
A Report to the
Citizens of Salt Lake County
The County Mayor and the
County Council

Audit Services
COVID Consulting
Efforts 2020



OFFICE OF THE
SALT LAKE COUNTY
AUDITOR

SCOTT TINGLEY
COUNTY AUDITOR

April 2021

**Audit Services
COVID Consulting Efforts 2020**

April 2021

Scott Tingley, CIA, CGAP
SALT LAKE COUNTY AUDITOR

Cherylann Johnson, MBA, CIA, CFE, CRMA
CHIEF DEPUTY AUDITOR

Shawna Ahlborn
AUDIT SERVICES DIVISION ADMINISTRATOR

AUDIT MANAGER:
Brenda Nelson, CISA

AUDIT STAFF:
Luke Barber
Tammy Brakey
Audra Bylund



OFFICE OF THE SALT LAKE COUNTY AUDITOR
AUDIT SERVICES DIVISION

OUR MISSION

To foster informed decision making, strengthen the internal control environment, and improve operational efficiency and effectiveness for Salt Lake County, through independent and objective audits, analysis, communication, and training.

Table of Contents

Background	2
Objectives.....	2
Projects.....	3
Fiscal Manager and Payroll Coordinator Survey	3
Grant Funding Follow-up Survey	5
Purchasing Card COVID Expenditures Survey	5
Purchasing Card Continuous Monitoring.....	7
Payroll Comment Quality Improvement Project	8
Conclusion	11
Appendix A - Background.....	12
Appendix B – Initial Survey	13
Appendix C – Follow Up Survey on Grants	15
Appendix D – Payroll Exceptions.....	17
Appendix E – Emergency Command Center Employees.....	19

Background

On January 31, 2020, the Secretary of the United States Department of Health and Human Services declared a public health emergency because of the novel Coronavirus epidemic (COVID-19). On March 11, Mayor Wilson announced the formation of the Salt Lake County COVID-19 Unified Command. Unified Command coordinated COVID-19 response efforts and was led by Mayor Wilson; the Director of the Health Department; and Chief Clint Mecham of the Division of Emergency Management.

As cases continued to spread, Salt Lake County announced the closure of many of its public facilities, including senior centers, recreation centers, and libraries. Mayor Wilson, acting on the recommendation of the Salt Lake County Health Department Director, issued a Proclamation Declaring a Public Health Emergency on March 16, 2020.

Events continued to move quickly and required timely responses on how agencies should track and monitor the mounting COVID-19 related expenditures to be disseminated over 100 geographically disperse County organizations and hundreds of employees.

That effort, along with existing duties and projects, placed a significant strain on Mayor's Office of Financial Administration ("Mayor's Financial Administration") accounting resources and staff. On March 31st, the Deputy Mayor of Finance and Administration and Chief Financial Officer reached out to the Elected County Auditor requesting assistance. As a result, the Audit Services Division entered a partnership with Mayor Finance Administration with the primary objective of helping the County maximize eligibility for Federal assistance.

Additional events expanded the scope of the Auditor's Office efforts to help management implement controls to track emergency related expenditures for Salt Lake County.

- On March 18, 2020, a 5.7 magnitude earthquake occurred in Magna, Utah that resulted in damage to buildings and the need for debris clean up. A state of emergency was declared by the Mayor Wilson.
- On September 8, 2020, a historic windstorm struck Salt Lake County leaving behind damage to buildings and the need for debris clean up. A state of emergency was declared by the Governor.

All three events resulted in emergency declarations by the Federal government. A detailed description of the events and emergency declaration dates are outlined in Appendix A.

Objectives

The initial objectives of the consulting project included:

- Facilitating communication and training by ensuring County agencies had access to, understood, and were following guidance from Unified Command, Mayor's Financial Administration, and Human Resources.
- Gathering information regarding the types of Federal funds available to the County.
- Determining the reimbursement requirements for COVID-19 expenditures under the Coronavirus Aid, Relief, and Economic Security (CARES) Act and Federal Emergency Management Agency (FEMA)

- Providing analysis and reports to Mayor's Financial Administration surrounding County agency practices and compliance with documentation and account coding requirements.

Projects

The consulting project with Mayor's Financial Administration consisted of four main efforts:

1. **Fiscal Manager and Payroll Coordinator Surveys.** Audit staff met remotely with fiscal and payroll managers in April 2020 to discuss appropriate tracking of time and funds spent on the emergency, information resources available, and grant funding. During each meeting, Auditors sought to provide training, answer questions, and facilitate communication between Mayor's Financial Administration and Human Resources ("HR") where possible.
2. **Grant Follow Up Survey.** Audit Services gathered additional information from agencies that anticipated receiving non-CARES Act funding during our initial survey.
3. **Purchasing Card COVID Expenditures Survey.** In a subsequent project, audit staff focused on purchasing card transactions, seeking to ensure cardholders were aware of proper COVID account coding and documentation. A web-based survey was sent to cardholders with questions regarding COVID. Following the survey, we met remotely with County agencies' fiscal managers and other accounting team members to discuss the survey responses.
4. **Purchasing Card Expenditure Monitoring.** Audit Services worked to identify possible COVID purchasing card expenditures that may not have been coded correctly. We also inquired whether the required documentation had been completed.
5. **Payroll Comment Quality Improvement.** Audit Services developed reports to flag time coded to an emergency that was not properly documented. Agency staff were instructed to code time spent on emergencies using unique time reporting codes (TRCs). With some exceptions, where an emergency TRC code was used, staff were required to include a detailed comment regarding the work performed. This project remains ongoing.

