Local CURE Program:

Reimbursement Process Training Manual

Illinois Department of Commerce & Economic Opportunity

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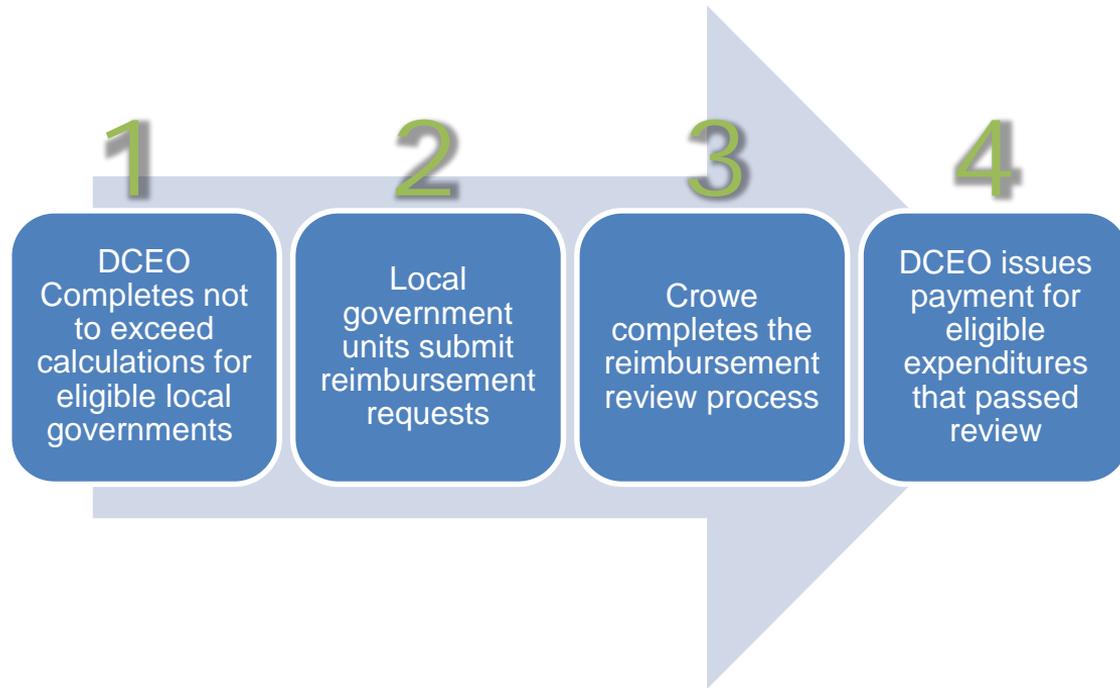- **CARES Act & Local CURE Program Information**

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Reimbursement Process Overview
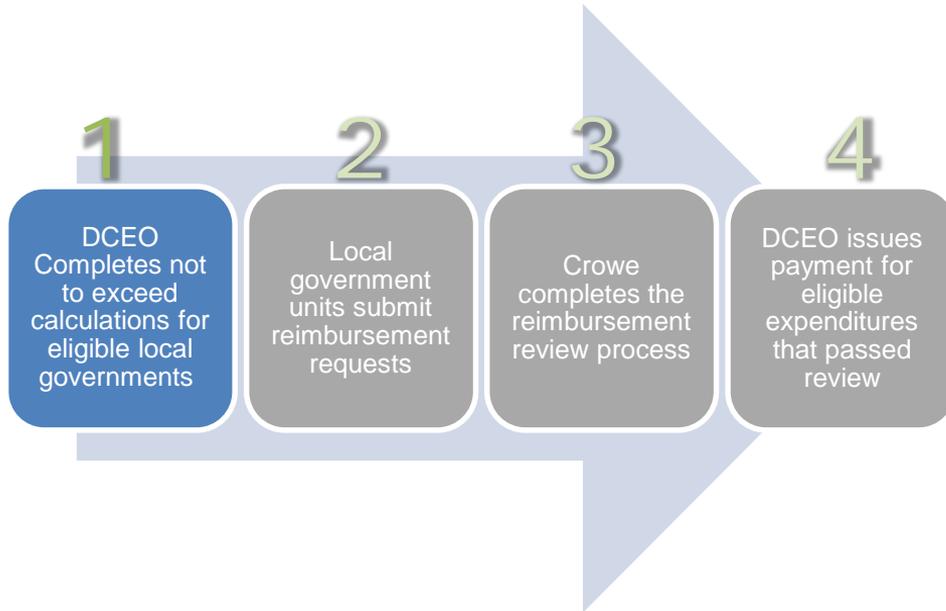
Reimbursement Process Overview

The Local CURE reimbursement process is four stages. **Crowe LLP provides local government unit (LGU) support throughout the entire reimbursement process.**

1 DCEO Completes not to exceed calculations for eligible local governments

2 Local government units submit reimbursement requests

3 Crowe completes the reimbursement review process

4 DCEO issues payment for eligible expenditures that passed review

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Reimbursement Process Overview: Stage 1

The Local CURE reimbursement process is four stages. **Crowe LLP provides local government unit (LGU) support throughout the entire reimbursement process.**

1 DCEO Completes not to exceed calculations for eligible local governments

2 Local government units submit reimbursement requests

3 Crowe completes the reimbursement review process

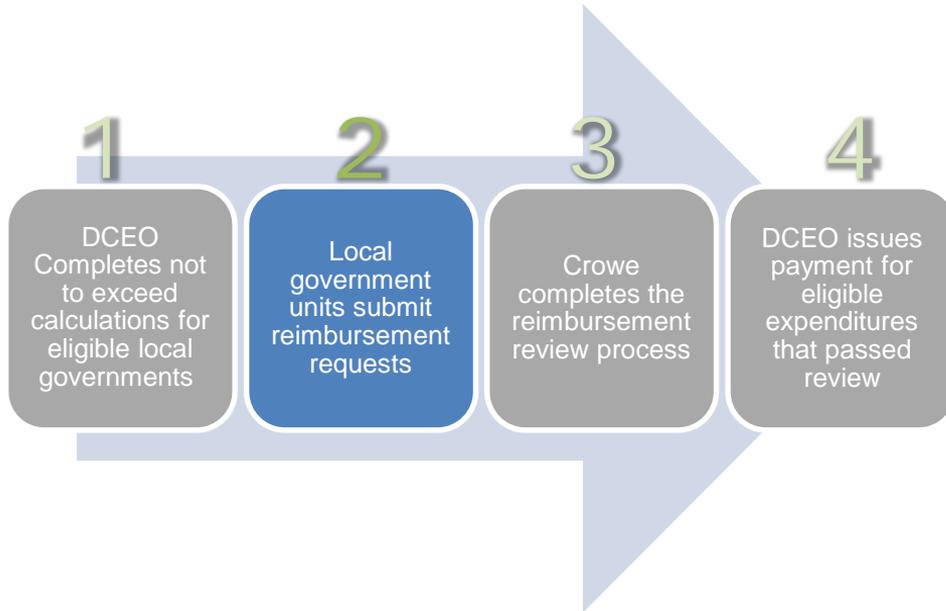**4** DCEO issues payment for eligible expenditures that passed review

- Eligible local government units receive a not to exceed allocation for Local CURE from DCEO.

