Rapid Response Evaluation: Coronavirus Relief Funds

February 2021
Legislative Office of Fiscal Transparency
State Capitol Building, Room 107
2300 North Lincoln Blvd.
Oklahoma City, OK 73105
okloft.gov
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LOFT Oversight Committee

Co-Chairs


Members


Executive Summary

Over the course of LOFT’s four-month evaluation of the expenditure of Coronavirus Relief Funds, several themes emerged regarding the attempted collaboration with CARES FORWARD, the entity created to manage the federal funds:

CARES FORWARD’s Response to Information and Data Requests did not facilitate transparency

In response to LOFT’s request for “any and all” information relevant to expenditures and decision-making by CARES FORWARD, LOFT was provided a “Master” spreadsheet (sometimes referred to as a “summary dataset,”), that lacked key identifying data. No supporting documentation accompanied the spreadsheet. Despite repeated requests from LOFT, CARES FORWARD failed to provide information related to internal processes, which limited LOFT’S ability to ascertain what specific documents would be constructive in the review. To date, CARES FORWARD has not provided a single complete set of documentation for any project funded with Coronavirus Relief Funds.

CARES FORWARD responses were inconsistent with Oklahoma’s requirements and established guidelines related to providing data, documents and records to an independent oversight entity.

Information and transparency are necessary for effective program evaluation. The Oklahoma Legislature recognized this in establishing obligations for agencies LOFT works with to perform its duties. Oklahoma Statutes outline the obligation for agencies to furnish information and cooperate with LOFT:

Title 62, section 8014. “A. Each agency or institution of the state shall, upon request, furnish and make available to the Legislative Office of Transparency all records, documents, materials, personnel, information or other resources the Office deems necessary to conduct performance evaluation as required by this act.”

Several national associations support this approach to provision of information, including the National Conference of State Legislatures. A subset of this organization, the National Legislative Program Evaluation Society (NLPES), adopted the following data access principle in support of its member organizations that conduct program evaluations, performance audits, reviews, studies, or other similar forms of oversight on behalf of state legislatures:
“Having access to all data and information from government agencies, including data and information that is confidential or sensitive in nature and not publicly available, is critical to our ability to provide the thorough, independent, objective, and fact-based assessments and analyses on which legislators rely for decision making. Restrictions on our access to data and information ultimately limits the legislature’s ability to engage in effective oversight and ensure accountability for the use of public resources and the results being produced.”

Additionally, the U.S. General Accounting Office (GAO) requires an auditor or evaluator to report any limitations regarding access to documentation and information.

These data access principles exist to ensure evaluations are based on complete information. As an external evaluator, LOFT does not possess critical insider-level knowledge about an agency’s processes. Even if an evaluator had full access to all agency records and systems, the ability to obtain information would be limited without knowledge of record maintenance processes and system navigation.

Common among audit and program evaluation offices is that the agency under review is responsible for providing data and information, and the auditor or evaluator is responsible for verifying and evaluating the information. LOFT’s peer office in Kansas equated having examiners pull their own data from an agency’s system to asking a financial auditor to put together an agency’s financial statements before auditing them.

**CARES FORWARD’s response strategy was inconsistent and failed to evolve**

CARES FORWARD created an organizational process on paper but provided no evidence that this process was followed or consistently applied. CARES FORWARD routinely emphasized speed as the driving component of plans to spend the federal relief funds. While LOFT understands an initial emergency-driven response, the strategy for spending quickly does not appear to have adapted over the eight-month period to a more needs-based approach.

**Project Background**

In September 2020, the Legislative Office of Fiscal Transparency began its examination of the State’s distribution and spending of federal aid provided under the CARES Act. The evaluation was limited in scope and duration due to its designation as a Rapid Response report, which are reports intended to provide information needed for immediate funding or policy decisions.

Consistent with LOFT’s role as an oversight agency, the review focused on accountability and compliance. At the onset of the evaluation, LOFT sought
guidance from CARES FORWARD, the entity created to manage expenditures of federal funds, including oversight measures instituted to ensure federal funds were spent effectively and appropriately. In response CARES FORWARD provided an organizational chart, their website address and a PowerPoint presentation. This information was insufficient for the scope of LOFT’s review, so LOFT began an independent effort to review expenditures and substantiate documentation.

LOFT discovered a lack of consistent application of processes for data management, incomplete documentation, and a general lack of accessibility and transparency regarding expenditures and decision-making. Based on these factors, coupled with the knowledge that federal auditors and other oversight authorities would be expected to navigate the same systems to conduct their work, LOFT shifted the objective of the evaluation to identifying expenditures that could potentially leave the state open to risk of federal recoupment of funds, and the potential for future (state-funded) ongoing costs associated with programs funded or created as part of the State’s pandemic response. When the second round of federal pandemic relief was announced late December 2020, the evaluation expanded to encompass a third area: how the state could improve its processes in advance of future federal aid.

LOFT recognizes the challenge the State faced in addressing both the public health needs resulting from the COVID-19 pandemic and its related economic disruption. The nature of this evaluative project focuses on mitigating risk of federal reclamation for future funds, as well as ensuring funds are used effectively to protect Oklahoma citizens physically and economically.

The findings of this evaluation identified areas where the CARES FORWARD decisions were effective in addressing certain challenges. For example, the speed and effectiveness with which a new data management platform was set up for use by cities and counties for grant management appeared to be done efficiently and effectively with consistency. Additionally, the distribution of Small Business Grants through the Department of Commerce appeared to be well-administered. Those categories, along with many others, are not included in LOFT’s analysis due to their low degree of risk to the state, but should be noted as areas of accomplishment.

Several of the dedicated funds in the federal CARES act were provided directly to recipients and with specific intent. Examples include grants to higher education, small business loans, and the Paycheck Protection Program. Cities and counties directly received funds
passed through by CARES FORWARD and are separately responsible for allocating those funds. Likewise, businesses will be held accountable through audits.

LOFT’s evaluation therefore focuses on the pool of CARES funds that represent the greatest risk to the State: The Coronavirus Relief Funds. The expenditure of these funds was managed and allocated by CARES FORWARD.

**Overview of Findings and Recommendations**

LOFT’s evaluation resulted in the following findings:

**Finding 1: Process for spending Coronavirus Relief Funds lacked structure and clarity**

CARES FORWARD inconsistently provided substantive and necessary detail to policymakers about funding proposals or funding decisions; did not track or maintain methodology or explanation for rejected funding proposals; does not maintain an easily-accessible, centralized repository for documentation of funded projects or reimbursements; and deployed a highly-subjective process for approving funding.

**Finding 2: A significant component of relief funds was used for pre-existing needs and government modernization**

A portion of the pandemic relief funds were used to fulfill long-standing agency needs, including those related to information technology and compliance systems. For example, approximately $148.7 million of Coronavirus Relief Funds were passed through the Office of Management and Enterprise Services for in advance funded IT projects. Other projects are broadly categorized as economic support when more accurate categorization could have been used. Several projects under these categories may be at risk for not meeting the federal standards for “necessary” expenses in responding to the pandemic.

