

CARES Act Funding Readiness
Executive Summary

Clackamas County has governance structures and processes in place to effectively administer Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Future contract agreements supporting CARES Act-funded projects will need greater collaborative efforts in design and administration for consistency. Enhanced emergency-specific county processes and practices are needed to efficiently meet both grant and contract expectations during a crisis coordinated through the county's COVID-19 Emergency Operations Center (EOC).

One of the county's first CARES Act-funded projects, a hotel/motel voucher project serving persons experiencing houselessness, was designed and implemented in the early stages of the declared state of emergency. The county has identified areas for process improvement and has proactively made process adjustments in real time. While recommendations are offered to capitalize on improvement opportunities, no evidence of deliberate unethical or fraudulent activity was noted.

Clackamas County relies on the service, professionalism, integrity, respect, individual accountability, and trust of each staff member as key points of control activity and risk management. These organizationally-defined core values provide the foundation for all expenditure decisions, actions, and practices, especially during a crisis of such an unprecedented scale. Transparency and a focus on continuous improvement are essential to supporting good government.

Increased department coordination is needed to leverage available funding and optimize service delivery.

Recommendations

This limited scope review resulted in the following six recommendations addressing overall enhancements and specific project related procedures. Detailed observations and recommendations are included in this report.

Governance and process enhancement to support future CARES Act-funded activities

Contract administration guidance to support the county's first ESG-CV grant

- 1 Update county Purchasing Policy to reflect EOC activities.
- 2 Add COVID eligibility documentation elements to future COVID hotel/motel voucher project referrals.
- 3 Implement standardized review protocols for emergency grants, contracts, procurements, and other high risk transactions.

- 4 Review allowable costs.
- 5 Reconcile payment advances.
- 6 Ensure referral and client eligibility documentation is accessible.

Management Response

Management teams in Disaster Management; Finance; Health, Housing and Human Services (H3S); and County Counsel have reviewed these recommendations and generally agree with the recommendations. Full responses have been included in this report.





Multi-department team enhanced process analysis

Many staff members generously contributed their time and effort to gathering and analyzing the background information and data cited. The accommodations and assistance of team members within Disaster Management, H3S Social Services Division, H3S Community Development Division, Finance Financial Accounting and Reporting, Finance Procurement, Finance Accounts Payable, and County Counsel were very much appreciated and instrumental in the completion of this review.

All contributions have significantly enhanced this audit's development, results and impact. As a county team, such collaborative efforts are vital to the county's ability to successfully meet objectives, as well as identify, thoroughly analyze, and appropriately respond to risks. We demonstrate our core values - SPIRIT - when we collectively and proactively identify steps to streamline processes, strengthen controls, and mitigate risks.