



BOARD OF COMMISSIONERS AGENDA

September 23, 2020

IMMEDIATELY FOLLOWING THE FINANCE COMMITTEE MEETING

Zoom Virtual Meeting Room

Meeting ID: 399-700-0062 / Password: LCBOC

<https://zoom.us/j/3997000062?pwd=SUdLYVFFcmozWnFxbm0vcHRjWkVIZz09>

"The mission of Livingston County is to be an effective and efficient steward in delivering quality services within the constraints of sound fiscal policy. Our priority is to provide mandated services which may be enhanced and supplemented to improve the quality of life for all who work, reside and recreate in Livingston County."

1. **CALL MEETING TO ORDER**
2. **PLEDGE OF ALLEGIANCE TO THE FLAG**
3. **ROLL CALL**
4. **CALL TO THE PUBLIC**
5. **APPROVAL OF AGENDA**
6. **RESOLUTIONS FOR CONSIDERATION**

6.1 2020-09-223

Resolution to Accept Michigan Department of Health and Human Services (MDHHS) Coronavirus Relief Fund (CRF) to Support Livingston County Health Department's Covid-19 Response - Health Department

6.2 2020-09-224

Resolution Authorizing the Acceptance of the Coronavirus Relief Local Government Grants (CRLGG) Program in Fiscal Year 2020 – Fiscal Services

7. FINANCE COMMITTEE RECOMMENDATION FOR APPROVAL OF CLAIMS

Dated: September 23, 2020

8. FINANCE COMMITTEE RECOMMENDATION FOR APPROVAL OF PAYABLES

Dated: September 4 through September 17, 2020

9. CALL TO THE PUBLIC

10. ADJOURNMENT

RESOLUTION

NO: 2020-09-223

LIVINGSTON COUNTY

DATE: September 23, 2020

Resolution to Accept Michigan Department of Health and Human Services (MDHHS) Coronavirus Relief Fund (CRF) to Support Livingston County Health Department's Covid-19 Response - Health Department

WHEREAS, MDHHS has received federal funding titled "CRF Contact Tracing", funding of which is allocated to support LCHD's staff time for case investigation, contact tracing and violation monitoring for COVID-19; and

WHEREAS, MDHHS has also received federal funding titled "CRF LHD Testing" which primary purpose is to support indoor/outdoor public COVID-19 testing events, and

WHEREAS, Livingston County Health Department is being awarded the following dollar amounts for a special project titled CRF Contact Tracing and CRF LHD Testing:

- CRF Contact Tracing \$210,000 – March 1, 2020 through September 30, 2020
- CRF Contact Tracing \$90,000 - October 1, 2020 through December 30, 2020
- CRF LHD Testing \$150,007 – October 1, 2020 through December 30, 2020

THEREFORE BE IT RESOLVED that the Livingston County Board of Commissioners hereby authorizes acceptance of funding in the amount of \$300,000 from the State of Michigan, as a pass-through agency for federal funding, to conduct case investigation, contact tracing and violation monitoring for COVID-19 for the special project "**CRF Contact Tracing.**"

BE IT FURTHER RESOLVED that the Livingston County Board of Commissioners hereby authorizes acceptance of funding in the amount of \$150,007 from the State of Michigan, as a pass-through agency for federal funding to set up testing sites and administer testing for the COVID-19 for the special project "**CRF LHD Testing.**"

BE IT FURTHER RESOLVED that the Livingston County Board of Commissioners authorize any budget amendments to effectuate the above changes for a total amendment not to exceed \$450,007.

BE IT FURTHER RESOLVED that the Livingston County Board of Commissioners authorizes The Health Officer to electronically sign any future amendments to the Health Department's Comprehensive Agreement for monetary and contract language adjustments for the above-referenced grants upon review and approval by Civil Counsel.

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MOVED:
SECONDED:
CARRIED:



STATE OF MICHIGAN

DEPARTMENT OF HEALTH AND HUMAN SERVICES

LANSING

GRETCHEN WHITMER
GOVERNOR

ROBERT GORDON
DIRECTOR

September 17, 2020

Dianne McCormick, RS, MSA
Health Officer
Livingston County Health Department
2300 East Grand River, Suite #102
Howell, Michigan 48843-7578

Dear Ms. McCormick,

This correspondence will serve as the official Notice of Award for the special project titled **“CRF Contact Tracing”** for both FY 20 and FY 21 Livingston County Health Department is funded in the amount of \$210,000 for the FY20. The project begins March 1, 2020 and will end September 30, 2020. In FY21 your award amount will be \$90,000 and the project will begin October 1, 2020 and end December 30, 2020. Attachment III for FY21 will be sent in a future correspondence.

