ROUTES TO RECOVERY

Program Guidance for Local Governments

This document provides information on expense eligibility and administrative requirements under the Routes to Recovery: Local Government Aid Grants program (the "Program"). This document provides guidance for local governments; requirements specific to federally recognized tribes will be addressed in a subsequent document.

***UPDATED 9/25/2020**:* This Program guidance has been updated to reflect subsequent clarifications from the United States Department of the Treasury regarding permissible fund uses. The affected provisions are sections 2.5 (meaning of "incurred"), 3.4 and 3.5 (payroll expenses), 3.7 (legal expenses), and 3.8 (paid leave). In addition, as reflected in section 1.1, the Program is opening an extra reporting period in October for the convenience of program participants. All other requirements remain substantively unchanged.

Local governments with unspent allocation balances are advised to review this program guidance in full to identify all expenditures that may be eligible for reimbursement under this program.

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PROGRAM OVERVIEW AND STRUCTURE

1.1. How does the Program work?

***UPDATED 9/24/2020**:* This Program was created with funding from the federal CARES Act's Coronavirus Relief Fund, which may be used to reimburse necessary, unbudgeted expenditures incurred due to the COVID-19 public health emergency.

Every county, city, village, and town in this State is allocated a portion of the Program funds, which it can withdraw for eligible reimbursements during the Program. (Allocations can be found here.) To draw down its allocation and receive funds, the local government reports its eligible expenditures for reimbursement through the Program's online expense reporter.

There will be four reporting periods—July 1 to 15, September 1 to 15, October 5 to 11, and November 7 to 18—during which a local government can submit eligible expenditures for reimbursement through the expense reporter. During each reporting period, a local government

can make one submission of expenditures for processing and reimbursement. The Department of Administration will process these submissions and reimburse each local government's eligible expenditures from the remaining balance of its allocation.

Example: A village has a $20,000 allocation. During the July reporting period, it submits $8,000 in eligible expenditures in the expense reporter. The Department of Administration processes the submission and pays the $8,000 to the village, leaving $12,000 in the village's allocation. In the September period, the village submits another $7,000 in eligible expenditures. They are again processed and reimbursed, and the village has $5,000 left in its balance for expenditures reported in the remaining two periods.

***Reason for the update**:* Originally, the Program contemplated three reporting periods (July, September, and November). For the convenience of participants, the Department of Administration added an October reporting period.

1.2. When will the expense reporter be available? What information will it require?

The expense reporter is the online portal for local governments to itemize and submit their expenditures for reimbursement from the Program. It will be available on the Program site in mid- to late-June.

For each expenditure, the expense reporter will ask local governments to identify the amount of the expenditure, the date it was paid, which local department or agency paid it (e.g., street department, fire department, etc.), who received the payment, the cost category (from a drop-down menu), and the COVID-19-related nature of the expense. Example entries will be provided within the expense reporter.

1.3. The Program allocates funds to cover expenses of counties, cities, villages, and towns. Should they submit expenses on behalf of their sub-units or departments?

Yes. Departments, offices, and other sub-units of local governments cannot directly submit expenses for reimbursement from the Program, but their expenses can be reported by their local governments in the submission process described in § 1.1. The expense reporter includes a field for the local government to indicate the local department or sub-unit that incurred the eligible cost.

Reimbursement payments will be made directly to local governments, which are responsible for allocating reimbursements among the appropriate local departments or other sub-units that incurred the expenses.

1.4. Can a local government wait until a later reporting period to submit an earlier expense?

Yes. An expenditure can be reported during any of the reporting periods, so long as it is eligible for reimbursement and it wasn't previously reimbursed. The general eligibility requirements, including the requirement that the expenditures must have been incurred from March 1 through November 6, 2020, are described in §§ 2.1 to 2.7 below.

1.5. Can a local government transfer all or part of its allocation balance to another local government?

Yes, a local government can transfer all or part of its allocation balance to another local government (or to the state) using the expense reporter, so long as the transfer is made before the receiving government submits its expense report for the final November reporting period.