Fiscal Manager and Payroll Coordinator Survey

Given that communication from Unified Command, Mayor's Financial Administration, and Human Resources had to be disseminated very quickly across County organizations, Audit Services initial efforts were aimed at mitigating the risk that grant funds might be lost due to gaps in understanding or awareness. This resulted in the development of the Fiscal Manager and Payroll Coordinator Survey. The primary objectives of the survey were to determine whether County agencies were:

1. Aware of, and had access to, communication and training regarding new policies and procedures for tracking and documenting emergency-related expenditures.
2. Complying with the new policies and procedures.
3. Able to share questions or concerns regarding policies and procedures or communication from the Mayor's Financial Administration, Human Resources, or Contracts and Procurement.

The survey was conducted in April 2020, with Audit Services Division interviewing agency fiscal managers, payroll coordinators, and other relevant staff, such as accountants. Interviews were conducted via phone or online. Overall, 72 individuals were interviewed during 41 individual meetings. The topics discussed and agency responses have been summarized in Table 1, on pages 4-5, and additional details on the interview format are provided in Table 7 of Appendix B.

Table 1. Fiscal Staff and Payroll Coordinator Surveys. Various COVID-19 topics were discussed with agency fiscal staff to ensure Countywide awareness of policies and available resources.

Fiscal Manager and Payroll Coordinator Survey	
Information Resources	<p>Resources discussed included weekly Human Resources Information Forums hosted via WebEx, periodic emails to managers with policy updates, an online COVID-19 information site and Management Resource Portal (containing bulletins, financial reports, and requests for staffing). Additional resources included a central Human Resources email address, Human Resource consultants, payroll contacts, Mayor’s Financial Administration contacts, Contracts and Procurement contacts and the Purchasing Pulse newsletter.</p> <p>Those surveyed used email, WebEx Information Forums, and County’s Intranet sites most often. The Resource Portal was not used as frequently. Those interviewed stated they communicated the information gathered to their agencies’ operational staff through staff meetings or agency-level emails.</p> <p>Overall, interviewees were very satisfied with communication with HR, Contracts and Procurement, Payroll, and Mayor’s Financial Administration.</p>
Time Reporting	<p>This section of the survey covered new time reporting payroll codes (TRCs) created for both COVID and earthquake related time as well as requirements that employees enter a comment describing the work performed.</p> <p>Interviewees were aware of the requirements but struggled at times to review the large volume of data for the employees in the department and with the limitations of the payroll system.</p>
Redeployed Staff	<p>A COVID staffing resource group was created by HR for redeployment of staff. Employees from agencies with closed facilities were redeployed to departments experiencing heightened demand for workers, such as the Health Department.</p> <p>We found that three of the agencies reached out to request additional staff. Two agencies were unaware of the resource and two indicated that redeployed staff would cost too much or take too long to train. Six agencies had staff that were redeployed to another agency.</p> <p>Redeployed staff resulted in a need for specialized payroll coding. Interviewees stated that the proper coding was not always clear and corrections to prior time entries were required.</p>
Families First Coronavirus Response Act (FFCRA) Leave	<p>The newly enacted Families First Coronavirus Response Act (FFCRA) required that certain employers provide paid sick leave and expanded family and medical leave for specified reasons related to COVID-19, during April 1, 2020 to December 31, 2020.</p> <p>We determined that most agencies were aware of the FFCRA and how to determine eligibility. There were no issues reported regarding the approval and/or denial process. A few questions arose regarding whether agencies could offer administrative leave for employees that did not qualify. These questions were referred to Human Resources and were later resolved.</p>
Expenditure Tracking	<p>In addition to specialized expenditure coding, agencies were required to complete the FEMA Form ICS 213 for all emergency-related purchases. Almost all agencies had made purchases for COVID related expenses. Most items purchased related to hand sanitizer, Personal Protective Equipment (“PPE”), and equipment needed to work from home. Agencies were generally aware of the coding and documentation requirements.</p> <p>We also discussed potential funds available for large emergency expenditures that could not be covered by agencies’ budgets, upon approval by Unified Command. Ten of the agencies surveyed indicated that they were not aware of this separate fund.</p>
Non-Cares Grant Funding	<p>Interviews concluded with whether agencies were seeking any non-CARES act COVID-related grant funding. We also inquired whether funding was new or pre-existing and how agencies were coding related expenditures. During ten meetings with agency fiscal staff, agencies stated they anticipated receiving non-CARES Act Funding. Six of the 10 agencies (60%) responded that the funds were not a pre-existing source, two (20%) responded that they were, and two responded that they were unsure. Seven</p>

of the 10 (70%) agencies were coding the grant funding to program code for COVID expenditures, one agency was not, and two were unsure. Agencies' biggest concern was how future grant funding would affect their current and future budgets. Questions were referred to Mayor's Financial Administration for response.

