



ARKANSAS CENTER FOR
RESEARCH IN ECONOMICS
UNIVERSITY OF CENTRAL ARKANSAS

Coronavirus Relief

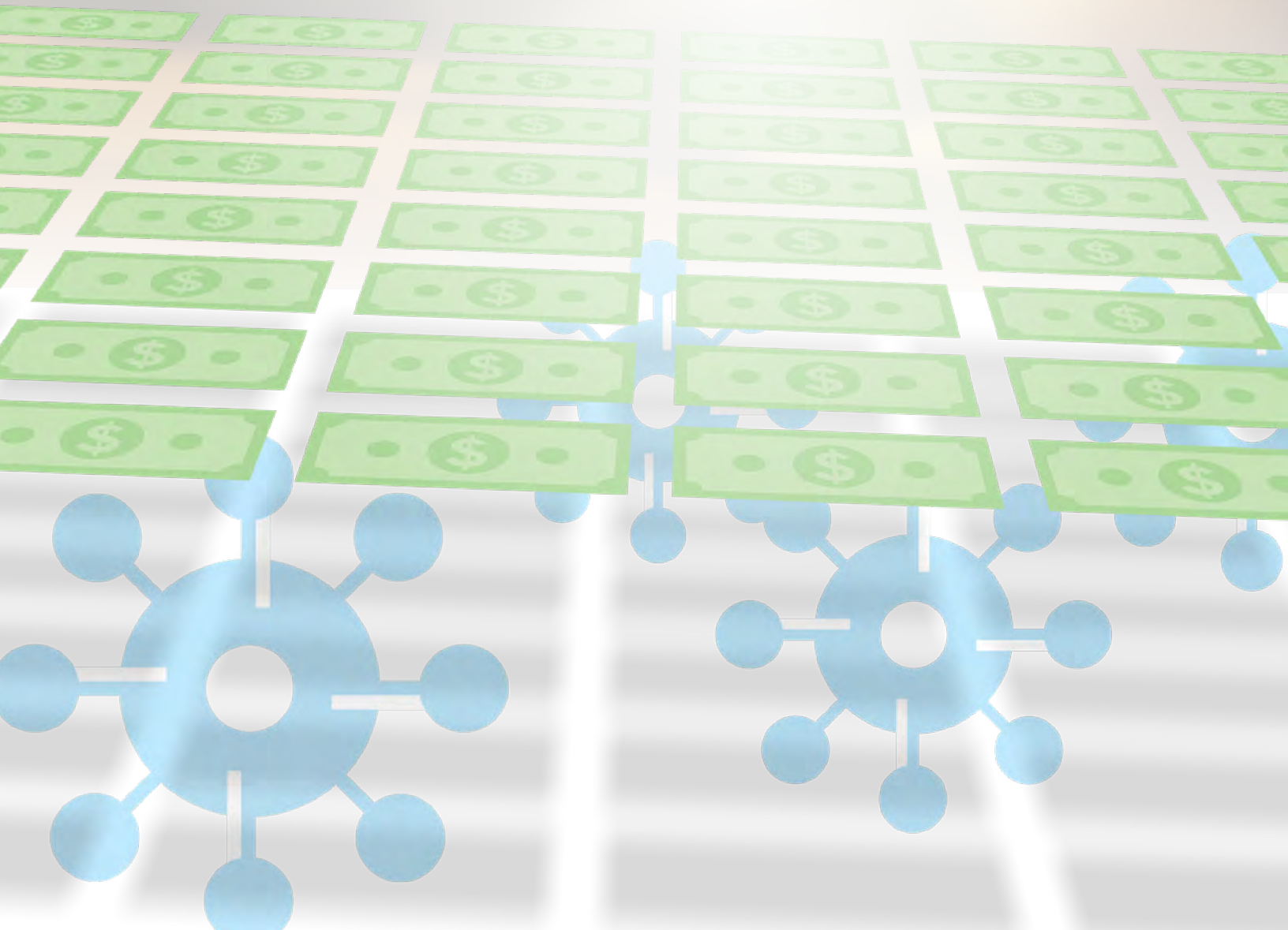
FUND REPORTING:

