



STATE OF NORTH CAROLINA  
OFFICE OF STATE BUDGET AND MANAGEMENT



Employment First State for Individuals with Disabilities

ROY COOPER  
GOVERNOR

KRISTIN WALKER  
STATE BUDGET DIRECTOR

June 30, 2024

MEMORANDUM

TO: Senator Phil Berger, President Pro-Tempore of the Senate  
Representative Tim Moore, Speaker of the House of Representatives  
Brian Matteson, Director of Fiscal Research Division

FROM: Stephanie McGarrah, Director of the NC Pandemic Recovery Office *Step*

SUBJECT: North Carolina Pandemic Recovery Office

Per Session Law 2020-4, Section 4.3.(b), as amended, the North Carolina Pandemic Recovery Office is required to submit a monthly report to the Joint Legislative Commission on Governmental Operations regarding the staffing, expenditures, and activities of the Office.

The report is attached for your review. If you have questions, please email them to [stephanie.mcgarrah@osbm.nc.gov](mailto:stephanie.mcgarrah@osbm.nc.gov).

Attachments

# Report on NC Pandemic Recovery Office Operations and Activities

## Overview of the Office

In May 2020, Governor Cooper established the NC Pandemic Recovery Office (NCPRO) to oversee and coordinate the fiscal response to the COVID-19 pandemic. NCPRO is responsible for overseeing the distribution of the \$3.6 billion in Coronavirus Relief Funds (CRF) from the U.S. Treasury to provide support to state agencies, local governments, nonprofits, hospitals, educational institutions, and research organizations. NCPRO established a system for distributing, tracking, auditing, and providing guidance to more than 2,000 recipients of the funds provided by CRF.

In addition to CRF, NCPRO is responsible for the oversight, administration, and federal reporting for seven additional COVID-19 recovery programs: (1) the Governors Emergency Education Relief (GEER) program, (2) Emergency Rental Assistance (ERA), (3) Homeowners Assistance Fund (HAF), (4) Economic Development Administration Tourism Grant Funds, (5) Economic Development Administration Strategy Funds, (6) Capital Projects Fund, and (7) American Rescue Plan Act State Fiscal Recovery Funds (SFRF). NCPRO is responsible for providing technical guidance and support to all county and municipal governments that received funds from the American Rescue Plan Act Local Fiscal Recovery Funds (LFRF), and funds for the 525 municipalities that are flowing through the State.

North Carolina received \$222.7 million in GEER funds from the CARES Act and CRSSA Act, which come to the State from the U.S. Department of Education. The Governor is responsible for awarding funds to education entities under GEER I and GEER II programs (totaling \$137.8 million); federal law allocates the remaining \$84.8 million to the Emergency Assistance for Non-public Schools program, which is administered by NCDPI, with NCPRO providing oversight and federal reporting. GEER funds must be expended by December 31, 2023 (GEER 1 by December 2022 and GEER 2 by December 2023). Reporting and oversight activities are required through the first quarter of 2024, and federal audits of GEER funds will continue through the end of 2025.

The Emergency Rental Assistance (ERA) program assists households that are unable to pay rent and utilities due to the COVID-19 pandemic with \$979 million in federal funds awarded to the State of North Carolina through the Consolidated Appropriations Act of 2021 and the American Rescue Plan Act (ARPA). The U.S. Treasury allocated an additional \$280 million directly to 18 local governments, and \$24.4 million was provided to five tribal governments in North Carolina for the ERA Program. NCPRO is responsible for the oversight, administration, and federal reporting for the state's allocation of the ERA funds. Additionally, NCPRO is working with the local and tribal governments to coordinate programs and is providing technical assistance where needed.

North Carolina received \$273.3 million for the Housing Assistance Fund (HAF) through ARPA to provide financial assistance to homeowners experiencing hardship due to the COVID-19 pandemic. Funds from this program may be used to prevent homeowner delinquencies, defaults, foreclosures, and other homeowner-related expenses. NCPRO is responsible for the oversight, administration, and federal reporting for the state's allocation of HAF funds.

The State of North Carolina received \$5.4 billion in American Rescue Act State Fiscal Recovery Funds (SFRF), and local governments in North Carolina directly received \$2.7 billion in Local Fiscal Recovery Funds (LFRF). North Carolina received the remaining \$352,692,103.50 of the \$705 million to distribute to

520 municipalities in accordance with U.S. Treasury rules and guidance after distributing \$342,638,945.92 of the LFRF to 521 of the 525 municipalities in 2021. In addition, NCPRO hosted webinars in collaboration with the Local Pandemic Recovery Stakeholder Group — to provide guidance to local governments regarding the use of ARPA funds. NCPRO also participated in several panel discussions with the UNC School of Government (SOG) “Basics of ARPA” course for local governments during the month of October 2021. NCPRO is partnering with the SOG to host learning communities to discuss the federal and state requirements since March 2022. We are also partnering with the NC League of Municipalities and the NC Regional Council of Governments to host four (4) ARP Expert Tours, located in Hickory, Greensboro, Rocky Mount, and Wallace NC, during the months September and October. We continue to host bi-weekly Interagency meetings for our state agencies and monthly meetings with the Local Pandemic Recovery Stakeholder Group to discuss federal and state requirements. We partnered with Management Concepts to host a two-day training for over sixty (60) state agency representatives, titled “Monitoring Federal Grants for Pass-Through Entities”. Lastly, during November 2022, NCPRO contracted with Deloitte Development, LLC to develop performance measures framework, create a technical assistance toolkit to support administering agencies, and develop dashboards to support the tracking of ARPA funding, project performance and outcomes.

