

MEMORANDUM

TO: Idaho Local Governments

FROM: Alex J. Adams, CFAC Chairman; Joshua Whitworth, Deputy Controller

SUBJECT: **Governor's Public Safety Initiative and Personnel Reimbursement Guidance**

Thank you all for your participation in the Governor's Public Safety Initiative (GPSI).

To receive reimbursement for your public health and/or public safety payroll costs, you may begin the process of reimbursement through the State Controller's Office:

<https://transparent.idaho.gov/transparentidaho/Pages/IDAHO-CARES.aspx>

Per the US Treasury OIG guidance on September 21, 2020:

“No, the government will not have to demonstrate/substantiate that a public health or public safety employee's function/duties were substantially dedicated to mitigating the emergency but must maintain records and documentation supporting payroll amounts reimbursed using CRF proceeds.”

To fulfill this guidance, you must submit the following for reimbursement:

I. REQUIRED DOCUMENTATION FOR PERSONNEL COSTS

- State, Local, and Tribal Community Support [Grant Excel Template](#) with Personnel Costs request amount.
 - This file will generally include TWO LINES totaling the full amount being requested:
 - Gross Salary
 - Wage and Employee Benefits
- Excel document with details of eligible employee(s) including:
 - Payroll date(s)
 - Employee name(s)
 - Department(s)
 - Hourly rate
 - Type of personnel cost being requested (full payroll and benefits, overtime, hazard pay, number of hours dedicated to responding to COVID-19, etc.)
 - Amount of covered benefits
 - Subtotal(s), and grand total that is visible and equal to the amount listed on the Grant excel template

II. REQUIRED SUPPORTING DOCUMENTATION PERSONNEL COSTS

A. Personnel Request – Governor Little’s Public Safety Initiative

This program will utilize the “presumption” allowed by US Treasury Guidance for Public Health and Public Safety personnel. It is important to note that Public Safety personnel requests from cities and counties that have opted in to participate in this program will not be eligible to recover the same personnel costs through any other programs. The purpose of ineligibility is to avoid the “double-dipping” of federal funds. However, the original GPSI only covered up to 42% of total public health and safety payroll costs. Any additional costs not covered under the original GPSI are eligible for reimbursement as described under Part B. Personnel Request – Original Allocation for Public Safety and Public Health Payroll.

B. Personnel Request – Original Allocation for Public Safety and Public Health Payroll

As stated above, the difference of any additional costs not covered under the original GPSI, submitted via the L-2 form by participating entities, is eligible for reimbursement. The reimbursement would utilize funds from the entity’s *Original Allocation* of the State, Local, and Tribal Community Support Grant per [Governor Little’s memo dated May 4, 2020](#). All required documentation includes what is outlined above in **Sections I and II and the following:**

- Personnel cost forecast for March 1, 2020 – December 30, 2020 that were submitted to the Governor’s office (L-2 form).

We recommend this to be a one-time submission for administrative convenience, please consider carefully the allocation and the needs of your entity.

C. Personnel Request – Original Allocation for all other Personnel Requests (not included in the GPSI)

All required documentation includes what is outlined above in **Section I and the following:**

- PDF memo / attestation written on entity letterhead that provides a detailed justification for the personnel costs expense, how COVID-19 necessitated and impacted the hours worked by employees, summary of the work performed, and how the request meets the US Treasury guidance on eligible personnel expenses.
- Additional information to include on the memo / attestation:
 - Description by division / employee level / PCN and the work that is being done in response to the current COVID-19 pandemic.
 - Detailed outline showing the “substantially different” duties and responsibilities being performed by the employee(s) and describing how the role(s) are “substantially dedicated” to responding to the current COVID-19 pandemic, only if applicable.
 - In accordance with the personnel guidance provided by the US Treasury under the “not substantially dedicated” language, the following positions / departments are ineligible for full payroll and benefits or hazard pay. These positions / departments should consider calculating expenses on an hourly basis for the

employees' time dedicated to mitigating or responding to the COVID-19 pandemic. Examples may include but are not limited to:

- Administrative support staff
 - Human resources
 - IT department
- The memo should be signed by the person(s) authorized to respond on behalf of the entity.

D. Personnel Request – Special Allocation (not included in the GPSI or Original Allocation)

- All documentation as outlined above in **Section I and the following:**
- In lieu of the PDF memo / attestation, upload the [Governor's approval of recommended funding allocations memo](#) wherein funding for the special allocation is described and approved by the full CFAC Committee.

Additional assistance or questions should be directed to the Idaho State Controller's Office at 208-334-3100.

Thank you,



Alex J. Adams
Director | CFAC Chairman
Idaho Division of Financial Management



Joshua C. Whitworth
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Idaho State Controller's Office