How States Are Promoting

TRANSPARENCY

Mavuto Kalulu PhD

"Sunlight is said to be the best of disinfectants..." - Louis Brandeis



Coronavirus Relief

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EXECUTIVE SUMMARY

In the wake of COVID-19, states, local governments, tribes and territories (prime recipients) received \$150 billion through the **Coronavirus Relief Fund (CRF)** to address the pandemic's impact. In most cases, how prime recipients chose to apply the funds was largely left to their best judgement. Likewise, there was no standard level of detail they were required to adhere to when reporting how CRF funds were spent; some entities traced expenditures through specific projects and subcontractors while others simply provided a broad category of use. Utilizing online technology to provide accountability for the use of these funds, even though federal guidelines do not require it, is essential to transparency. **Arkansas provided some level of CRF transparency but fell short** of achieving that of many

other Southern states. The CFR ended in December, 2020, but the transparency of the use of these funds is still important. **Extending Arkansas' commitment to transparency** and dedicating the necessary resources to carry through on that commitment **will reduce the opportunities for fraud and build trust** between the government and stakeholders, such as tax payers and the media, while also reducing costs associated with information requests. Bolstering the state's transparency efforts will push Arkansas forward and match our neighbors, making it a better place to live, work, and raise a family. Arkansas should also **apply these CFR transparency lessons to the State and Local Fiscal Recovery Funds (SLFRF) program**, which is part of the American Rescue Plan Act (ARPA) and runs until December, 2026.

**\$150
BILLION
DISTRIBUTED**



**MORE
TRANSPARENCY
NEEDED**

**NO DETAIL
IN REPORTING
REQUIRED**

CORONAVIRUS RELIEF FUND REPORTING: HOW STATES ARE PROMOTING TRANSPARENCY

Introduction

The US government provided over \$13.8 trillion¹ to fight both the spread of Covid-19 and the economic effects of Covid-19 through a series of bills.

\$13.8 trillion is a lot of money to wrap our heads around. One way to picture this is to imagine the federal government writing a \$41,000 check to every US resident; that's nearly 332 million people, according to 2021 estimates.² The sheer size of these funds makes accounting for their use imperative.

Indeed, prime recipients—entities such as state governments that receive COVID-19 relief funds directly from the federal government—must report how they allocate and expend these funds. However, the federal government allows prime recipients to decide how much reporting detail to require from subrecipients, such as small businesses.³ Encouragingly, some states have provided greater detail than federal law requires, allowing residents and other stakeholders, such as the media, to easily follow their government's allocation and use of these funds. Some states have also done more than others to make this detailed information accessible to the public.

We contend that for transparency's sake, all prime recipients must utilize online technology to provide accountability for the use of these funds, even though federal guidelines do not require it. Transparency, defined as ***access to the decision-making process and the disclosure and dissemination of decision outcomes***, has many important benefits in a democratic society:

1. Promoting trust
2. Enhancing accountability
3. Instilling fiscal discipline
4. Improving economic performance
5. Combating corruption⁴

Promoting transparency at all levels of government is one of our goals at the Arkansas Center for Research in Economics (ACRE). In this brief, we specifically assess the transparency of the \$150 billion disbursed under the Coronavirus Relief Fund (CRF), which was created under the Coronavirus Aid, Relief and Economic Security (CARES) Act.

“...IMAGINE THE FEDERAL GOVERNMENT WRITING A \$41,000 CHECK TO EVERY US RESIDENT...”

Background: How the Coronavirus Relief Fund Worked

Through the CRF, the CARES Act directly disbursed \$150 billion to states, local governments, tribes, and territories to help them respond to, prevent, and prepare for COVID-19. These prime recipients could decide how to use the funds, as long the expenses met the following criteria:

1. The costs must have been incurred due to the COVID-19 public health emergency.
2. The costs must not have been accounted for in the prime recipient's most recently approved budget as of March 27, 2020.
3. The costs must have been incurred between March 1, 2020, and December 30, 2021.⁵

The amount allocated to each government unit and the disbursement method depended on population. Local governments with a population of over 500,000 received funds directly from the federal government. The federal government deducted these disbursements from the amounts allocated to their respective state governments. State governments disbursed funds to smaller recipients.