1.6. If a local government receives services from another local government, how should they make claims?

The local government that pays the expense in the first instance should be the one to submit the expense in the expense reporter. For example, a county government may provide first-responder services to several towns within its jurisdiction, and it may have incurred eligible expenditures for personal protective equipment. The county can submit those expenses for reimbursement through this Program. The county and towns may wish to coordinate transfers of allocation balances to ensure that the local government incurring the eligible expenditures has a sufficient balance to obtain reimbursement for them through this Program.

1.7. What happens if a local government's eligible expenses are less than its allocation? Can the last reporting period be extended?

The November reporting period cannot be extended, because the state forfeits to the federal government any Program funds still unspent by the end of the year. Any unused balances remaining after the November reporting period will be reallocated by the state for other eligible uses before the year-end federal deadline.

EXPENSES: GENERAL ELIGIBILITY REQUIREMENTS

2.1. What are the federal restrictions on the use of the funds?

The CARES Act imposes four primary limitations on the use of the funds. They may only be used to reimburse **(1) government expenditures that were (2) unbudgeted, (3) necessary to respond to the COVID-19 public health emergency, and (4) incurred on or after March 1,**

2020. The Program is making these funds available for eligible expenditures incurred from March 1 through November 6, 2020.

The U.S. Treasury Department has provided guidance and FAQ responses on eligible uses of the funds, and it has continued to revise those responses on a rolling basis. Note that certain uses authorized in the federal guidance are not authorized for this program due to administrative non-feasibility (see § 2.7).

2.2. Can these funds be used to replace lost revenues?

No. **Under federal law, these funds may only be used to reimburse *expenditures*—not to make up for *lower revenues.*** They can't be used to cover reductions in local tax revenues, the cancellation of revenue-generating events and programs, or other shortfalls in governmental revenues, even if those shortfalls are attributable to COVID-19.

For similar reasons, **local governments can't seek reimbursement of costs that were paid or reimbursed from other federal, state, or third-party funding sources**. For example, some local governments receive block grants from the U.S. Department of Housing and Urban Development. If they use HUD grants to pay for temporary isolation housing, then they can't "double bill" by reimbursing those same costs through this Program.

2.3. What does it mean for an expense to be "unbudgeted"?

The CARES Act only permits reimbursement of expenses that "were not accounted for" in the last budget a local government approved prior to March 27, 2020 (the date the CARES Act was enacted). That requirement ensures that states and local governments use these funds for unanticipated expenditures, rather than ones they planned to make regardless of the COVID-19 public health emergency. For example, routine costs for cleaning services for public buildings are not eligible for reimbursement because they were anticipated in the local government's pre-emergency budget. But new services or additional supplies needed to mitigate COVID-19 risks would be eligible.

2.4. What does it mean for an expenditure to be "necessary to respond to the COVID-19 public health emergency"?

CARES Act funding may only be used to cover "necessary expenditures incurred due to the public health emergency." Federal guidelines defer to the reasonable judgment of local officials in deciding what public health expenditures are necessary and appropriate for the COVID-19 public health response in their communities. Expenditures that were not made in response to the COVID-19 public health emergency, or that include improvements or other expenditures beyond what can reasonably be considered necessary to address COVID-19-related issues, are not eligible.

2.5. When is an expenditure "incurred"?

***UPDATED 9/25/2020**:* For purposes of this program, expenditures cannot be submitted for reimbursement until after they've been paid. For recurring expenses, each installment payment should be entered separately in the expense reporter. Prepayment for goods and services is permissible to the extent consistent with the local government's ordinary procedures, but only if the purchased goods or services will be provided to the local government before December 30, 2020.

***Reason for the update**:* With the expenditure deadline approaching, this response was updated to address prepayment for goods or services in accordance with updated federal guidance.

Note that this section retains the requirement that expenses must be paid by the local government before they can be submitted for reimbursement through this program. Because this is a reimbursement-based program with a large number of participants and a tight window for expending the funds in a manner consistent with its oversight obligations, it would not be administratively feasible for the program to advance funds for expenditures that are anticipated but not yet paid.