- Eligible LGUs work with DCEO to complete a certification agreement.

- Certified LGUs receive a unique identification number (Certification ID) and must submit the signed agreement no later than October 1, 2020.

- Assigned allocations are for reimbursement of COVID-19 related expenditures on August 26th.

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Reimbursement Process Overview: Stage 2

The Local CURE reimbursement process is four stages. **Crowe LLP provides local government unit (LGU) support throughout the entire reimbursement process.**
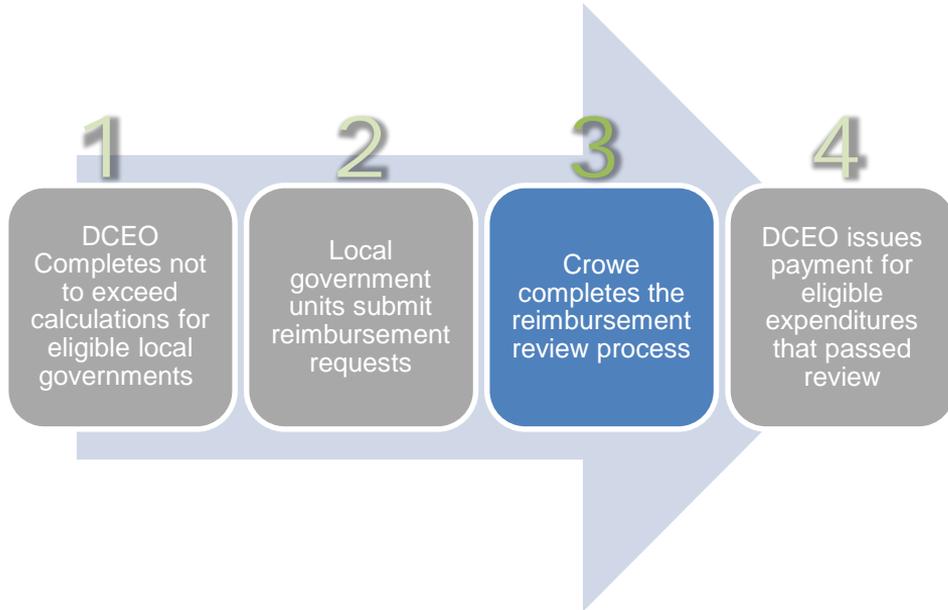
1	2	3	4
DCEO Completes not to exceed calculations for eligible local governments	Local government units submit reimbursement requests	Crowe completes the reimbursement review process	DCEO issues payment for eligible expenditures that passed review

- Local government units prepare their reimbursement request forms and supporting documentation for review.

- Requests are made via the Local CURE Reporting Portal ("Portal"), utilizing an online submission form. Supporting documentation may be uploaded with each submission.

- LGUs may make multiple reimbursement requests during the program timeline, but no more than one reimbursement request per month.

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Reimbursement Process Overview: Stage 3

The Local CURE reimbursement process is four stages. **Crowe LLP provides local government unit (LGU) support throughout the entire reimbursement process.**
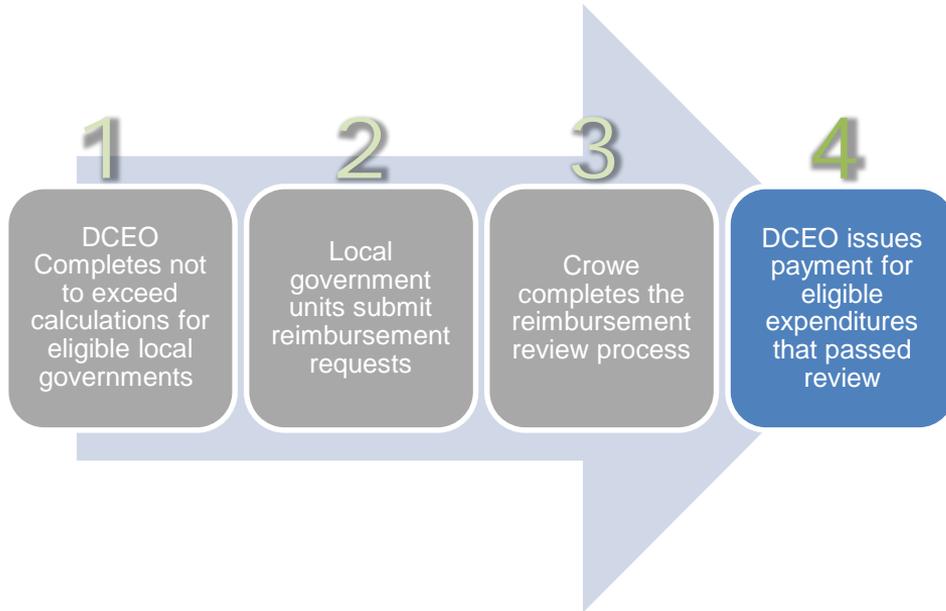
1 DCEO Completes not to exceed calculations for eligible local governments

2 Local government units submit reimbursement requests

3 Crowe completes the reimbursement review process

4 DCEO issues payment for eligible expenditures that passed review

- All requests submitted via the Portal will go through a thorough compliance review with Federal and State guidelines, including whether they are substantiated with a justification statement, and supporting documentation aligns with expenditure itemizations.