Even though the CRF ended on December 31, 2021, transparency and accountability for how these taxpayer funds were used remains important. It's also urgent, because the federal government allocated states more money under the State and Local Fiscal Recovery Funds (SLFRF) program, which is part of the American Rescue Plan Act (ARPA) that became law on March 11, 2021. Recipients have until December 31, 2026, to spend their allocated funds for costs incurred as late as December 31, 2024.⁶ By applying lessons learned from CRF reporting, states can better report on their use of ARP funds to improve communication and trust with taxpayers.

The Importance of Transparency

As stewards of public resources, public officials have a responsibility to be transparent in their use of all public funds. Such good governance is especially important now, when the federal government has disbursed billions of dollars to state and local governments. We recognize that in emergencies, authorities may intentionally or unintentionally circumvent rules to speed assistance to those in need, which may be why no specific language in the federal guidelines stipulates that states be transparent to their residents in the use of these funds. Still, transparency in decision-making processes and outcomes is important.

Transparency creates trust by signaling to residents that their elected representatives intend to allocate taxpayer funds in the best way possible. In addition, transparency allows residents and the media to scrutinize how officials allocate and use these funds, thereby providing an extra layer of oversight that can prevent and detect fraud. That's why we have examined the states' own initiatives.

COVID-19 Relief funds have been abused to the extent that in some of their press releases on COVID-19 Relief funds fraud, the US Department of Justice includes a statement encouraging the general public to report information about allegations of attempted fraud.⁷ Individuals and the media are better able to catch signs of fraud when states publish detailed expenditure information and make that information easily accessible.

The Arkansas CARES Act Steering Committee, which the governor set up to advise on how best to allocate the \$1.25 billion in CRF money Arkansas received, broadcast the allocation process live.⁸ While we applaud Arkansas's leaders for bringing transparency to a key part of the use of CRF funds, our state can learn lessons from other states with greater transparency.

In particular, Arkansas could have been more transparent by publishing how recipients actually spent their CRF funds and by providing residents with easy, online access to this detailed expenditure information. While the federal Pandemic Response Accountability Committee has provided oversight of the COVID relief funds and has been publishing expenditure data on its [website](#),⁹ residents are unlikely to visit this source for state-specific information unless states make a deliberate effort to direct them there.

TRANSPARENCY
PROMOTES:

ACCOUNTABILITY

TRUST

FISCAL
DISCIPLINE

ECONOMIC
PERFORMANCE

TRANSPARENCY
COMBATS
CORRUPTION

HOW EASY
IS ACCESS?

WHAT'S THE LEVEL OF DETAIL?

CAN RESULTS BE
DOWNLOADED?

Why Web Transparency Matters

All 50 US state governments have transparency websites that provide online access to government spending data. Arkansas' Financial Transparency Act, which authorized the creation of [Arkansas' transparency website](#) in 2011, stipulates that "access to expenditures on an ongoing and regular basis will: (A) assist citizens and members of the General Assembly in overseeing the operation of state government in Arkansas; and (B) allow for a higher degree of accountability and efficiency in the workings of all branches of state government."¹⁰

Spending-data transparency has yielded significant cost savings for state governments. To illustrate, an elected official from Hamilton County, Ohio, used the state's transparency website to compare prices paid for road salt in neighboring villages to ensure the county was getting a competitive rate. Florida used spending information from its transparency website to renegotiate contracts and reported saving \$40 million. In addition, states have spent less to comply with information requests since the public can often obtain the desired information from the transparency websites. Massachusetts reported saving \$3 million by eliminating associated paper, postage, and printing costs. Montana, Washington, and South Carolina also reported fewer information requests.¹¹

“...ALL \$1.25 BILLION
ALLOCATED TO ARKANSAS
WAS DISBURSED TO
THE STATE GOVERNMENT...”