### **Staffing, Funding and Responsibilities of NC Pandemic Recovery Office**

The North Carolina Pandemic Recovery Office is organizationally located in the Office of State Budget and Management. The office hired its first staff in May 2020 and added most staff within the first three months of operation to complete its primary duties:

- Develop the systems, processes, and procedures to efficiently disburse the federal recovery dollars as appropriated,
- Disburse federal funds in a timely manner to assist recipients in responding to the pandemic,
- Monitor changing US Treasury guidance,
- Provide technical assistance to recipients and assist in program development design,
- Meet federal and state reporting requirements,
- Identify the impacts of the COVID-19 pandemic on North Carolina’s people, communities, and businesses,
- Address gaps in recovery funding for underserved people, places, and businesses, and
- Audit the recipients of federal dollars to ensure compliance with federal and state laws.

All the positions within the office are time-limited, temporary, or contract-based (I.e., employees who have been temporarily reassigned from state agencies). Because the office was established in May 2020, it has operated remotely from its inception, and it continues to operate in a hybrid remote and in-person environment in accordance with guidance from DHHS and OSHR.

Additional positions have been added as noted in table 1 as NCPRO has been tasked with administering additional federal funds, and auditing and federal reporting requirements have increased in frequency and volume.

**Table 1: Summary of NCPRO Staffing and Expenditures, March 2020 – May 2024**

Month	Total Number of Staff	Total Personnel Cost	Total Non-Personnel Cost	Total Cost by Month
March 2020	0	0	0	0
April 2020	0	0	0	0
May 2020	3	8,591.07	0	0
June 2020	12	67,352.03	749.52	68,101.55
July 2020	15	119,815.90	4,588.03	124,403.93
August 2020	15	130,740.75	38,592.20	169,332.95
September 2020	15	136,148.22	8,145.64	144,293.86
October 2020	15	136,485.55	1,407.52	137,893.07
November 2020	16	126,366.83	2,409.89	128,776.72
December 2020	16	178,025.30	12,848.23	190,873.53
January 2021	18	149,403.42	7,537.26	156,940.68
February 2021	17	155,859.82	8,804.60	164,664.42
March 2021	18	141,641.95	21,407.67	163,049.62
April 2021	23	168,626.56	883,422.23 <sup>1</sup>	1,052,048.79
May 2021	25	175,851.73	6,155.37	182,007.10
June 2021	29	278,819.41	3,225.22	282,044.63
July 2021	29	200,350.51	27,965.34	228,315.85
August 2021	32	218,647.84	37,655.50	256,303.34
September 2021	32	268,239.75	84,126.80	352,366.55
October 2021	31	269,178.59	13,003.93	282,182.52
November 2021	32	284,207.97	59,379.55	343,587.52
December 2021	34	248,388.44	45,578.92	293,967.36
January 2022	34	205,263.74	19,189.36	224,453.10
February 2022	34	266,488.26	5,256.36	271,744.62
March 2022	26	328,067.30	123,609.27 <sup>2</sup>	451,676.57
April 2022	26	265,747.09	49,606.16	315,353.25
May 2022	25	297,458.27	19,754.33	317,212.60
June 2022	25	262,144.44	50,765.82	312,910.26
July 2022	24	270,455.46	264,739.79 <sup>3</sup>	535,195.25
August 2022	25	298,179.31	30,837.46	329,016.77
September 2022	25	387,393.14	35,544.42	422,937.56
October 2022	25	297,989.67	46,975.25	344,964.92
November 2022	27	332,055.97	3,210.43	335,266.40

<sup>1</sup> McKinsey & Company was paid \$825,000 to conduct a comprehensive broadband analysis for the State of North Carolina.

<sup>2</sup> BerryDunn was paid \$100,746 to create a comprehensive administrative program design and organizational development plan to manage statewide ARPA funding.

<sup>3</sup> BerryDunn was paid \$258,189.00 to create a comprehensive administrative program design and organizational development plan to manage statewide ARPA funding.

Month	Total Number of Staff	Total Personnel Cost	Total Non-Personnel Cost	Total Cost by Month
December 2022	27	351,471.59	48,501.51	399,973.10
January 2023	27	309,850.13	688,329.33 <sup>4</sup>	998,179.46
February 2023	26	308,753.96	3,033.46	311,787.42
March 2023	26	357,123.34	130,175.80	487,299.14
April 2023	26	325,993.67	168,565.06	494,558.73
May 2023	26	307,389.38	73,845.90	381,235.28
June 2023	27	315,406.51	9,483.59	324,890.10
July 2023	27	361,238.23	8,590.90	369,829.13
August 2023	27	330,795.96	58,608.47	389,404.43
September 2023	27	365,458.01	63,076.34	428,534.35
October 2023	27	360,286.86	27,870.28	388,157.14
November 2023	27	313,438.69	37,195.66	350,634.35
December 2023	26	344,464.80	124,011.66	468,476.46
January 2024	26	326,301.35	5,699.04	332,000.39
February 2024	26	314,403.68	8,216.73	322,620.41
March 2024	24	307,228.02	225,689.82	532,917.84
April 2024	24	317,296.83	466,392.75	783,689.58
May 2024	24	306,391.14	288,625.70	595,016.84

Table 2: Detailed NCPRO Staffing Report

Month	Number of Staff Hired	Position Number	Permanent, Temporary, Time-limited, or Contract (Start and End Dates Noted for Temporary Positions)	Funding Source for Each Position	Total Funds Spent on Salary and Benefits for Personnel
March 2020	0				
April 2020	0				
May 2020	3	65031177 65031225 65031201	Time-limited Time-limited Time-limited	CRF	\$8,591.07
June 2020	9	65031279 65031327 65031328 65031332 65031375 65031400 65031500 1383460 1667049	Time-limited Time-limited Time-limited Time-limited Time-limited Time-limited Time-limited Contract Contract	CRF	67,352.03

<sup>4</sup> Deloitte Consulting was paid \$678,212.00 to assist state agencies in developing performance measures for SFRF projects.