Overall, 48 questions from agencies regarding policy or procedure clarifications were generated during the interviews. 23 (48%) questions were regarding time reporting and redeployed staff, while 11 (22%) related to expenditure tracking and proper documentation. The Auditor's Office reached out to Mayor's Finance Administration, Human Resources, Payroll, and Contracts and Procurement where questions arose that required additional clarification. We also worked to ensure that all questions were responded to. See Table 8 in Appendix B for additional details on the topics agencies had questions on.

Grant Funding Follow-up Survey

To mitigate the risk that the same expenditure might be used to request different sources of grant funding, Mayor's Financial Administration requested that that Audit Services gather additional information from agencies that anticipated receiving grant funding. We requested that fiscal managers provide additional details regarding the grant including: the grant name and source, the dollar amount, eligible expenditures, and account codes used. Some of the funding may have resulted from pass throughs of CARES act funds.

Out of the 10 agencies that anticipated funding:

- Two agencies (20%) anticipated receiving State and Federal funding. The Health Department projected both State and Federal grant funding sources which would allow reallocation of funds to help mitigate the spread of COVID-19, cover salaries (straight time for personnel pulled to COVID activities), and to manage the additional demand placed on the department. Aging Services also anticipated receiving State and Federal funding to provide support to vulnerable senior populations in Utah.
- Three agencies (30%) anticipated receiving State funding to support COVID-related purchases. Agencies including Behavioral Health Services, Clerk-Elections, and Parks and Recreation. Grant funds were intended to cover COVID purchases, including precautions for the Primary and General Elections, and emergency childcare for essential employees.
- Three agencies (30%) anticipated receiving Federal funds. Agencies included the District Attorney's Office, Sheriff's Office, and Youth Services. Funding was aimed at providing equipment, meeting medical needs, preventing transmission, and providing training.
- One agency (10%) anticipated receiving non-Federal and non-State funding. Animal Services anticipated \$9,750 in grant funds that would allow them to supply pet food to the local community and purchase disinfectants, PPE, and other COVID supplies.

For a detailed breakdown of all grant funds: Federal, State, and others received, or anticipated by agencies, refer to Table 9 in Appendix C.

Purchasing Card COVID Expenditures Survey

Salt Lake County Contracts and Procurement operates a countywide purchasing card system, designed to allow for efficient and cost-effective purchasing of small dollar goods and services. As part of the consulting project with Mayor's Financial Administration, we worked to ensure agencies were aware of proper COVID account coding, through use of account code 009EM, as well as proper documentation,

through use of FEMA Incident Command General Message Form 213 (Form 213). This project consisted of a cardholder survey, discussions with fiscal managers and accounting staff, and monitoring using data analytics. Purchasing card efforts were ongoing from April 2020 through July 2020.

The web-based survey was sent to 552 purchasing cardholders with questions regarding COVID. 246 (45%) cardholders responded, of which 39% stated they had made COVID-related purchases. 14 (7%) were not sure whether purchases they made qualified as COVID. In April and May 2020, Audit Services met with County agencies’ fiscal managers and other accounting team members to discuss the survey questions and responses noted in Table 2, below.

Table 2. Purchasing cardholder surveys. *Various COVID-19 related questions were sent using an electronic survey to purchasing cardholders to ensure awareness of, and compliance with, COVID expenditure policies.*

Purchasing Cardholder Surveys		
Survey Question	Cardholder Responses	Discussion with Management
<p>1. Do you fill out Form 213 for each COVID-19 related purchase?</p>	<ul style="list-style-type: none"> 73% of cardholders stated they did not use Form 213. 45% of cardholders were not aware of the form. 	<p>Department fiscal managers stated that the form was completed centrally, by agency fiscal staff when purchase documentation was submitted, and not by individual cardholders that received the survey. No further action was required.</p>
<p>2. Do COVID-19 related purchases require any special approval or pre-authorization in your agency?</p>	<ul style="list-style-type: none"> 46% of cardholders stated they were not aware whether a COVID-related purchase needed to be preauthorized. 	<p>Most fiscal managers stated preauthorization was required for all purchases and that cardholders may not have known that included COVID. Additionally, because most purchasing cards had been suspended due to COVID, the question was not always relevant.</p> <p>Managers were asked to reach out to cardholders who did not know of a pre-authorization process, roughly 14% of respondents, to clarify how COVID purchases should be handled.</p>
<p>3. Has your manager or supervisor given you any special instructions about how to handle COVID-19 purchases?</p>	<ul style="list-style-type: none"> 98 (40%) of cardholders stated that they had not received purchasing card COVID-related training, or that they were not sure whether they had. 	<p>Department fiscal managers explained that the majority of purchasing cards had been suspended by Contracts and Procurement due to the pandemic. Because of this, completion of documentation by administration, and internal reviews of cardholder transactions, they felt that training may not be necessary. No further action was required.</p>

Purchasing Card Continuous Monitoring

After the survey of cardholders and meetings with fiscal managers, we tested purchasing card transactions to determine whether they were being used to purchase COVID-related supplies. Purchasing card data was obtained from US Bank and a series of data analytics were performed. Cardholders were required to enter purchase descriptions and account coding into the banking system prior to month-end closing and reconciliation.