Federal Reporting Requirements for the Coronavirus Relief Fund

The Office of the Inspector General (OIG) requires each CRF prime recipient to report the related obligations and costs it incurred from March 1, 2020, through December 31, 2021, using the GrantSolutions Reporting Portal.¹² Prime recipients are state, tribal, and territorial governments; the District of Columbia; and local governments with populations greater than 500,000.¹³ Arkansas does not have any tribal or territorial governments or local government units with a population that exceeds 500,000. As such, all \$1.25 billion allocated to Arkansas was disbursed to the state government.¹⁴

The level of expenditure detail a prime recipient must report depends on the amount and the recipient. The law allows aggregate reporting for contracts, grants, transfers, loans, and direct payments that are below \$50,000, and all payments to individuals. For larger disbursements, the subrecipient (e.g., small business) must prove it “was impacted by the public health emergency and was thus eligible for the CRF funds,” but beyond that, the prime recipient decides how much documentation and detail subrecipients must submit to satisfy the basic requirements.¹⁵

The OIG's oversight is certainly important and helps ensure that recipients do not use CRF resources for non-COVID-related items. It is also important, however, that the general public has easy access to such information to provide an extra layer of scrutiny in the use of public funds. The more eyes there are on the process, the better the allocation of these resources.

Arkansas's Reporting on the Coronavirus Relief Fund

On March 30, 2020, the governor signed an executive order establishing the Arkansas CARES Act Steering Committee. Composed of six Arkansas legislators, eight state department secretaries, and a governor's office representative, the steering committee was supposed to advise the governor on how best to allocate the relief funds.¹⁶

As we noted earlier, the committee's allocation process has been transparent. In addition to the live broadcasts of its meetings to allow residents to view the deliberations, the committee created a website where it archives meeting recordings, agendas, and minutes. Anyone interested in knowing how the steering committee allocated Arkansas's COVID relief money can review these materials at their convenience.

Combing through the minutes to find how the funds were allocated takes time, however. A searchable database would make it much easier for residents to find specific information.

The Arkansas Department of Finance and Administration (DFA) compiled a list of how the funds were allocated, and that document is available on the steering committee's website.¹⁷ The document lists the entities that received funds, the purpose of the funds, the amount allocated, the amount disbursed, and the balance on hold. This document certainly is a good start toward greater transparency. Still, a breakdown of the funds to show how receiving entities disbursed or used the funds would provide a more transparent picture than the entity or program totals do.

In our research, we found a more detailed breakdown of the allocation and use of funds by agencies or programs in only a few cases. A case in point is the Arkansas Ready for Business Grant Program, which was administered by the Arkansas Economic Development Commission (AEDC), a division of the Department of Commerce. The program provided businesses close to \$150 million¹⁸ for expenditures associated with addressing COVID-19 and resuming operations, and the AEDC published a [list of grant recipients](#) as of June 26, 2020, on its website.¹⁹ However, even when such information exists, the public may not know where to find it. Most important, not every program or agency provided such information.

What Are Other States Doing?

We examined how all 50 states have reported their CRF allocations and expenditures. Our starting point was a [database](#) created by the National Conference of State Legislatures (NCSL). The database details CRF actions by each of the 50 states as of June 17, 2020.²⁰ We followed the data sources to examine how states are reporting their CRF allocations and expenditures. As anticipated, we found that some states have been more transparent than others. The main distinguishing features between the more transparent states and the less transparent states are as follows.

Level of Detail

The more transparent states provide a greater breakdown of CRF expenditures than less transparent states. Aggregate expenditures at the entity or program level do not shed enough light on how the CRF funds were actually spent. Residents need to know the final recipients of the funds and how the recipients actually used the funds. For example, a more transparent state listed the entities that received nutrition program funds and the amounts each entity received. A less transparent state provided only the total amount allocated for this program. See Appendix A for a list of more transparent states and their websites where they publish the CRF expenditures. Table 1 lists the information that more transparent states provide.

Table 1. COVID Relief Fund Information Provided by More Transparent States

Federal Expenditure Category

State Level Recipient* (State Agency/Program/
Local Government)

State Level Subrecipient* (Vendor)

County

Item/Service Supplied

Description of Item/Service Provided

Amount Allocated

Amount Expended

Amount Unexpended

Funds Disbursement Date

* Recipient and subrecipient in this context are at the state level and should not be confused with similar terminology for the disbursement by the Federal government where states are designated as prime recipients and the entities and programs the states allocate to are designated as subrecipients.

Data Searchability

In addition to providing more detailed information, the more transparent states provide a search capability to give residents quicker access to specific information. Residents can search expenditure information by recipient (agency/program) or subrecipient (vendor). In contrast, the less transparent states provide sparse information and did not aggregate relevant information in a single place, making it difficult for residents to systematically follow the allocation and use of funds.