- The review team will recommend approval or denial of each request. DCEO will make the final determination. Entities will be notified of the decision as submissions are approved, denied, or returned to the local government for additional clarification.
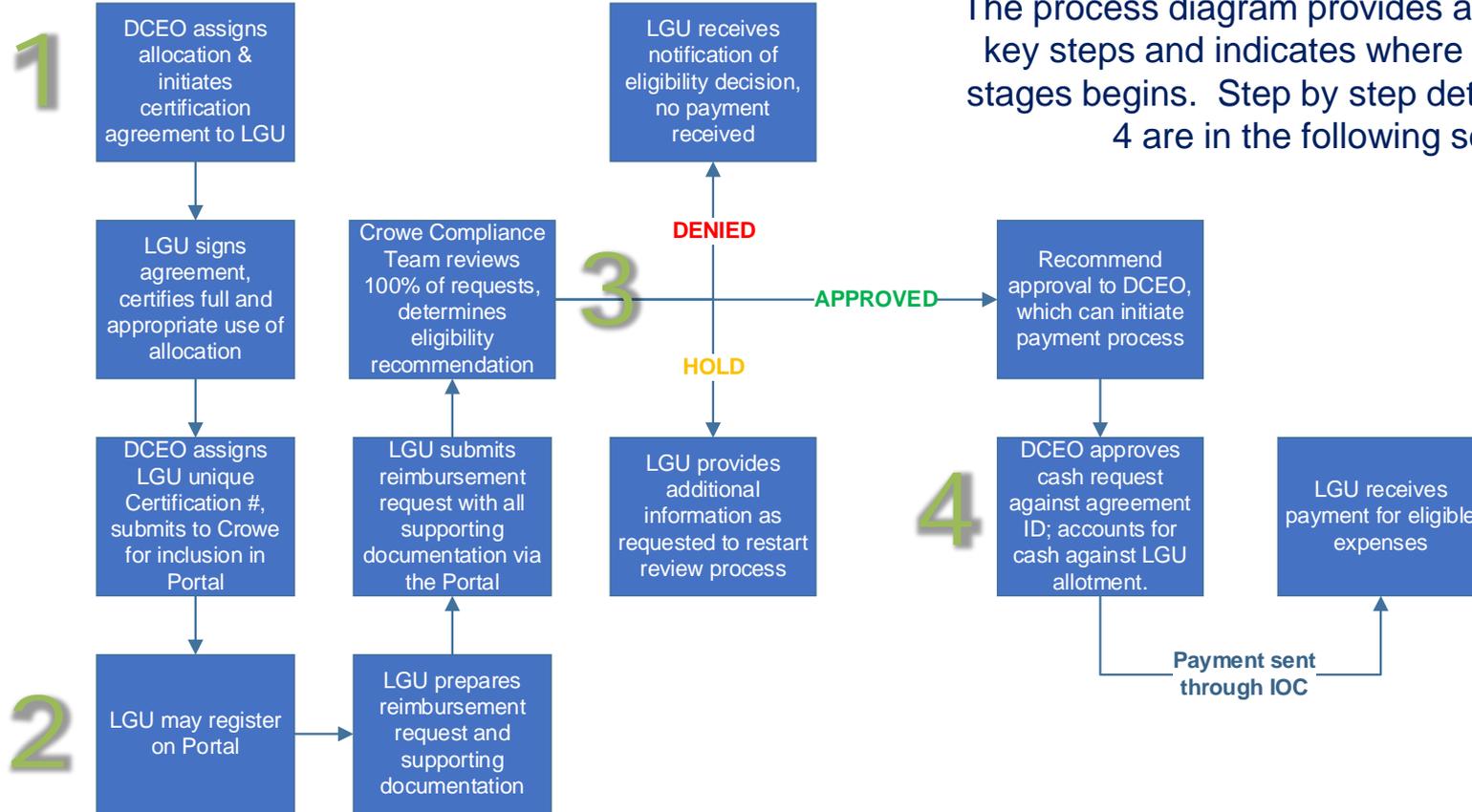
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Reimbursement Process Overview: Stage 4

The Local CURE reimbursement process is four stages. **Crowe LLP provides local government unit (LGU) support throughout the entire reimbursement process.**

1 DCEO Completes not to exceed calculations for eligible local governments

2 Local government units submit reimbursement requests

3 Crowe completes the reimbursement review process

4 DCEO issues payment for eligible expenditures that passed review

- Following the Compliance Review, approved requests are then sent to DCEO for payment to the entity.

- DCEO will initiate a check or ACH payment for all approved requests.

- The amount paid will reduce the remaining allocation available for future reimbursement requests.

- Local government units can track their allocation balances directly through the Portal.

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Reimbursement Process Overview

1 DCEO assigns allocation & initiates certification agreement to LGU

LGU signs agreement, certifies full and appropriate use of allocation

DCEO assigns LGU unique Certification #, submits to Crowe for inclusion in Portal

2 LGU may register on Portal

LGU prepares reimbursement request and supporting documentation

LGU submits reimbursement request with all supporting documentation via the Portal

3 Crowe Compliance Team reviews 100% of requests, determines eligibility recommendation

LGU receives notification of eligibility decision, no payment received

DENIED

APPROVED

HOLD

LGU provides additional information as requested to restart review process

Recommend approval to DCEO, which can initiate payment process

4 DCEO approves cash request against agreement ID; accounts for cash against LGU allotment.

LGU receives payment for eligible expenses

Payment sent through IOC

The process diagram provides an overview of the key steps and indicates where each of the four stages begins. Step by step details for stages 2-4 are in the following sections.

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Program Timeline

August 3
DCEO begins sending certifications to LGUs

August 19
Local CURE Portal opens for user registration only

August 26
Portal begins accepting reimbursement requests
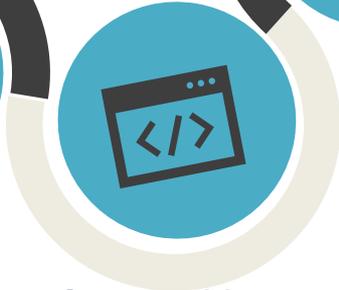
On or About November 1
LGU receives spending status report request from DCEO

December 1
LGU spending status report due to DCEO

December 30
Final day a cost can be incurred under Local CURE

January 31, 2021*
Final day to submit reimbursement request

* Requests may be submitted in February 2021 if a LG receives a new allocation.

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Reimbursement Process Details:

Stages 1-2 Certification + Portal Registration

Reimbursement Process Details

☐ **Certification**

- DCEO will confirm a local government unit's (LGU) certification and assign a unique identification number (program ID). This number, along with a point-of-contact email address, is forwarded to Crowe for inclusion in the Portal.

☐ **Portal Registration**

- The administrator (Crowe LLP) will send the LGU point of contact a portal registration email.

- To access the Portal for the first time, use the link provided in your registration email.

- If you do not receive an email, check Spam and Junk folders. If no email is received, please contact LocalCURE@crowe.com for additional support.

- Note, your link is unique to your LGU and the assigned program ID number.

- The link will redirect you to the Portal registration site.