Month	Number of Staff Hired	Position Number	Permanent, Temporary, Time-limited, or Contract (Start and End Dates Noted for Temporary Positions)	Funding Source for Each Position	Total Funds Spent on Salary and Benefits for Personnel
July 2020	3	65031553 65031576 2275732	Time-limited Time-limited Temporary (7/1/2020 – 6/1/2021)	CRF	119,815.90
August 2020	0				130,740.75
September 2020	0				136,148.22
October 2020	0				136,485.55
November 2020	1	1155703	Temporary (11/4/2020 through 4/30/2021)	CRF	126,366.83
December 2020	0				178,025.30
January 2021	2	65032485 00627194	Time-limited Temporary (1/26/2021 – 12/10/2021)	CRF	149,403.42
February 2021	0				155,859.82
March 2021	1	825243	Temporary (3/22/2021 – 12/10/2021)	CRF	141,641.95
April 2021	5	2197186 1165961 639639 2310512  216573	Time-limited Time-limited Time-limited Temporary (4/19/2021 – 12/10/2021) Temporary (4/19/2021 – 12/10/2021)	CRF	168,626.56
May 2021	2	65032594 65009917	Time-limited Temporary (5/17/2021 – 12/10/2021)	CRF	175,851.73
June 2021	4	963300 2122768 20686861 2314325	Time-limited Time-limited Temporary Temporary	CRF	278,819.41
July 2021	2	60080066 60080107	Temporary Temporary	CRF	200,350.51
August 2021	3	1320441 863585 1521242	Temporary Time-limited Time-limited	CRF	218,647.84
September 2021	0				268,239.75
October 2021	0				269,178.59
November 2021	2	65034018 65034040	Time-limited Time-limited	CRF	284,207.97
December 2021	3	65034040 2343928	Time-limited Temporary	CRF	248,388.44

Month	Number of Staff Hired	Position Number	Permanent, Temporary, Time-limited, or Contract (Start and End Dates Noted for Temporary Positions)	Funding Source for Each Position	Total Funds Spent on Salary and Benefits for Personnel
		65004275	Temporary		
January 2022	1	65031328	Time-limited	CRF	205,263.74
February 2022	0				146,265.36
March 2022	1	2296865	Time-limited	ARPA	167,613.26
April 2022	0				265,747.09
May 2022	1	65031575	Time-limited	ARPA	297,458.27
June 2022	2	65032485 1865673	Time-limited Temporary	ARPA	262,144.44
July 2022	2	02371183 01865673	Temporary	ARPA	270,455.46
August 2022	1	00787504	Time-limited	ARPA	298,179.31
September 2022	0				387,393.14
October 2022	0				297,989.67
November 2022	2	2230694 2375768	Time-limited	ARPA	332,055.97
December 2022	0				351,471.59
January 2023	0				309,850.13
February 2023	0				308,753.96
March 2023	0				357,123.34
April 2023	0				325,993.67
May 2023	0				307,389.38
June 2023	1	65034179	Time-limited	ARPA	315,406.51
July 2023	0				361,238.23
August 2023	0				330,795.96
September 2023	0				365,458.01
October 2023	0				360,286.86
November 2023	0				313,438.69
December 2023	0				344,464.80
January 2024	0				326,301.35
February 2024	0				314,403.68
March 2024	0				307,228.02
April 2024	0				317,296.83
May 2024	0				306,391.14

## **Activities of NC Pandemic Recovery Office During the 2020 Calendar Year**

During the 2020 calendar year, NCPRO was focused on administration, oversight, disbursement, and reporting for the state's \$3.6 billion in Coronavirus Relief Funds (CRF), as well as identifying the impacts of the pandemic on North Carolina's people, communities, and businesses. The first round of the Governor's Emergency Education Relief Fund (GEER) was included in the CARES Act, and NCPRO was involved in determining how to best allocate those funds and in developing oversight, administration, and reporting functions for the GEER program. Because the CRF dollars were set to expire on December 30, 2020, NCPRO also worked with CRF recipients to reallocate funds to make sure they were used before the deadline. When President Trump signed the Consolidated Appropriations Act into law on December 27, 2020, which extended the CRF expenditure deadline, NCPRO shifted its focus to making sure CRF recipients understood the new deadline and guidance from the U.S. Treasury. In addition, the Consolidated Appropriations Act included funds for the Emergency Rental Assistance (ERA) program.

## **Activities of NC Pandemic Recovery Office During the 2021 Calendar Year**

During the 2021 calendar year, NCPRO was focused on learning the federal requirements of the American Rescue Plan Act (ARPA) and the funds that were provided to states and local governments for pandemic recovery – State Fiscal Recovery Funds, Local Fiscal Recovery Funds, additional Emergency Rental Assistance Funds, Homeowners Assistance Funds, Capital Projects Funds, Economic Development Administration Tourism and Strategy funds, and State Small Business Credit Initiative funds (managed by NC Department of Commerce). NCPRO improved grants management, reporting, and data management functions and processes to better manage these additional funds and to support local governments and state agency partners. Lastly, NCPRO worked to get state agencies and subrecipients to use the rest of their Coronavirus Relief Funds for the December 31, 2021, expenditure deadline. NCPRO also worked to distribute the first tranche of Local Fiscal Recovery Funds to the 525 local governments that US Treasury designated as Non-Entitlement Units of Government (NEUs). NCPRO and our partners – UNC School of Government, the Councils of Government, the NC League of Municipalities, and the NC Association of County Commissioners – provided extensive assistance and guidance to local governments so that they could receive and use these funds. NCPRO also completed reporting requirements for federal funds and worked to set up MOUs and grant agreements for the new funds the state received.