While we often found information on how these funds were allocated in newspaper articles and in meeting minutes, states' failure to aggregate the information imposes a time and energy cost on residents who should not have to individually dig through information to learn how their government is allocating public funds. It is the government's moral imperative to make this information easily accessible, even when no legal imperative exists.

Downloadable Data

The most transparent states make their data downloadable in Excel format allowing interested stakeholders to efficiently analyze the allocation and use of the funds. For example, downloadable data allow legislators to determine how much relief money was allocated to their constituents.

Some states provided the downloadable data in PDF format, which is better than not providing the data at all. However, this format imposes another unnecessary cost on those who want to further analyze the information.

What Can Arkansas Learn from More Transparent States?

Arkansas can learn three lessons from more transparent states to make its CRF expenditure reporting more accessible to the public.

Lesson 1:

In addition to the steering committee minutes and videos, Arkansas should create a website to report the expenditure of all COVID-19 relief funds. This website could be managed by the DFA. Alternatively, as other states (such as Missouri) have done, Arkansas could utilize its existing transparency website to report the expenditures.

Lesson 2:

In addition to the aggregated information that the DFA provided to the steering committee, Arkansas should provide greater detail on the expenditures down to the vendor level. Compared to the more transparent states, Arkansas provided the information at right in table 2.

“...CREATE A WEBSITE TO REPORT THE EXPENDITURE OF ALL COVID-19 RELIEF FUNDS.”

“...PROVIDE GREATER DETAIL ON THE EXPENDITURES DOWN TO THE VENDOR LEVEL.”

“...MAKE COVID-19 EXPENDITURE DATA DOWNLOADABLE...”

Table 2. COVID Relief Fund Expenditure Information

Provided by More Transparent States	Provided by Arkansas
Federal Expenditure Category	
State Level Recipient* (State Agency/Program/Local Government)	✓
State Level Subrecipient* (Vendor)	
County	
Item/Service Supplied	
Description of Item/Service Provided	✓
Amount Allocated	✓
Amount Expended	✓
Amount Unexpended	✓
Funds Disbursement Date	✓

Lesson 3:

Arkansas should make COVID-19 expenditure data downloadable as it does for the expenditure data it posts on its transparency website. Data in Excel format allow residents and other interested stakeholders, such as the media and legislators, to evaluate the information further.

In our research, we came across a September 15, 2020, presentation by the Deputy Director and Comptroller of DFA titled “COVID-19 Cost Recovery.”²¹ This presentation indicates that the DFA executed a contract with the Center for Toxicology and Environmental Health (CTEH), in partnership with Hagerty Consulting, to provide a COVID-19 cost recovery grant management system as well supporting expertise and guidance. One task assigned to CTEH was to provide reporting, including a dashboard.²² Appendix B provides the dashboard design but to the best of our knowledge, the portal is not accessible to the public. If accessible, such a portal would make Arkansas more transparent in its use of COVID-19 relief funds.

Conclusion

Arkansas, like other states, received billions of dollars in federal taxpayer funds. In this brief, we have assessed Arkansas’s reporting on its use of Coronavirus Relief Fund grants and compared it to the best practices by other states. Our assessment focused on three common features in the states that were more transparent in their use of COVID-19 funds: the level of detail, searchability of the data, and downloadability of the data. We found that Arkansas fell short of the standards set by the more transparent states.

We therefore made recommendations to improve transparency in the reporting of these federal funds. While the program we focused on, CRF, ended on December 31, 2021, it is still advisable to provide the detailed expenditures for Arkansas residents to see. In addition, other programs—such as the Fiscal Recovery Fund under the American Rescue Plan—are still in progress and should require more transparency. The lessons learned from this assessment of the CRF can be applied to the Fiscal Recovery Fund and future programs. Not only is it good governance to always be transparent in the use of public funds, but the technology exists to facilitate greater transparency.