We first determined whether transactions that contained the words "COVID" or "COVID-19" in the description had been coded to account 009EM, which was used by Mayor's Financial Administration to identify transactions made in response to the COVID emergency. The second analysis identified additional purchases which may have been made in response to COVID, but for which the cardholder may not have entered COVID within the description line. For this second analysis 27 key words were developed to identify products and services that were commonly purchased in response to the COVID emergency.

When a transaction was identified, the analytic script would determine whether the transaction was coded to 009EM. If the account code was not present the transaction was sent to the agency fiscal manager for additional information. Where needed, agencies completed a journal entry to add the 009EM account code.

Because the United States Health and Human Services Secretary declared a public health emergency for the United States due to COVID on January 31, 2020, we determined that purchasing card transactions may have been made as early as that date. Therefore, initial testing of purchasing card transactions was performed on transactions from January 31 through June 16, 2020.

We identified 43 transactions containing the word COVID in the description line without 009EM coding, which were then sent to fiscal managers. Nine of these transactions were made in response to COVID but were funded through other grant funding. Correcting journal entries were made for the remaining 34 transactions to add the 009EM accounting code.

Additionally, through key word analysis we identified 780 purchases that may have been made in response to COVID. The transaction details were emailed to fiscal managers. Six departments identified some of the transactions as COVID supplies, and 57 transactions were corrected with journal entries to add the accounting code 009EM.

A second round of testing was conducted for June 17 to July 31, 2020. There were no transactions containing the word COVID that did not also contain the accounting code 009EM. 58 possible COVID related transactions were identified and emailed to fiscal managers. Seven transactions had been made in response to COVID and correcting journal entries were made to add the 009EM code.

Through the course of this project the audit team identified 98 purchases worth a total of \$21,654 that needed to have the appropriate accounting code added to them. Due to the significant decrease in exceptions and similar efforts by Mayor's Financial Administration to identify COVID purchases and ensure 009EM coding, Audit Services discontinued monitoring purchasing card expenditures after July 2020.

Payroll Comment Quality Improvement Project

To track and substantiate hours worked related to COVID and the other emergencies, employees were asked to report those hours separately, using newly created Time Reporting Codes (TRCs) in the payroll timekeeping system. Employees were also required to enter comments with each of those entries that:

- Explained what work was done and how it related to the emergency.
- Was detailed enough for a third-party to understand the tasks performed.
- Included the TRC code, or key words, such as “COVID” or “Quake.”

Because of the volume of data involved with reviewing timecard entries and comments, along with the existing strain on accounting staff, Mayor’s Financial Administration requested that Audit Services help to ensure agency compliance.

Using data analytics on the entire timecard population, as well as manual reviews of a random sample of entries, we sought to determine whether comments had been entered for each emergency TRC, whether a key word associated with the emergency was used in the comment, and whether the comment was sufficient.

To obtain the data, two reports were generated from the County’s payroll and timekeeping system, PeopleSoft, “Time Reported with Comments” and “Time Reported with Missing Comments.” Using audit analytic software, scripts were developed to identify and generate reports where the timesheet included a COVID or other emergency TRC, and one of the following exceptions was noted:

1. The comment did not include a key word associated with the TRC (such as COVID).
2. The comment was too short to adequately explain what work was done.
3. No comment was entered.

The first set of reports was sent out on June 18, 2020 with 40 agencies contacted, along with guidelines prepared by Mayor’s Financial Administration describing the timekeeping documentation requirements, “COVID Timesheet Comment Guidelines,” and “Notes on PS Comments.” Staff were asked to review comments and ensure that correcting comments were included based on the guidelines provided. Data included March 2, 2020 to May 28, 2020. Since members of the Emergency Command Center (“ECC”) were not required to enter timecard comments, we removed those individuals which reduced the number of entries for review to 43,446.

Sampled COVID Payroll Comments

With the first set of reports, we also selected a random sample of 243 out of the 43,446 timecard comments and individually reviewed them to assess whether they complied with documentation requirements.

We noted 53 (22%) of the 243 entries had short, insufficient comments, and 27 (11%) did not contain a key word, such as COVID or QUAKE. Examples of comments with noted exceptions can be seen in Table 3, below. Results of this effort were sent to agencies along with the other exception reports for their departments.

Table 3. Example Timecard Comments not Meeting Management’s Requirements. Employees were required to enter comments indicating what they worked on that was related to COVID and to include a key word such as “COVID” in the comments.

Example Timecard Comments not Meeting Management’s Requirements				
Report Date	TRC	Hours	Employee's Timecard Comment	Audit Services Observations About the Comment
4/8/2020	COVID	2	<i>hotline calling</i>	Needed more explanation- Is this COVID related & why? Comment should start with COVID or contain "COVID"
4/30/2020	CVIDH	5	<i>Emails, Performance Reviews for staff, teacher surveys</i>	Needs more explanation- Is this COVID related & why? Comment should start with COVID or contain "COVID" or “CVIDH”
3/26/2020	COVID	2	<i>Telehealth continuing education webinar.</i>	Needs more explanation- Is this COVID related & why? Comment should start with COVID or contain "COVID"
4/10/2020	COVID	3	<i>admin WebEx meeting</i>	Needs more explanation- Is this COVID related & why? Comment should start with COVID or contain "COVID"
4/27/2020	COVID	1	<i>calls and emails</i>	Needs more explanation- Is this COVID related & why? Comment should start with COVID or contain "COVID"

Staff were asked to review these exceptions, as well as the rest of the agency’s payroll population, to ensure a comment was entered for all COVID time, the comment was detailed enough that a third party would understand the work performed, and that different tasks were broken out by time spent.