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Reimbursement Process Details

❑ Portal Registration *continued*
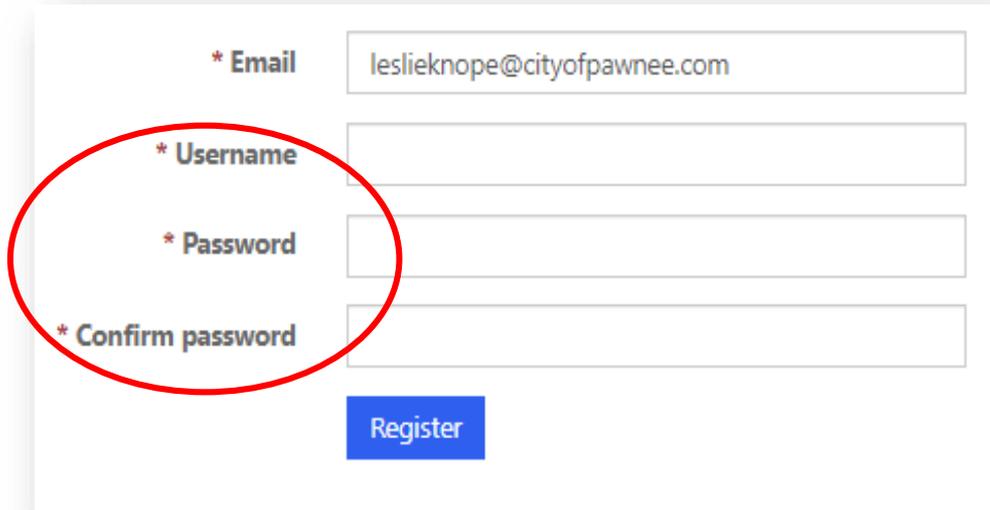
* Email	leslieknope@cityofpawnee.com
* Username	
* Password	
* Confirm password	

Register

- Create a username and password to complete the registration process.

- Each LGU user must create their own username and password, sharing a username is not recommended.

- If you need additional access to the Portal, please submit a request via the Portal Help Desk.

- Upon clicking the 'Register' button, you will enter the Portal Homepage.

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Reimbursement Process Details

❑ Portal Navigation – Homepage

- The Portal homepage includes basic information and a brief background of the Local CURE program.
- A banner at the top provides easy access to the following sections:
    - o *Reimbursement Requests*: To submit a new reimbursement request
    - o *FAQs*: To access frequently asked questions and training manuals
    - o *Contact Us*: To contact a member of the support team via the Portal Help Desk.
- Bookmark the homepage for ease of future access.

Reimbursement Process Details

❑ Portal Navigation – Accessing FAQs and Other Resources

- The FAQ page provides program information based on frequently asked questions and will be updated regularly throughout the program timeline.

- Additional resources are included such as links to State & Federal program guidance, updates to user training manuals, webinar content and a reimbursement planning worksheet.

- Additional webinars will take place throughout the reimbursement period to address common questions and concerns.

Reimbursement Process Details

❑ Portal Navigation – Contacting the Support Team (Help Desk)

1 FAQ page:

Can't find the answer?

We are here to help! Contact us for additional questions.

Contact us

- Access the Help Desk from one of two links – the FAQ page or Homepage banner

- Use the Help Desk function in the Local CURE Portal to connect with a support team member.

- A support team member can assist you with questions not answered in FAQ or training materials.

2 Homepage banner:

Illinois
Department of Commerce
& Economic Opportunity
JB Pritzker, Governor

Home | Reimbursement Requests | FAQs | Contact us | 🔍

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Reimbursement Process Details

❑ **Portal Navigation – Contacting the Support Team (Help Desk)**

- Click on 'Create' to start a new support request.

Home > **Help Desk**

Help Desk

Welcome to the Local CURE Help Desk!

We are happy to assist local government unit users with questions you have, , including documentation, eligible expenses, and more.

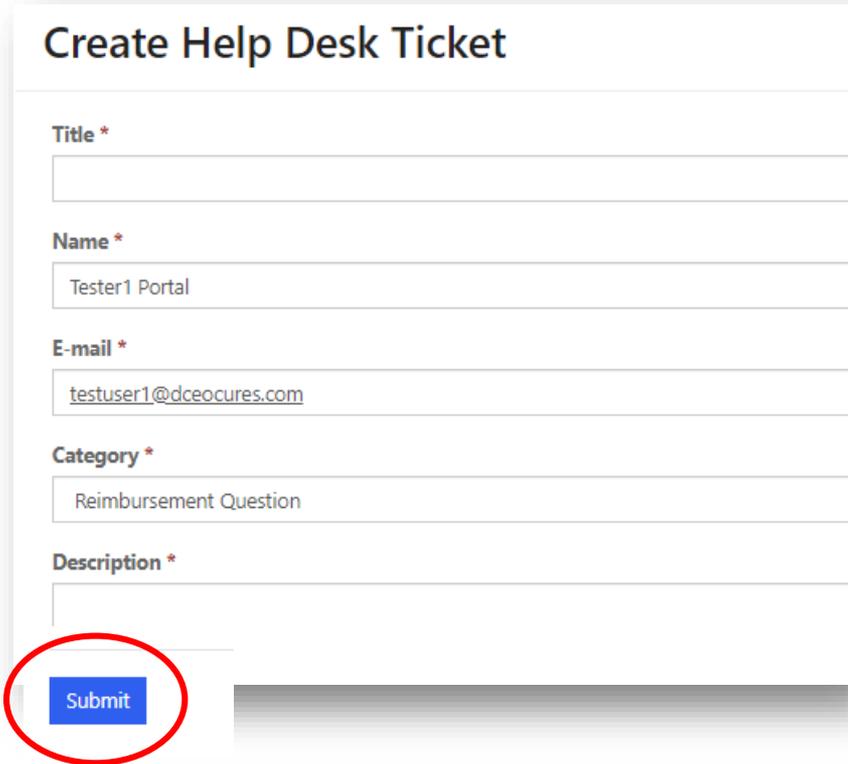However, before submitting a request, please review the FAQ's and training materials.

We'll work to provide responses as soon as possible, but please note response time is dependent on question complexity and Help Desk volume.

⊕ Create

Ticket ID	Title	Created On ↓	Category	Name	E-mail	Status Reason
HD-00002	Kevin Test 0818-3	8/18/2020 5:52 PM	Reimbursement Question	Portal Admin	kevin.lu@crowe.com	New

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Reimbursement Process Details

❑ Portal Navigation – Contacting the Support Team (Help Desk)

Create Help Desk Ticket

Title *

Name *

Tester1 Portal

E-mail *

testuser1@dceocures.com

Category *

Reimbursement Question

Description *

Submit

- Complete the form fields with your question(s), and then click Submit.

- A submitted form generates a support request for the Local CURE Portal Support Team, who will respond to the request in a timely manner.

- A member of the support team will contact you via email if more information is needed.

- Once the request is resolved, a member of the support team will contact you via email with a response.