2.6. Why does the Program only cover expenditures incurred between March 1 and November 6, 2020?

Under the CARES Act, these funds can only be used for expenditures incurred on or after March 1, and the state must return to the federal government any funds still unspent by the end of the year. The November reporting deadline ensures that any unneeded allocation balances can be redeployed to cover other eligible costs within the state rather than being forfeited to the federal government.

2.7. If funds aren't needed for a local government's own response efforts, can it use them to create its own grant or loan programs for local businesses?

No. Federal law requires the Department of Administration to maintain internal controls and provide reporting for sub-awards of these funds. The Department can meet those obligations for the 1,800-plus local governments that received allocations under this Program, but it can't feasibly oversee internal controls and reporting for a multiplicity of local sub-programs making further sub-awards of the funds. Therefore, even though the CARES Act authorizes grants to businesses as a general matter, this Program does not authorize local governments to use these funds to create sub-award programs of their own.

There are some available statewide programs that use CARES Act funds to provide relief for local business communities, however. The Wisconsin Economic Development Corporation is making $75 million in grants to small businesses. The Department of Agriculture, Trade and Consumer Protection is administering $50 million in aid to Wisconsin farmers. The Department

of Health Services is providing $100 million in relief to home- and community-based service providers, nursing homes and assisted living facilities, and emergency medical services providers and $10 million to health clinics. Each of these programs provides direct financial assistance in sectors of the Wisconsin economy that have been especially harmed by the economic consequences of the pandemic.

CATEGORIES OF ELIGIBLE EXPENDITURES FOR EXPENSE REPORTING

3.1. What categories of eligible expenditures appear in the expense reporter?

For reporting and compliance purposes, the expense reporter will have a drop-down menu for local governments to select the appropriate category for each eligible expenditure. Available categories are as follows:

- Emergency operation activities and services related to public health, emergency services, and public safety response
- Paid leave for public health and safety employees to take COVID-19 precautions
- Increased workers compensation costs due to COVID-19
- Medical and protective services and equipment, including PPE
- Testing and contact tracing costs above those covered by existing State programs
- Temporary isolation housing for infected or at-risk individuals
- Cleaning, sanitizing, and other costs of COVID-19 mitigation in public areas and facilities
- Purchases of services or equipment to facilitate telework by public employees
- Meeting local match requirements for expenses submitted for reimbursement by FEMA

These categories are provided for reporting and tracking purposes. All expenditures, regardless of category, must meet the General Eligibility Requirements described in §§ 2.1 to 2.7 above.

3.2. Can I include COVID-19-related expenses not mentioned in the categories or category descriptions below?

Yes. ***If an expenditure meets the General Eligibility Requirements, then it can be included in the expense reporter even if it is not expressly mentioned in this document***. Local governments should use their reasonable judgment, choose the most applicable category for the expenditure, and provide enough description in the expense reporter for outside reviewers to understand how the public health emergency necessitated the expense.

3.3. What is included in the category for "emergency operation activities and services related to public health, emergency services, and public safety response"?

This is a broad category meant to include a wide manner of unanticipated expenditures attributable to the public health emergency, so long as they meet the General Eligibility Requirements described in §§ 2.1 to 2.7 above. It covers unbudgeted expenditures for public health and safety measures undertaken in response to COVID-19, including costs incurred in activating emergency operations centers, carrying out state or local public health orders (such as Safer-at-Home), providing emergency medical transportation or other medical response for COVID-19 cases, and other direct, unbudgeted response costs incurred to maintain public health and safety in the face of this pandemic.

This category includes those payroll expenses described in the next response.

3.4. Are payroll expenses (including overtime and hazard pay) for employees dedicated to COVID-19 response activities eligible for reimbursement as emergency operation activities and services?

