



CARES Act Task Force Audit & Compliance Committee Meeting
Meeting Minutes – Thursday, December 3, 2020
1:00 p.m. Virtual Zoom Webinar

Attendance:

Committee Members Present: Co-Chair Bob Wasserbach (County Auditor), Co-Chair Michael Smith (NCC Chief Financial Officer), County Councilwoman Janet Kilpatrick, NCC Audit Committee Chair Martin Taylor, NCC Audit Committee Member Sharita Perkins and Tarik Haskins (Morris, Nichols, Arsht & Tunnell, LLP).

Committee Members Absent: None.

Others in Attendance: NCC Chief of Staff Aundrea Almond, County Solicitor Karen Sullivan, Assistant County Attorney Nicholas Brannick, E. David Barth (Grant Thornton), Joe Simon (Grant Thornton), John Eldridge (Apothic Revenue), Debbie Ament (Apothic Revenue) and 4 other NCC staff members.

Proceedings:

- Meeting was called to order at 1:01 p.m. by committee Co-Chair Bob Wasserbach.
- Councilwoman Janet Kilpatrick made a motion to approve the minutes from the last meeting, which was seconded by Tarik Haskins. The minutes were approved unanimously.
- Co-Chair Wasserbach reviewed the recent additions made to the Subrecipient Policies document based on discussions in the previous meeting. On page 5, the Delaware Teachers and Delaware State University (DSU) grant programs have been added to the list of grant programs. He noted that a Risk Analysis form needed to be developed for the DSU grant. Co-Chair Wasserbach asked Aundrea Almond whether there were any more grant programs being considered. Ms. Almond replied that given the 12/30 deadline for utilizing the CFR funds, no more grant programs are being considered. Councilwoman Kilpatrick asked how many teachers had responded to the Delaware Teachers grant program. Ms. Almond said that there were about 1500 individual projects and commended Grant Thornton for their quick turnaround in reviewing them. Co-Chair Wasserbach then asked how many of the projects were being approved. Ms. Almond replied that it was a high percentage since specific instructions had been provided during the application process. David Barth added that he would be able to provide the actual numbers soon.
- Co-Chair Wasserbach then invited John Eldridge from Apothic Revenues to provide an update. Mr. ,Eldridge reported that things were going well. Apothic Revenues is receiving documentation and

workbooks back as grants are starting to close out. They have seen a good mix in the responses from the various grants – Winter Ready Restaurants grant, Innovations grant, etc. He felt that the approaching 12/30 deadline was pushing organizations to work promptly. Co-Chair Wasserbach added that the restaurants seem to be on-track with getting the winter-ready equipment installed. He informed Councilwoman Kilpatrick that he had reached out to Bryon Short from the Delaware Contractors Association and they were willing to help the restaurants with the equipment installation if needed.

- Co-Chair Wasserbach asked Co-Chair Michael Smith what would happen if grant recipients were not able to expend the funds by 12/30. Co-Chair Smith responded that as per the certification process, the grant recipients know that if the 12/30 deadline does not change, they should send back excess funds to the County. He added that the number of organizations who have not responded to multiple contact attempts by the County's Finance Office is down to only five. All of these grant amounts are small.
- Co-Chair Smith also provided an update on the funds transferred to the State of Delaware. He said that a Memorandum of Understanding (MOU) has been executed with the State's Department of Labor. An MOU has been completed (but not yet signed by the County Executive) for the six cost-sharing programs, and three other MOUs are in draft form. David Barth added that Grant Thornton will be providing administrative support to the County on the funds transferred to the State. This would include help with reporting on these. Co-Chair Wasserbach added that a call was planned with him, Co-Chair Michael Smith and Grant Thornton on what needs to be done with subrecipient monitoring of the State programs.
- Co-Chair Wasserbach asked the committee members if they had any further questions. There were none and Councilwoman Kilpatrick commended the committee for the work done so far. Since there were no more questions from the committee members, Co-Chair Wasserbach asked the committee members for their availability for the next meeting. It was decided to have the next meeting on Thursday, December 17th, 2020 at 1:00 p.m. Co-Chair Smith added that hopefully a clearer picture would emerge by then on whether the deadline for using CRF funds was being extended. He added that in the meantime, his office had received some pre-approval requests from volunteer fire companies as a result of a meeting he had with them in November. He said that while reimbursements could wait until after the 12/30 deadline, pre-approval requests needed to be decided upon before the deadline. Councilwoman Kilpatrick said that the Hockessin Fire Company had to bring in a few outside firefighters since a few of their firefighters had contracted COVID-19. She asked whether that would be a reimbursable expense. Co-Chair Smith replied yes, both COVID-19 sick time of employees and replacement costs (i.e., of the outside firefighters) are covered. He'd encourage the Hockessin Fire Company to send in a request for reimbursement and his office could

help them figure out things like the benefit rate, etc. Co-Chair Wasserbach then said that the Claymont Fire Company had put up a few firemen in a hotel to quarantine and asked whether that was reimbursable. Co-Chair Michael said yes, and this reimbursement would not count towards Claymont Fire Company's allocation limit. Co-Chair Wasserbach asked whether there was a limit on the reimbursable amount for meals. Co-Chair Smith said that Grant Thornton could get back on appropriate meal allowances. David Barth added that it would have to be reasonable and would not include liquor and entertainment. Co-Chair Smith added that he had not seen any unreasonable requests.

- Councilwoman Kilpatrick made a motion to adjourn, which was seconded by Martin Taylor. The meeting was adjourned at 1:23 p.m.