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Reimbursement Process Details

❑ **Portal Navigation – Contacting the Support Team (Help Desk)**

- Access your previously submitted support requests and track their status.

- If you need to edit an existing, open request, click on the Ticket ID to open the record.

➕ Create

Ticket ID	Title	Created On ↓	Category	Name	E-mail	Status Reason
HD-00002	Kevin Test 0818-3	8/18/2020 5:52 PM	Reimbursement Question	Portal Admin	kevin.lu@crowe.com	New

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Reimbursement Process Details

❑ **Portal Navigation – Contacting the Support Team (Help Desk)**

Title *

Brian Test

Name *

Tester1 Portal

E-mail *

testuser1@dceocures.com

Category *

Reimbursement Question

Description *

Test   334

**Update Ticket**   **Cancel Ticket**   ⊕ Add files

- Once open, additional details can be added in the description box.

- Supporting files may also be uploaded by clicking on the 'Add files' button.

- Once updates are made, click on the 'Update Ticket' button to submit changes.

- In the event you need to cancel an open request, click on the 'Cancel Ticket' button.

- Updates or cancellation of a ticket will trigger a notification to the support team.

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Reimbursement Process Details

❑ Portal Navigation – Signing In and Out

- Once registered, access your Portal profile by clicking on the Sign In button on the Homepage banner.

- Use the username and password you created during the registration process to log in to the Portal. Note, your username is NOT necessarily your email address. You set your own username during the registration process.
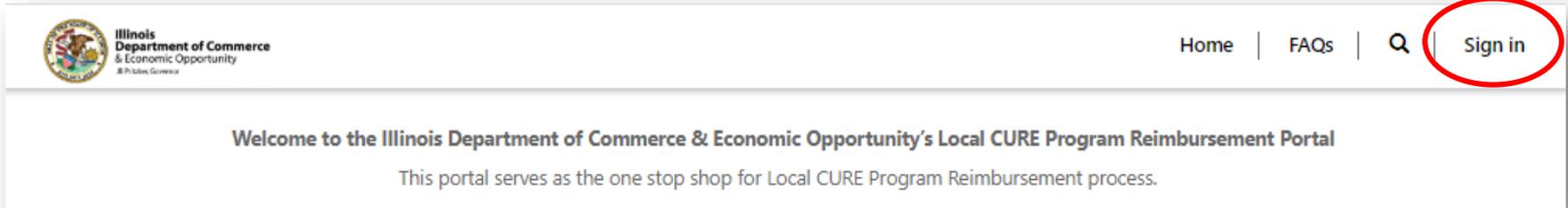
Welcome to the Illinois Department of Commerce & Economic Opportunity's Local CURE Program Reimbursement Portal

This portal serves as the one stop shop for Local CURE Program Reimbursement process.

Reimbursement Process Details

❑ Portal Navigation – Signing In and Out

- Enter your username and password.

- If you need to reset the password, click on the 'Forgot your password?' button, and follow the steps as directed.

Reimbursement Process Details:
Stage 3

Reimbursement Process Details

❑ Preparing to Submit a New Reimbursement Request

DCEO LOCAL CURE PROGRAM: REIMBURSEMENT REQUEST PLANNING WORKSHEET

This worksheet may assist you in preparing supporting documentation and justification descriptions before submitting a request via the Portal. This is simply

Date of Reimbursement Submission

Invoice or Transaction Reference Number	Invoice Date	Amount	Period of Service Start Date	Period of Service End Date	Justification Description
A. Payroll for public health and safety employees					
		$ -			
		$ -			
		$ -			
Category A Sub-Total		**$ -**			
B. Budgeted personnel and services diverted to a substantially different use					
		$ -			
		$ -			
		$ -			
Category B Sub-Total		**$ -**			
C. Improvement of telework capabilities of public employees					
		$ -			
		$ -			
		$ -			
Category C Sub-Total		**$ -**			
D. Medical expenses					
		$ -			
		$ -			
		$ -			
Category D Sub-Total		**$ -**			
Grand Total for ALL Categories		**$ -**			

- A planning worksheet is available to help you prepare the information needed when submitting a reimbursement request through the Portal.

- The worksheet assists in compiling line item expenditures by category. While this is not your official submission, it can help your LGU with planning, organization, and assist in expediting the review process.

- The planning worksheet is found on the FAQ page.

- A sample is shown at left.

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Reimbursement Process Details

❑ **Preparing *continued* – Required Supporting Documentation**

ALL reimbursement requests must include the following supporting documentation:

- A completed <u>Reimbursement Request</u> Form via the Portal.
- <u>Line item expenditure</u> details (via the Portal form) that clearly indicate the appropriate category.
- Supporting documentation for <u>each expenditure</u> and evidence that it is eligible.
- <u>Proof of payment</u> for the good or service and its necessity with respect to COVID-19.
- Proof expenditures were <u>not already accounted for in the budget</u> most recently approved, as of March 27, 2020 (the date of enactment of the CARES Act).
- Proof the "<u>period of service</u>" is between March 1 and December 30, 2020, and that the local government unit has <u>already expended</u> the dollars for the expenditure.
- <u>Justification description</u> for how the cost is eligible under the Local CURE program.

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Reimbursement Process Details

❑ **Preparing *continued* – Required Supporting Documentation**

Examples of supporting documentation by expense category are provided on the following page. As a reminder, the expense categories for the Local CURE Program, eligible for reimbursement include the following:

- **A** – Payroll for Public Health and Safety Employees
- **B** – Budget Personnel and Services Diverted to a Substantially Different Use
- **C** – Improvement of Telework Capabilities of Public Employees
- **D** – Medical Expenses
- **E** – Public Health Expenses
- **F** – Facilitation of Distance Learning
- **G** – Expenditures organized by subcategories for eligible costs (see Section 700.60(a)) not listed within other categories
- **H** – COVID-19 Testing and Contact Tracing

- **I** - Expenses Associated with the Issuance of Tax Anticipation Notes (TANs)
- **J** – Food Programs
- **K** – Nursing Home Assistance
- **L** – Personal Protective Equipment

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Reimbursement Process Details

❑ Preparing *continued* – Required Supporting Documentation

Examples of Supporting Documentation	A	B	C	D	E	F	G	H	I	J	K	L
1. GENERAL LEDGER report detailing line item expenditures that correspond to reimbursement requests. *Please note this is required for each line item.*	X	X	X	X	X	X	X	X	X	X	X	X
2. PAYROLL:	X	X										
2.a. Payroll Register/Payroll Ledger with employee earning report and payroll summaries including position title, rate of pay, time period, showing allocation of payroll costs to reimbursement requests.	X	X										
2.b. COVID-19 Payroll Summary/Leadsheet - listing of all employees with allocated hours and dates dedicated to mitigating or responding to the COVID-19. Please note this spreadsheet should tie to the line item amount being requested and allocated hours should be supported with item 2.c.	X	X										
2.c. COVID-19 Payroll Explanation for hours and/or amounts requested (how were the payroll amounts determined). If applicable Organizational Policies and Documents for items such as Administrative Leave Policy or other Directives are available, please provide as well.	X	X										