**Finding 3: Ongoing state needs would be underfunded if not for additional aid**

In funding projects indirectly related to the pandemic, CARES FORWARD missed opportunities to better address outstanding direct needs, such as a more strategic deposit into the Unemployment Insurance Trust Fund and investing in health initiatives like testing and contact tracing to limit the spread of the virus.
LOFT recommends the following:

- The Legislature should consider forming a centralized body and documented approval and rejection processes for expending federal relief, with clear communication, accountability, and an emphasis on adequate documentation.
- The State Office of Management and Enterprise Services should provide training and clear examples to state agencies regarding eligible and ineligible funding requests.
- The Legislature should consider requiring any state agency or program receiving non-routine federal aid to use the state’s data system to provide documentation.
- Future processes for tracking expenditures should require categorizing projects with common coding techniques to better reflect their purpose.
- Prior to expending any future aid, Oklahoma should adopt clear guidelines and processes that result in better alignment to the Executive’s vision for how federal relief funds benefit the State.
- The Legislature should consider requiring the reporting of data to NCSL for the enhancement of transparency and readily available state comparisons.
- Future disbursement of federal aid should be accompanied with a clear strategic plan that provides for more transparency and meaningful involvement from both the Executive and Legislative branches. The strategic plan should benchmark spending outcomes to key performance indicator directly attributable to an economic recovery and ensuring the health and safety of Oklahomans.

Finally, LOFT recommends the following expenses be given further review by the Legislature:

**SELECTED CRF PROJECTS LOFT WAS GIVEN PARTIAL INFORMATION**

(PROVIDED: IDEA SUBMISSION DESCRIPTION, PROJECT SCORECARD AND PROJECT DESCRIPTION)

$15 million: DHS COMMUNITY SUPPORT CENTERS

Direct collaboration with existing community partners to develop a new platform to serve the needs of the State’s most vulnerable children.

$3 million: ARTS COUNCIL GRANTS

This proposal will heal our local communities through access to creative endeavors, build lasting legacies by employing local artists and arts professionals, stimulate rural and urban economies, and help arts and cultural organizations pivot and reopen to drive cultural tourism.

$510,000: CAPITOL COMPLEX BUILDINGS CLEANING AND SANITIZING WINDOWS

Perform deep cleaning and sanitizing in all OMES-managed buildings in the Oklahoma State Capitol Complex.

$100,000: ASSESSMENT OF BARRIERS TO BROADBAND ADOPTION

To develop a broadband strategy that meets Oklahomans’ needs through data collected in a statistically valid survey that tracks awareness of, access to, and adoption of broadband throughout all communities of Oklahoma.
SELECTED PROJECTS FOR WHICH LOFT RECEIVED ONLY A PROJECT PLAN DESCRIPTION SHEET AND PROJECT MANAGEMENT UPDATES

$18.621 million: SAFER STATE WELCOME CENTERS
Updated to accommodate CDC guidance for social distancing and sanitization.

$2 million: TOURISM REMARKETING
Promote Oklahoma is open and ready for safe travel and tourism.

$1 million: PANDEMIC RESPONSE REAL ESTATE STRATEGY/HEALTHY WORKPLACE DESIGN
Strategic real estate plan to address the changed needs of state agencies/entities.

$245,000: FRONT PORCH/NON-PROFIT AGENCY COLLABORATION (UNITE US)
Improve person-center access, coordination, communication and outcome tracking across programs and services (pilot: Oklahoma and Tulsa Counties).

$440,000: CAPITOL COMPLEX FOOD SAFETY AND SANITIZATION
The redesign of the snack bars will provide a safe environment for employees and visitors by optimizing traffic flow, sequestering spaces to provide proper distancing, and the mitigation of surface and airborne containment of COVID-19.

$700,000: PPE INVENTORY MANAGEMENT SYSTEM
Obtain a statewide system to ensure future PPE management needs can be met with a technology platform to be maintainable and scalable to meet the needs of the Department of Health and its distribution centers.

$600,000: HEALTHY WORKPLACE AIR QUALITY ASSESSMENT
Improve workplace health/mitigate the spread of COVID-19 by improving HVAC systems in major state buildings.

$80,000: FACE MASKS FOR STATE EMPLOYEES
Facemasks for all state employees (neck gaiters).

$600,000: REMOTE TRAINING STATE EMPLOYEES
Implement statewide online training and develop continuous improvement curriculum for all state employees.

$325,000: PANDEMIC FISCAL CLIFF REVIEW
Identify and implement cost avoidance, cost savings opportunities, sources of additional revenue, and more efficient use of the state budget in response to the pandemic’s impact on Oklahoma’s state budget.

$110,000: STATE GOVERNMENT BUSINESS CONTINUITY
Oklahoma Cyber Resilience Cloud Infrastructure Modernization & Disaster Recovery Center Build Out.

$100,000: DIGITAL CLAIM/RISK PROPERTY CLAIM APP
Online/Mobile claim reporting platform for taxpayers and state entities.
<table>
<thead>
<tr>
<th>Amount</th>
<th>Project Description</th>
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<tbody>
<tr>
<td>$10 million</td>
<td>ALREADY, LLC</td>
</tr>
<tr>
<td>$4.89 million</td>
<td>CARAHSOFT TECHNOLOGY CORP.</td>
</tr>
<tr>
<td>$3 million</td>
<td>MILLENNIUM PRODUCTION GROUP, LLC</td>
</tr>
<tr>
<td>$1.5 million</td>
<td>EMERGENCY MANAGEMENT EMPG GRANT (COVID RESPONSE) STATE MATCH</td>
</tr>
<tr>
<td>$857,484</td>
<td>PHASE 2 DEVELOPMENT, LLC</td>
</tr>
<tr>
<td>$561,348</td>
<td>SHYFT PARTNERS, LLC</td>
</tr>
<tr>
<td>$489,611</td>
<td>LSG SOLUTIONS, LLC</td>
</tr>
<tr>
<td>$496,540</td>
<td>GITWIT CREATIVE, LLC</td>
</tr>
<tr>
<td>$250,000</td>
<td>CATTLE CONGRESS EVENT</td>
</tr>
<tr>
<td>$50,000</td>
<td>DHS FOSTER KIDS CHRISTMAS SUPPORT</td>
</tr>
<tr>
<td>$44,000</td>
<td>VACCINE SURVEY</td>
</tr>
<tr>
<td>$30,000</td>
<td>PSA FOR MASK-WEARING</td>
</tr>
<tr>
<td>$75,000</td>
<td>CRISES COORDINATION ASSESSMENT</td>
</tr>
<tr>
<td>$81 million</td>
<td>HOSPITAL SURGE CONTRACTS (NOTE: LOFT WAS ABLE TO ANALYZE COPIES OF CONTRACTS, BUT FURTHER INQUIRIES OF THE HEALTH DEPT. WERE DIRECTED TO OUTSIDE LEGAL COUNSEL)</td>
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Introduction

“From the beginning it has been my intent to protect the health and lives of Oklahomans, especially our vulnerable populations, and mitigate the impact to Oklahoma’s economy and get Oklahomans safely back to work. We have put together a group of industry professionals from across our state, and they have been working with my Governor’s Solution Task Force and our health advisors to develop a way to get back open safely. As we begin to responsibly implement this measured response, we will continue to prioritize the safety of Oklahomans and base all decisions on the data in our state.”¹

- Governor Stitt, April 22, 2020

With this statement, Governor Stitt established the vision for Oklahoma’s response to the pandemic: a focus on health and safety, and a resurgent economy.