Allowable expenses include staffing, communications, IT, office supplies, computers, phones, access to people finding software or EMR, and indirect specifically for COVID-19 related work. Any single procurement over \$4,000 should be vetted with MDHHS prior to purchase. The primary purpose of this project is to support staff time for Case Investigation, Contact Tracing, and Violation Monitoring for COVID-19.

Unlike most other projects in the Comprehensive Agreement, this grant will be a monthly reimbursement. For FY 20, there will only be one FSR to report all expenses through September 30th, which is **due by October 5, 2020**. The reporting period for the FSR due October 5th is March 1, 2020 – September 30, 2020. There will be an Obligation Report.

Reporting Period	Report Due Date	Reporting Requirements
N/A	Immediately upon signing the grant agreement	Grant Opening/Closing Certification
March 1, 2020 – September 30, 2020	September 24, 2020	Obligation report
March 1, 2020 – September 30, 2020	October 5, 2020	Final Financial Status Report
		Expenditure Forecast Report
		Expenditure Location Report
		Outcome Metric Report

For FY 21, a Financial Status Report (FSR) must be submitted on a monthly basis no later than 5 days after the close of the calendar month. The monthly FSRs must reflect the total actual

program expenditures, up to the total agreement amount. All reporting requirements will be clearly outlined in the FY21 Attachment III, which will be sent separately. The FSR must be submitted with the Grant Closing Certification, Expenditure Location Report, and Outcome Metric Report by January 31, 2021. Reporting Form Grant Opening Certification and Reporting Form Grant Closing Certification will need to be signed and returned to MDHHS as part of this grant for both fiscal years.

Reporting Period	Report Due Date	Reporting Requirements
October 1, 2020 – October 31, 2020	November 5, 2020	Grant Opening Certification
		Financial Status Report
November 1, 2020 – December 30, 2020	November 5, 2020	Expenditure Forecast Report
November 1, 2020 – November 30, 2020	December 5, 2020	Financial Status Report
October 1, 2020 – December 30, 2020	January 5, 2021	Obligation Report Expenditure Location Report Outcome Metric Report
December 1, 2020 – December 30, 2020	January 30, 2021	Final Financial Status Report
		Grant Closing Certification

Below are the steps to complete an attachment report. Instructions with pictures can be found on page 106 of the grantee manual. The attachment reports will be done the same as the Local Maintenance of Effort (LMOE) reports submitted by the Health Departments already.

Steps to complete an attachment Report:

Navigate to: **Grantee > Reporting > Progress Reports** and click the ‘Go’ button.

1. Select Grant Program using the ‘Lookup’ icon
2. Select the Project using the ‘Lookup’ icon
3. Click ‘Find’
 - a. Screen will display all reports applicable for the Grant Program selected
4. Click on the hyperlink to open the attachment report.
5. Enter the ‘Title’ of the report.
6. Click the ‘Browse’ button, to locate the file from your local system to be attached.
7. Click the ‘Save’ button to save changes.
 - a. Click the ‘Paper Clip’ icon to view the upload
8. Check the ‘Submit’ box and click ‘OK’ at the bottom of the screen

If you have any questions or concerns, please do not hesitate to contact Janine Whitmire at whitmirej@michigan.gov.

Sincerely,



Laura de la Rambelje
Director
Division of Local Health Services
Public Health Administration
delarambeljel@michigan.gov
(517) 284-9002

c: Barton Maas

Att: Attachment III – FY20



STATE OF MICHIGAN

DEPARTMENT OF HEALTH AND HUMAN SERVICES

LANSING

GRETCHEN WHITMER
GOVERNOR

ROBERT GORDON
DIRECTOR

September 17, 2020

Dianne McCormick, RS, MSA
Health Officer
Livingston County Health Department
2300 East Grand River, Suite #102
Howell, Michigan 48843-7578

Dear Ms. McCormick,

This correspondence will serve as the official Notice of Award for the special project titled **“CRF LHD Testing”** for FY 21 Livingston County Health Department is funded in the amount of \$150,007 for FY21. The project will begin October 1, 2020 and end December 30, 2020.

Allowable expenses include staffing, communications, and supplies to support indoor/outdoor public COVID-19 testing events, including PPE, tents, test kits, vehicles or trailers, and indirect costs for COVID-19 related work. Any single procurement over \$4,000 should be vetted with MDHHS prior to purchase. The primary purpose of this project is to support indoor/outdoor public COVID-19 testing events.

Unlike most other projects in the Comprehensive Agreement, this grant will be a monthly reimbursement. For FY 21, a Financial Status Report (FSR) must be submitted on a monthly basis no later than 5 days after the close of the calendar month. The monthly FSRs must reflect the total actual program expenditures, up to the total agreement amount. All reporting requirements will be clearly outlined in Attachment III, which will be sent separately. The FSR must be submitted with the Grant Closing Certification and Expenditure Location Report by January 31, 2021. Reporting Form Grant Opening Certification and Reporting Form Grant Closing Certification will need to be signed and returned to MDHHS as part of this grant.