Reimbursement Process Details

❑ **Preparing** *continued* **– Required Supporting Documentation**

Examples of Supporting Documentation	A	B	C	D	E	F	G	H	I	J	K	L
3. EXPENDITURES:			X	X	X	X	X	X	X	X	X	X
3.a. Invoice and Purchase Order that include a transaction reference number, purchase date, date(s) of service, purchase amount, evidence of receipt, and a description of the goods or services. At a minimum the Invoice needs to be provided.			X	X	X	X	X	X	X	X	X	X
3.b. Proof of Payment and Receipt of Goods, Proof of Payment should include either the credit card statement or the financial system's disbursement listing/general ledger detail and Receipt of Goods should include a Receiving Report or stamp on the invoice. At a minimum Proof of Payment needs to be provided.			X	X	X	X	X	X	X	X	X	X
4. EXPENSE REIMBURSEMENT FORM (if applicable), proof of approval and supporting receipts. *In the event expense reimbursements are processed via the payroll process.	X*	X*	X	X	X	X	X			X	X	X

Reimbursement Process Details

❑ **Preparing *continued* – Required Supporting Documentation**

ALL reimbursement requests must adhere to the following procedural guidelines:

- LGU must prepare a brief narrative on why an expenditure is eligible. When possible, support this attestation with related documents. The narrative should illustrate how the expenditure meets the DCEO Allowability Test.

- All documents must be electronic.

- Remove all Personally Identifiable Information (PII) from submitted documents (e.g. *Social Security Number), please see next page for more information.*

- When submitting organizational policy, only submit the applicable policy, policy excerpt, or clearly indicate the policy, if part of a larger organizational document (e.g. HR Employee Handbook).

- *Please do this work in advance. The quality of supporting documentation provided impacts the length of the review process and how fast your local government unit receives funds.*

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Reimbursement Process Details

❑ **Preparing *continued* – Required Supporting Documentation**

PII Summary

Name + Identifying Information = PII Violation

Names may be Included

Do **Not** Include:
- Social Security Number
- Personal Address
- Phone Number
- Email Address
- Driver's License or State ID number

- Medical Information
- Health Insurance Information
- Account /credit card / debit card number
- Biometric information

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Reimbursement Process Details

❑ Preparing *continued* – Required Supporting Documentation

Organizing Documentation

To ensure the most time efficient review process and potential for quick reimbursement, we request applicants:

- Only submit a fully complete Reimbursement Request Form.

- Supporting documentation should be clearly identifiable and as specific as possible.

- Indicate what sections are applicable to the expenditure through bookmarks, highlighting sections, or other means to guide the reviewer to the appropriate section.

- Have all receipts and proof of COVID-19 related expenditures in digital format and ready for upload to the Portal.

  - *Typical file types include – PDF, Excel, Word, CSV, and JPEG or PNG for images. Check that images are legible.*

- Organize proof of expenditures into the "eligible for reimbursement" categories, along with COVID-19 related use.

- Verify submitted expenditures are not reimbursed through another state or federal opportunity.

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Reimbursement Process Details

❑ **Submitting a New Reimbursement Request**

- To create a reimbursement request, first select the Reimbursement Request tab on the Homepage banner.
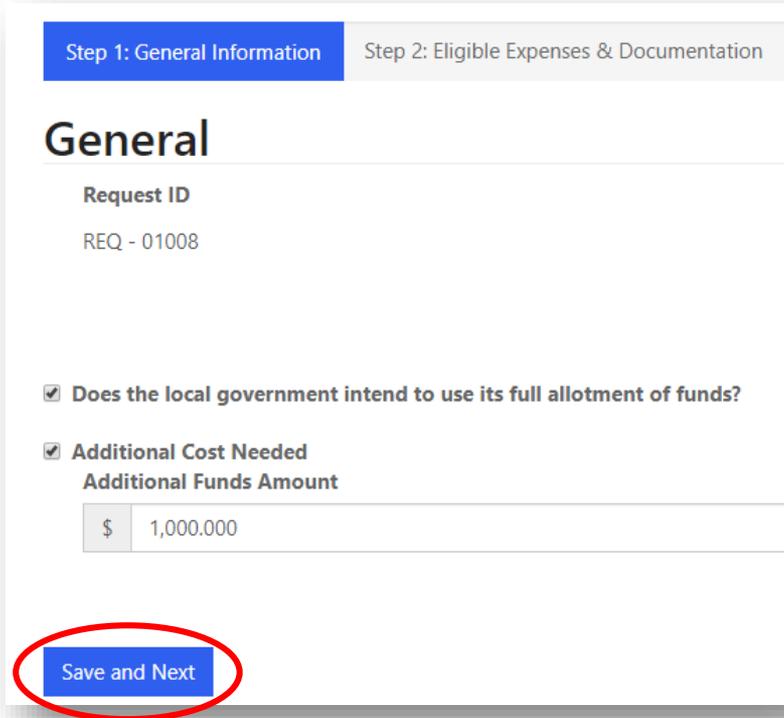

- Users are redirected to the Reimbursement Request center. This page displays all requests and their current status. Click "Create" to begin a new request.

Reimbursement Process Details

❑ Submitting a New Reimbursement Request

| Step 1: General Information | Step 2: Eligible Expenses & Documentation |

General

Request ID

REQ - 01008

☑ **Does the local government intend to use its full allotment of funds?**

☑ **Additional Cost Needed**
Additional Funds Amount

$ 1,000.000

Save and Next

- *Please complete all fields for each step within the form.*

- **Step 1: General**

- Do you intend to use your full allotment of funds (assumes a remaining amount after this request)?

- Does the LG require additional allocation of funds? If yes, what amount?

- Click save and next to proceed to Step 2.

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Reimbursement Process Details

❑ **Submitting a New Reimbursement Request**

- **Step 2: Enter eligible expenses and supporting documentation**
- Click create to enter line item expenses by expense category.
- Click create again to enter additional line item expenses.
- When finished entering all line item expenses, click save and next to proceed to Step 3.