UPDATED 9/25/2020: Yes, in the following three situations:

(a) Unbudgeted payroll expenses incurred due to COVID-19. This includes overtime pay for COVID-19-related duties, hazard pay for eligible employees (see § 3.6 for eligibility requirements for hazard pay), and expenses for hiring temporary staff to assist the government's response to the public health emergency.

(b) Budgeted payroll expenses for employees who are redeployed to perform substantially different functions due to COVID-19. If an employee is being put to a substantially different use than expected when the local government's last pre-pandemic budget was enacted, the payroll costs for the employee's time spent performing those different, COVID-19-related responsibilities are eligible for reimbursement. For example, the payroll expenses for a street department employee who is redeployed to make building modifications to facilitate public health precautions would be eligible, so long as such tasks are not part of the employee's ordinary responsibilities.

(c) Budgeted payroll expenses for "public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency." Local governments may obtain reimbursement for the full amount of payroll expenses for public safety, public health, health care, human services, and similar employees whose services are "substantially dedicated" to mitigating or responding to the COVID-19 public health emergency. Federal guidance does not define "substantially dedicated," but it presumes that public health and public safety employees meet the "substantially dedicated" standard unless the chief executive of the relevant government determines that specific circumstances indicate otherwise.

The Treasury Department describes this presumption as an administrative accommodation to states and local governments. A local government is not required to perform any analysis or maintain documentation to support the conclusion that the work of these categories of employees was substantially dedicated to the public health emergency, so long as the local government can demonstrate that the payroll expenses were incurred by the local government and paid to employees in roles that qualify for the presumption.

***Reason for the update**:* This section has been re-organized for clarity and to reflect an update to Treasury Department guidance affecting sub. (a) above. In its May 28, 2020 responses to FAQs, the Treasury Department stated that payroll expenses (including hazard pay and, by extension, overtime) could only be reimbursed for public safety, public health, and other individuals who were "substantially dedicated" to the public health emergency. On September 2, Treasury dropped that language and clarified that hazard and overtime pay for performing COVID-19-related duties is eligible for reimbursement without regard to whether the employee at issue serves in a public safety, public health, or similar role.

In addition, the section was updated to incorporate recent federal clarifications on the requirements for the "substantially dedicated" presumption. On September 21, 2020, the Treasury Office of Inspector General confirmed that state and local governments are "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 services 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."

3.5. Which employees qualify as "public safety, public health, health care, human services, and similar employees"?

***UPDATED 9/25/2020**:* For purposes of the presumption described in § 3.4(c) of this program guidance, the Treasury Department has advised that public safety employees include police officers, sheriffs and deputies; firefighters; emergency medical responders; correctional and detention officers; and those who directly support these employees (such as supervisors and dispatchers). Public health and health care employees include those providing medical and other health services to patients; medical staff assigned to schools, prisons, and other institutions; those providing other support services essential for patient care, such as laboratory technicians; employees of public health departments directly engaged in matters relating to public health; and related supervisory personnel.

Federal guidance does not provide examples of human services positions that qualify for the presumption. To reduce later audit risk, in the expense reporter local governments should include only those payroll expenses of employees whose job titles or departments squarely fit the description of human services and whose duties can fairly be described as responding to the health, economic, social, or other effects of the pandemic.

***Reason for the update**:* On September 2, 2020, the Treasury Department updated its guidance to provide examples of public safety and public health positions that are eligible for the presumption described in § 3.4(c) of this program guidance.

3.6 What qualifies as "hazard pay"?

Federal guidance defines hazard pay as "additional pay for performing hazardous duty or work involving physical hardship" due to COVID-19.

3.7. Are legal expenses for addressing public health orders and other COVID-19-related issues eligible for reimbursement as emergency operation activities?

***UPDATED 9/25/2020**:* Yes, if the local government incurred COVID-related expenditures for legal services from outside counsel or unbudgeted payroll expenses (such as overtime) for in-house counsel under § 3.4(a).