After that initial effort, Audit Services continued to send exception reports to agencies for review and remediation on a periodic basis. Exception reports were sent to the fiscal manager, payroll coordinator and, in some instances, the department fiscal manager. The pay periods and report dates can be seen in Table 4, below. Reports were modified and refined as the situation evolved.

Table 4. Report of Comments by Pay Period. Reports of comments with potential exceptions were periodically sent to fiscal managers and payroll coordinators for review, and correction were needed.

Report of Comments by Pay Period			
Pay Period Start Date	Pay Period End Date	Reporting Days	Report Date
3/2/2020	5/28/2020	87	6/18/2020
5/29/2020	7/24/2020	56	8/11/2020
7/25/2020	9/5/2020	42	9/18/2020
9/6/2020	10/2/2020	26	10/9/2020
10/3/2020	10/30/2020	27	11/10/2020
10/31/2020	11/27/2020	27	12/8/2020
11/28/2020	12/26/2020	28	1/8/2021

We noted a decrease in the number of potential exceptions reported over time. County agencies were very responsive to requests for timecard corrections. For 2020, a total of 10,365 COVID TRC related payroll exceptions were reviewed, refer to Table 10 in Appendix D for additional details. For exception data relating to QUAKE and WIND TRC codes, see Table 11 in Appendix D. 6,239 of the 10,365 (60%) exceptions were short comments or comments that did not include a key word related to the emergency, such as COVID. 4,126 of the 10,365 (40%) exceptions related to use of a TRC code without entering a comment.

The first set of reports, sent out in June included March through May 2020 and included the largest number of exceptions, 6,739, for an average of 2,246 per month. By the second report in August exceptions decreased to 550 for the month of June, which reflected significant effort by staff to ensure comments were being entered. As of December 2020, the number of exceptions dropped to 432.

There were cases where exceptions sent out were not resolved by agency staff and were carried over to subsequent month exception reports. On average, 458 comments were carried over each reporting period. The largest number of exceptions carried over occurred in October, with 914. The next month’s report had 389 exceptions carried over, a 57 percent decrease from the prior month. The last report, covering timecard entries through December 26, 2020 contained 330 comments that were carried over from the previous period.

Emergency Command Center (ECC) Employees

At the outset of the emergency, members of the ECC were exempt from entering timecard comments and instead documented the work they performed on FEMA Incident Command Activity Log Form 214 (Form 214). Starting on June 14, 2020, however, ECC employees had the option to start using PeopleSoft comments instead of Form 214. The largest number of ECC employees was on the report period ending July 24, 2020 with 412 potential exceptions. The lowest number of potential ECC exceptions occurred on the report period ending October 30, 2020 with 54 exceptions. Since ECC members had the option of completing comments in PeopleSoft or completing ICS 214s, auditors inquired with agency contacts whether 214s were completed if no comments had been entered. Due to the unique nature of the ECC, potential exceptions related to ECC staff are not included in exception statistics.

The largest number of ECC employees came from the Health Department with 35 of the 95 (37%). Mayor's Administration and Mayor's Financial Administration followed with 12 and 8 individuals, respectively. Additional breakdown of the number ECC staff per agency is available in Table 12 of Appendix E.

Conclusion

The Auditor's Office efforts to review and contact agencies regarding proper coding of COVID, QUAKE and WIND TRC codes resulted in an overall decrease of the number of comments that were being pulled as exceptions.

The efforts to ensure proper coding of purchasing card purchases to 009EM identified \$21,654 in COVID purchases that needed to have the appropriate accounting code applied to track them for Federal funding reimbursement. Due to the significant decrease in correcting entries over time and similar efforts by Mayor's Financial Administration to identify COVID purchases and ensure appropriate coding to 009EM, the Auditor's Office discontinued tracking purchasing card purchases after July 2020.

Efforts to gather information on grant funding helped identify agencies that would be receiving funds to cover the additional cost of PPE, payroll, and other necessary programs impacted by COVID. It was determined by Mayor's Financial Administration to allow purchases related to COVID be coded to 009EM, but to identify the grant funding that was used to cover the costs so as not be included in other federal reimbursement funding. By implementing this coding practice, it allowed the County to track all costs related to COVID. Total 2020 expenditures for COVID had not been published at the time of this report.

Due to the ongoing nature of the public health crisis, the County continues to incur COVID-related expenditures which require documentation and careful tracking. Audit Services continues to provide support and analysis to assist with that effort.

