



# Local CURE Support Program Technical Assistance Webinar

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October 16, 2020  
2:00 – 3:00PM CST



**Illinois**  
**Department of Commerce**  
& Economic Opportunity

JB Pritzker, Governor

**ILLINOIS** 



# Today's Agenda:

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- 1 Welcome & Introductions**

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- 2 Payroll Supplemental Guidance Update**

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- 3 Required Supporting Documentation for Payroll**

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- 4 Supporting Documentation – Common Mistakes**

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- 5 Q & A**

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# Introductions

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## **Webinar Facilitator – DCEO:**

*Jared Walkowitz*

## **Program Administrator Team – Crowe LLP:**

*Bert Nuehring*

*Eric Russell*

*Jill Willis*

*Kavita Zeeshan*

*Andi Kalis*

# Payroll Supplemental Guidance Update



**Illinois**  
**Department of Commerce**  
& Economic Opportunity  
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## **Local Coronavirus Urgent Remediation Emergency** **(or Local CURE) Support Program** **Substantially Dedicated Payroll claiming guidance** *as of September 28, 2020*

The Department of Commerce and Economic Opportunity (DCEO) is pleased to announce an update from the U.S. Department of the Treasury with regard to claiming public health and public safety payrolls as a cost that is *substantially dedicated to mitigating or responding to COVID-19* will drastically decrease the reporting burden placed on local governments participating in the Local CURE program.

On September 21, 2020 the Department of the Treasury OIG issued an updated Frequently Asked Question (FAQ). The Treasury OIG provided new, revised guidance on the claiming of payroll as an acceptable use of the Coronavirus Relief Fund—the funding source for the Local CURE program.

Therefore, the DCEO and State of Illinois are committed to adopting such guidance. To that end, the relevant guidance in FAQs 70, 71 and 72 regarding presumed “substantially dedicated” public health and public safety employees is adopted under the Local CURE program.

- **September 21<sup>st</sup>** – U.S. Treasury updated guidance relating to payroll for public safety and public health positions.
- **September 28<sup>th</sup>** – DCEO issued supplemental guidance (excerpt at left) for the Local CURE Support program in response to the U.S. Treasury update.



# Payroll Supplemental Guidance Update

## Key changes:

- Claiming public health and public safety payrolls as a cost that is **substantially dedicated** to mitigating or responding to COVID-19 will drastically decrease the reporting burden placed on local governments.
- Public health and public safety employees to be substantially dedicated to mitigating the emergency, unless otherwise indicated by the chief executive for the local government, and will consider their services a “**substantially different use**” from any expected use of previously budgeted funds.

## “Public safety employees” include:

- Police officers
- Sheriffs and deputy sheriffs
- Firefighters
- Emergency medical responders
- Emergency managers
- Correctional and detention officers
- Positions who directly support such employees such as dispatchers and supervisory personnel



# Required Supporting Documentation – Payroll

## Documentation needed for claiming Public Safety payroll:

Title	Documentation needed	Justification Narrative needed
Public Safety Employees	(1) General and subsidiary ledgers used to account for the receipt of CRF payments and subsequent disbursements;	Statement indicating, positions are "substantially dedicated public safety employees"
Public Safety Related Administrative Employees	(2) Payroll, time, and human resource records to support costs incurred for payroll expenses per employee (e.g. payroll report); and (3) A summary (or lead sheet) to link the amount requested for reimbursement to the supporting documentation files.	Statement and/or timesheet records indicating the hours included were "substantially dedicated to mitigating or responding to COVID-19"

# Required Supporting Documentation – Payroll

## LOCAL CURE PROGRAM: PAYROLL LEAD SHEET SUGGESTED TEMPLATE

*Note - this template provides an example, see next tab to enter your entity's data*

