There will undeniably be multiple avenues of potential financial recovery sources through FEMA, HHS and other federal granting agencies as a result of COVID-19. **It is crucial to start tracking and documenting NOW at a level of detail that can be analyzed later to the appropriate funding source.**

# For ALL areas of COVID-19 associated costs and activities, it is important for impacted organizations to consider the following action items:

* Establish clear roles, responsibilities and procedures for document organization, collection and review OR assess current procedures already in place
	+ Understand the scope of activities and work being performed across your organization
	+ Establish unique project numbers & activity codes/descriptions for tracking based on what makes sense for your organization
	+ Create activity logs that can be used to track different types of costs
* Communicate, implement and train employees on processes & procedures – do your employees know what to do?
* Regularly reassess processes & procedures to implement corrective actions – what’s working and what isn’t?
* Establish reporting dashboards and summaries to understand financial impact and costs – are we capturing the right data?

|  |  |  |
| --- | --- | --- |
| **Area of Cost** | **Data to be Tracked & Maintained** | **Key Action Items** |
| Labor | * Employee information

– name/unique ID, job title & function, employee type (exempt, non-exempt, temporary, etc.), hourly rate (ST / OT), & fringe rates* Number of hours worked by day & description of work
* Timesheets
* Daily logs / activity reports
* Payroll register / proof of payment
* Pay Policy
 | * **Establish COVID-19 time tracking mechanisms for timesheets / payroll system**
	+ Unique project numbers & activity codes to isolate and track labor by categories
* **Establish COVID-19 daily logs / activity reports**
	+ Form completed by an employee daily which details the number of hours worked (ST vs. OT), location, and description of work
	+ Daily logs / activity reports to be organized daily
	+ Description of work may include (but is not limited to):
		- Emergency operations center activities
		- Call center activities
		- Training (e.g. PPE, disposal, documentation)
		- Communications
		- Disinfection of facilities
		- Supply chain activities – logistics, procurement, storage, donated resources, temporary/enhanced facilities coordination
		- Distribution of consumable supplies
		- Patient treatment and coordination – triaging, check points, telemedicine, etc.
		- Security
		- Stand by at the hospital/location
		- Sleep time at the hospital/location
 |

|  |  |  |
| --- | --- | --- |
| **Area of Cost** | **Data to be Tracked & Maintained** | **Key Action Items** |
| Applicant Owned Equipment | * Equipment information – year, make, model, size / capacity, attachments (if applicable)
* Usage logs
* Schedule of rates (FEMA rates may be used)
 | * **Establish usage logs for equipment and vehicles used in relation to COVID-19**
	+ Form completed by an employee daily which details the type of equipment, usage hours (start / stop time), location and description of work
	+ Potential types of equipment could include (but is not limited to):
		- Generators
		- Ambulances
		- Vehicles
		- Specialized Medical Equipment
		- Mobile Command Center
* **Document procurement of any specialized medical equipment or other purchases**
 |
| Supplies from Stock | * Historical cost records
* Inventory records
* Material logs
 | * **Establish material logs for supplies used in relation to COVID-19**
	+ Form completed by an employee daily which details the type of supplies and quantities used by day, purpose of use and location
	+ Potential types of supplies could include (but is not limited to):
		- Personal protective equipment (PPE)
		- Disinfectant and cleaning supplies
		- Triage Tape / Tags
		- Emergency operations center supplies
		- Training supplies
 |
| Contracted Goods & Services, Supplies, or Other Purchases | * Procurement policy
* Procurement and bid documents
* Contracts and change orders
* Invoices to include supporting documentation as per the contract
 | * **Establish COVID-19 tracking mechanisms for outside purchases / costs**
	+ Unique project numbers & activity codes to isolate and track purchases by categories
* **Confirm procurement decisions are being documented**
	+ Document interactions with potential vendors – date of contact, name of contact, vendor, supplies requested, response received
	+ Use a justification memo for noncompetitive purchases

– detail exigent exception and relief provided from normal procurement procedures, details on goods/services being procured and amount, contract length under exigent period, known conflicts of interest, & compliance w/ Federal procurement requirements &applicant’s own procurement policy |