Budgeted payroll expenses for in-house counsel are generally not eligible, because in-house government attorneys are not "public safety, public health, health care, human services, or similar employees" and because providing legal counsel to local governments related to a public health emergency is not a substantially different function from providing legal counsel to local governments on other matters of public importance.

***Reason for the update**:* This response was updated to incorporate the revisions to § 3.4(a), which authorize reimbursement for COVID-related overtime without regard to whether the employee serves in a public safety or public health role.

3.8. What is included in the category for "paid leave for employees to take COVID-19 precautions"?

***UPDATED 9/25/2020**:* This category covers the costs of providing employees with paid sick or family/medical leave (or other types of leave used in lieu thereof) to enable their compliance with public health precautions. This can include leave needed for direct precautions—such as isolation after a known exposure—or compliance with general public health orders, such as childcare obligations due to precautionary school closures.

***Reason for the update**:* In its May 28, 2020 responses to FAQs, the Treasury Department stated that payroll expenses (including hazard pay and, by extension, paid leave) could only be reimbursed for public safety, public health, and other individuals who were "substantially dedicated" to the public health emergency. On September 2, Treasury dropped that language from its FAQ response. This updated program guidance removes that limitation, as well.

3.9. What is included in the category for "increased workers compensation costs to the local government due to COVID-19"?

This category covers any increase in the government's costs for workers compensation coverage due to COVID-19. This category applies to increased workers comp costs across the local government's workforce; for this category federal guidance does not require local governments to delineate between types of public employees. Note that, to be eligible for reimbursement, any increase in workers compensation costs must be attributable to the COVID-19 public health emergency.

3.10. What is included in the category for "purchases of medical and protective equipment and services, including PPE"?

This category covers expenditures for the purchase of additional COVID-19 response supplies and services, including masks and other PPE, for public health and safety measures in connection with the COVID-19 public health emergency. Medical and protective equipment can be distributed to private clinics and providers to meet public health needs in the community.

3.11. What is included in the category for "temporary isolation housing for infected or at-risk individuals"?

This category covers expenditures for temporarily housing infected, exposed, or at-risk individuals who do not need hospitalization but cannot safely isolate at home. Isolation sites or room-rental programs are generally operated with the involvement of local health departments, which can provide wellness checks and seek medical attention for infected individuals whose symptoms worsen.

It is important for counties and cities to check whether their local health departments have incurred isolation and quarantine expenses, because the prior means of funding them are now unavailable. During the duration of the Governor's declared public health emergency, local health departments' isolation and quarantine expenses could be reimbursed by the Department of Health Services under an existing state statute. But the Governor's declaration expired on May 12, and the state statute is no longer applicable. This Program provides a replacement mechanism for local health departments to cover those expenses as this pandemic persists.

3.12. What is included in the category for "testing and contact tracing costs above those covered by existing State programs"?

The state programs described in § 5.1 are meant to cover a broad range of costs associated with local diagnostic testing and contact tracing, but gaps or excess costs may remain. This category is intended to fill any gaps in local government funding for community testing and contact tracing.

This category may also include testing for possible symptoms of the disease, such as temperature screenings at congregate settings, to the extent local officials deem them reasonably necessary.

3.13. What is included in the category for "cleaning, sanitizing, and other costs of COVID-19 mitigation in public areas and facilities"?

This category covers expenditures for cleaning, disinfecting, and mitigating the risk of COVID-19 in public areas and government buildings. It includes the purchase of sanitizers and other cleaning products; additional cleaning services; sneeze guards or other shields to reduce opportunities for transmission; UV or other equipment for disinfection of government facilities; building modifications to enable COVID-19 health precautions, such as installing sanitizer stations or touchless soap/towel dispensers; and other expenses incurred to protect the public health and reduce the risks of transmission in public areas and facilities, so long as the local government determines that those efforts are reasonably necessary due to the public health emergency.

For cleaning and related costs that were budgeted at a certain level but increased due to COVID-19, include only the unbudgeted increase in the expense reporter. The budgeted portion is not eligible for reimbursement under the CARES Act. (See § 2.3.)

