expenses from other payroll expenses.
2. In *Summary of Reimbursement* spreadsheet, add detailed information for each employee for each pay period in Tab 2.

Requires input of detail regarding the criteria for substantially different COVID-related work, how the employee is substantially dedicated to COVID-related work, # of standard hours, # of overtime hours, hourly pay rate (standard and OT), and value of benefits on hourly basis.

Refer to example scenario in spreadsheet (Tab 2)



APPLICATION PROCESS - PAYROLL

2d. Payroll – Administrative Leave

1. Add total amount of reimbursement request in Tab 1 Section B of the *Summary of Reimbursements* spreadsheet.
 - Add new rows as necessary to distinguish Administrative Leave expenses from other payroll expenses.
2. In *Summary of Reimbursement* spreadsheet, add detailed information for each employee for each pay period in Tab 4.

Requires input of detail regarding the # of hours on leave due to COVID-19, hourly pay rate, and value of benefits on hourly basis.

Refer to example scenario in spreadsheet (Tab 4)



APPLICATION PROCESS

3. If submitting application with **Payroll expenses for Public Safety or Public Health employees**, must submit
- ✓ a separate certification on your organization's stationary ,
 - ✓ signed and dated by your Chief Executive Officer,
 - ✓ which attests the following -

I certify that the public safety and public health employees identified in the 'Summary of Reimbursement' spreadsheet(s) were substantially dedicated to work involving the mitigation of and response to the COVID-19 public health emergency, to the best of my knowledge. I further certify that *[INSERT GOVERNMENT ENTITY]* has been documenting and will maintain records of all employee time substantially dedicated to COVID-19 mitigation and response in accordance with Treasury OIG Reporting and Record Retention Requirements.



APPLICATION PROCESS

4. Provide supporting documentation of the expenses as PDF documents.
 - Use the row number on the *Summary of Reimbursements* spreadsheet to link the activity with the PDF documentation. **Please make it as easy as possible to link the supporting documentation to the PDF.**
 - If there is more than one page of receipts and support, please provide a header page that uses the row number on the *Summary of Reimbursements*
 - It is important that the invoice or related documentation clearly displays that the expense was due to the COVID-19 public health emergency.
 - Invoice receipts should be clearly dated to show the cost was not incurred before March 1, 2020
 - If more than \$50,000 was spent on any activity, more detailed information is required
 - PAYROLL – Please attach payroll records for every person and every dollar requested. Provide annotation and references to easily link spreadsheet to payroll records.



APPLICATION PROCESS

5. The Chief Executive Officer, the Chief Financial Officer or equivalent executive with authority to certify, must sign the *Coronavirus Relief Fund Acceptance Certification*.
 - **The certification must be notarized.** A PDF copy of the notarized document should be submitted with the application.
 - The fully executed and notarized certification should also be mailed to Will County. The address is listed on the form.
6. Copy of FEMA Public Assistance Program reimbursable expenses, if submitted.
7. A completed copy of a W-9 is required for the initial application.
8. Those that would like to receive the reimbursement payment via an electronic ACH payment must also submit
 - Completed *Direct Deposit/ACH Form*
 - A cancelled check (PDF version)



SUMMARY OF REQUIRED DOCUMENTS

All local government entities must submit the following documents to receive reimbursement:

1. *Summary of Reimbursement* spreadsheet filled out with all expenses and an accompanying short description for each expense
2. A signed statement on letterhead certifying expenses within submission (only required if requesting Public Safety & Health Payroll)
3. Supporting documents in PDF format **for each expense** being requested for reimbursement
4. Signed and **notarized** copy of the *Coronavirus Relief Fund Acceptance Certification*. A scanned PDF copy must be submitted with the application online. The original must be sent to the county by mail
5. W-9 Form (initial application only)
6. *Direct Deposit/ACH form* if you wish to receive electronic ACH payment
7. Scanned copy of a cancelled check if you wish to receive electronic ACH payment
8. Copy of FEMA Public Assistance Program reimbursable expenses, if submitted



APPLICATION SUBMISSION

When all forms are filled out and populated, please fill in the application at the bottom of the application website –

- ✓ Populate all required fields
- ✓ Use the upload function to upload the three required forms that were filled out in previous. You must hit the “*Start Upload*” button after you select the files, otherwise the files will not upload.
- ✓ Submit the application (Select “*Submit*” at bottom of web page)

A confirmation email with your application and the attachments will automatically be sent to the email provided.