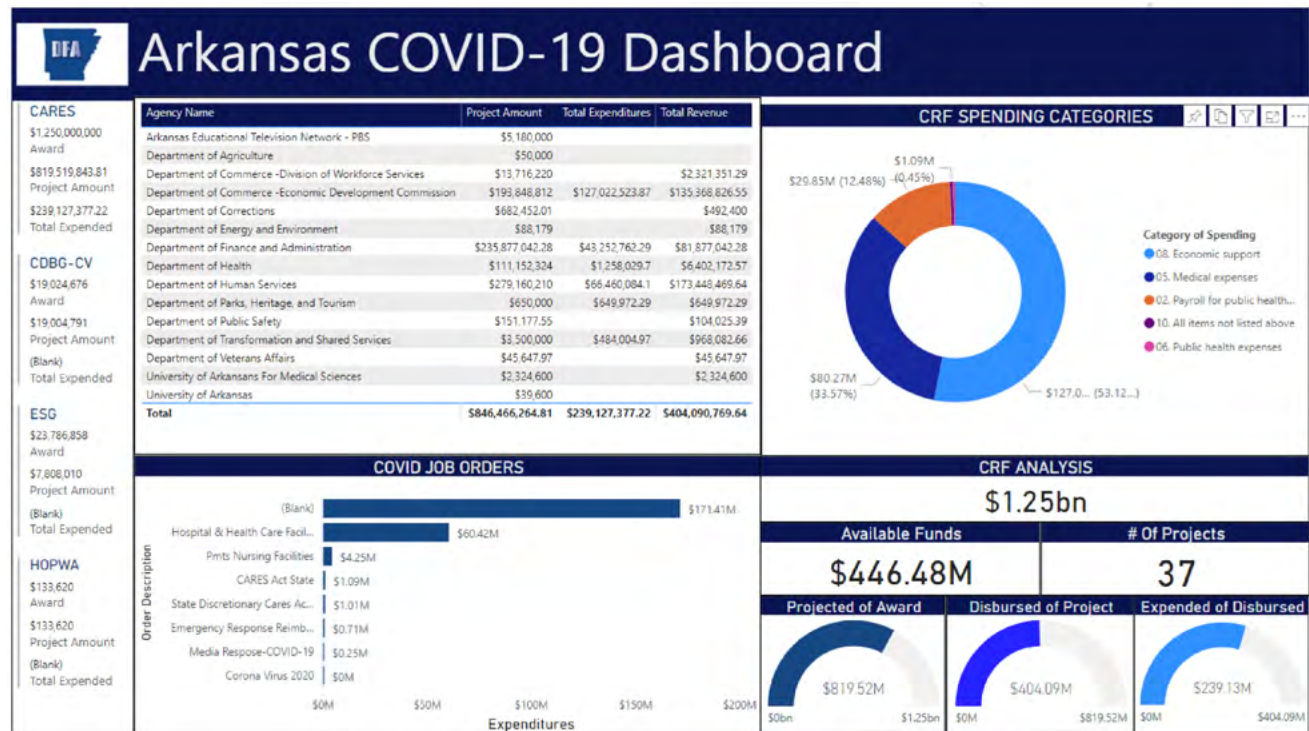
APPENDIX A: LIST OF TRANSPARENT STATES

Alabama	https://crf.alabama.gov/default.aspx
California	https://www.dof.ca.gov/budget/COVID-19/CRF_Report/
Delaware	https://governor.delaware.gov/relief/
Georgia	https://opb.georgia.gov/state-agency-reports
Idaho	https://idahorebounds.opengov.com/data/#/48245
Illinois	https://illinoiscomptroller.gov/covid19-information/?tpcc=email-pmed&utm_campaign=Chicago%20Sun-Times%20Afternoon%20Edition&utm_medium=email&utm_source=Revue%20newsletter
Massachusetts	https://www.mass.gov/info-details/about-covid-19-federal-funds#about-the-coronavirus-relief-fund-
Michigan	https://www.michigan.gov/budget/0,9357,7-379-88613_88628_99650---,00.html
Minnesota	http://warehouse.swift.state.mn.us/analytics/saw.dll?dashboard&PortalPath=%2Fshared%2FCitizens%20Portal%2F_portal%2FCOVID-19%20BudgetsCitizensPortalPublicEntry
Missouri	https://mapyourtaxes.mo.gov/MAP/Covid19/Expenditures/Agency/ExpendituresByAgency.aspx
Montana	https://commerce.mt.gov/Coronavirus-Relief/Awarded-Grants
Nebraska	https://coronavirus.nebraska.gov/CRFDashboard
Tennessee	https://www.tn.gov/finance/looking-for/cares-act-awards-.html
Vermont	https://data.vermont.gov/Government/Coronavirus-Relief-Fund-Expenses/hu32-h8tu/data
West Virginia	https://stories.opengov.com/westvirginia/published/mnOzKr2wB
Wyoming	http://www.wyopen.gov/wbc/allexpend

