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?

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| **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 |

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| **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 |