## **Activities of NC Pandemic Recovery Office During the 2022 Calendar Year**

During the 2022 calendar year, NCPRO was focused on making sure that the State consistently applied the evolving federal reporting and compliance guidance for State Fiscal Recovery Funds (SFRF), Emergency Rental Assistance (ERA), Homeowners Assistance Funds (HAF), Capital Projects Funds (CPF) and EDA funds. NCPRO finalized our development of the PANGRAM software system used to manage the federal grants and monitored the grant subawards for all the federal funds that the office manages. NCPRO also disbursed the second tranche of Local Fiscal Recovery Funds totaling \$343,200,465.07 to the 520 local governments that accepted their funds and submitted the reports to US Treasury. The office also partnered with Deloitte to develop performance measures for all SFRF projects and worked with agencies and subrecipients to begin collecting those measures. NCPRO worked to close out Coronavirus Relief Funds (CRF) and respond to UST questions and final reporting. Lastly, NCPRO worked to share information on the use of all federal pandemic funding on our website and through media stories and reports.



## **Activities of NC Pandemic Recovery Office During the 2023 Calendar Year**

During the 2023 calendar year, NCPRO continued work with compliance, technical assistance, reporting and guidance for State Fiscal Recovery Funds (SFRF), Emergency Rental Assistance (ERA), Governor’s Emergency Education Relief (GEER), Emergency Assistance for Non-Public Schools (EANS), Homeowners Assistance Funds (HAF), Capital Projects Funds (CPF) and Economic Development Administration (EDA) funds. The office continued the development and collection of performance measures for SFRF using a process developed by Deloitte. All grants were entered into the PANGRAM software system used to manage the federal grants and monitor the grant subawards for all the federal funds that the office manages; PANGRAM was also reconfigured with the implementation of the NC Financial System from the NC Accounting System. NCPRO staff continued working with partners, including the NC Association of County Commissioners, the NC League of Municipalities, the Councils of Government, and the UNC School of Government, to assist local governments in their implementation of State and Local Fiscal Recovery Funds and to assist them with federal reporting. NCPRO led the state’s response to a 4-month long desk review of Coronavirus Relief Funds (CRF) conducted by federally contracted auditors. NCPRO completed nearly 70 reports for federal and state entities on the use of the federal funds. Lastly, NCPRO worked to share information on the use of all federal pandemic funding on our website and through media stories and reports.

## **Current Activities of NC Pandemic Recovery Office During the 2024 Calendar Year**

<b>Business Operations</b>
<p>Recurring Activities:</p> <ul style="list-style-type: none"><li>• Review and approve agreements and payment requests through PANGRAM.</li><li>• Communicate with the OSBM finance team.</li><li>• Meet with Grant Managers multiple times for PANGRAM account setups, agreement entries and approval processes.</li><li>• Attend weekly meetings with new and existing GEER and EANS recipients for accounting and reporting guidance.</li><li>• Attend Diversity Committee weekly meetings.</li><li>• Assist Internal and external Auditors by providing information and documents about grants and programs.</li><li>• Generate expense report in PANGRAM for NCPRO Extension of Operations report.</li><li>• Work with Grant Managers for any issue about programs, awards, amendments, agreements.</li><li>• Work with Database team to update and create new accounts in PANGRAM that comply with the new NCFS accounting system such as, NCFS Dropdown list - Interfund code issue.</li><li>• Monitor ShareFile for manual downloads for supporting documents for GEER &amp; EANS funds.</li><li>• Communicated with state agencies, local governments (NEU) to fulfill its accountability and compliance responsibilities.</li><li>• Assist agencies and other grant recipients with questions.</li><li>• Attend NCPRO Grants/Reporting biweekly meetings.</li><li>• Participated in Deloitte weekly status meetings.</li></ul>
<p>New Activities:</p> <ul style="list-style-type: none"><li>• EANS I - Processed 7 payments for 7 recipients for \$2,749,900.33.</li><li>• EANS I- Entered refunds in PANGRAM for 1 recipient totaling \$500.01.</li></ul>

- EANS II- Processed 1 payment for 1 recipient for \$279,803.54.
- ERA1-Entered refunds in PANGRAM for 2 recipients for \$81,617.48.
- EDA Tourism- Processed 2 payments for 2 recipients for \$139,654.93.
- ERA II- Processed 1 payment for 1 recipient for \$495,101.33.
- ERA II- Entered refund in PANGRAM for 1 recipient for \$307.86.
- GEER I-Entered refund for I recipient for \$6,076.
- GEER II - Reviewed and processed payments for 2 awards in the amount of \$480,818.75.
- SFRF - Processed 39 payments in the amount of \$84,037,114.09.
- Completed July 2023 reconciliation for EANS. Checked balances between NCAS and PANGRAM payments. Submitted for review.
- Completed September 2023 reconciliation for GEER and SFRF. Checked balances between NCAS and PANGRAM payments. Submitted for review.
- CRF federal desk review - Continued providing support and responding to audit requests/questions. Received preliminary report.
- Transferred SFRF interest received in October-December quarter to the SFRF GF Reserve.
- Working with Mark Bondo, OSBM Main, on SFRF transfers in legislation ensuring SFRF unappropriated principal balance remains in the reserve.
- Reviewing SFRF legislation to determine if returned funds should be deposited in the SFRF GF reserve or the SFRF fund at OSBM.
- Finalizing return process and forms for SFRF closed projects.
- Creating return process for SFRF projects that will not be able to obligate/and or expend funds by UST deadlines.
- Refining the EDA Strategy/Planning payment request/drawdown process.
- Providing NCPRO grant program data for the Governor's report.
- Researching/resolving NCFS accounting issues due to the conversion from NCAS to NCFS. Payments coded to the incorrect interfund and/or incorrect budget fund.
- Creating documents to identify SFRF funds that are at risk of not meeting UST obligation and expenditure deadlines.
- Working with DPS NCORR on ERA2 funds.
- EANS I- Entered refunds in PANGRAM for 1 recipient totaling \$5,341.
- EANS II- Processed 2 payments for 2 recipients for \$663,081.88.
- EDA Tourism- Processed 6 payments for 3 recipients for \$106,158.20.
- EDA Planning/Strategy- Processed 3 payments for 2 recipients for \$202,177.50.
- ERA II- Processed 1 payment for 1 recipient for \$1,995,167.18.
- GEER 1- Processed 1 payment for 1 recipient for \$495,084.84.
- GEER I-Entered refund for I recipient for \$175.
- GEER II- Entered refund for 1 recipient for \$45.
- SFRF - Processed 21 payments in the amount of \$33,623,613.50.
- Performed SFRF monthly recons for June, July, August, September, October, November, and December 2023.
- Performed GEER monthly recon for October 2023.
- Prepared spreadsheet for State agency reclassifications in NCFS due to interfund code errors resulting from NCAS to NCFS conversion. This data will assist OSBM Main Fiscal Office with transfers reconciliation and reclassification entries in NCFS.
- Finalized SFRF Obligation/Expenditure workbooks to identify SFRF funds that are at risk of not meeting UST obligation and expenditure deadlines. Attended meetings with state agencies and subrecipients to gather data to identify at risk funds and funds that need to be returned.
- Gathered ERA data for state auditors.
- Finalized obligation and expenditure forms and process for agencies/subrecipients to formally document funds at risk. Forms and process includes returns for SFRF projects that will not be able to obligate/and or expend funds by UST deadlines.