APPENDIX B

Reporting and Power BI Integration

Integration with Microsoft Power BI to create custom dashboards that maintain reporting with real-time data updates.



Invoice and Document Alignment

Invoices and expenditures are tracked at the transaction level and uploaded with documentation.

Arkansas Grant Manager

My Apps | Home | Users | Grants | Agencies | Projects | Accounts | Invoices | Expenditures | Spending Allocations | Revenue | Documents | New Table

Invoices | Invoices Home | Reports & Charts

Filters: Vendor Name, PO, Invoice Number

Vendor Name	PO	Invoice Number	Source Document #	Additional Info	Invoice Date	Invoice Amount	Total Liquidated Amount
AMERICAN PAPER & TWINE CO	4501952344	3677946	3443536/51394361	GR 5003752675	06-30-2020	\$653.78	\$653.78
AMERICAN PAPER & TWINE CO	4501953136	3677969	3443482/51394308	GR 5003752600	06-30-2020	\$1,123.79	\$1,123.79
AMERICAN PAPER & TWINE CO	4501953368	3677945	3443481/51394301	GR 5003752671	06-30-2020	\$932.75	\$932.75
AMERICAN PAPER & TWINE CO	4501954941	3677967	3443478/51394281	GR 5003752677	06-30-2020	\$11.24	\$11.24
AMERICAN PAPER & TWINE CO	5003739266	3677968	3443445/51394273	GR 5003752679	06-30-2020	\$651.80	\$651.80
GLOBAL FUEL RECOVERY LLC	4501952344	1321	3443392/51394194	MIGO 5003752184	06-15-2020	\$231,882.88	\$230,885.88
GLOBAL FUEL RECOVERY LLC	4501952344	1352	3443247/51394042	MIGO 5003752259	06-19-2020	\$110,694.13	\$110,694.13
WW GRAINGER INC	4501953136	9556963115	3442688/51393460	GR 5003745968	06-10-2020	\$769.10	\$769.10
AMERICAN PAPER & TWINE CO	4501953368	3663254	3436279/51387059	GR 5003742988	06-12-2020	\$83,330.50	\$83,330.50
AMERICAN PAPER & TWINE CO	5003739266	3657363	431780/51382595	GR 5003739266	06-08-2020	\$53,955.00	\$53,955.00
TOT						\$484,004.97	\$483,007.97