Key to accomplishing this vision was the federal funds provided through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Within the legislation are several acts and programs detailing specific funding, recipients, and purpose. Among those is the Coronavirus Relief Fund, which was created to provide direct federal assistance to state governments, with consideration for local governments. Each came with their own compliance requirements.

Oklahoma’s allocation of relief funds was $1.53 billion. Of that, 82.1 percent, or $1.26 billion, was used by the State, with the remainder divided between Oklahoma City, Oklahoma County, and Tulsa².

¹ https://www.governor.ok.gov/articles/press_releases/gov-stitt-announces-open-up-and-recovery-plan
Chart 01: Coronavirus Relief Funds Recipient by Percentage and Dollar Amount (100% = $1.53 billion)³(Chart below shows the division of coronavirus relief funds between OK County, OK City, and Tulsa. CARES FORWARD had little to no involvement in fund utilization for OK County, OK City, and Tulsa)

Source: Legislative Office of Fiscal Transparency

The CARES Act tasked the Federal Department of the Treasury with oversight of states’ use of funds and empowered the office to recoup funds spent outside of compliance. Subsequent guidance from the Treasury is clear that states will be audited on the use and reporting of Coronavirus Relief Funds and will be held accountable for all funds received and disbursed.

When the CARES Act was signed into law on March 27, 2020, three federal oversight panels were created: the Pandemic Response Accountability Committee, the Congressional Oversight Commission, and the Special Inspector General for Pandemic Recovery (SIGPR)⁴. These three oversight panels have been given broad powers to ensure accountability from states receiving CARES funding:

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Chart 02: Federal Oversight of CARES Act Funding (Descriptions of the Federal Entities established to audit States’ utilization of CARES Act funds at a higher level of scrutiny than that of the OMB single audits)

The Pandemic Response Accountability Committee was specifically established to “detect fraud, waste, abuse, and mismanagement, and to mitigate major risks that cut across agency and program boundaries.”

The Congressional Oversight Commission is tasked with “supervising the implementation of the CARES Act by the Department of the Treasury and the Federal Reserve Board, and assessing the effectiveness of Congressional efforts to provide economic stability in light of the COVID-19 pandemic.”

The Special Inspector General for Pandemic Recovery (SIGPR) has “a broad mandate and authority to undertake investigations without the need for the Secretary’s approval.” The SIGPR furthermore has the ability to “issue subpoenas and to administer oaths to take testimony, and can both make warrantless arrests and seek arrest and search warrants without first obtaining authorization from the Attorney General.”

Source: Legislative Office of Fiscal Transparency

Recipients of CARES Act funding are subject to broader scrutiny than what would occur in a typical Single Audit, which is an audit required of any state agency receiving federal funds. A typical Single Audit includes an auditor’s opinion on whether financial statements are presented fairly, whether internal controls are adequate, and whether there is compliance with statutes, regulations, or terms and conditions of the grant. However, the authority granted to federal oversight entities for CARES Act funds is more extensive than a routine Single Audit.

Nearly nine months after receiving the federal relief, Oklahoma continues to struggle with meeting the demand for testing and its unemployment trust fund balance remains critically low. Also, CARES funds have been offsetting pandemic-related costs to hospitals, which in late December were at peak capacity.

This report analyzes the processes and performance of initial Coronavirus Relief Funds and provides recommendations to guide future processes and ensure transparency in how federal aid is utilized.

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5 For more information regarding Single Audits, please refer to Appendix B on page 29
Finding 1: Process for spending Coronavirus relief funds lacked structure and clarity.

As was stated in this report’s introduction, the Governor laid out a vision for a data-driven pandemic response that would prioritize health, safety, and restoring the economy.

To accomplish this goal, CARES FORWARD was created, consisting of a team of cabinet secretaries and public employees with expertise in finance, federal grants, and auditing. The team’s leadership was the State’s Chief Operating Officer (COO) and Secretary of Budget.

Through this team, the Governor established the following objectives:

- **Funding Opportunities**: Maximize all federal dollars available for State agencies and local governments to rebuild and recover
- **Rebuilding the Workforce**: Distribute grants to assist Oklahoma’s job creators
- **Accelerating Recovery from Damages**: Get federal funds into communities of need as quickly as possible.

CARES FORWARD then established a system of seven funding “pillars” (see Figure 1). The leadership and accountability structure presented in June 2020 detailed a process by which the Bi-Partisan Legislative Advisory Panel (often referred to as the Legislative Advisory Committee) was to inform funding recommendations to be made within the respective policy pillars, which would then flow up to the CARES Act Finance Team Project Management Office, often referred to as the “PMO group.” Under the CARES FORWARD Funding Pillars, decision-making culminated with a Steering Team that made recommendations to the Governors’ Office, which had final approval.

*Figure 01: CARES FORWARD Funding Pillars (Illustration of the CARES FORWARD structure and approval process for reimbursements and projects)*
Through interviews with LOFT, members of the Legislative Advisory Committee spoke favorably about CARES FORWARD’s communication and transparency, however, LOFT’s analysis revealed the Legislative Advisory Committee received information about spending projects that was significantly condensed from that being used internally by CARES FORWARD. The members of the Legislative Advisory Committee were presented information about projects often after approval, although they were able to ask questions and make recommendations on how to improve the delivery and impact of funds within those projects.

The amount of substantive detail provided was inconsistent\(^7,8\). For example, CARES FORWARD’s internal documentation for an $18.6 million project for welcome center modernization includes the following (emphasis added):

“Oklahoma serves as a hub for both business and recreational ground travel and is a crucial part of the transport infrastructure in the United States. With 60% of all Welcome Center traffic coming from surrounding states with much higher rates of infection, creating a safe facility for both business and recreational travelers is crucial in keeping Oklahoma’s infection rates low. These updates include touchless entry points, touchless bathroom amenities, counter barriers to protect Welcome Center staff, and revised layouts that allow visitors to socially distance while still enjoying the features and amenities at 10 of Oklahoma’s Welcome Centers. Further, additional amenities will help bolster the tourism and hospitality in Oklahoma, which is lagging at -41% year over year.”

However, what was provided to legislators made no mention of declining tourism:

“Update our Welcome Centers to accommodate social distancing and sanitation guidance provided by the Center for Disease Control.”

A similar dynamic was found in another project designating $1.5 million for a new records management system. Internal CARES FORWARD documents described the project as follows:

“This project would add an OHP records management system into the Computerized Dispatch System (CAD) currently being implemented. The vendor (Motorola) could stand the RMS up with the CAD in less than 6 months. This addition would provide OHP the ability to track

\(^8\) CARES FORWARD’s Final Summary of Approved CORONAVIRUS RELIEF FUNDS Grants for the State Legislature (Created date: 8/17/2020. Provided date 12/08/2020)
calls for service and time spent in response to the on-going COVID-19 pandemic. It would allow the OHP to efficiently assume required law enforcement duties at a local level when a partial or entire quarantine of a law enforcement agency exists. The RMS would bring OHP into compliance with the FBI’s NIBRS 2021 mandate for documentation when assisting local law enforcement agencies, as well as allowing proper documentation of site security provided for quarantined inmates.”