APPLICATION TIMELINE & NEXT STEPS

The application process will open again on October 1

- The County seeks to approve reimbursement applications within 10 business days of receipt (additional time to make payment)

In November/December, the County will begin to engage local governments with allocation balances to ensure funding is spent prior to December 30 deadline.

- Please reach out to the County or Bronner Group ahead of time to discuss large projects that are anticipated for the reimbursement period (through Dec 30)
- For example, eligible capital improvement projects and economic assistance programs



REPORTING REQUIREMENTS

- All recipients are subject to audit and additional documentation must be provided upon request.
- Will County reserves the right to conduct an audit of local government CRF reimbursements for consistency with U.S. Department of the Treasury Guidelines:

<https://home.treasury.gov/policy-issues/cares/state-and-local-governments>

- All CRF expenditures should be tracked on a quarterly basis for the full funding lifecycle, i.e. until the CRF allocation has been fully utilized and goods/services delivered.



RECORD RETENTION (PAGE 1)

“Records shall be maintained for a period of **five (5) years** after final payment is made using Coronavirus Relief Fund monies. These record retention requirements are applicable to all **prime recipients and their grantees and subgrant recipients, contractors, and other levels of government that received transfers** of Coronavirus Relief Fund payments from prime recipients.”

Records to support compliance with subsection 601(d) may include, but are not limited to, copies of the following:

1. general ledger and subsidiary ledgers used to account for (a) the receipt of Coronavirus Relief Fund payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19;
2. budget records for 2019 and 2020;
3. payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
4. receipts of purchases made related to addressing the public health emergency due to COVID-19;



RECORD RETENTION (PAGE 2)

Records to support compliance with subsection 601(d) may include, but are not limited to, copies of the following:

6. contracts and subcontracts entered into using Coronavirus Relief Fund payments and all documents related to such contracts;
7. grant agreements and grant subaward agreements entered into using Coronavirus Relief Fund payments and all documents related to such awards;
8. all documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients;
9. **all documentation supporting the performance outcomes** of contracts, subcontracts, grant awards, and grant recipient subawards;
10. **all internal and external email/electronic communications** related to use of Coronavirus Relief Fund payments; and
11. all investigative files and inquiry reports involving Coronavirus Relief Fund payments.



APPLICATION SUPPORT

Questions about the application can be sent to caresgov@willcountyillinois.com



RESOURCES

US Department of the Treasury (USDT)

- [CARES Act website for State and Local Government](#)
- [CRF Program Guidelines](#)
- [CRF Frequently Asked Questions](#)
- [Treasury OIG CRF Record Retention and Reporting Requirements](#)
- [Treasury OIG CRF Reporting Requirements Update](#)

Centers for Disease Control and Prevention (CDC)

- [COVID-19 website](#)
- [COVID-19 Interim Guidance for Businesses and Employers](#)
- [COVID-19 Employer Information for Office Buildings](#)

Federal Emergency Management Agency (FEMA)

- [COVID-19 website](#)
- [Public Assistance website](#)

Pandemic Response Accountability Committee (PRAC)

- [Main website](#)
- [Report COVID-19 related Fraud, Waste, or Abuse](#)

State of Illinois Coronavirus Resources

- [Main website](#)

National Association of Counties (NACo)

- [Coronavirus Relief Fund website](#)

International City/County Management Association

- [Coronavirus Crisis Response Resources](#)



QUESTIONS