- Attended File Structure meetings.
- Obtained and provided risk assessment information/requests to Deloitte.
- Transferred SFRF funds to COOP and NCPRO Operations per legislation.
- Met with KPMG and Deloitte to perform a walkthrough of PANGRAM, payment processes, etc. for HAF, ERA, and SFRF.
- EANS I- Entered refunds in PANGRAM for 1 recipient totaling \$985.
- EANS II- Processed 3 payments for 3 recipients for \$2,005,210.41.
- ERA I- Entered refund in PANGRAM for 1 recipient for \$309.98.
- GEER 1- Entered refund in PANGRAM for 1 recipient for \$302.
- SFRF - Processed 21 payments in the amount of \$39,449,498.34.
- Performed CRF monthly recon for September 2023.
- Performed NEU monthly recons for August and September 2023.
- Performed ERA monthly recon for September 2023.
- Performed EANS monthly recon for August 2023.
- Completed EDA - EDGE portal training for grantees.
- Compiled reappropriations report identifying at risk funds, remedies for at risk funds, funds requiring reappropriation, and additional funds needed for Governor's Office, State Budget Director, and OSBM Budget Development for inclusion in the Governor's Budget.
- Met with State Construction Office regarding SFRF project status and projects at risk.
- Prepared for meeting with State Budget Director and OSBM Budget Development regarding proposed legislation for SFRF, SFRF at risk projects and remedies, SFRF funds to be reappropriated, additional SFRF needs, and ERA2 reappropriations.
- Met with Deloitte, state agencies, and subrecipients to gather data for SFRF risk assessments.
- Coordinated with Deloitte on risk treatment/monitoring plan for SFRF recipients/subrecipients.
- Returned ERA1 refunds to US Treasury.
- Identified ERA2 funds available for reappropriation.
- Discussed budget modifications, payment requests, and drawdowns for EDA Strategy/Planning grant.
- Updated SFRF State Compliance Supplement for 2024 and submitted to NC Dept. of State Treasurer.
- Gathered data for General Assembly Fiscal Research request including SFRF project status and how funds are being used.
- Prepared report for General Assembly Fiscal Research on SFRF project status, use of funds, and at-risk projects.
- Met with General Assembly Fiscal Research to discuss SFRF project status, US Treasury portal, and US Treasury guidance.
- EANS II- Processed 5 payments for 5 recipients for \$1,508,531.46.
- EANS II- Processed 5 payments for 5 recipients for \$1,508,531.46.
- ERA 2- Processed 1 payment for 1 recipient for \$1,656,114.
- ERA 2 -Entered refund in Pangram for 1 recipient (NCORR) for \$3,254,254.04
- EDA Tourism- Processed 3 payments for 3 recipients for \$45,529.57.
- SFRF - Processed 24 payments in the amount of \$36,126,052.93.
- Worked with Database team to update and create new accounts in PANGRAM that comply with the new NCFS accounting system such as, NCFS Dropdown list - Interfund code issue.
- Reviewed MOU's in PANGRAM to ensure signed MOU for each SFRF project and documented results in spreadsheet for PSR team.
- Performed EDA monthly recon for August, September, October, November, and December 2022, January, February, March, April, May, and June 2023.
- Completed and submitted quarterly Project Progress Report (SF425) and financial report (SF 270) for payment request/drawdown for EDA Strategy/Planning grant in new EDA portal.
- Updated Budget Development memo proposing legislation for SFRF, SFRF at risk projects and remedies, SFRF funds to be reappropriated, additional SFRF needs, and ERA2 reappropriations to be included in

the Governor’s budget based on changes in US Treasury guidance. Met with the State Budget Director and OSBM Budget Development team to discuss these changes.