Legislators were provided the following condensed description:

“OHP does not have a Records Management System (RMS) to track calls for service and time spent as OHP responds to the COVID-19 pandemic. The RMS funding would allow OHP to track time spent and functions that occur when performing Strategic National Stockpile, RSS, and PODs deployments or supporting local law enforcement agencies when communities quarantine.”

LOFT also found no consistent methodology for determining which projects were approved versus those that were rejected.

The CARES Act mandated that projects adhere to the following guidance:

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020

In reviewing project documents from within CARES FORWARD’s “Project Scoring System,” LOFT uncovered projects of similar nature, with varying degrees of alignment to federal guidelines, yet no information was provided explaining why some projects were approved while others were rejected. These examples, coupled with information on other forms, leads LOFT to conclude that there was a high degree of subjectivity to the approval process.
Table 01: Project Comparison Matrix – Selected Examples Including Verbatim Descriptions\(^9\) - Project Rejection Criteria and Documentation is not readily available.

<table>
<thead>
<tr>
<th>Projects</th>
<th>Rejected</th>
<th>Approved</th>
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<tbody>
<tr>
<td>Rural Broadband / Remote Work</td>
<td><strong>Rural Broadband Initiative:</strong> “…has long term, direct benefit to Oklahoma’s ability to respond to future technological demands.”</td>
<td><strong>Remote Work for State Employees:</strong> “…Create seamless online experiences for the citizens of Oklahoma when they engage with pandemic-impacted state agencies/Allow the State workforce to work remotely.”</td>
</tr>
<tr>
<td>Federal Compliance / Pre-existing Mandates</td>
<td><strong>REAL ID:</strong> “There are approximately 2.7 million driver licenses in the state of Oklahoma, and the agency has estimated that at least 650,000 will need a REAL ID to fly or enter federal facilities before the federal deadline of October 2021.” [Initial directive from Federal government in 2005(^10)]</td>
<td><strong>FBI Crime Reporting:</strong> “The RMS would bring OHP into compliance with the FBI’s NIBRS 2021 mandate for documentation when assisting local law enforcement agencies, as well as allowing proper documentation of site security provided for quarantined inmates.” [Final directive from Federal government in 2016(^11)]</td>
</tr>
<tr>
<td>Community Impact / Supply Chain Management</td>
<td><strong>Hunters Against Hunger:</strong> “This program provides [food] to feed hungry Oklahoma families...[and has] provid[ed]over 2,000,000 meals to Oklahomans.”</td>
<td><strong>Food Supply Chain Grants:</strong> “This proposed funding of $10,000,000 would provide grants up to $1,000,000 for Oklahoma meat processors to build or expand their businesses and create additional meat processing capacity in Oklahoma.”</td>
</tr>
</tbody>
</table>

Source: Legislative Office of Fiscal Transparency

While LOFT does not presume to judge the merits of individual projects, the lack of explanation around decision-making does raise questions as to how projects were – or were not - deemed essential to Oklahoma’s recovery. CARES FORWARD does not maintain formal documentation regarding the rejection of funding requests.

\(^9\) For more information regarding these projects, please refer to Appendix D on page 32
\(^10\) [https://oklahoma.gov/dps/faq/real-id-faq.html](https://oklahoma.gov/dps/faq/real-id-faq.html)
\(^11\) Letter from the Federal Bureau of Investigation, titled “The FBI’s Transition to a National Incident-Based Reporting System (NIBRS)-Only Data Collection”, from Director James Comey, June 10, 2016. Please refer to Appendix C on page 30
Some states adopted a process for determining grant or reimbursement requests that recorded reasons for denial of projects. For example, Wyoming’s project selection structure utilized a group composed of staff from the Office of State Lands and Investment and representatives from the Attorney General’s Office. This group made recommendations to a Board for either approval or rejection of funds, with rejected proposals accompanied by a one or two sentence explanation. (see Figure 02)

*Figure 02: Wyoming developed a simple and publicly available process that provided transparency to decision-making.*

<table>
<thead>
<tr>
<th>Applicant Name</th>
<th>Project Type</th>
<th>Amount</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>Riverton Memorial Hospital LLC d/ba Sagewest Health Care</td>
<td>Anesthesia Machines</td>
<td>$111,209</td>
<td>Based on the budget submitted, this cost was included in the most recently approved budget as of March 27, 2020. Therefore, ineligible under the CARES Act.</td>
</tr>
<tr>
<td>Weston County Hospital District</td>
<td>Nursing Home Private Room Project</td>
<td>$9,000,000</td>
<td>Project cannot be completed by the December 30, 2020 deadline.</td>
</tr>
<tr>
<td>City of Rock Springs Fire Department</td>
<td>WycLink radios</td>
<td>$415,511</td>
<td>Upgrading all radios is not a necessary response.</td>
</tr>
<tr>
<td>Sheridan County Public Library System</td>
<td>COVID-19 Supplies &amp; Book Purchases (SA)</td>
<td>$11,887</td>
<td>Purchase of additional books and digital content is not “necessary” to respond to the COVID-19 public health emergency.</td>
</tr>
<tr>
<td>City of Sheridan</td>
<td>Renovations/HVAC</td>
<td>$3,285,191</td>
<td>Project cannot be completed by the December 30, 2020 deadline.</td>
</tr>
<tr>
<td>City of Laramie</td>
<td>City Hall Campus Redesign</td>
<td>$277,760</td>
<td>Applicant is requesting funds to be used for design for a project that will not be completed by December 30, 2020.</td>
</tr>
<tr>
<td>City of Laramie</td>
<td>Recreation Center COVID-19 Design &amp; Renovations</td>
<td>$561,190</td>
<td>Construction for a recreation center does not improve COVID-19 treatment capacity and it does not appear this is an eligible request under the CARES Act.</td>
</tr>
<tr>
<td>City of Riverton</td>
<td>New Medical Facility</td>
<td>$5,210,000</td>
<td>Project cannot be completed by the December 30, 2020 deadline.</td>
</tr>
<tr>
<td>Memorial Hospital of Converse County</td>
<td>Restore clinic</td>
<td>$223,000</td>
<td>Does not appear to be a necessary expenditure to respond to the COVID-19 public health emergency.</td>
</tr>
<tr>
<td>City of Cheyenne</td>
<td>Technology Reimbursement (SA)</td>
<td>$21,780</td>
<td>Civic Center audio/visual technology - Does not appear necessary to respond to the COVID-19 public health emergency.</td>
</tr>
</tbody>
</table>

Source: State of Wyoming
CARES FORWARD developed the following scoring system, which divided projects into two categories: Economic Response and Pandemic Response and Preparedness:

*Figure 03: Two different project scoring matrices, reflecting subjective criteria for decision-making
Note: emphasis of red outline by CARES FORWARD*

