



Below is the USET/USP COVID-19 Tip of the Day from April 24, which was a follow-up to the 2020:01 Tip of the Day.

As the Administration continues issuing guidance to implement COVID-19 stimulus legislation, the urgency of the public health emergency is forcing Tribal leaders to make COVID-19 decisions in real time based upon all available information—even if that information is incomplete or unclear. While funding details and related guidance will most certainly continue to evolve, it is critical to memorialize the status and availability of federal guidance as it influences Tribal Nation public policy decisions—even if it changes later. This will assist Tribal governments in defending these decisions during any potential audit or review of Tribal expenses covered by federal relief dollars. As part of your due diligence to document, we strongly encourage you to include documentation of any guidance, or lack thereof, that exists at the time of your COVID-19 expenditures.

The graphic has a dark teal background with a bokeh effect of light spots. On the right side, there is a vertical image of a glowing lightbulb with a blue and black spiral top. In the top left corner is the USET logo. The main text is centered and reads: "USET SPF/USP COVID-19 Tip of the Day" in large white letters, followed by "April 3, 2020 Tip 2020:01" in smaller white letters. Below this is a dark blue rectangular box with the word "DOCUMENT" in white. At the bottom is another dark blue box with the heading "START DOCUMENTING NOW" in white, followed by a paragraph of white text.

 **USET SPF/USP
COVID-19 Tip of the Day**
April 3, 2020 Tip 2020:01

DOCUMENT

START DOCUMENTING NOW

On numerous occasions, the Administration has stressed that its goal is to expeditiously disburse COVID-19 monies to best respond to the pandemic and to stabilize the economy. In doing so, there are minimal upfront requirements to ensure that disbursement of monies is not delayed. However, as part of the \$8 billion Tribal Stabilization Fund, the Administration has made it clear that there will be back end Office of Inspector General (OIG) audits for any suspected unallowable COVID-19 claimed expenses. To avoid any unnecessary and avoidable complications tied to this fund, or any other COVID-19 related funding, Tribal Nations are strongly encouraged to document ALL of its COVID-19 related expenses. While this action is primarily for your own internal accounting purposes, it will ensure that you have taken the appropriate proactive steps to prepare yourself for a possible OIG inquiry or audit.