Reporting Period	Report Due Date	Reporting Requirements
October 1, 2020 – October 31, 2020	November 5, 2020	Grant Opening Certification
		Financial Status Report
November 1, 2020 – December 30, 2020	November 5, 2020	Expenditure Forecast Report
November 1, 2020 – November 30, 2020	December 5, 2020	Financial Status Report
October 1, 2020 – December 30, 2020	January 5, 2021	Obligation Report
		Expenditure Location Report
December 1, 2020 – December 30, 2020	January 30, 2021	Final Financial Status Report
		Grant Closing Certification

Below are the steps to complete an attachment report. Instructions with pictures can be found on page 106 of the grantee manual. The attachment reports will be done the same as the Local Maintenance of Effort (LMOE) reports submitted by the Health Departments already.

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6. Click the 'Browse' button, to locate the file from your local system to be attached.
7. Click the 'Save' button to save changes.
 - a. Click the 'Paper Clip' icon to view the upload
8. Check the 'Submit' box and click 'OK' at the bottom of the screen

If you have any questions or concerns, please do not hesitate to contact Janine Whitmire at whitmirej@michigan.gov.

Sincerely,



Laura de la Rambelje
Director
Division of Local Health Services
Public Health Administration
delarambeljel@michigan.gov
(517) 284-9002

c: Barton Maas

RESOLUTION

NO: 2020-09-224

LIVINGSTON COUNTY

DATE: September 23, 2020

Resolution Authorizing the Acceptance of the Coronavirus Relief Local Government Grants (CRLGG) Program in Fiscal Year 2020 – Fiscal Services

WHEREAS, the Coronavirus Relief Local Government Grants Program (CRLGG) was created to provide Coronavirus Relief Funds to qualified local units to spend on eligible expenditures in accordance with the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Public Law 116-136; and

WHEREAS, Qualified units are those local units that would have received an August 2020 State Share Revenue Payment, which the State of Michigan eliminated and the County would have received, under the County Incentive Program (CIP); and

WHEREAS, Livingston County received the awarded in the amount of \$1,182,790 on August 31, 2020 and is required to submit a CRLGG Grant Opening Certification to the State of Michigan by September 23, 2020 in order to formally accept the CRLGG funds received; and

WHEREAS, the grant award is for expenditures incurred March 1, 2020 through December 30, 2020 and must be used on expenditures incurred due to the public health emergency with respect to COVID-19; and

WHEREAS, in accepting the funds Livingston County agrees to provide quarterly Financial Status Reports, Expenditure Forecast Report, and a grant close out for expenses incurred during the grant period.

THEREFORE, BE IT RESOLVED that the Livingston County Board of Commissioners hereby authorizes the acceptance of the Coronavirus Relief Local Government Grants (CRLGG) Program funds in the amount of \$1,182,790.

BE IT FURTHER RESOLVED that the Livingston County Board of Commissioners authorizes the County Administrator, as the Chief Administrative Officer of the County, to sign the CRLGG Grant Opening Certification and all financial reports required in acceptance of the 2020 Coronavirus Relief Local Government Grants Program.

BE IT FURTHER RESOLVED that the Board of Commissioners authorizes any budget amendments needed to effectuate the above.

BE IT FURTHER RESOLVED that the Chair of the Livingston County Board of Commissioners is authorized to sign all forms, assurances, contracts, agreements, amendments and support documents related to the 2020 Coronavirus Relief Local Government Grants (CRLGG) Program upon review by Civil Counsel.

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**MOVED:
SECONDED:
CARRIED:**



**Coronavirus Relief Local Government Grants
(CRLGG) Program**

**Federal Coronavirus Relief Fund (CRF) Funding
2020 Public Act 144**

CRLGG & CRF Grant Requirements

**Coronavirus Aid, Relief, and Economic Security (CARES) Act,
Public Law 116-136**

Acceptance Period: September 9, 2020 – September 23, 2020

Michigan Department of Treasury
Coronavirus Relief Local Government Grants (CRLGG) Program
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Michigan Department of Treasury
Coronavirus Relief Local Government Grants (CRLGG) Program
CRLGG & CRF Grant Requirements Instructions

The purpose of this document is to provide guidance to qualified local units (cities, villages, townships and counties) which received an August 2020, Coronavirus Relief Fund (CRF) payment under the Michigan Department of Treasury's Coronavirus Relief Local Government Grants (CRLGG) program.

This *CRLGG & CRF Grant Requirements* document contains four sections to provide qualified local units the information needed to accept and manage the CRF funding received under the CRLGG program in order to comply with federal and state requirements. Guidance is evolving and the State of Michigan will require compliance with additional guidance as it is published.