<table>
<thead>
<tr>
<th>NAME OF PROJECT</th>
<th>SUBMITTED BY</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Scoresheet A: Economic Impact Project

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Rate 1-10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compliance with Treasury Guidelines</td>
<td>0</td>
</tr>
<tr>
<td>Major Priority of Stitt Administration</td>
<td>0</td>
</tr>
<tr>
<td>Broad Application Across All Counties</td>
<td>0</td>
</tr>
<tr>
<td>Assistance for Business Interruption</td>
<td>0</td>
</tr>
<tr>
<td>Positive Net Benefits in Payroll (Commerce Analysis)</td>
<td>0</td>
</tr>
<tr>
<td>Average Wage Above Per Capita Income (Commerce Analysis)</td>
<td>0</td>
</tr>
<tr>
<td>Positive Net Benefits in Tax Revenue (Commerce Analysis)</td>
<td>0</td>
</tr>
<tr>
<td>Fosters Economic Diversification Across Top Clusters</td>
<td>0</td>
</tr>
</tbody>
</table>

**BONUS:**
- Facilitates Pandemic Response & Preparedness                             | 0         |
- Refit Production for Medical Supplies & Supply Chain                     | 0         |

**TOTAL SCORE** 0

### Scoresheet B: Pandemic Response & Preparedness Project

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Rate 1-10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compliance with Treasury Guidelines</td>
<td>0</td>
</tr>
<tr>
<td>Major Priority of Stitt Administration</td>
<td>0</td>
</tr>
<tr>
<td>Broad Application Across All Counties</td>
<td>0</td>
</tr>
<tr>
<td>Broad Application Across Multiple State Agencies/Entities</td>
<td>0</td>
</tr>
<tr>
<td>Addresses Critical Pandemic Response &amp; Preparedness Need (Max 20)</td>
<td>0</td>
</tr>
<tr>
<td>Improves End User Experience</td>
<td>0</td>
</tr>
<tr>
<td>Ultimately Drives Cost Savings</td>
<td>0</td>
</tr>
</tbody>
</table>

**BONUS**
- Has Broad Economic Benefit (Commerce Analysis)                          | 0         |
- Minimal Operating Expenses Past 12/30/20                                 | 0         |

**TOTAL SCORE** 0

*Source: CARES FORWARD*
According to CARES FORWARD, these score cards were to be used in evaluating all expenditures within each pillar. They were then to be reviewed and scored by the CARES FORWARD Steering Committee. However, based on the documentation from CARES FORWARD only the three members of the Steering Committee provided score cards on each proposed project.

Further demonstrating the subjective nature of the approval process, the following disclaimer is included on every CARES FORWARD Project Scoring Matrix template:

“This spreadsheet, and the scoring shown above, is intended solely as an aid to decision-makers to enable them to distinguish between the strengths and weaknesses of various projects. Raw scores are not intended to be used as objective criteria for the purpose of ranking and choosing between projects based solely on those raw data score rankings. Decisions among various projects will be made by the evaluators based on their subjective determination of which projects best benefit the State of Oklahoma.”

While bi-weekly meetings were held with the Legislative Advisory Committee, the CARES FORWARD Team did not engage its members in decision-making. As described in interviews with legislative members, CARES FORWARD voted on projects that were then presented to the advisory group, with no discussion about how spending was being prioritized.

LOFT was unable to find any readily apparent evidence demonstrating utilization of the input and approval process described by CARES FORWARD. This created an environment where no elected official with budgetary oversight had a direct and clearly defined role in prioritizing and allocating Coronavirus Relief Funds.

Through gathering substantive documentation and working with other stakeholders in state government, LOFT observed several examples of inconsistent communication from CARES FORWARD. At times, responses directly conflicted with each other.

Concerns over clarity also extend to documentation. CARES FORWARD’s process for documenting Coronavirus Relief Fund utilization involved two systems: PeopleSoft for agency expenditures and SalesForce for disbursement to cities and counties. City and county grants appear to have excellent documentation in a system that is intuitive, easy to navigate, and has substantive detail.

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12 CARES FORWARD Project Scoring Matrix. To see a full matrix template, please turn to Appendix K on page 78

13 One of many examples MACC operational timeline.
PeopleSoft, by comparison, appears to be less navigable and the data less complete. Over the course of this evaluation, there have been numerous instances of failed attempts to find sufficient approval documentation for a random selection of transactions, including when assisted by representatives from CARES FORWARD.

LOFT was advised by CARES FORWARD to obtain its own copies of approval documentation from these two systems. However, LOFT has consistently been provided incomplete data sets from which to search, has been unable to verify individual transactions due to aggregated data, and has found instances where the only expense validation were comments that documentation would be provided later. This is noteworthy as LOFT was informed that CARES FORWARD intends to grant federal auditors’ access to the PeopleSoft system to obtain all documentation necessary to complete the audit.\(^{14}\)

CARES FORWARD also asserted that where approval documentation is not present on PeopleSoft, it is likely contained as attachments to email messages between members of the team. Compounding the fragmented nature of the observed data management process, the Department of Health (responsible for $248m in spending) and the Department of Human Services (responsible for $18m in spending) are not required to upload documentation to PeopleSoft.

To assist with the data sharing and address fragmentation, LOFT created a cloud sharing platform which included a folder for every state agency. LOFT requested all data be shared, and specifically requested all documents pertaining to declined funding proposals be placed within a separate subfolder within the platform.

LOFT has repeatedly requested information on the documentation process of CARES FORWARD, specifically for the State’s Department of Health and Department of Human Services, two of the largest recipients of Coronavirus Relief Funds. These agencies, as noted, currently operate outside PeopleSoft.

Cities and counties also do not use the state’s PeopleSoft platform, and CARES FORWARD created a new and separate process within Salesforce for cities and counties for this reason. Within a three-week period, CARES FORWARD established a process capturing the approval documentation for all cities in Oklahoma’s 77 counties that received Coronavirus Relief Funds. Rather than requiring the State

\(^{14}\) Communication with representative of CARES FORWARD and OMES. To see a copy of this email, please refer to Appendix L on page 79.
Department of Health and Department of Human Services to also use SalesForce, two of the largest recipients of funds used a loosely defined, decentralized and informal documentation process.

LOFT found inconsistent accountability for the projects approved, and funded by, CARES FORWARD. Despite the pillar process created earlier, CARES FORWARD stated that funding decisions came down to the three leaders of CARES FORWARD and, ultimately, the Governor. Additionally, there was the Legislative Advisory Group which was given largely an after-the-fact advisory role that conflicted with what was established under the pillar process. Last, there are the agencies themselves. Each agency was required to submit an attestation form stating that submitted expenditures were a result of the coronavirus pandemic and that additional documentation may be sought.

One of the CARES FORWARD objectives is to, “minimize risks by working in coordination with accounting experts to ensure the compliance of coronavirus relief funds distribution and reimbursements.” However, when LOFT reached out to the Chief Financial Officers at several state agencies to verify expenditures, none could provide complete information about their agency’s Coronavirus Relief Fund expenditures. Further, agencies were encouraged “to collaborate in preparing for upcoming budget cuts, including ways to be aggressive and creative in pursuing COVID-19 expense reimbursements”.¹⁵

The lack of clarity regarding accountability creates the potential for conflict when the federal examination begins. When the State receives additional federal funding, establishing clearly identifiable roles, responsibilities, and accountability would streamline the spending and approval process while mitigating unforeseen risks.