*See Note*

Pay Period Date (From - To)	Department	Employee Name	Position Title	Hours for Period	Hours Requested for Reimbursement	Hourly Rate (Must Match Payroll Report)	Gross Pay for Period	Amount Requested for Reimbursement
6/1 - 6/20/2020	Police	Jim Smith	Officer	40.00	28.00	62.50	\$ 2,500.00	\$ 1,750.00
6/1 - 6/20/2020	Police	Jane Doe	Chief	40.00	28.00	112.50	\$ 4,500.00	\$ 3,150.00
6/1 - 6/20/2020	Police	John Lee	Officer	40.00	40.00	62.50	\$ 2,500.00	\$ 2,500.00
<b>Sub-Total</b>				<b>120.00</b>	<b>96.00</b>	<b>n/a</b>	<b>\$ 9,500.00</b>	<b>\$ 7,400.00</b>
7/1 - 7/31/2020	Police	Jim Smith	Officer	40.00	28.00	62.50	\$ 2,500.00	\$ 1,750.00
7/1 - 7/31/2020	Police	Jane Doe	Chief	40.00	28.00	112.50	\$ 4,500.00	\$ 3,150.00
7/1 - 7/31/2020	Police	John Lee	Officer	40.00	40.00	62.50	\$ 2,500.00	\$ 2,500.00
<b>Sub-Total</b>				<b>120.00</b>	<b>96.00</b>	<b>n/a</b>	<b>\$ 9,500.00</b>	<b>\$ 7,400.00</b>
<b>TOTAL FOR DEPT</b>				<b>240.00</b>	<b>192.00</b>	<b>n/a</b>	<b>\$ 19,000.00</b>	<b>\$ 14,800.00</b>
6/1 - 6/20/2020	Health	Smith Jim	Lab Technician	40.00	40.00	62.50	\$ 2,500.00	\$ 2,500.00
6/1 - 6/20/2020	Health	Doe Jane	Nurse I	40.00	40.00	75.00	\$ 3,000.00	\$ 3,000.00
6/1 - 6/20/2020	Health	Lee John	Nurse II	40.00	40.00	87.50	\$ 3,500.00	\$ 3,500.00
<b>Sub-Total</b>				<b>120.00</b>	<b>120.00</b>	<b>n/a</b>	<b>\$ 9,000.00</b>	<b>\$ 9,000.00</b>
7/1 - 7/31/2020	Health	Smith Jim	Lab Technician	40.00	40.00	62.50	\$ 2,500.00	\$ 2,500.00
7/1 - 7/31/2020	Health	Doe Jane	Nurse I	40.00	40.00	75.00	\$ 3,000.00	\$ 3,000.00
7/1 - 7/31/2020	Health	Lee John	Nurse II	40.00	40.00	87.50	\$ 3,500.00	\$ 3,500.00
<b>Sub-Total</b>				<b>120.00</b>	<b>120.00</b>	<b>n/a</b>	<b>\$ 9,000.00</b>	<b>\$ 9,000.00</b>
<b>TOTAL FOR DEPT</b>				<b>240.00</b>	<b>240.00</b>	<b>n/a</b>	<b>\$ 18,000.00</b>	<b>\$ 18,000.00</b>
<b>GRAND TOTAL</b>				<b>480.00</b>	<b>432.00</b>	<b>n/a</b>	<b>\$ 37,000.00</b>	<b>\$ 32,800.00</b>

*Note - Please provide additional support OR an explanation for how this number/amount was determined*

**Lead sheet template available on the Portal FAQ page**

# Required Supporting Documentation – Payroll

3:45 PM  
08/19/20

**██████████ - GENERAL - GENERAL FUND**  
**Check Detail**  
 August 19, 2020

Type	Num	Date	Name	Memo	Account	Paid Amount	Class
Check	ONLINE	08/19/2020	PAYROLL CLEARING	3/1/2020 - 6/30/2020 HAZARD PAY	1150 - CHECKING		
				3/1/2020 - 6/30/2020 HAZARD PAY	5130 - SALARIES - HAZARD PAY	-34,100.00	01 GENE...
TOTAL						-34,100.00	
Bill P...	15716	08/19/2020	██████████	3/1/2020 - 6/30/2020 HAZARD PAY	1150 - CHECKING		
Bill	3/1/20-6/30/20HAZARD	08/19/2020	██████████	3/1/2020 - 6/30/2020 HAZARD PAY	5130 - SALARIES - HAZARD PAY	-1,550.00	01 GENE...
TOTAL						-1,550.00	
Bill P...	15717	08/19/2020	██████████	3/1/2020 - 6/30/2020 HAZARD PAY	1150 - CHECKING		
Bill	3/1/20-6/30/20HAZARD	08/19/2020	██████████	3/1/2020 - 6/30/2020 HAZARD PAY	5130 - SALARIES - HAZARD PAY	-1,550.00	01 GENE...
TOTAL						-1,550.00	
Bill P...	15718	08/19/2020	██████████	3/1/2020 - 6/30/2020 HAZARD PAY	1150 - CHECKING		
Bill	3/1/20-6/30/20HAZARD	08/19/2020	██████████	3/1/2020 - 6/30/2020 HAZARD PAY	5130 - SALARIES - HAZARD PAY	-1,550.00	01 GENE...
TOTAL						-1,550.00	
Bill P...	15719	08/19/2020	██████████	3/1/2020 - 6/30/2020 HAZARD PAY	1150 - CHECKING		
Bill	3/1/20-6/30/20HAZARD	08/19/2020	██████████	3/1/2020 - 6/30/2020 HAZARD PAY	5130 - SALARIES - HAZARD PAY	-1,550.00	01 GENE...
TOTAL						-1,550.00	
Bill P...	15720	08/19/2020	██████████	3/1/2020 - 6/30/2020 HAZARD PAY	1150 - CHECKING		
Bill	3/1/20-6/30/20HAZARD	08/19/2020	██████████	3/1/2020 - 6/30/2020 HAZARD PAY	5130 - SALARIES - HAZARD PAY	-1,550.00	01 GENE...
TOTAL						-1,550.00	