3.14. Are COVID-19-related expenses for elections administration eligible for reimbursement through this Program as "cleaning, sanitizing, and other costs of COVID-19 mitigation in public areas and facilities"?

Yes, but other opportunities to fund those costs are also available through the Wisconsin Elections Commission (WEC). (See § 5.1 below.) To stretch their allocations further, municipalities are advised to first seek funding for eligible election administration costs through the WEC program. Election-related expenditures that are not otherwise reimbursed by WEC or other sources may be submitted for reimbursement from this program if they meet the General Eligibility Requirements in §§ 2.1 to 2.7 above.

3.15. What are eligible expenses for "purchases of services or equipment to facilitate telework by public employees"?

This category covers expenditures to enable public employees to perform work duties from home. This can include additional licensing costs, subscriptions, or fees; device purchases or leases; IT contractor costs; and other unbudgeted expenditures that were necessarily incurred to accommodate telework by public employees during the public health emergency.

Bear in mind that expenses that were already anticipated in pre-pandemic budgets are not eligible for reimbursement under the CARES Act; only unanticipated costs beyond those budgeted can be reimbursed. (See § 2.3.) When entering expenses in this category, local

governments should check the budget and take care to enter only those expenses (or portions thereof) that are eligible.

3.16. What are eligible expenses for "meeting local match requirements for expenses submitted for reimbursement by FEMA"?

Local governments are eligible to apply for public assistance grants from the Federal Emergency Management Agency to cover a range of COVID-19 response costs. FEMA will reimburse 75 percent of eligible costs for local governments, while state law permits Wisconsin Emergency Management (WEM) to cover up to 12.5 percent. That leaves the local government responsible for the remaining 12.5 percent local match.

The White House has authorized the use of CARES Act funds to cover that local match. The drop-down menu of categories in the expense reporter will include an option for a local government to indicate whether it will be seeking FEMA public assistance to help cover a given expense. If it chooses that category, then only the 12.5 percent local match will be deducted from the allocation and reimbursed. ***If you are planning to seek FEMA public assistance to cover a portion of an eligible expenditure, you must choose this category when entering it in the expense reporter.*** Otherwise the expense may be reimbursed in full by this Program, which would render it ineligible for FEMA reimbursement.

Note that CARES Act funds may only be used to cover the FEMA local match for expenses that meet the General Eligibility Requirements described in §§ 2.1 to 2.7 above.

3.17. How do local governments apply for FEMA public assistance grants?

FEMA provides public assistance grants to reimburse costs of emergency protective measures undertaken by local governments in response to COVID-19. FEMA has created a simplified public assistance grant application for this pandemic and a resource page detailing various COVID-19 response activities that may be eligible for public assistance.

Wisconsin Emergency Management (WEM) is available to assist local governments with the FEMA application process. The WEM website includes a webinar briefing for local applicants and guidance on applying for FEMA public assistance grants. Local governments can email WEM with questions about applying for FEMA public assistance grants.

ADMINISTRATIVE REQUIREMENTS

4.1. Will expenses and reimbursements be subject to public disclosure and audit?

Yes. Expense reporter submissions and reimbursements are public records. The Department of Administration will review expense reporter entries after they are submitted and will audit

random samples of submissions. Reimbursed expenses may also be subject to audit by other agencies, including the U.S. Treasury Department. The Inspector General of the U.S. Treasury Department has the right to recoup the amount of any reimbursed expenditures that fall outside the CARES Act requirements.

4.2. What are the recordkeeping requirements?

Federal guidance requires governments to keep records sufficient to show that their reported expenses meet the eligibility requirements for use of these CARES Act funds.

In this Program, local governments create one such record in the expense reporter. The expense reporter asks the local government to provide the who/what/when for each expense, its eligible category, and its COVID-19-related nature, such as "160 N95 masks for EMS crews." Once submitted with the required certifications (see § 4.4), a local government's expense reporter entries are records sufficient to make a threshold showing that its expenses meet the eligibility requirements of the CARES Act.