In contrast, institutions of higher education across Oklahoma used several tools and techniques to allocate more than $100 million in student aid and university reimbursement, as directed by Section 18004 of the CARES Act and other related legislation. Federal guidance required at least 50 percent of CARES funding be used as direct student relief, a goal that was met and then exceeded.

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¹⁵ CARES FORWARD April 22nd, 2020 (Subject line: “Target budget discussion with secretary Mazzei”). To see a scan of this email, please refer to Appendix E on page 33
In response to a survey from LOFT, institutions indicated that taking one or more of three actions allowed them to ensure compliance with Federal guidelines and achieve their goals:\textsuperscript{16}:

- having a comprehensive and proactive strategy from the start (35.3\% of respondents),
- imposing more severe limitations on qualifying expenditures than even the Federal government (23.5\% of respondents), and
- training employees on what does and does not constitute appropriate requests (17.6\% of respondents).

\textbf{Recommendations}

- The Legislature should consider forming a centralized body and documented approval and rejection processes for expending federal relief, with clear communication, accountability, and an emphasis on adequate documentation.
- The state Office of Management and Enterprise Services should provide training and \textbf{clear examples to state agencies regarding eligible and ineligible funding requests}.
- The Legislature should consider requiring any state agency or program receiving non-routine federal aid to use the state’s data system to provide documentation.

\textsuperscript{16} To see a copy of this survey, please refer to Appendix F on page 34
Finding 2: A significant component of relief funds was used for economic support and government modernization.

From the data provided by CARES FORWARD\textsuperscript{17}, and from their own mission statement, economic support was the priority in expending Coronavirus Relief Funds. Second to this were grants to cities and counties, apportioned on a pro rata basis. Based on data provided by CARES FORWARD as of December 2\textsuperscript{nd}, 2020, the State has incurred $954 million in expenditures, including returns, out of the $1.26 billion allocated, as Chart 3 shows. The remainder has been earmarked by CARES FORWARD\textsuperscript{18}.

Although this report’s analysis is limited to transactions up to December 2, 2020, LOFT has continued to monitor Coronavirus Relief Fund expenditures through PeopleSoft. This review shows on December 7, 2020, OMES approved six purchase orders totaling $46,888,432.62 (15 percent of funds outstanding) to NTT Data, Inc. for “Data Center Outsourcing.” No approval documentation could be obtained from PeopleSoft at the time of this analysis. Additionally, the “Agency reimbursement with detail MASTER” data sheet provided by CARES FORWARD provides no insight into the nature of this contractual IT expenditure.

Chart 03: Coronavirus Relief Fund Utilization as of December 2\textsuperscript{nd}, 2020 (Due to the on-going nature of the pandemic and the December 2020 federal deadline, CARES FORWARD earmarked funds to be utilized for larger projects)

\begin{center}
\begin{tabular}{c|c|c|c}
\hline
 & Spent, $954,479,279.90 & Earmarked, $305,520,720.10 \\
\hline
Allocated, $1,260,000,000.00 & & \\
\hline
\end{tabular}
\end{center}

Source: Legislative Office of Fiscal Transparency

\textsuperscript{17} To review the datasheet provided by CARES FORWARD and filtered by transactions equal to or greater than $20,000, please turn to Appendix G on page 36

\textsuperscript{18} Email, representative of CARES FORWARD
LOFT analyzed all transactions over $20,000 (excluding returns) and categorized them using common coding techniques\(^{19}\), resulting in Chart 4 below.

**Chart 04: Expenditures Grouped by Type – Categorized transactions equal to or greater than $20,000, excluding returns.**

![Chart 04: Expenditures Grouped by Type](chart.png)

- Economic Support, $338M
- Agency Expenditures, $238M
- Cities and Counties Grants, $233M
- Health Expenditures, $158M
- Direct COVID-19 Relief, $43M

33% 24% 23% 16% 4%

\(\text{Economic Support include }\)
business relief, manufacturing
reboot, and contributions to
the state’s UI fund.

\(\text{Agency Expenditures include }\)
IT, payroll, safety and security,
PPE, and other expenditures
such as furniture, and fees.

\(\text{Cities and Counties Grants }\)
include funds made available to
cities and counties.

\(\text{Health Expenditures include }\)
hospital beds leasing and
medical equipment and
supplies.

\(\text{Direct COVID Relief includes }\)
food chain stabilization,
eviction mitigation, and
carechildcare grants.

Source: Legislative Office of Fiscal Transparency

To provide additional context, Chart 05 (below) depicts how neighboring states with similar Coronavirus Relief Fund allocations to Oklahoma have prioritized economic stabilization for small business grants. The following data represent 100 percent of the Economic Support expenditures in other states, as available on NCSL\(^{20}\), indicating a slightly above average allocation in Oklahoma ($184 million) towards direct economic support relative to neighboring states (on average, approximately $166 million).

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\(^{19}\) Qualitative Research Design, 3rd edition, Joseph Maxwell 2018

\(^{20}\) [https://app.powerbi.com/view?r=eyJrIjoiMTcyNGIzZmUtNTY3Mi00YjViLTgyNjMtZj0kNzVvYTVyZGUuIiwidCI6IjM4MmZiODAwMDcyOTQxIiwicCI6IjY1ZmZiODQzNWUwY2UyZmMyODU5ODczZjI0ZjIzIiwicSI6IjI3NjY0NDVjZDQ4YjU2ZmE3ZGFiMDQ4M2UwZjUzODM3IiwicSI6IjIyOTIzMTNhNjQ2OGQxNGQ1MDA4ZjZiM2E2MjU2YmQ5IiwicSI6IjM0MDk0OTVmZDNlNjM3NjAxYjNjNjU0MTU4MjMwNjEzIiwicSI6IjI2NDNhZjUyM2E5ZmQxMmM3Y2RlMzY0YjUzMjE5ODUyNzgiLCJ3cCI6MzQ5LCJpZCI6IjM3MDczMzEzNjZ4NDEiLCJzIjoiMzg4ODM2MjYxMDg0MzA1MCIsImQiOjE1NjYzNzgyODI2ODU2NzgyLCJyIjoibGlnaHkiLCJhIjoxfQ](https://app.powerbi.com/view?r=eyJrIjoiMTcyNGIzZmUtNTY3Mi00YjViLTgyNjMtZj0kNzVvYTVyZGUuIiwidCI6IjM4MmZiODAwMDcyOTQxIiwicCI6IjY1ZmZiODQzNWUwY2UyZmMyODU5ODczZjI0ZjIzIiwicSI6IjI3NjY0NDVjZDQ4YjU2ZmE3ZGFiMDQ4M2UwZjUzODM3IiwicSI6IjIyOTIzMTNhNjQ2OGQxNGQ1MDA4ZjZiM2E2MjU2YmQ5IiwicSI6IjM0MDk0OTVmZDNlNjM3NjAxYjNjNjE2MzU4MjMwNjE5ODUyNzgiLCJ3cCI6MzQ5LCJpZCI6IjM3MDczMzEzNjZ4NDEiLCJzIjoiMzg4ODM2MjYxMDg0MzA1MCIsImQiOjE1NjYzNzgyODI2ODU2NzgyLCJyIjoibGlnaHkiLCJhIjoxfQ)
The following transactions were identified by LOFT as items that warrant further review due to their combined expenditure amount and project descriptions that do not overtly align with federal guidance. These expenditures were categorized as “economic support,” however, CARES FORWARD clarified the term was used for all projects that fell outside of two other project categories.