Appendix A - Background

Table 5: Timeline of Significant Events. *Timeline of Significant External Events for Salt Lake County in 2020.*

Timeline of Significant Events	
Date of Event	Details
January 31, 2020	The United States Department of Health and Human Services declared a COVID-19 public health emergency. The heightened risk of community transmission resulted in an extreme public health risk.
March 13, 2020	Salt Lake County closed many public facilities, such as fitness facilities, libraries, senior centers, event, and recreation centers. Additionally, Utah public schools were closed for a two-week period to minimize the spread of the virus.
March 16, 2020	A proclamation declaring a State of Emergency and invoking Emergency Powers due to a public health emergency by the Salt Lake County Mayor, Jennifer Wilson, and Executive Director of the Salt Lake County Health Department, Gary Edwards.
March 18, 2020	State of emergency declared by Salt Lake County Mayor, Jennifer Wilson after a 5.7 magnitude earthquake in Magna, UT.
March 19, 2020	PURSUANT TO UTAH CODE §26A-1-114 AND SALT COUNTY CODE OF ORDINANCES 2.86.050(E), Salt Lake County Mayor, Jennifer Wilson and Gary Edwards, Executive Director of the Salt Lake County Health Department limited gatherings to no more than ten (10) individuals and closed theatres, schools, and other public places. Included in closures was the Salt Lake County government buildings to protect public health.
September 8, 2020	Salt Lake City has a historic windstorm that results in declaration of a state of emergency by Governor Gary Herbert.

Table 6: Emergency Declaration Dates. *Emergency declaration dates by the federal government for Coronavirus, Earthquake and Windstorm.*

Emergency Declaration Dates		
Date	Disaster	Purpose
April 4, 2020 ¹	Utah COVID-19 Pandemic (DR-4525- UT)	Federal Assistance for COVID-19
July 9, 2020 ²	Utah Earthquake and Aftershocks	Eligibility for FEMA Public Assistance Funding for Magna Earthquake between March 18 – April 17, 2020. Assistance for removal of disaster-related debris, emergency protective measures, and repair/rebuilding of public facilities.
January 13, 2021 ³	Windstorm	Federal disaster declared and Federal assistance available to supplement State, tribal and local recovery efforts from September 7 – September 8, 2020. Hazard mitigation measures also available.

¹Federal Emergency Management Agency, “Utah COVID-19 Pandemic (DR- 4525-UT)” Jan 15, 2021. <https://www.fema.gov/disaster/4525>

²Federal Emergency Management Agency, “Salt Lake County Eligible for FEMA Public Assistance Funding for Magna Earthquake”. Jan 4, 2021. <https://www.fema.gov/press-release/20210105/salt-lake-county-eligible-fema-public-assistance-funding-magna-earthquake>

³President Donald J. Trump Approves Utah Disaster Declaration. Jan 13, 2021.

<https://www.whitehouse.gov/briefings-statements/president-donald-j-trump-approves-utah-disaster-declaration-011321/>

Appendix B – Initial Survey

Table 7: Initial Survey of Agencies Interviewed. Agencies interviewed with their interview format, number of interviews and the number of staff attending.

Initial Survey of Agencies Interviewed			
Agencies Interviewed	Interview Format & Number of Interviews		Number Staff Attending Interview
	Online	Phone	
Admin services	1		1
Aging & Adult Services	1		2
Animal Services	1		3
Arts & Culture/Eccles	1		2
Assessor	2		2
Auditor	1		1
Behavioral Health Services	1		2
Clark Planetarium	1		3
Clerk, Elections	1		3
Community Services/ZAP		1	1
Contract & Procurements	1		1
Council Tax Administration	1		2
County Council		2	2
Criminal Justice Services	1	1	2
District Attorney		1	1
Emp. Serv. Res – Fitness Center		1	1
Engineering Flood Control	1		3
Facilities		1	1
Fleet Management	1	1	2
Health & Emp Wellness	1		4
Human Resources	1		3
Information Services & Telecomm	1		2
Jail and Sheriff		1	2
Judgement Levy Fund	1		1
Justice Courts	1		1
Landfill	1		2
Library	1		3
Mayor Administration	1		1
Mayors Finance	1		1
Parks & Recreation & Golf	1		3
Public Works Engineering	Combined with Engineering and Flood Control		
Public Works Operations	1		3
Recorder		1	2
Regional Development	1		4
Surveyor	2		2
Treasurer	1		1
Youth Services	1		2
Totals:	31	10	72

Table 8: Agencies with Questions. Agencies with questions corresponding to the five topics covered in the initial survey.

Agencies with Questions						
Agency	Information Resources	Time Reporting & Redeployed Staff	Leave Practices FFCRA	Expenditure Tracking & Documentation	Grants	Total # of Questions by Agency
Animal Services	1	2		2	2	7
Arts & Culture		1	1			2
Assessor		1				1
Behavioral Health					1	1
Clark Planetarium		1				1
Clerk, Elections		1				1
Council		3		1		4
Criminal Justice	1	1	1			3
District Attorney	1	2		2	1	6
Facilities		2		2		4
Health		1				1
Library				1	1	2
Mayor's Finance			1	1	1	3
Parks & Recreation		1				1
Regional Dev.	1	2		1		4
Sheriff's Office		2				2
Surveyor		1	1	1		3
Youth Services		2				2
Totals:	4	23	4	11	6	48

Appendix C – Follow Up Survey on Grants

Table 9: Follow-up Survey on Grants. Agencies that anticipated receiving grant funding (including funds that may pass throughs from CARES-Act) and/or reallocating budgeted funds due to COVID-19.