Section I includes various program information such as program description and purpose, funding information, CRF funding acceptance period, available program amount, and reporting requirements with specific timelines.

Section II provides program requirements including internal controls and audit requirements that must be adhered to. Additionally, this section contains uniform Coronavirus Relief Fund guidance as the funds utilized from this program are considered federal financial assistance subject to the CRF requirements.

Section III includes the reporting requirements, expenditure categories for reporting and reporting period timelines for this program. For a qualified local unit to retain the CRF funds received under the CRLGG program (issued to the qualified local unit on August 31, 2020), the qualified local unit must review the entire *CRLGG & CRF Grant Requirements* document, and submit all the required reports by the stipulated due dates as outlined in this section.

Section IV includes the detailed accounting instructions.

Questions, contact the Michigan Department of Treasury at: Treas-CARES@michigan.gov or 517-335-0155.

Michigan Department of Treasury
Coronavirus Relief Local Government Grants (CRLGG) Program
Program Information

Section I. Program Information

Program Description and Purpose

The CRLGG program was created under 2020 Public Act 144. The program was created to provide Coronavirus Relief Funds (CRF) to qualified local units to spend on eligible expenditures under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Public Law 116-136.

Qualified Local Units

Qualified local units are those cities, villages, townships, and counties that would have received an August 2020 payment under one of the below programs:

- a. City, Village and Township Revenue Sharing (CVTRS)
- b. County Revenue Sharing (CRS)
- c. County Incentive Program (CIP)

Funding Information

The CRLGG program is funded under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Public Law 116-136.

Payments were issued to qualified cities, villages, townships, and counties on August 31, 2020.

Any CRLGG funds expended on noneligible CARES Act expenditures, not accepted by the local unit, or not expended by December 30, 2020 shall be returned to the Michigan Department of Treasury by January 30, 2021.

Uniform CRF Expenditure Eligibility

Payments from the Coronavirus Relief Fund may only be used to cover expenditures that:

1. are necessary expenditures incurred due to the public health emergency with respect to Coronavirus Disease (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government;
3. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

Usage of these funds must comply with the federal requirements of the Coronavirus Relief Fund. For a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred.)

CRLGG funds cannot be used for research & development related expenditures.

Indirect costs are not eligible for the CRLGG program.

Available Program Amount

- \$150,000,000

Michigan Department of Treasury

Coronavirus Relief Local Government Grants (CRLGG) Program

Program Information

CRF Funding Acceptance Period

- September 9, 2020 – September 23, 2020

The *CRLGG Grant Opening Certification*, must be signed by the qualified local unit's chief administrative officer and submitted to the Michigan Department of Treasury by September 23, 2020 in order for a qualified local unit to accept the CRLGG funds received from the Michigan Department of Treasury. CRLGG Grant Opening Certifications can be returned to the Michigan Department of Treasury via email (Treas-CARES@michigan.gov) or fax (517-335-3298).

Method of Submission

- The CRLGG Grant Opening Certification must be submitted to the Michigan Department of Treasury via Email (Treas-CARES@michigan.gov) or fax (517-335-3298) by 11:59 p.m. EST on the last day of the acceptance period.

Period of Performance

- March 1, 2020 – December 30, 2020

Key Dates

- Grant Award Date: August 31, 2020
- Payments to Subrecipients: August 31, 2020
- Acceptance Period: September 9, 2020 – September 23, 2020
- Grant Closure Date: December 30, 2020

Reporting Requirements

1. *Grant Opening Certification* signed by the chief administrative officer of the local unit. Due by September 23, 2020
2. Each qualified local unit must register with the [Federal System for Award Management \(SAM\)](https://www.sam.gov/SAM/) prior to submitting the CRLGG Grant Opening Certification to the Michigan Department of Treasury. The SAM website is: <https://www.sam.gov/SAM/>.
3. Quarterly *Financial Status Reports* for the following reporting periods:
 - July 1, 2020 – September 30, 2020 Due by October 7, 2020
 - October 1, 2020 – December 30, 2020 Due by January 6, 2021
 - March 1, 2020 – December 30, 2020 Due January 30, 2021
4. *Expenditure Forecast Report* for the following reporting period:
 - March 1, 2020 – December 30, 2020 Due by November 15, 2020
5. *Grant Closing Certification* Due by January 30, 2021

The Michigan Department of Treasury may request a local unit to submit additional detailed backup to support the use of the CRF funds. Please do not submit any detailed backup unless the Michigan Department of Treasury requests submission from the local unit.