- Prepared US Treasury guidance update explaining changes in latest US Treasury guidance to distribute to SFRF recipients.
- Updated General Assembly Fiscal Research report on SFRF project status, use of funds, and at-risk projects based on changes in US Treasury guidance. Met with General Assembly Fiscal Research to discuss these changes.
- Met with General Assembly Fiscal Research and DEQ to discuss SFRF challenges and possible solutions for infrastructure projects.
- Transferred SFRF interest to OSC GF SFRF Reserve.
- Attended NASBO meeting in Mobile, Alabama.
- Completed internal audit risk assessments.
- Continued meetings with Deloitte and subrecipients to gather data for SFRF risk assessments.
- Reviewed Deloitte SFRF Monitoring plan and provided feedback.
- Continued file restructure meetings and finalizing file restructure project plan.
- EANS II- Processed 1 payment for 1 recipient for \$1,003,849.51.
- EANS I – Processed 2 refunds totaling \$395.00.
- EDA Tourism- Processed 2 payments for 2 recipients for \$378,195.19.
- EDA Planning/Strategy – Processed 4 payments for 4 recipients for \$160,314.44.
- SFRF - Processed 32 payments in the amount of \$89,501,074.84 and 3 refunds totaling \$5,257,897.82.
- Worked with Database team to update and create new accounts in PANGRAM that comply with the new NCFS accounting system such as, NCFS Dropdown list - Interfund code issue.
- Performed CRF monthly recon for October 2023 – April 2024.
- Performed NEU monthly recon for October 2023 and November 2023.
- Performed SFRF monthly recon for January, February, and March 2024.
- Performed EDA monthly recon for July 2023 - January 2024.
- Performed EANS monthly recon for January 2024.
- Continued meetings with Deloitte and state agencies to gather data for SFRF risk assessments.
- Continued working with state agencies to refund SFRF that will not be expended.
- Meetings with Fiscal Research continued regarding eligible uses of SFRF.
- Transferred SFRF COOP funds to NCPRO Operations.
- Implemented file restructure plan for the Finance team.
- Revised ERA2 policy memo to update the amount of funds to be reappropriated.
- Transferred SFRF interest received in April to OSC GF SFRF Reserve so the final interest transfers could be made to agencies per legislation for FY 2024.
- Attended State Budget Certification training in Chapel Hill.
- Assisted Golden LEAF in preparing the data requested by US Treasury for the CRF loan program.
- Worked with OSC and OSBM Main to determine the data available documenting proof of payments to SFRF beneficiaries for Deloitte monitoring.
- Reviewed the Deloitte business process narrative and monitoring calendars and provided feedback.
- Distributed schedule of grantee payment request and NCPRO approval deadlines to NCPRO for payments that need to be processed in FY 2024.
- Working with reporting team and grants manager to update the SFRF Legislative tracker for new COOP projects.

### **Grants Management**

#### Recurring Activities:

- Refine internal processes and tools for providing programmatic oversight and monitoring for state and non-state entities receiving SFRF dollars.

- Review and approve monthly expense reports for SFRF projects and disbursement/reimbursement requests submitted by SFRF, EDA, ERA and HAF recipients.
- Work with the Database and Finance Team to process grantee payment request “glitches” post NCAS-NCFS transition.
- Regular meetings with state agencies and local stakeholder groups to facilitate consistent communication during the implementation of the SFRF Program.
- Provide technical assistance and monitor the progress of agencies implementing the SFRF, EANS, EDA, Homeowner Assistance Fund (HAF), and Emergency Rental Assistance (ERA-2) Programs.
- Scheduling and facilitating KPI (Key Performance Indicator) review sessions with grantees in conjunction with the Policy, Strategy, Reporting Team.
- Continued refinement of documentation for SFRF project closeout.
- Provided team representation at weekly PANGRAM office hours.
- Continued work with KPMG personnel on audit readiness for ERA and HAF Programs
- Continued work with KPMG personnel on audit readiness for ERA and HAF Programs.
- Continued work with Deloitte personnel to plan monitoring SFRF recipients. (Recurring)

**New Activities:**

- Began compilation of data for the late liquidation process for GEER1 and EANS1 projects.
- Began desk reviews of SFRF and GEER direct subrecipients.
- Prepared the Projects Fund (CPF) Q4 Project and Expenditure Report.
- Prepared the EDA Tourism Grant Semi-Annual Report.
- Conducted a detailed assessment of the status of obligations and expenditures for all SFRF projects with the Finance and Data Teams.
- Provided an in-person presentation of the status of SFRF projects for internal staff, the State Budget Director, Deloitte personnel, and other interested parties.
- Worked with Deloitte to hold introductory meetings with state agencies as they begin their work to complete risk assessments and monitor state agencies that are recipients of SFRF funding.
- Completed the ERA-2 Q4 2023 Treasury Report and the Homeowner Assistance Fund Q4 2023 Report.
- Began working with KPMG to plan audit readiness tasks for the ERA and HAF Programs.
- Completed the EDA Tourism Grant Semi-Annual Project Progress Report.
- Completed the Capital Projects Fund Q1 2024 Project and Expenditure Report.
- Completed the ERA-2 Q1 2024 Treasury Report and the Homeowner Assistance Fund (HAF) Q1 2024 Treasury Report.
- Completed MOU amendments for approved scope of work revisions for EDA Tourism Grant projects.

**Database Management**

**Recurring Activities:**

- PANGRAM System management, maintenance, support, and process optimization.
- Oracle Enterprise Database data processing.
- Python script optimization and improvement.
- Provide the statistics of projects and expenditure reports from Oracle database for data quality control and data analysis, and updated views to include monthly and quarterly data in 2024.
- Weekly PANGRAM Office Hours.
- Update the SFRF Master Reports data weekly.
- Update SFRF Public Dashboard report to help on US Treasury report.
- Provide SFRF Projects data to NCPRO reporting team and other NCPRO teams.
- PANGRAM NCFS Accounts verification and addition.
- Working on and developing PowerBI applications.

**New Activities:**

- Added Expenditure Report Submission Timeliness data into the SFRF Master Reports file.
- Working on automating KPI Performance Measurement Report document creation.