Example of General Ledger report:





# Required Supporting Documentation – Payroll

3:53 PM  
08/19/20

**██████████** - PAYROLL CLEARING  
**HAZARD PAY** Payroll Summary  
 August 19, 2020

												TOTAL
<b>Employee Wages, Taxes and Adjustments</b>												
<b>Gross Pay</b>												
SALARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMP-TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CORONER - HOURLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELECTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GIS Hourly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HOLIDAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hourly - Treasurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HOURLY RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OVERTIME RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECURITY OT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SECURITY R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SICK - PTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UNION GUN & LEATHER ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UNION HEALTHCARE BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UNION UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VACATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WORKING HOLIDAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ZONING - HOURLY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HAZARD PAY	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	34,100.00
<b>Total Gross Pay</b>	<b>1,550.00</b>	<b>1,550.00</b>	<b>1,550.00</b>	<b>1,550.00</b>	<b>1,550.00</b>	<b>1,550.00</b>	<b>1,550.00</b>	<b>1,550.00</b>	<b>1,550.00</b>	<b>1,550.00</b>	<b>1,550.00</b>	<b>34,100.00</b>
<b>Deductions from Gross Pay</b>	<b>-69.75</b>	<b>-116.25</b>	<b>-69.75</b>	<b>-116.25</b>	<b>-69.75</b>	<b>0.00</b>	<b>-162.75</b>	<b>-116.25</b>	<b>-69.75</b>	<b>-69.75</b>	<b>-69.75</b>	<b>-2,038.25</b>
<b>Adjusted Gross Pay</b>	<b>1,480.25</b>	<b>1,433.75</b>	<b>1,480.25</b>	<b>1,433.75</b>	<b>1,480.25</b>	<b>1,550.00</b>	<b>1,387.25</b>	<b>1,433.75</b>	<b>1,480.25</b>	<b>1,480.25</b>	<b>1,480.25</b>	<b>32,061.75</b>
<b>Taxes Withheld</b>	<b>-394.84</b>	<b>-336.55</b>	<b>-374.85</b>	<b>-336.55</b>	<b>-344.85</b>	<b>-286.87</b>	<b>-336.54</b>	<b>-291.55</b>	<b>-280.42</b>	<b>-242.96</b>	<b>-242.96</b>	<b>-7,092.69</b>
<b>Deductions from Net Pay</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Pay</b>	<b>1,085.41</b>	<b>1,097.20</b>	<b>1,105.40</b>	<b>1,097.20</b>	<b>1,135.40</b>	<b>1,263.13</b>	<b>1,050.71</b>	<b>1,142.20</b>	<b>1,198.83</b>	<b>1,237.30</b>	<b>1,237.30</b>	<b>24,969.06</b>
<b>Employer Taxes and Contributions</b>	<b>118.57</b>	<b>118.58</b>	<b>167.41</b>	<b>118.58</b>	<b>118.58</b>	<b>167.39</b>	<b>118.57</b>	<b>118.58</b>	<b>118.57</b>	<b>167.41</b>	<b>167.41</b>	<b>2,803.97</b>

Example of Payroll report:





# Supporting Documentation – Common Mistakes

	Issue	Resolution
1	Payroll report totals reflect more than the amount requested for reimbursement.	Prepare a summary lead sheet to reconcile the amount from the payroll report to the amount requested.
2	Payroll reports contain personally identifiable information (PII).	Redact any personal information other than employee name (e.g. address, SS# digits even if partial).



# Supporting Documentation – Common Mistakes

	Issue	Resolution
3	Supporting documentation provides details not pertaining to amount requested (e.g. entire payroll report for time period).	Extract and submit only the pages of information that pertains to the amount requested.
4	Justification narrative insufficient or missing.	Ensure to include a justification narrative for each line item, see previous page for example.



# Supporting Documentation – Common Mistakes

	Issue	Resolution
5	Unable to determine where the supporting documentation originated (e.g. payroll system).	Identify in the comments which reports attached are from the LGU's Payroll system and which are Excel or other documents not originating from a system.
6	Supporting documentation missing.	Revised portal submission to attach supporting documentation files for each line item expense on the reimbursement request form.



# Q & A



**Thank you!**

**For additional questions, please visit the Portal Help Desk or [LocalCURE@crowe.com](mailto:LocalCURE@crowe.com)**