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Reimbursement Process Details

❑ Submitting a New Reimbursement Request

Create

Name *

Category *

Invoice/Transaction Date *

Invoice/Transaction Number *

Amount *

Service Start Date *

Service End Date *

Justification Description *

Save

- For each line item expense, complete the following fields:
  - o Vendor name
  - o Category (drop down menu)
  - o Invoice or Transaction Date
  - o Invoice or Transaction Reference Number
  - o Amount
  - o Service Start/End Dates
  - o Justification description
- Click save and return to the previous screen.
- Click the 'x' in the upper right hand corner if you need to exit and not save the entry.

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Reimbursement Process Details

❑ **Submitting a New Reimbursement Request**

- Once an expense item is created, supporting documentation files can be attached.
- Next to the appropriate line item, click the down arrow and choose Edit.
- The create form window will pop up, scroll down to below the justification description field.

Reimbursement Process Details

❑ Submitting a New Reimbursement Request

- Click 'Add files', a pop-up window will appear. Choose the file you want to upload, then click 'Add files'.

- Click 'Save' to return to the previous page.

- Repeat for each expense line item.

- When all files are uploaded, click 'Save and Next' to proceed to Step 3.

Reimbursement Process Details

❑ Submitting a New Reimbursement Request

- **Step 3: Certification**
- Check the Certify box
- Insert name of the Authorized Representative.
- Click 'Submit Request."
- Process is **complete**.
- *Please note, the Authorized Representative name must match the authorized signer on the certification agreement.*

Electronic Signature

☐ **Certify Information is Accurate** * ⬅

By signing this payment request, I certify to the best of my knowledge and belief that the payment request is true, complete disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Local Gove Certification ("Certification"); and that supporting documentation has been submitted as required by the Local CURE Progra approval for any expenditure described herein shall be considered conditional, subject to further review and verification in a retention provisions of the Local CURE Program rules and Certification. I am aware that any false, fictitious, or fraudulent inf may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code 3729-3730 and 3801-3812; 30 ILCS 708/120).

Authorized Representative *

Please note the Authorized Representative must match the authorized signer on your certification agreement.

Previous Step | Submit Request

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Reimbursement Process Details

❑ **Portal Reminders for Submitting Requests**

- When creating a reimbursement request, group multiple costs into one request. While there are no limits to the number of submissions per LGU, we recommend roughly three, or at least not more frequent than monthly.

- Reimbursement requests **cannot be edited** once submitted, **unless** a compliance review team member provides you access.

  - Connect with the Help Desk if editing capabilities are needed.

- The portal times out after 15 minutes of inactivity.

- Click **SAVE** frequently when completing reimbursement request batches.

  - Unsaved work cannot be recovered.

  - Using the SAVE functions allows LGU's to complete one reimbursement batch in multiple sittings, if necessary.

  - Do not hit the "back" button in your browser

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Reimbursement Process Details

❑ **Submission Guidance**

Submission	Date Range for Expenses Incurred	Submit By Date
#1	March 1 - June 30, 2020	September 30, 2020
#2	July 1 - August 31, 2020	November 30, 2020
#3+	September 1 - December 30, 2020 *May submit monthly*	January 31, 2021

• To ensure timely reimbursement of Local CURE funding and assist your team in organization, DCEO recommends local government units submit their requests in a minimum of three (3) batches.

• Adherence to the September and November "submit by" dates is not mandatory but is strongly advised.

• The January 31, 2021 submission deadline is ***mandatory*** for initial allocations.

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Reimbursement Process Details:
Stage 4

Reimbursement Process Details

❑ **Review Process**

- DCEO's Local CURE Administrator (Crowe) reviews all applications and supporting documentation for reimbursement requests.

- Crowe provides due diligence services through an internal, tiered review process.

  - Applicants can aid in the reimbursement process by submitting all required documentation. Please reference the **Required Documents** manual for more information.

  - LGUs with incomplete applications or insufficient documentation will be alerted as soon as possible; however, this will delay the timing of your reimbursement.

- Crowe recommends a reimbursement status to DCEO for each local government unit submission.

  - **DCEO has final say over all reimbursements. The administrator makes a recommendation, not a ruling.**

  - LGUs will be notified of any reimbursement denials, or when more information is needed.

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Reimbursement Process Details

❑ **Review Process – Recommendation Status**

Approved
- If DCEO approves the reimbursement request, the administrator enters LGU information into the state payment system to initiate the payment process.
- DCEO will approve the cash request against the agreement ID and accounts for cash against the LGU's allotment.
- The LGU will receive payment for eligible expenditures through IOC.

Hold
- If placed on hold, a Crowe Compliance Team member will contact the LGU via email requesting additional information.
- The LGU must provide additional information via the Portal and edit the existing request record.

Denied
- The LGU will receive notification of denied eligibility via email, no payment is made.

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CARES Act & Local CURE Program Information

CRF Summary

Section 5001 of the Federal CARES Act created the Coronavirus Relief Fund ("CRF").

Illinois received **$4,913,633,437** in CRF dollars.

- Direct disbursements were made by the federal government to cities or counties with populations of 500,000 or more.

A balance of $3.5B was left for statewide allocation.

$250M was appropriated for the Local Coronavirus Urgent Remediation Emergency (or Local CURE) Support Program – managed by DCEO

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The Coronavirus Relief Fund (CRF)

- Use of CRF is authorized within Section 5001 of the CARES Act and all subsequent guidance may be provided the US Treasury.

- 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 government entity; and

  3. Were incurred during the period that begins on March 1, 2020 and ending on December 30, 2020.

Necessary due to COVID-19

Not budgeted

Incurred 3/1 - 12/30/20

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CRF in Illinois

- Illinois received $4,913,633,437 in CRF dollars.

- Direct disbursements were made by the federal government to cities or counties with populations of 500,000 or more.

  - City of Chicago received $470,078,037.60

  - Cook Co. received $428,597,905.20

  - DuPage Co. received $161,042,597.50

  - Kane Co. received $92,900,217.90

  - Lake Co. received $121,539,986.20

  - Will Co. received $120,529,326.90

- **The balance of $3,518,945,365.70 was left for statewide allocation**

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CRF in Illinois

From the statewide allocation of CRF, the General Assembly and Governor Pritzker appropriated several programs to help Illinois battle COVID-19:

- Emergency Management Agency (IEMA)
  - Operational costs for state agencies

- Department of Revenue (DOR)
  - Rental and mortgage assistance program through the Illinois Housing Development Authority (IHDA)

- Department of Human Services (DHS)
  - Mental health, substance abuse and other counseling services

Local CURE Overview

Program Eligibility

- All counties, municipalities, certified public health departments, townships, and special districts are eligible for Local CURE funding.
    - **Ineligible counties**: Cook, DuPage, Will, Kane, Lake
    - **Ineligible special districts:** School districts

- Townships and special districts must have applied through the Department of Commerce and Economic Opportunity (DCEO) by July 24, 2020.
    - Those in designated "disproportionally impacted" areas were prioritized in the application process.
    - Counties, municipalities and public health departments did not need to apply for the program.