ENDNOTES

- ¹ About half is Federal Reserve and half is legislation. Committee for a Responsible Federal Budget, “COVID Money Tracker” last modified June 13, 2022, accessed June 14, 2022, <https://www.covidmoneytracker.org/>.
- ² US Census Bureau, “Annual Estimates of the Resident Population for the United States, Regions, States, District of Columbia, and Puerto Rico: April 1, 2020 to July 1, 2021,” US Census Bureau, accessed January 25, 2022, https://data.census.gov/cedsci/table?q=us%20population&y=2021&tid=PEPPER2021.NST_EST2021_POP.
- ³ US Department of Treasury, “Coronavirus Relief Fund Guidance,” Federal Register 86, no. 10 (January 15, 2021): 4193, https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf.
- ⁴ Maria Cucciniello, Gregory A. Porumbescu, and Stephan Grimmelikhuijsen, “25 Years of Transparency Research: Evidence and Future Directions,” Public Administration Review 77, no. 1 (2017): 32–44: <https://doi.org/10.1111/puar.12685>.
- ⁵ 42 US Code § 801 - Coronavirus Relief Fund, accessed February 9, 2022, <https://www.law.cornell.edu/uscode/text/42/801>.
- ⁶ US Department of Treasury, Coronavirus State and Local Fiscal Recovery Funds Final Rule, US Department of Treasury, accessed January 25, 2022, pp. 354–55, <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule.pdf>.
- ⁷ United States Department of Justice, U.S. Attorney’s Office, District of Connecticut, “Indictment Charges Former State Rep, 3 Others, with Stealing West Haven’s COVID Relief Funds,” last modified February 22, 2022, accessed February 22, 2022, <https://www.justice.gov/usao-ct/pr/indictment-charges-former-state-rep-3-others-stealing-west-havens-covid-relief-funds>
- ⁸ Arkansas Cares Act Steering Committee, “Meeting Documents,” last modified December 1, 2021, accessed February 11, 2022, <https://govstatus.egov.com/cares-act-committee-meetings>
- ⁹ Pandemic Oversight, “Coronavirus Relief Fund (CRF),” last modified January 24, 2022, accessed January 24, 2022, <https://www.pandemicoversight.gov/data-interactive-tools/interactive-dashboards/coronavirus-relief-fund>.
- ¹⁰ Ark. Code Anno. §25-1-402, <https://law.justia.com/codes/arkansas/2019/title-25/chapter-1/subchapter-4/section-25-1-402/>.
- ¹¹ Michelle Surka and Elizabeth Ridlington, “Following the Money 2016: How the 50 States Rate in Providing Online Access to Government Spending Data,” April 2016, pp. 7–8, <https://uspigredfund.org/sites/pirg/files/reports/USP%20FollowMoney16%20Report%20Apr16.pdf>.
- ¹² Office of Inspector General, “Coronavirus Relief Fund (CRF) Reporting Requirements Update,” OIG-CA-20-025, July 31, 2020, p. 2, <https://oig.treasury.gov/sites/oig/files/2021-01/OIG-CA-20-025.pdf>.
- ¹³ Office of Inspector General (OIG), “Department of the Treasury Office of Inspector General Coronavirus Relief Fund Frequently Asked Questions Related to Reporting and Recordkeeping (Revised),” OIG-CA-20-028R, March 2, 2021, pp. 1–2, <https://oig.treasury.gov/sites/oig/files/2021-03/OIG-CA-20-028R.pdf>.
- ¹⁴ US Department of Treasury, “Payments to States and Eligible Units of Local Government,” last modified May 11, 2020, accessed February 11, 2022, <https://home.treasury.gov/system/files/136/Payments-to-States-and-Units-of-Local-Government.pdf>
- ¹⁵ OIG, CRF Reporting Requirements Update, p. 2.
- ¹⁶ AR Governor, “Executive Order to establish the Arkansas Coronavirus Aid Relief, and Economic Security Act Steering Committee,” last modified March 30, 2020, accessed February 11, 2022, https://governor.arkansas.gov/images/uploads/executiveOrders/EO_20-11_...pdf
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- ¹⁹ Arkansas Economic Development Commission, “Arkansas Ready for Business Grant Program,” last updated June 26, 2020, accessed February 9, 2022, https://www.arkansasedc.com/docs/default-source/covid-19/rbgs_alc-public-apps-by-county-2020-06-26-12-31-45d101df3b426f-40b8a82c92b8e6aefc9b.pdf?sfvrsn=2ddd00a2_2.
- ²⁰ National Conference of State Legislatures, “State Actions on Coronavirus Relief Funds,” National Conference of State Legislatures, accessed January 24, 2022, <https://app.powerbi.com/view?r=eyJrJoiMTcyNGQ5ZmUtNTY3Mi00YjVlTGYyNmZjZjNzVhYUyZGUzIiwidCI6IjM4MmZiOGIwL-TRkYzMTNDEwNy04MGJkLTMTOTViMjQzMmZhZSIsImMiOiZ9&pageName=ReportSection>.
- ²¹ Arkansas Department of Finance and Administration, “COVID-19 Cost Recovery,” last updated September 15, 2020, accessed February 9, 2022.
- ²² CTEH mission states that it “empowers extraordinary experts to help companies, governments, and communities prepare for, respond, and recover from threats to their environment and people” and is based in North Little Rock. Hagerty Consulting is an emergency management consulting firm that helps prepare for, respond and recover from disasters and is headquartered in Evanston, Illinois.



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