Local governments must have back-up documentation for their expenditures, as well, but that supporting documentation is not submitted through the expense reporter. Local governments must retain it and provide it upon request of the Department of Administration or its authorized representatives, independent auditors, or the Inspector General of U.S Treasury Department.

4.3. What types of back-up documentation should be retained?

A local government should keep back-up documentation to support the information it enters in the expense reporter. That includes:

● **Records of the expense itself**, such an invoice, purchase order, payroll or other accounting record, or any other documentation showing the amount of the expense, how and when it was paid, and to whom.

● **Records of the nature or purpose of the expense,** such as an employment record showing eligible reasons for leave or overtime, contracts or change orders describing COVID-19-related services, reports of departments or officials or board or council meeting minutes relating to the expense, email acknowledgments of the purposes, or any other documentation showing that the local government incurred the expense due to the public health emergency.

● **A copy of the local's government's last approved budget prior to March 27, 2020** (the date the CARES Act was enacted).

4.4. Is a local government required to make any certifications when it submits its eligible expenditures for reimbursement?

Yes. When making a submission of expenditures during a reporting period, a local government will be required to certify that those expenditures were unanticipated costs not accounted for in

the entity's last-approved budget prior to March 27, 2020; that they were, in the reasonable judgment of the public officials responsible for incurring them, reasonably necessary to the COVID-19 public health emergency; and that they meet the other federal eligibility requirements described in this document. If a local government submits an expenditure that fails to meet these requirements and results in funds being recouped by the federal government, the local government may be required to repay the amount received for that expenditure. The certifications and terms will be available for review on the Program site prior to the first reporting period.

4.5. Do reimbursements from this Program count toward the federal single-audit threshold?

Yes. Federal guidance has stated that CARES Act funds provided to local governments qualify as federal assistance for purposes of the Single Audit Act and 2 C.F.R. part 200, subpart f. They count toward the $750,000 expenditure threshold for triggering federal single-audit requirements.

4.6. What is the Catalog of Federal Domestic Assistance (CFDA) number assigned to these funds?

The CFDA number assigned to these funds is 21.019.

4.7. What procurement standards apply?

Expenditures submitted by a local government must comply with its own local procurement processes and standards.

ADDITIONAL RESOURCES

5.1. Is this the only state-run program to aid local governments with COVID-19 response costs?

No. This Program is one of several that uses federal funds to provide resources to Wisconsin's local governments for COVID-19 response efforts, including:

- **PPE distribution**. The state continues to make bulk purchases of personal protection equipment for distribution to health and safety workers, including those employed by local governments. Local governments should communicate PPE needs through their county emergency managers.
- **Testing supplies and services**. The state continues to make testing supplies and services available at no charge to approved medical providers, including local health departments. They can be requested here. Grants will soon be made available to reimburse specimen collection costs, as well.

- **Contact tracing and local health preparedness and coordination**. The state is making additional funds available to tribal and local health departments to aid their efforts to expand contact tracing, local testing coordination, and preparedness planning. Further details are available from the Wisconsin Department of Health Services.
- **Elections administration.** The Wisconsin Elections Commission is making funding available to municipalities to help cover additional elections administration costs incurred due to COVID-19. The expenditure deadline for this funding under the WEC program is later than the deadline for this Program, so the WEC program is especially helpful for covering additional costs relating to this November's election.

The FEMA public assistance program (see § 3.17) and Wisconsin's business, farming, and provider assistance programs (see § 2.7) are also available to help local communities, and further programs may be added to address localized outbreaks or other public health needs as this pandemic continues.

This Program is meant to supplement these other efforts, not supplant them. Local governments should make full use of those other programs to help cover their COVID-19 response costs.

5.2. What other resources are available?

The Program website is the home for official Program materials and the expense reporter. The Program will also provide updates by email; to be added to the list-serve, send a blank message to subscribe-covidgovgrant@lists.wi.gov. Questions can be emailed to covidgovgrant@wisconsin.gov.