



Checklist before spending COVID-19 Funds

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As governments and municipalities prepare for the next round of relief funding, consider the lessons learned from the [Coronavirus Relief Fund \(CRF\)](#) and, this time around, involve critical internal and external stakeholders in the decision-making process.

[The American Rescue Plan \(ARP\)](#) provides \$1.9 trillion to state and local governments to expand economic relief programs. Kansas is receiving ~\$5.0 billion in funding, including ~\$1B to local governments.

While state agencies, local municipalities, and organizations decide effective ways this funding can help constituents and members, one advantage exists: time. The deadline to spend these funds is December 31, 2024, giving you time to start conversations with stakeholders about who needs to be included in the decision-making processes, what compliance and reporting requirements are necessary, and how to track them. Consider the items on this page when building your COVID-19 relief team.

Engaging external stakeholders in COVID-19 relief programs

BANKING/FINANCING

- Will these relief programs have an impact on your organization's bond rating?
- Is your organization's collateral coverage sufficient and is the municipality in compliance with state legal compliance?
- Does your organization have sufficient cash or is short-term borrowing necessary for pandemic-related items that are not eligible for relief funding?

EXTERNAL CONSULTANTS

- What resources do you need to answer compliance questions and assist with developing program guidelines? Have you considered financial and legal ramifications?
- Do you need additional staff to help create, review, or process applications?
- Has your organization considered the effect this new funding will have related to uniform guidance and subrecipient monitoring?

COMMUNITY GROUPS/PARTNERS/NONPROFITS

- Have you surveyed local community groups and nonprofits to decide what economic support would be beneficial to your community?
- What lessons learned from CRF distribution can be used for better outreach on ARP dollars, and have you spoken with community groups to assist with marketing the new programs?
- Is the application process challenging for community members; has your distribution network been trained in the application process; and can your network assist beneficiaries in applying?

STATE OR FEDERAL GOVERNANCE (DRAWDOWNS, REPORTING, ETC.)

- How can your organization work with federal, state, or local agencies to help distribute funds and administer the programs?
- Does your organization know the state agency and local phone or email hotline to inquire about reporting requirements, trainings, and webinars, and is your organization subscribed to the email lists on relevant communications?
- Has your organization reviewed the reporting requirements and the timing to determine whether additional staff or outside help is needed to meet the new requirements?

Engaging internal stakeholders in COVID-19 relief program

ACCOUNTING AND FINANCE

- How will you budget and account for funds and who will have access in the ledger system?
- What sources of revenue are available and how will they be requested, allocated, and disbursed?
- Does your organization have the capacity to process the additional disbursements, and staff dedicated to meeting federal, state, and local reporting requirements?

GOVERNANCE

- Has governance set the directive for the formation of programs, and do the programs meet funding requirements?
- How much oversight does governance need to create and run the programs and what motions are necessary to delegate any oversight functionality?
- What reports are wanted for the decision-making authorities (i.e., financial vs. statistical) and how often?

COMMITTEES

- Will your organization use committees in the decision-making process; were your CRF processes successful; and what lessons learned can be applied to the new ARP funds?
- How much decision-making power will the committees have, and will governance approval be required on the decisions made by the committee(s)?
- What reports will your organization expect from the committee and how often?

LEGAL

- Have you reviewed considerations for subrecipient relationships and contracts?
- Do existing policies meet grant, federal, and state compliance and guidance?
- Has guidance from regulators (Department of the Treasury, state agencies, etc.) led to new restrictions?

DEPARTMENT HEADS (BOARD OF HEALTH, DPW, FACILITIES, FIRE, POLICE, SCHOOL, ETC.)

- What additional programs or services can the department provide that align with the federal guidance?
- How much funding can the department expect, and how will it affect the budget?
- What does the department need to do to request funds and report on their use?

INFORMATION TECHNOLOGY

- What additional technology is required, and will it meet program specifications?
- Is there software that can perform the required task, or will it need to be created?
- Is there capacity within the department to meet the demands of the required technology (e.g., computer imaging and setup, web support for a new website, or adding a section to an existing website)?

INTERNAL AUDIT

- What is the timeline for eligible cost use and what are the reporting requirements?
- What documentation must be reviewed and what changes are needed in testing this documentation?
- What timing needs to be adjusted to allow for responses to findings or recommendations on meeting federal requirements?

PUBLIC INFORMATION AND MARKETING

- How does your organization effectively communicate required documents and available funding for the various programs?
- How does your organization effectively communicate the allowable uses and timeline of disbursements and how decisions related to allocations will be made?
- Does your organization have the capacity and ability to communicate the new programs, or is outside help needed?

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