Table 02: The following projects and reimbursements do not appear to align with the U.S. Treasury definition of “necessary” expenditures

<table>
<thead>
<tr>
<th>Project Name or Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Continuity / Disaster Recovery for State Agencies[^21]</td>
<td>$100,000,000.00</td>
</tr>
<tr>
<td>Welcome Center Pandemic Modernization</td>
<td>$18,600,000.00</td>
</tr>
<tr>
<td>Tourism Remarketing Campaign</td>
<td>$2,000,000.00</td>
</tr>
<tr>
<td>HR-Exec. Search Consulting (Combined)</td>
<td>$849,919.02</td>
</tr>
<tr>
<td>IRS fee for offset of COVID Stimulus Payments (Combined)</td>
<td>$638,260.72</td>
</tr>
<tr>
<td>Cattlemen’s Congress Event</td>
<td>$250,000.00</td>
</tr>
<tr>
<td>Office Furniture &amp; Equipment</td>
<td>$80,000.00</td>
</tr>
</tbody>
</table>

[^21]: To see more details about this project, please refer to Appendix H on page 70

Source: Legislative Office of Fiscal Transparency
While there may be valid reasons for the approval of projects found in Table 02, the lack of documentation and clear communication raise questions. LOFT recognizes that this pandemic was a uniquely disruptive event: it is important to note flexibility is needed within any crisis-response situation, and no plan can fully account for every decision. However, understanding the strategic deviations from any plan can ensure public accountability.

**The pandemic relief funds may have been seen as an opportunity to fulfill long-standing agency needs, including those related to information technology programs and compliance systems.**

As noted in Finding 1 in Table 1 (Project Comparison), DPS (Real ID) and OHP (RMS) submitted requests to use Coronavirus Relief Funds to bring those departments into compliance with long-standing federal mandates. Another example of a potential long-standing agency need is the “Unite Us” program, attributed to DHS but funded through the Healthcare Authority, according to CARES FORWARD data. The program’s stated purpose is to allow for state employees to “…collaborate with non-profit entities and relevant municipalities in COVID-related case response given the need for coordinated care across entities.” However, according to the company, the “Unite Us” platform is an agency modernization platform designed to allow “robust social care data to inform decision-making and prove the impact of services being delivered throughout the community.” This project was funded with $245,000 on November 5, 2020, according to CARES FORWARD.

Using data shared by CARES FORWARD through the LOFT-created cloud platform, it was determined there are several other IT projects recently approved. A full list of LOFT’s current findings of this analysis can be found in Appendix I (page 71).

**Recommendations**

Future processes for tracking expenditures should require categorizing projects with common coding techniques to better reflect their purpose.

Prior to expending any future aid, Oklahoma should adopt clear guidelines and processes that result in better alignment to the Executive’s vision for how federal relief funds benefit the State.

The Legislature should consider requiring the reporting of data to NCSL for the enhancement of transparency and readily available state comparisons.

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22 [Insights - Unite Us](#)
Finding 3: Ongoing State needs would be underfunded if not for additional aid.

As described in Finding 2, state agency needs, including IT and modernization expenditures, received significantly higher levels of funding than projects supporting public health and safety or economic stabilization. Coronavirus had a significant impact on unemployment in Oklahoma, which increased from a rate of 2.6% in February 2020 to 14.7% and 12.6% in April and May, respectively.23

Over the course of eleven months, the balance in the State’s Unemployment Insurance Trust Fund went from $1.1 billion to $237 million. The average month-over-month decline of the trust fund over that same period is $79 million, indicating that the balance of the fund is hovering at just three to four months of sustainability.24 It should be noted that before this crisis, Oklahoma’s fund was declared to be among the ten most solvent funds every year since 2014.25

Chart 06: Unemployment Insurance Trust Fund Balance, January 2020 to January 2021 (CARES FORWARD’s allocation of $100M of Coronavirus Relief Funds did not adequately address need)

CARES FORWARD apportioned $100 million to be deposited directly into the Unemployment Insurance Trust Fund in October and November, although by that point, the unemployment insurance tax rate increase -calculated in

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June\textsuperscript{26} and announced in September\textsuperscript{27} - had long since occurred. As the tax rate is based on the sum of benefits paid, it is possible that another tax rate increase will occur in 2021\textsuperscript{28}.

A second coronavirus aid package totaling $892 billion was enacted on December 27, 2020.\textsuperscript{29} While the new bill provides dedicated funds for states’ unemployment trust funds, COVID testing and vaccinations, states’ allocations from this round are still unknown.

To prevent what Oklahoma has experienced, other states have made significant investments in their Unemployment Insurance Trust Funds. Table 3 (below) shows how Oklahoma ranks among an analysis of ten states with comparable allocations of relief funds. These states, including Oklahoma, had strong Unemployment Insurance Trust Fund solvency rankings at the start of 2020 before the pandemic\textsuperscript{30}.

Additionally, the 2020 unemployment rates in these states were similarly impacted: the average unemployment rate for these ten states range from 4.4% (Nebraska) to 8.2% (Mississippi). Oklahoma had the third highest average unemployment from January to November at 6.7%, behind Mississippi and Arkansas at 6.8\%\textsuperscript{31}.

\textit{Table 03: State Analysis of UI Investment as Percentage of Total Relief (Although Oklahoma was ranked in the top 10 states for UI solvency as of January 2020, the system required more investment).}

<table>
<thead>
<tr>
<th>State</th>
<th>Allocation</th>
<th>UI Investment</th>
<th>(Sorted by) % to UI</th>
<th>UI Fund Solvency Ranking</th>
</tr>
</thead>
<tbody>
<tr>
<td>Iowa  $1.25B</td>
<td>$490M</td>
<td>39%</td>
<td>14</td>
<td></td>
</tr>
<tr>
<td>Nebraska $1.25B</td>
<td>$427M</td>
<td>34%</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Idaho $1.25B</td>
<td>$200M</td>
<td>16%</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Montana $1.25B</td>
<td>$200M</td>
<td>16%</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>Alabama $1.9B</td>
<td>$300M</td>
<td>16%</td>
<td>31</td>
<td></td>
</tr>
<tr>
<td>Mississippi $1.25B</td>
<td>$181.8M</td>
<td>15%</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Arkansas $1.25B</td>
<td>$165M</td>
<td>13%</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>South Dakota $1.25B</td>
<td>$100M</td>
<td>8%</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Oklahoma $1.53B</td>
<td>$100M</td>
<td>7%</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>Wyoming $1.25B</td>
<td>$16.4M</td>
<td>1%</td>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

\textit{Source: Legislative Office of Fiscal Transparency}

\textsuperscript{26} Correspondence with OESC
\textsuperscript{27} https://oklahoma.gov/oesc/employers/unemployment-employers/employer-contribution-rates.html
\textsuperscript{29} Reuters Staff. \textit{Trump signs pandemic aid and spending bill, sources say. (2020)}
\textsuperscript{31} Data comes from the Bureau of Labor Statistics. November 2020 is the latest month for comparison. November 2020 numbers are still preliminary and may change. To see the regional comparison, please refer to Appendix N on page 82.
As noted in Chart 7, Daily Positivity Rate, Oklahoma is still reeling from the effects of the on-going pandemic.