- PANGRAM Obligation and Expenditure Workbook. Granted PANGRAM, SharePoint and Smartsheet access to Deloitte and KPMG contractors.
- Grant Manager and Reporting Team KPI Data Review and approval process improvement in Smartsheet.
- Develop excel formulas to validate and autofill data SFRF subrecipient files.
- SFRF Projects obligations and expenditures from subrecipient details, split and merge data.
- Worked with finance team to finish NCFS integration issues and refund processes for PANGRAM.
- Developed views and reports for US Treasury reporting.
- Developed Oracle views for KPI Data tracking.
- Automated process to create KPI Performance Measurement Report in Smartsheet.
- Created SharePoint site for collaboration with contractors and external stakeholders.
- Created a Glossary of PANGRAM and KPI Data reports.
- Developed a PowerBI dashboard application of PANGRAM Data.
- Prepared Data for UST 2024 Q1 Report
- Data Validation and SQL view optimization in Toad for Oracle Working with Deloitte and KPMG for collaboration and data access
- Worked with Grant team for SFRF Beneficiary Projects closeout
- Developed Single Row viewer in Smartsheet
- Imported and Processed KPI data in Oracle for KPI data dashboard
- NCPRO SharePoint Site layout improvement
- Salesforce Hope Database API configuration
- SFRF Non Revenue Replacement Subrecipient Subawards Quality Control
- UST Portal-Oracle-PANGRAM Reconciliation
- Managed and Supported NCPRO Collaboration SharePoint site
- EBS User Role Audit 2024

## **Policy, Strategy, and Reporting**

### **Policy & Strategy**

#### Recurring Activities:

- Conducted another month of data collection and analysis for the NC Community Engagement Survey
- Updated existing economic indicators dashboard.
- Continued collaborations with ECU on business engagement survey (launched in October of 2023).
- Continued collaborations with ECU on the development of a resiliency/quality of life index.
- Continued collaborations with GDAC on creation of data dashboard related to NCs K12 and higher education sectors through the pandemic.

#### New Activities:

- Finalized agreement with UNC Chapel Hill, Carolina Demography, and Dataworks for developing focus group/roundtable discussions with local subject matter experts across the state to offer contextual insights into the resilience index findings, and the results of business engagement survey and community engagement survey, assess the influence of state, local, and federal programs on identified issues, and formulate recommendations for building resilient communities across the state.
- Collaborated with leadership and Comms team to develop Microsoft Planner project management system for NCPRO projects.
- Collaborated with Leadership on ERA II Policy Memo.
- In collaboration with UNC Chapel Hill, Carolina Demography, and Dataworks, finalized scheduling and planning for focus group/roundtable discussions with local subject matter experts across the state.
- Collaborated with OSBM analysts to assess ERA 2 reappropriation alternatives.
- Revised reporting Standard Operating Procedures.
- Collaborated with Deloitte in SFRF recipient risk assessment strategy development.
- In collaboration with UNC Chapel Hill, Carolina Demography, and Dataworks, held 15 focus group/roundtable discussions with local subject matter experts across the state.

- Collaborated with Communications team on NCPRO file restructuring strategy.
- Attended States for the Future conference to build cross-state connections with like-minded organizations focused on data-driven policy.
- Represented NCPRO at the National Association of Development Organizations (NADO) and the Development District Association of Appalachia (DDAA) for sessions focused on regional development, the federal landscape, and the programs and policies that matter most to Regional Development Organizations and their stakeholders. Presented information on the Resilience Index at the DDAA.
- Finalized collaborations with ECU on business engagement survey
- Finalized collaborations with ECU on NC Community Engagement Survey
- Closed EDA contract with ECU for development of a resilience index.
- Collaborated with ncIMPACT to complete a report on the results of the March 2024 focus group/roundtable discussions with local subject matter experts across the state to offer contextual insights into the resilience index and the results of the business engagement and community engagement surveys, to assess the influence of state, local, and federal programs on identified issues, and to formulate recommendations for building resilient communities across the state.
- Prepared the Resilience Index and CES Dashboards for launch on the NCPRO website
- Extended contract with ECU on the Resilience Index

### **Performance Measures & Reporting**

#### Recurring Activities:

- Maintained SFRF data dashboard.
- Maintained SFRF Projects Dashboard.
- Maintained economic recovery dashboard.
- Offered technical/reporting support for SFRF recipients during weekly office hours.
- Submitted monthly FFATA reports on applicable funds.
- Continued reviews of KPI Intake Surveys to facilitate recipient performance reporting.
- Continued conducting KPI finalization interviews with SFRF recipients.
- Continued reviewing submitted KPI data from SFRF recipients

#### New Activities:

- Supported NCPRO's response to various audit requests.
- Submitted FFATA reports on applicable funds.
- Continued reviews of KPI Intake Surveys to facilitate recipient performance reporting.
- Continued conducting KPI finalization interviews with SFRF recipients.
- Updated Performance Reporting Protocols/Guidance.
- Submitted the quarterly project & expenditure report to UST.
- Submitted the capital projects fund report to UST.
- Worked on ERA II Q4 2023 Report for UST.
- Submitted ERA 2 Quarterly Report to UST.
- Provided documentation in response to internal audit requests
- Submitted SFRF project progress documentation per request from Fiscal Research.
- Began development of KPI Data Dashboard to demonstrate progress across SFRF projects throughout the state.
- Created SFRF KPI Data Dashboard using submitted SFRF recipient data
- Supported NCPRO's response to various audit requests, including the annual risk assessment for policy, strategy, & reporting team responsibilities.
- Submitted the quarterly project & expenditure report to UST.
- Submitted the capital projects fund report to UST.