Contact Information

Treasury CARES Grant Programs Hotline
517-335-0155

Email Address
Treas-CARES@michigan.gov

Michigan Department of Treasury
Coronavirus Relief Local Government Grants (CRLGG) Program
Standard Provisions: Program Requirements

Section II. Standard Provisions: Program Requirements

Funds were awarded to the State of Michigan as Federal Financial Assistance from the U.S. Department of Treasury. The funds were awarded under the Social Security Act, as amended by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") <https://home.treasury.gov/policy-issues/cares/state-and-local-governments> as the Coronavirus Relief Fund (CRF), which was signed on March 27, 2020.

CFDA #: 21.019

FAIN #: SLT0040

Coronavirus Relief Funds are considered federal financial assistance and have been assigned a Catalog of Federal Domestic Assistance (CFDA) or Assistance Listing Number of 21.019. Fund payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. Sections 7501 – 7507) and the related provisions of the Uniform Guidance, 2 Code of Federal Regulations (CFR) Section 200.303 regarding internal controls, Section 200.330 – 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. Under the Single Audit Act, local jurisdictions will need to report expenditures under this program using the CFDA number 21.019.

The following Uniform Guidance provisions have been identified as significant and summarized below. For complete requirements, qualified local units must review the Uniform Guidance at https://www.ecfr.gov/cgi-bin/text-idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl.

Qualified local units, including but not limited to the certifying local official submitting the *Grant Opening Certification*, are required to review the CRF guidance, associated FAQs and other documents at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments> prior to certifying their compliance with the terms and conditions of the grant.

Registration with Federal System for Award Management (SAM)

Each qualified local unit must register with the Federal System for Award Management (SAM) prior to the *CRLGG Grant Opening Certification* being submitted to the Michigan Department of Treasury. The SAM website is: <https://www.sam.gov/SAM>.

Use of Funds

The CARES Act requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that:

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19)
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020

Michigan Department of Treasury
Coronavirus Relief Local Government Grants (CRLGG) Program
Standard Provisions: Program Requirements

OMB Uniform Guidance for Non-Federal Agencies Receiving these Funds (old title - Responsibilities, Records, Repayments & Future Audits)

The U.S. Department of Treasury has indicated in the Coronavirus Relief Fund Frequency Asked Questions that are accessible at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf> that the provisions of the OMB Uniform Guidance, 2 Code of Federal Regulations (CFR) Section 200.303 regarding internal controls, Section 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements are applicable to all CRF subawards at this time. However, guidance is evolving, and jurisdictions will be required to comply with additional guidance as it is published. Effective internal controls must be established and maintained (2 CFR Section 200.303). All CRF Funds received under this program must be accounted for with supporting documentation. Jurisdictions should maintain documentation evidencing that the funds were expended in accordance with federal, state, and local regulations. In accordance with federal Uniform Guidance, funds received under this program shall be included on the jurisdiction's Schedule of Expenditures of Federal Awards (SEFA) and included within the scope of the jurisdiction's Single Audit.

The following is a summary of Uniform Guidance provisions that have been identified as significant. The Uniform Guidance is available in the electronic Code of Federal Regulations. Qualified local units must review the Uniform Guidance at https://www.ecfr.gov/cgi-bin/text-idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl.

2 CFR 200.303 Internal Controls

The non-Federal entity must:

- 1 Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
- 2 Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.
- 3 Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.
- 4 Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- 5 Take reasonable measures to safeguard protected personally identifiable information.

2 CFR 200.330 – 200.332 Subrecipient Monitoring and Management

The Coronavirus Relief Local Government Grants Program subawards are for an individual qualified local unit's direct use for eligible expenditures under the CARES Act. Qualified local units receiving funding under this program shall not use the proceeds to establish subawards to any other entity.

2 CFR 200.501 – Audit Requirements

- (a) *Audit required.* A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.

2 CFR 200.508 – Auditee Responsibilities

The auditee must:

1. Procure or otherwise arrange for the audit, if required.
2. Prepare appropriate financial statements, including the schedule of expenditures of Federal awards.
3. Promptly follow up and take corrective action on audit findings.
4. Provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit.

Michigan Department of Treasury
Coronavirus Relief Local Government Grants (CRLGG) Program
Standard Provisions: Program Requirements

Repayment of Ineligible CRF Expenditures or Under Spending

Any funds received under the authorizing legislation for this program expended by the qualified local unit in a manner that does not adhere to the Coronavirus Aid, Relief, and Economic Security Act, Public Law 116-136 or Uniform Guidance 2 CFR 200, as applicable, shall be returned to the state. If it is determined that a qualified local unit receiving funds under this act expends any funds under this act for a purpose that is not consistent with the requirements of the Coronavirus Aid, Relief, and Economic Security Act, Public Law 116-136, or Uniform Guidance 2 CFR 200, the state budget director is authorized to withhold payment of state funds to the qualified local unit, in part or in whole, payable from any state appropriation.

