

DeKalb County COVID-19 Emergency Response Strategy

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Chief Executive Office

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Cares Act - Basic Guidance from US Treasury

- ▶ Through the Coronavirus Relief Fund, the CARES Act provides for payments to State, Local, and Tribal governments navigating the impact of the COVID-19 outbreak. 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; and
- ▶ (3) were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

DeKalb County COVID-19 Response CARES Act - Financial Planning Calendar

- ▶ **February 27, 2020** DeKalb County began ordering Personal Protective Equipment (PPE)
- ▶ **March 3, 2020**, The CEO instructed county departments to review their existing Contingency Operation Plan (COPs) and begin planning specifically for this unique COVID-19 emergency. The finance department instructed all departments to segregate all purchases related to COVID-19, similar to SPLOST.
- ▶ **March 14, 2020**, Governor Kemp declares a public health state of emergency.
- ▶ **March 15, 2020**, the county's COVID-19 Level 1 Team and executive leadership convened to review the COPs.
- ▶ **March 18, 2020**, a new unique COVID-19 Fund was created within the county's Oracle systems to begin processing emergency purchases, while fully accounting and documenting all transactions.
- ▶ **March 19, 2020**, CEO Thurmond announced the county operations emergency protocol test to be conducted From March 20 through March 23.
- ▶ **March 22, 2020**, instructions were distributed to each department head and program manager regarding requirements for the emergency expenditure of COVID-19 funds and the approval hierarchy.

DeKalb County COVID-19 Response CARES Act - Financial Planning Calendar

- ▶ **March 23, 2020**, CEO Thurmond issued an executive order declaring a state of emergency.
- ▶ **March 27, 2020**, CEO Thurmond issued a stay-at-home executive order.
- ▶ **March 27, 2020**, the CARES Act was enacted.
- ▶ **April 1, 2020**, Governor Kemp issued shelter in place order.
- ▶ **April 10, 2020**, the COVID-19 finance team conducted their first operational update meeting.
- ▶ **April 14, 2020**, DeKalb County CARES Act grant application was submitted.
- ▶ **April 23, 2020**, CEO Thurmond issued a third executive order detailing a path forward in the fight against COVID-19.
- ▶ **April 24, 2020**, funds totaling \$125,341,475 were wire transferred into the County's bank account and is being transferred into the newly created separate interest-bearing account with the state's Local Government Investment Pool - Georgia Fund 1, rated AAA/S1+ by S&P Global Ratings.

DeKalb County COVID-19 Response CARES Act - Management and Oversight

- ▶ The CARES Act Funds will be deemed a “major program” for single audit purposes and, as such, will be subjected to significant additional audit scrutiny for fiscal year 2020
- ▶ All requisitions must be approved by the Executive Leadership Oversight Committee prior to moving on to purchasing.
- ▶ Program managers are responsible for requisitioning goods and services within the detail line item program budget.
- ▶ All requisitions must be approved by the program manager, grant manager and department head before moving on to purchasing.
- ▶ Contracting and Purchasing will evaluate the requisition and determine the most effective procurement method in compliance with both County policy and federal procurement requirements.
- ▶ All invoices are received in the A/P unit, and validated against the requisition, purchase order and receiving documents before payment is made to the vendor.
- ▶ Monthly financial reports are in the process of being developed.