

Forensic Accounting & Complex Claims Practice – FEMA Fact Sheet

COVID-19



Who does FEMA Cover Relating to COVID-19?

- In accordance with section 502 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the “Stafford Act”), eligible emergency protective measures taken to respond to COVID-19 pandemic at the direction or guidance of public health officials may be reimbursed under Category B of FEMA’s Public Assistance program. FEMA will not duplicate assistance provided by the U.S. Department of Health and Human Services (HHS), to include the Centers for Disease Control and Prevention (CDC), or other federal agencies.
- State, territorial, tribal, and local government entities and certain private non-profit organizations (PNP) are eligible to apply for Public Assistance. Local governments and other eligible PA applicants will apply through their respective state, tribal or territorial jurisdictions.

Examples May Include Certain:

- **Local Governments**
 - Counties
 - School Districts
 - Municipalities

- **Private Non-Profit Organization**
 - Universities
 - Utilities
 - Ports
 - Emergency Services
 - Medical Facilities (Hospitals, Nursing Homes etc.)

- **State and Territorial Governments**
 - Puerto Rico
 - District of Columbia (DC)
 - US Virgin Islands

What Does FEMA Cover and Not Cover Relating to COVID-19?

- **Category B Expenditures / Emergency Protective Measures that:**
 - Eliminate or lessen immediate threats to public health, lives or safety
 - Eliminate or lessen immediate threats of significant additional damage to improved public or private property in a cost-effective manner
- Other categories/expenditures may be approved as the COVID-19 situation continues to develop

What Costs Are Covered

- **Emergency Operation Center Costs**
- **Training Costs Specific to Declared Event**
- **Disinfection of Public Facilities**
- **Emergency Medical Facility Services & Supplies**
- **Medical Sheltering**
- **Security & Law Enforcement**
- **Food, Water, Ice & Other Consumable Supplies**
- **Communications of Health & Safety to Public**
- **State/Local/Tribe or Territory Force Overtime Costs**
- **Search and Rescue of People Requiring Assistance**

What Costs are Not Covered

- **Payroll**
 - Regular Time
 - Non-essential Employee Costs (Overtime, Benefits)
- **Financial Losses Caused by Business Interruption Lost Revenue**
- **Costs Covered by Applicable Insurance Policies**
- **Costs Covered by Other Federal Agencies**
 - HHS
 - CDC
 - Other Federal Agencies

FEMA Claim Process & Appropriate Supporting Documentation

Claim Process

- **Apply for Assistance**
 - Submit Request for Assistance (RPA) Documentation
 - Companies which have locations in multiple states may need to apply in each state
 - FEMA's initial call / meeting
- **Compile Costs**
 - Perform damage assessment
 - Develop summary list of damages
 - Create project worksheets
 - Address costs which are recoverable from other funding sources
- **Support Costs & Submit Claim**
 - Compile *Appropriate Supporting Documentation* for claimed FEMA costs
 - Submission of FEMA claim through the online grants portal
- **Settle Claim / FEMA Audit**

Appropriate Supporting Documentation

- **Labor**
 - Labor Narratives
 - Summary Spreadsheet of Labor Hours & Rates
 - Timesheets including Contemporaneous Comments Related to the Claim
 - Support for Labor Rates
- **Equipment**
 - Equipment Narratives
 - Invoices
 - Timesheets including Contemporaneous Comments Related to the Claim
 - Proof of Payment
- **Materials & Supplies**
 - Invoices/Purchase Orders
 - Proof of Payment
- **Subcontract**
 - Subcontractor Narratives
 - Contract/Vendor Agreements
 - Invoices/Payment Applications
 - Proof of Payment