All subawards are subject to future audits and qualified local units must allow the State of Michigan, any of its duly authorized representatives and/or the State of Michigan's Office of the Auditor General access to the qualified local unit's records and financial statements to ensure compliance with Federal statutes, regulations and the terms and conditions of the grant award.

CRF Record Retention Requirements

Recipients of Coronavirus Relief Fund payments shall maintain and make available to the U.S. Department of Treasury, Office of Inspector General, 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)), which provides:

d) USE OF FUNDS.—A State, Tribal government, and unit of local government shall use the funds provided under a payment made under this section to cover only those costs of the State, Tribal government, or unit of local government that—

- 1. are necessary expenditures incurred due to the public health emergency with respect to COVID-19;*
- 2. were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and*
- 3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.*

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

Michigan Department of Treasury
Coronavirus Relief Local Government Grants (CRLGG) Program
Reporting Requirements

Section III. Reporting Requirements

Additional information will be communicated to qualified local units (subrecipients) as the reporting requirements are finalized.

Reporting Requirements

The State Budget Director will report on the status of these funds to the Senate and House appropriations committees and the Senate and House fiscal agencies periodically until all funds are exhausted.

For federal reporting, the following represents the expenditure categories and the obligation and expenditure information qualified local units must report:

Expenditure Categories

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

Grants Greater Than or Equal to \$50,000

- a. Grantee identifying and demographic information (e.g. DUNS number and location)
- b. Award number
- c. Award date, amount, and description
- d. Award payment method (reimbursable or lump sum payment(s))
- e. Related project name(s)
- f. Period of performance start date
- g. Period of performance end date
- h. Primary place of performance
- i. Quarterly obligation amount
- j. Quarterly expenditure amount
- k. Expenditure categories (listed above)

Subrecipients will be required to periodically report on the use of the CRLGG funding and forecast future grant expenditures throughout this grant program. Below are the reporting dates and requirements for subrecipients. Methods and/or templates for reporting will be provided in the future for reporting the required information.

**Michigan Department of Treasury
Coronavirus Relief Local Government Grants (CRLGG) Program
Reporting Requirements**

Reporting Period	Report Due Date	Reporting Requirements
September 9, 2020 – September 23, 2020	September 23, 2020	Grant Opening Certification
July 1, 2020 – September 30, 2020	October 7, 2020	Financial Status Report
March 1, 2020 – December 30, 2020	November 15, 2020	Expenditure Forecast Report
October 1, 2020 – December 30, 2020	January 6, 2021	Financial Status Report
March 1, 2020 – December 30, 2020	January 30, 2021	Financial Status Report Grant Closing Certification

Grant Opening Certification – Certification signed by the qualified local unit’s chief administrative officer accepting the terms and conditions of the grant, including but not limited to, agreeing to spend the grant funds in accordance with the CARES Act, and submitting all required reports. The certification also includes an area for the qualified local unit to document the program outcome metric(s) as determined by the qualified local unit.

Financial Status Report – a reporting of the expenditures that have been incurred, during the reporting period, which are using the CRLGG funding.

Expenditure Forecast Report – a report providing a projection of the total amount of CRLGG funding that the local unit will expend from March 1, 2020 – December 30, 2020.

Grant Closing Certification – Certification signed by the qualified local unit’s chief administrative officer indicating that all required reporting has been submitted accurately, that all expenditures were spent in accordance with the CARES Act, that the local unit shall maintain documentation for five (5) years, and that any unexpended funds or inappropriately used funds shall be returned to the Michigan Department of Treasury. The certification also includes an area for the qualified local unit to report on the outcome metric(s) that were developed as part of the Grant Opening Certification process.

All funds that have not been incurred by December 30, 2020 must be returned to the State of Michigan by January 30, 2021.

**Michigan Department of Treasury
Coronavirus Relief Local Government Grants (CRLGG) Program
Accounting for Coronavirus Relief Funds**

Section IV. Accounting for Coronavirus Relief Funds

Accounting for CORONAVIRUS RELIEF FUNDS (“CRF Funds”) Received from the State of Michigan

A qualified local unit which follows GASB financial reporting standards and has a fiscal year end **before** the State 2020 Public Act 144 was signed into law (July 31, 2020), please note the following financial related reporting requirements.

Although these CRF funds are granted by an authorizing State of Michigan agency, the CRF funds are **restricted federal funds** (making up a portion of Federal Coronavirus Relief Fund (CRF) (CFDA 21.019) usage authorized by a Public Act signed July 31, 2020 (PA 144).