Follow-up Survey on Grants			
Agency	Grant Funding	Fund Amount	Purpose
Aging Adult Services	State of Utah Department of Human Services- Passthrough Agreement.	\$141,500	To provide on-going support to vulnerable senior population in Utah. Separate from the regular Older America Act (OAA) Operating Grants
	Federal Funding - FFRCA	\$476,600	FFRCA
	CARES	\$1,683,800	CARES Act
Animal Services	Petfinder Foundation	\$750	Food, treats, enrichments, disinfectants, safeguards, and cleaning supplies.
	Operation Grant Walmart	\$1,000	Local Community Grant- Food for our upcoming Pet Crew Food Pantry
	Workday, Inc.	\$1,000	Emergency Supplies for COVID-19: Food, treats, enrichments, disinfectants, safeguards, and cleaning supplies.
	Humane Society of the United States	\$2,000	COVID-19 Emergency Animal Care Grants: Food, treats, enrichments, disinfectants, safeguards, and cleaning supplies.
	George Q. Morris Foundation	\$5,000	COVID-19 Relief: PPE items, foster items, boarding and food for pet pantry
Behavioral Health Services	State Funding – COVID 19 Response	\$30,000	Cover the small amount of division COVID purchases (TRACFONES, sanitizer, PPE computers) and the rest will go to the provider network COVID purchases.
Clerk, Elections	State Funding through Lt. Governor’s Office	\$149,735	Utah’s June Primary Election: PPE, Sanitization & Social Distancing
		\$381,861	November General Election: PPE, Sanitization & Social Distancing
District Attorney’s Office ⁴	Department of Justice: Coronavirus Emergency Supplemental Funding (CESF)	1. \$65,750 2. \$8,650	1. Laptops 2. Portable Monitors
	COVID General Response (State)	\$717,000	After existing grants maximized, intending to cover COVID expenses: overtime and other permitted personnel costs
	Senior COVID (State)	\$204,000	Long Term Care Facility

⁴The Coronavirus Emergency Supplementing Funding (CESF) totals \$357,824 and is allocated to three agencies: Sheriff’s Department, District Attorney’s Office, and Unified Police Department (UPD). The District Attorney’s amount of \$74,400 is an allocation of the total amount.

Health	COVID-19 Crisis Response (Federal)	Projected to receive a portion of the \$6.4 M Utah award	Additional details once Grant received: projected to cover two new EPI positions and costs for COVID contact tracing
	Hospital Preparedness, Medical Surge & Coalition (Federal, 10% match)	\$49,000 added to existing grant	To cover eligible COVID operating expenditures back to 3/20. Funding expires 6/30/20.
	Comprehensive Asthma Control Through Evidence-Based Strategies and Public Health Care Collaboration (Federal)	Requested redirection of budgeted funds	Eligible Expenditures: Straight time for identified personnel who have been pulled to COVID activities.
	Immunization and Vaccines for Children Grants (Federal)	Requested redirection of budgeted funds	Eligible Expenditures: Straight time for identified personnel who have been pulled to COVID activities.
	Preventive Health and Health Services Block Grant 2018 (Federal)	Requested redirection of budgeted funds	Eligible Expenditures: Straight time for identified personnel who have been pulled to COVID activities.
	Maternal and Child Health Services Block Grant (MCH Injury Prevention- MCH Mini Grant) (Federal)	Requested redirection of budgeted funds	Eligible Expenditures: Straight time for identified personnel who have been pulled to COVID activities.
	Core State Violence and Injury Prevention Program (Federal)	Requested redirection of budgeted funds	Eligible Expenditures: Straight time for identified personnel who have been pulled to COVID activities.
	Public Health Emergency Preparedness (Federal, 10% match)	~ \$100,000	Cover COVID personnel costs for January-February and operating expenses not covered by other grant sources. Funding expires 6/30/20.
	Tobacco Control & Prevention (State)	Budgeted, no additional funding.	Straight time for identified personnel who have been pulled to COVID activities back to April 7th.
	Diabetes, Heart Disease & Stroke Prevention State and Local Public Health Actions (EPICC 1815 & 1817) (Federal)	Budgeted, no additional funding.	Straight time for identified personnel who have been pulled to COVID activities back to April 20th
Parks & Recreation	Provider under the One Utah Child Care - Childcare Development Fund	~\$18,000	All salaries and operations costs to set up and run the program
Office of Regional Development	Community Development Block Program (CDBP) – COVID Recovery	\$1,487,703	TBD
	Emergency Solutions Grant-COVID	\$751,093	TBD
Sheriff's Office	Coronavirus Emergency Supplemental Funding (CESF) Program	\$357,824	PPE Equipment, Computers, Monitors, Overtime, Supplies, medical needs of state, local and tribal prisons, jails, and detention centers
Youth Services	Family and Youth Services Bureau, Runaway and Homeless Youth Program	\$40,000	Part of the 2020 Supplemental Coronavirus Funding to 1. Prevent COVID transmission risk 2. Training preparation 3. Disaster Response

Appendix D – Payroll Exceptions

Table 10: New COVID Comment Exceptions Reported by Month (NO ECC). Breakdown of agencies new potential COVID exceptions per month.

