



CARES Act Task Force Audit & Compliance Committee
Meeting Minutes – Thursday, October 1, 2020
10:00 a.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 and NCC Audit Committee Member Sharita Perkins.

Committee Members Absent: Tarik Haskins (Morris, Nichols, Arsht & Tunnell, LLP).

Others in Attendance: NCC Chief of Staff Aundrea Almond, County Attorney Wilson Davis, County Solicitor Karen Sullivan, Executive Assistant Susan Moore, Assistant County Attorney Nicholas Brannick, E. David Barth (Grant Thornton), and 3 other NCC staff members.

Proceedings:

- Meeting was called to order at 10:01 a.m. by committee Co-Chair Bob Wasserbach.
- A motion to approve the minutes from the last meeting was made by Councilwoman Janet Kilpatrick and seconded by Co-Chair Michael Smith. The minutes were approved unanimously.
- Co-Chair Bob Wasserbach asked committee members for their availability to meet next week to vote on the Subrecipient Monitoring Policy. It was decided that the meeting would take place next Thursday at 10 a.m.
- Next, Co-Chair Michael Smith gave an update on grants. He said that the administration wants to move forward with the Food Distribution grant first. Of all the approved applicants, most have already certified. The certification is basically a contract between the County and the approved applicant; it lays down the conditions of the grant. For the Food Distribution grant, Co-Chair Michael Smith said that \$50,000 would be the amount threshold for High-Risk. A deputy in the Office of Finance would do the risk analysis, and approved applicants registered as vendors with the County by next Wednesday would receive their grants first.

Nicholas Brannick inquired whether award letters would accompany the grant money. Co-Chair Smith said yes, they would. Councilwoman Janet Kilpatrick suggested that any electronic communication with the applicants should have a receipt, and NCC Audit Committee Chairperson Martin Taylor agreed. Co-Chair Bob Wasserbach asked if the Office of Finance was creating the award letter, to which Co-Chair Michael Smith responded yes.

- Aundrea Almond gave an update on the remaining grant programs next. The Distance Learning grants are likely to be the next grants to be rolled out. Most K-12 public and charter school applicants are likely to get funded. The Office of Finance is currently working on the award amounts based on the number of students on the schools' rolls. The non-public/charter school applications will need to be reviewed in detail. The Health Equity grant applications are currently being reviewed by the County Executive. Typically, acceptance notices to approved applicants are followed by paperwork completion by the applicants before funds are disbursed. Councilwoman Janet Kilpatrick inquired about the typical time it takes between approval to disbursement of grants. Aundrea Almond replied that if everything is done electronically, the process takes about a week. Co-Chair Michael Smith added that the County was proactively reaching out to those approved applicants who are not already vendors with the County. Councilwoman Janet Kilpatrick requested all emails and phone calls from/to grant applicants be tracked and logged. She said that this would help Council Members if organizations reached out to them.
- Co-Chair Bob Wasserbach asked whether Grant Thornton had heard anything on the expected addendum to the Compliance Supplement for Single Audits. David Barth responded that there has been no news on that front, but he would check again.
- Co-Chair Michael Smith inquired when the Subrecipient Monitoring Policy would be available for review by the committee. Co-Chair Bob Wasserbach replied that he was aiming to have it available a couple of days ahead of the next meeting. He would need to review the feedback received from Grant Thornton yesterday and was waiting on details of the final grant amounts from the Administration. His office is also working on the desk review and site visit forms. Councilwoman Janet Kilpatrick suggested that the draft should first be shared with the committee members and then the members of NCC Council. Co-Chair Bob Wasserbach asked Aundrea Almond if a draft of the subrecipient monitoring policy was available online. Aundrea Almond said she would post it after discussing with him which version to post online.

Public Comment: There was none.

Adjournment:

- Councilwoman Janet Kilpatrick made a motion to adjourn the meeting, which was seconded by Co-Chair Michael Smith. The motion passed unanimously and the meeting ended at 10:19 a.m.