The period of performance for the expenditure of CRF funds is March 1, 2020 – December 30, 2020. However, if the State’s legislation establishing this funding was not signed into law during a qualified local unit’s 2020 fiscal year, **these revenues should not be recognized in fiscal year 2020 financial reporting or audited financial statements.** *CRF revenues* should be recorded in fiscal year 2021 to the extent that eligible expenditures were incurred in fiscal year 2020 and as additional eligible expenditures are incurred during fiscal year 2021.

Eligible CRF expenditures should be recorded in the fiscal year in which they were incurred (e.g., payroll costs for Public Health employees, Hazard Pay for First Responder employees), either fiscal year 2020 or fiscal year 2021. However, if you are subject to the Single Audit, any fiscal year 2020 ***CRF expenditures*** will be reported on the fiscal year 2021 Schedule of Expenditures of Federal Awards (SEFA) rather than the fiscal year 2020 SEFA; an entity choosing to charge 2020 expenditures to these funds are encouraged to work with their auditor to determine additional reporting implications.

Details regarding eligible expenditures, grant-specific reporting requirements, and other information is included in sections above associated with this specific CRF program appropriated by the State of Michigan.

**Michigan Department of Treasury
Coronavirus Relief Local Government Grants (CRLGG) Program
Grant Opening Certification**

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name		Local Unit County Name	
Local Unit Code	Contact Name	SAM DUNS Number	
Contact E-Mail Address	Contact Title	Contact Telephone Number	Extension
PART 2: OUTCOME METRICS (Enter at least one program outcome metric relating to what the local unit hopes to achieve utilizing the CRLGG funding. Attach additional pages if necessary.)			
PART 3: CERTIFICATION			
<p>I, _____, am the chief administrative officer of _____ (subrecipient's legal name), and I certify that:</p> <ol style="list-style-type: none"> 1. I have the authority on behalf of _____ (subrecipient's legal name) to accept the Coronavirus Relief Local Government Grants (CRLGG) Program payment received from the State of Michigan. The grantee understands that the CRLGG Program is funded by the allocation of funds to the State of Michigan from the Coronavirus Relief Fund as created in the CARES Act. 2. I understand the State of Michigan will rely on this certification as a material representation that _____ (subrecipient's legal name) has accepted the CRLGG Program payment and will expend the funds in accordance with the CARES Act. 3. _____ (subrecipient's legal name), is receiving CRLGG Program funds to be used for eligible expenditures under the CARES Act and will be used only to cover those eligible costs under the CARES Act. 4. All subrecipients receiving funds under the CRLGG Program shall retain documentation of all uses of the funds, including but not limited to invoices and/or receipts, supporting the reports submitted in accordance with this document. Such documentation shall be provided to the State of Michigan upon request and maintained by the grantee for five (5) years. 5. CRLGG Program funds accepted pursuant to this certification cannot be used as a revenue replacement for lower than expected tax or other revenue collections. 			

Local Unit Name	Local Unit Code
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PART 3: CERTIFICATION (continued)

6. CRLGG Program funds accepted pursuant to this certification cannot be used for expenditures for which the subrecipient has received any other federal funds or emergency COVID-19 supplemental funding (whether state, federal, or private in nature) for the same expense. If an expenditure is reimbursed by any other federal funds or emergency COVID-19 funding, the subrecipient will return said funds to the State of Michigan.
7. CRLGG Program funds accepted pursuant to this certification cannot be used to reimburse or subaward another subrecipient or local unit of government.
8. Any CRLGG Program funds not incurred on or before December 30, 2020 must be returned to the Michigan Department of Treasury by January 30, 2021. Repayments must be submitted using the "CRLGG Return of Funds Received Form" (Form 5733).
9. I have read and agree on behalf of _____ (subrecipient's legal name) to comply with all applicable provisions and requirements corresponding to the receipt of funds required in the Coronavirus Aid, Relief, and Economic Securities (CARES) Act, Public Law 116-136 and Uniform Guidance 2 CFR 200.
10. Further, I understand and agree on behalf of _____ (subrecipient's legal name) that any funds received under the CRLGG Program and incurred in any manner that does not comply with the Coronavirus Aid, Relief, and Economic Securities Act, Public Law 116-136 and Uniform Guidance 2 CFR 200, as applicable shall be returned to the State of Michigan. Any funds that are provided by the State of Michigan under the CRLGG Program that are found to be based on inaccurate, nonqualifying, or fraudulent information will be returned to the State of Michigan. Funds provided under the CRLGG Program must adhere to official federal guidance issued or to be issued on what constitutes a necessary expenditure as described in the guidance for the U.S. Treasury Coronavirus Relief Fund at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>. I reviewed the guidance prior to completing this acceptance certification.
11. The governing body has been notified of the submission of this certification, and are aware of the Federal statutes, regulations and terms and conditions of the grant award.