New COVID Exceptions Reported per Month (NO ECC)											
Department	March	April	May	June	July	August	September	October	November	December	Department Total
Aging and Adult Services	290	501	230	78	64	169	213	157	38	17	1,757
Animal Services	31	11	6	3	-	3	4	1	-	-	59
Assessor	-	1	-	-	-	-	-	-	-	-	1
Auditor	22	19	3	-	-	-	-	5	1	9	59
Behavioral Health Services	5	5	5	3	-	-	-	1	-	-	19
Center for the Arts	30	10	25	54	20	32	28	8	4	38	249
Clark Planetarium	45	8	18	1	1	-	-	-	-	-	73
Clerk	23	6	1	-	-	-	-	-	-	-	30
Contracts & Procurement	13	9	8	-	1	-	-	-	-	1	32
Council	53	26	1	2	1	-	-	-	-	-	83
Council- Tax Administration	-	3	2	4	-	6	4	-	1	-	20
County Jail	223	482	263	-	-	7	11	11	9	4	1,010
Criminal Justice Services Prgm	52	25	8	3	2	1	1	1	-	-	93
District Attorney	119	137	43	41	15	2	5	1	11	-	374
District Attorney-Tax Admin	2	1	1	-	-	-	-	-	-	-	4
Eccles Theater	17	29	11	15	9	25	27	3	-	6	142
Emergency Services	-	-	-	-	-	5	-	-	-	-	5
Emp Serv Res-Wellness Program	1	-	1	-	7	-	-	-	-	-	9
Facilities Services	-	-	-	-	-	-	-	-	-	-	-
Fleet Management	7	37	24	2	-	-	-	-	-	-	70
Flood Control Engineering	2	-	2	1	2	-	-	-	-	-	7
Golf Course	16	-	-	-	-	3	2	-	-	-	21
Health	-	9	178	50	99	90	154	132	196	245	1,153
Human Resources	19	78	53	16	38	3	4	7	4	7	229
Information Technology	1	-	4	1	-	-	-	1	-	15	22
Justice Courts	5	-	7	1	15	1	-	2	-	-	31
Library Fund	52	228	204	3	1	-	8	4	-	2	502
Mayor Admin	124	43	18	9	30	50	30	39	88	72	503
Millcreek Canyon	-	-	-	-	-	-	-	-	-	-	-
Office of Regional Development	78	175	123	190	162	34	12	23	9	-	806
Parks	50	28	-	16	14	-	47	10	-	-	165
Public Safety	-	-	-	1	1	-	5	-	-	1	8
Public Works Operations	9	8	4	10	8	-	3	1	2	-	45
Public Works-Engineering	14	2	-	-	-	-	-	-	-	1	17
Real Estate	-	-	-	-	-	-	-	-	3	2	5
Recorder	56	87	67	1	-	-	-	-	-	-	211
Records Management & Archives	1	6	1	-	-	-	-	-	-	-	8
Recreation	42	52	13	22	30	106	182	26	4	-	477
Sheriff CW Invest/Support Svcs	9	22	-	-	1	-	-	-	1	12	45
Sheriff Public Safety Bureau	46	251	270	-	-	11	6	-	-	-	584
Solid Waste Management Facility	-	7	14	-	-	-	-	-	-	-	21
Surveyor	2	-	1	-	-	1	-	-	-	-	4
Treasurer-Tax Administration	26	49	12	-	-	-	-	-	-	-	87
Youth Services Division	235	873	162	1	3	-	7	-	1	-	1,282
ZAP Fund Administration	1	-	7	22	2	7	4	-	-	-	43
Grand Total:	1721	3228	1790	550	526	556	757	433	372	432	10365

Table 11: Total New Wind and Quake Exceptions by Month in 2020. *The total number of QUAKE and WIND Time Reporting Code payroll exceptions reported each month.*

Total New Wind & Quake Exceptions by Month in 2020										
	March	April	May	June	July	August	September	October	November	December
Earthquake	200	55	5	1	0	0	1	0	1	0
Wind	0	0	0	0	0	0	305	16	0	0

Appendix E – Emergency Command Center Employees

Table 12: Emergency Command Center Employees by Head Department. *The number of individuals from each agency in Emergency Command Center ranged from 35 to 3.*

Employee Command Center Employees by Head Department		
Head Dept Description	Head Dept	Number of ECC Employees
Health	21500	35
Mayor Admin	10200	12
Mayor Financial Admin	10220	8
District Attorney	82000	4
Office of Regional Development	10250	4
Aging & Adult Services	23000	4
Contracts & Procurement	61000	5
Behavioral Health Services	22500	3
COVID - 19 Isolation Centers	10240	3
Open Space	10800	2
Youth Services Division	21000	2
Criminal Justice Services	24000	2
Real Estate	31020	2
Arts & Culture	35000	2
Information Services	60500	2
Human Resources	61500	2
Facilities Services	63000	3
Totals:		95