- Closed out contract with Dataworks for creation of dashboards to provide visual representations of the Economic Resilience Index and the Community Engagement Survey results.
- Collaborated with SFRF recipients on KPI Data Dashboard
- Supported Completion and submission of the ERA II quarterly report
- Completed and submitted the GEER annual report
- Created new data tools to enhance the subaward reporting process

### **Communications**

#### Recurring Activities:

- Assist with agendas and materials for ARPA SFRF Interagency Meetings and Local Pandemic Recovery Stakeholder Meetings.
- Attend Digital Commons regular meetings to learn about current and upcoming updates to Drupal and website management.
- Ensure information on the ncpro.nc.gov website is consistently and accurately updated.
- Assist with agendas and presentation materials for monthly staff meetings and facilitate as needed

#### New Activities:

- Assisted Reporting with the process and gathering of information for NCPRO's portion of the Governor's Accomplishment Report for July-December 2023.
- Assisted Executive Leadership with project management best strategies for organizing, assigning, and tracking NCPRO's 2024 projects via Microsoft Planner.
- Created an internal NCPRO Communications and Branding Guide to ensure branding consistency for internal and external publications, memos, presentations, etc.
- Conducted interviews for a story on TeachNC financial aid and exam prep resources.
- Conducted interviews for a story with NC State Highway Patrol on the new GPS tracking system.
- Responded to a media inquiry related to COVID-19 relief and recovery funding.
- Published story, video, and press release on NC State Highway Patrol's new GPS tracking system.
- Worked with Policy, Strategy and Reporting team to publish an NC Economic Recovery Data Resource Guide on the NCPRO website.
- Published Governor Provides Financial Relief to Aspiring Teachers story.
- Participated in a co-team planning meeting with the Policy, Strategy, and Reporting team to discuss and plan for 2024 projects and collaboration.
- Planned and executed a staff-wide review of the SOP for Administering Agencies.
- Held initial meetings with different teams to begin a file restructuring review project.
- Conducted interviews for a story on the North Carolina Patriot Star Family Recovery Scholarship.
- Attended UCPCOG's ARPA convening.
- Attended the States for the Future conference to build cross-state connections with like-minded organizations focused on data-driven policy.
- Conducted an additional interview for the North Carolina Patriot Star Family Recovery Scholarship story.
- Published Scholarships Honor Military Service and Sacrifice story and video.
- Held final meetings with representatives from NCPRO teams to create a plan for an NCPRO-wide file and folder restructure and guidance document and created a presentation to present to all of NCPRO staff.
- Published the Spring 2024 external newsletter.
- Conducted interviews and shot video of Grandfather Mountain's ARPA-funded wheelchair-accessible shuttle.
- Conducted interviews with Town of Spencer for new storytelling series on how local governments are spending ARPA funds, and completed the first video.
- Collaborated with PSR team to update website to showcase new dashboards from recently completed EDA projects including the Focus Group report, Community Engagement Survey, and Resilience Index.



- Received delivery of new office furniture and worked on logistics of ensuring staff members had the proper equipment.
- Coordinated and promoted a statewide TV interview about the results of the Pandemic Recovery Focus Groups to help inform the public and policymakers of the new research available.
- Promoted the new NC Community Engagement Survey dashboard through social media channels to raise public awareness of this new research and data tool.
- Conducted video interviews with leadership at the North Carolina Restaurant and Lodging Association (NCRLA) for a new story on the organization’s use of SFRF to rebuild the hospitality workforce.
- Wrote, designed, and edited the NCPRO Summer Newsletter in preparation for its release to over 1,000 stakeholders in early June.

### General Counsel

**Recurring Activities:**

- Interagency group meetings.
- Local government stakeholder meetings.

**New Activities:**

- Consulted on NCORR ERA2 policy options.
- Participated in the Deloitte kickoff meeting.
- Consulted on CRF property disposition requirements.
- Engaged with stakeholders on obligation extension.
- Consulted on deposit of interest income in SFRF Reserve.
- Received and reported phishing attack.
- Reviewed ERA2 additional funding proposals.
- Amendment for ERA2 funding amounts.
- Consulted on NCCCS disbursement process for SFRF.
- Analysis of DEQ water/sewer statutory funding structure.
- Consulted on using SFRF to fund previously launched DEQ projects.
- Consulted on local government program income use for DEQ projects.
- Consulted on application of SL 2021-180 cap on administrative costs.
- Examined federal deadline setting authority for CPF versus SLFRF.
- Consulted with HTC on obligation and expenditure deadlines.
- Consulted with DIT on property disposition requirements under CRF.
- Examined monitoring requirements for GEER funds through NCCCS.
- Consulted with DIT on NICRA inapplicability to interagency funds from DIT to DHHS to ECU.
- Consulted with DNCR and OSBM generally on managing prospective multi state grant.
- Examined reporting consequences of using SFRF and LFRF on county CAB projects.
- Examined NCPRO duties after federal prosecutions and convictions of ERA fraud.
- Consulted with OSBM-DR on whether EIS needed for ERA2 project.
- Analysis of new Obligation FAQs based on the Obligation Interim Final Rule
- Meet with Internal Audit on annual risk assessment
- Consultation on consistent internal definition of project milestone dates
- Consultation on non-application of CDBG standards for revenue replacement project Consultation on source of internal controls and grant standards for local govt grants
- Consult on Highly Treated Wastewater performance dates
- Responded to public inquiry on ADA standards applied to a local govt sidewalk project
- Consult on state health plan eligible use
- Reviewed a DOA draft amendment
- Drafted EDA Tourism Amendments

### Internal Audit

In Progress:

- Continuing one compliance audit review for GEER.
- Continuing one operational audit review of SOPs.
- Continuing two information technology audit reviews.
- Continuing compliance audit reviews for SFRF.
- Continuing HAF compliance audit review.

Completed:

- Issued 1 final audit report.
- Issued 2 final audit reports.
- Issued 1 final audit report.
- Completed HAF compliance audit review.
- Completed GEER Audit Follow-up
- Issued 2 Final Audit Reports
- Started the annual risk assessment process to develop FY25 Audit Plan