I certify under the penalties of perjury set forth in Michigan Penal Code, MCL 750.423, that I have read the above certification and my statements contained herein are true and correct to the best of my knowledge.

By: _____

Signature: _____

Title: _____

Date: _____

Subscribed and sworn before me this _____ day of _____, 2020.

Notary Public

My commission expires _____

**Michigan Department of Treasury
Coronavirus Relief Local Government Grants (CRLGG) Program
Grant Closing Certification**

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name		Local Unit County Name	
Local Unit Code	Contact Name	SAM DUNS Number	
Contact E-Mail Address	Contact Title	Contact Telephone Number	Extension
PART 2: OUTCOME METRICS (Enter a brief description of how the local unit achieved the program outcome metric(s) indicated in the Grant Opening Certification. Attach additional pages if necessary.)			
PART 3: CERTIFICATION			
<ol style="list-style-type: none"> 1. I certify that all required Coronavirus Relief Local Government Grants Program reports have been submitted, are accurate, and adheres to all the constraints outlined in this guidance. 2. I understand and agree that any expenditures incurred in any manner that does not adhere to official federal guidance shall be returned to the State of Michigan. 3. I understand that any subrecipient receiving funds under the Coronavirus Relief Local Government Grants Program shall retain documentation supporting the reporting and eligibility of expenditures and obligations contained in the expenditure reports. Such documentation shall be maintained for five (5) years and provided to the state upon request. 			

Local Unit Name	Local Unit Code
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PART 3: CERTIFICATION (continued)

4. All funds that have not been incurred by December 30, 2020 will be or have been returned to that State of Michigan by January 30, 2021.
5. I certify under the penalties of perjury set forth in the Michigan Penal Code, MCL 750.423, that I have read the above certification and my statements contained herein are true and correct to the best of my knowledge.

By: _____

Signature: _____

Title: _____

Date: _____

Subscribed and sworn before me this _____ day of _____.

Notary Public

My commission expires _____

Coronavirus Relief Local Government Grants (CRLGG)
2020 Public Act 144, Section 805
FY 2020

<u>Local Unit</u> <u>Code</u>	<u>Local Unit</u> <u>Name</u>	<u>Local Unit</u> <u>Type</u>	<u>County</u>	<u>August Payment</u> <u>Amount</u>
46-3080	Onsted	Village	Lenawee	\$1,032
47-0000	Livingston	County	Livingston	\$1,182,790
47-1010	Brighton	Township	Livingston	\$16,296
47-1050	Genoa	Township	Livingston	\$18,158
47-1060	Green Oak	Township	Livingston	\$15,964
47-1070	Hamburg	Township	Livingston	\$19,388
47-1090	Hartland	Township	Livingston	\$13,438
47-1120	Marion	Township	Livingston	\$9,160
47-1130	Oceola	Township	Livingston	\$10,938
47-1150	Tyrone	Township	Livingston	\$9,183
47-2010	Brighton	City	Livingston	\$15,777
47-2020	Howell	City	Livingston	\$29,035
47-3010	Fowlerville	Village	Livingston	\$12,443
48-0000	Luce	County	Luce	\$48,818
48-3010	Newberry	Village	Luce	\$16,864
49-0000	Mackinac	County	Mackinac	\$98,830
49-2020	St Ignace	City	Mackinac	\$6,493
50-0000	Macomb	County	Macomb	\$6,251,235
50-1030	Chesterfield	Township	Macomb	\$39,737
50-1040	Clinton	Township	Macomb	\$130,250
50-1050	Harrison	Township	Macomb	\$22,522
50-1080	Macomb	Township	Macomb	\$72,898
50-1110	Shelby	Township	Macomb	\$67,608
50-1120	Washington	Township	Macomb	\$21,340
50-2010	Centerline	City	Macomb	\$67,582
50-2020	Eastpointe	City	Macomb	\$221,852
50-2030	Fraser	City	Macomb	\$49,854
50-2040	Memphis	City	Macomb	\$5,109
50-2050	Mt Clemens	City	Macomb	\$150,436
50-2060	New Baltimore	City	Macomb	\$11,325
50-2070	Richmond	City	Macomb	\$19,470
50-2080	Roseville	City	Macomb	\$235,951
50-2090	St Clair Shores	City	Macomb	\$172,379
50-2100	Sterling Heights	City	Macomb	\$267,256
50-2110	Utica	City	Macomb	\$18,990
50-2120	Warren	City	Macomb	\$724,580
50-3010	Armada	Village	Macomb	\$6,943
50-3030	New Haven	Village	Macomb	\$21,446
50-3040	Romeo	Village	Macomb	\$22,397
51-0000	Manistee	County	Manistee	\$207,376
51-2010	Manistee	City	Manistee	\$45,155
51-3010	Bear Lake	Village	Manistee	\$807