- All local government units may receive a reimbursement amount up to their DCEO assigned "not to exceed" value.
    - DCEO will provide the "not to exceed" to local government units value

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DCEO Allowability Test

If "TRUE" answered for the following, Local CURE funds may be used:

The expense is connected to the COVID-19 emergency.

↓

The expense is "necessary".

↓

The expense is not filling a revenue short fall.

↓

The expense is not funded through another budget line item, allotment or allocation, as of March 27, 2020.

↓

The expense is not being reimbursed through a different emergency response program.

↓

The expense would not exist without COVID-19 OR would be for a "substantially different" purpose.

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Certification of Expenditures

- Payment request is true, complete, and accurate;

- The expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Local Government Financial Support Conditions and Certification ("Certification");

- Supporting documentation has been submitted as required by the Local CURE Program terms and conditions;

- Approval for any expenditure described herein shall be considered conditional, subject to further review and verification in accordance with the monitoring and records retention provisions of the Local CURE Program rules and Certification; and

- Aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may be subject to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.
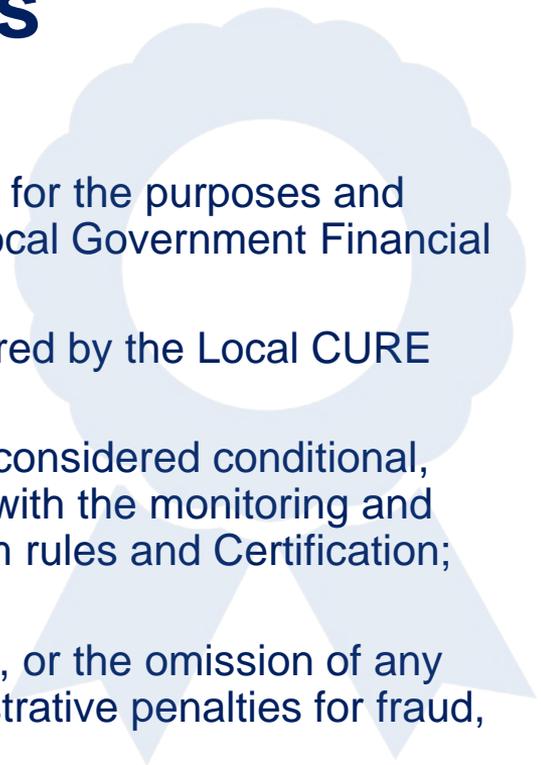
In accordance with DCEO Local CURE guidance, all expenses must be categorized under one of the following:

Expenditure Category Review

a. Payroll for public health and safety employees

b. Budgeted personnel and services diverted to "Substantially Different" use

c. Improvement of telework capabilities of public employees

d. Medical expenses

e. Public Health expenses

f. Facilitating distance learning

g. Expenditures organized by subcategories for eligible costs (see Section 700.60(a)) not listed above.

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Categorized expenses continued:

Expenditure Category Review

h. COVID-19 testing and contract tracing
i. Expenses associated with the issuance of tax anticipation notes (TANs)
j. Food programs
k. Nursing home assistance
l. Personal protective equipment

Internal Monitoring & Controls Reminders

2 CFR Part 200.303, <u>Internal controls</u>.
The <u>non-Federal entity</u> must:
(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the <u>non-Federal entity</u> is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These <u>internal controls</u> should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United <u>States</u> or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
(b) Comply with Federal statutes, regulations, and the terms and conditions of the Federal awards.
(c) Evaluate and monitor the <u>non-Federal entity</u>'s compliance with statutes, regulations and the terms and conditions of Federal awards.
(d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
(e) Take reasonable measures to safeguard protected personally identifiable information and other information the <u>Federal awarding agency</u> or <u>pass-through entity</u> designates as sensitive or the <u>non-Federal entity</u> considers sensitive consistent with applicable Federal, <u>state</u>, local, and tribal laws regarding privacy and <u>obligations</u> of confidentiality.
[<u>78 FR 78608</u>, Dec. 26, 2013, as amended at <u>79 FR 75883</u>, Dec. 19, 2014]

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Example of Costs Ineligible for Reimbursement:

- Governmental revenue shortfall replacement;

- Damages covered by insurance;

- Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency;

- Expenses associated with provision of economic support in connection with COVID-19;

- *DCEO will provide separate guidance and details regarding the Economic Support Grant Program.*

- Reimbursement to donors for donated items or services;

- Workforce bonuses other than hazard pay or overtime;

- Severance pay;

- Legal settlements;

- Indirect costs or administrative costs; and

- Incurred expenses that have been or will be reimbursed through another state or federal funding opportunity.

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Local CURE- Allowable Expenditure Examples

Example #1

Question: We have a $10,000 PPE expense eligible for FEMA and CURE. According to our interpretation, FEMA will cover 75% of this cost ($7,500). We have submitted to FEMA, but have not heard back. Do we submit the full $10,000 for reimbursement or only the remaining $2,500 to CURE?

Answer: Based on the information provided, the expenditure would likely qualify for reimbursement.

Expenditure Category: *Public Health expenses.*

Identification of which program to charge an expenditure to is a management decision, but one should consider the following

- ✓ The expense is connected to the COVID-19 emergency.
- ✓ The expense is "necessary".
- ✓ The expense is not filling a short fall in government revenues.
- ✓ The expense is not funded thru another budget line item, allotment or allocation, as of March 27, 2020.
- ✓ The expense is not being reimbursed through a different emergency response program.
- ✓ The expense would not exist without COVID-19 OR would be for a "substantially different" purpose.

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Example #2

Question: Our municipality defined hazard pay in two tiers- public safety and public health. Are both expenses fully reimbursable?

Answer: Based on the information provided, the expenditure would likely qualify for reimbursement.

Expenditure Category: ***Payroll for Public Health and Safety Employees***

NOTE: *Hazard pay for COVID relief requires information on the specific fund and program being charged, as well as a detailed explanation of COVID-related duties.*

✓ The expense is connected to the COVID-19 emergency.

✓ The expense is "necessary".

✓ The expense is not filling a short fall in government revenues.

✓ The expense is not funded thru another budget line item, allotment or allocation, as of March 27, 2020.

✓ The expense is not being reimbursed through a different emergency response program.

✓ The expense would not exist without COVID-19 OR would be for a "substantially different" purpose.

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If you have questions, please submit them via the Help Desk, located in the Portal.

Thank You!

Illinois
Department of Commerce
& Economic Opportunity
JB Pritzker, Governor