*Chart 07: Daily Positivity Rate for Oklahoma*\(^{32}\) (Although the positivity rate continued to increase, CARES FORWARD’s funding strategy did not shift toward a response focused on reversing the trend.)

Source: Johns Hopkins Coronavirus Resource Center

The positivity rate is considered perhaps the most important metric in determining the spread of SARS-CoV-2 (COVID-19), as all other metrics shown or reported are biproducts of the positivity rate. For example, if positivity goes down, then hospitalizations should follow, and as less people become infected the mortality rate should improve.

Since June 1st, the State has experienced an increase in both positive cases and in positivity rates. The impact of the increase in positivity rate goes beyond controlling the health pandemic.

A study published in August calculated the economic loss for the U.S. weighted average of non-fatal COVID-19 cases to be approximately $46,000

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\(^{32}\) Data Source: COVID Tracking Project. Information additionally found in Oklahoma’s “Epidemiologist’s Weekly Report”
The study states the pandemic would have a $6 billion impact on Oklahoma’s GDP. This study was based on COVID-19 cases from January 22, 2020 to July 27, 2020. The weighted average cost is based on all non-fatal cases of COVID-19, from asymptomatic who never see a physician to extended ICU stays.

The study states the CDC forecast data was utilized to estimate the non-fatal valuation for the U.S. through November 2020, which equated to $5.6 trillion—roughly 30 percent of the Gross Domestic Product (GDP). For comparison, this study indicates the impact as of July’s positivity rates and cases would have been a $6 billion impact on Oklahoma’s GDP. Further stated, based on Oklahoma’s seven-day rolling average of COVID-19 as of December 27, 2020 (3,535 cases), the economic loss translates to $162,610,000 per day. The study indicates there is a positive relationship between controlling the spread of the pandemic and the health of the economy.

Considering the coming second round of federal aid and the growth of the positivity rate, an important question LOFT sought to answer is if the current CARES FORWARD funding strategy meets the needs of Oklahomans. While the most recent round of federal support designates funds to “support testing and contact tracing to effectively monitor and suppress COVID-19”, the state has no assurances that it will not need to supplement those expenses.

Based on CARES FORWARD funding data, Oklahoma hospitals are currently receiving funds for the rental of expanded bed capacity. This calls into question whether hospitals will have continued funding needs even with the new stimulus package, or if the Legislature will be asked to appropriate state funds to cover these on-going hospital costs resulting from the pandemic.

Additionally, LOFT interviewed county health officials, who stated their funds for testing will be “depleted quickly” should the counties be expected to shoulder the burden of testing after December 31, 2020.

When LOFT initiated this review, it was presumed CARES FORWARD had developed policies, procedures and controls specific to the State’s use of the Coronavirus Relief Fund. However, throughout LOFT’s analysis it became apparent that approval documentation was sparse in the specified storage platforms, processes were inconsistent, and communication and accountability were unclear. For example, LOFT

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34 Bureau of Economic Analysis (BEA) 2019
35 Tulsa World Staff Writers. COVID-19: State’s seven-day average increases; 29 more Oklahomans die of coronavirus in latest reporting (2020, December 27)
created a cloud-sharing platform to consolidate the review of documents due to the fragmented nature of CARES FORWARD’s documentation storage, with some documents only maintained internally by CARES FORWARD.

*Consistent policies and standards for document storage and maintenance are needed to protect the confidentiality, security, and integrity of state data.*

After review of the first batch of documentation CARES FORWARD uploaded to the platform, and in comparison to the materials provided to the Legislative Advisory Committee and available on the CaresAct.OK.gov website created to inform the public, it became apparent that CARES FORWARD’s external communications lacked substantive data, prioritization rankings, or next steps.

Oklahoma’s pandemic response was bifurcated; there was a health and safety response separate from the economic response. A best practice would be to empower those overseeing the direct pandemic response with the ability to distribute the Federally allocated funds, or at minimum, have coordination between the two.

LOFT’s analysis shows CARES FORWARD, along with several state agencies, did not utilize expected best practices, resulting in missed opportunities for the State’s response.

While conducting a comparative analysis of other states’ processes for approving funding requests, LOFT found that Oklahoma was in the minority of states that used an approval process centralized within the Executive. Twenty-eight states adopted a process that controlled spending through the Legislature. See Appendix M (page 81) for detailed information.

**Recommendation**

Future disbursement of federal aid should be accompanied with a clear strategic plan that provides for more transparency and meaningful involvement from both the Executive and Legislative branches. The strategic plan should benchmark spending outcomes to key performance indicators directly attributable to an economic recovery and ensuring the health and safety of Oklahomans.
### Summary of Recommendations

To increase the probability of accurately addressing the needs of Oklahoma, LOFT’s recommendations include increasing transparency, clarifying accountability, and involving stakeholders. With the intent to provide State Legislators with proactive solutions to be utilized during the second round of Federal Relief funds, LOFT suggests the following recommendations be implemented:

<table>
<thead>
<tr>
<th>Finding</th>
<th>Recommendation</th>
<th>Page Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Process for spending Coronavirus Relief Funds lacked structure and clarity</td>
<td>The Legislature should consider forming a centralized body and documented approval and rejection processes for expending federal relief, with clear communication, accountability, and an emphasis on adequate documentation.</td>
<td>16</td>
</tr>
<tr>
<td>Process for spending Coronavirus Relief Funds lacked structure and clarity</td>
<td>The state Office of Management and Enterprise Services should provide training and clear examples to state agencies regarding eligible and ineligible funding requests.</td>
<td>16</td>
</tr>
<tr>
<td>Process for spending Coronavirus Relief Funds lacked structure and clarity</td>
<td>The Legislature should consider requiring any state agency or program receiving non-routine federal aid to use the state’s data system to provide documentation.</td>
<td>16</td>
</tr>
<tr>
<td>A significant component of relief funds was used for economic support and government modernization</td>
<td>Future processes for tracking expenditures should require categorizing projects with common coding techniques to better reflect their purpose.</td>
<td>20</td>
</tr>
<tr>
<td>A significant component of relief funds was used for economic support and government modernization</td>
<td>Prior to expending any future aid, Oklahoma should adopt clear guidelines and processes that result in better alignment to the Executive’s vision for how federal relief funds benefit the State.</td>
<td>20</td>
</tr>
<tr>
<td>A significant component of relief funds was used for economic support and government modernization</td>
<td>The Legislature should consider requiring the reporting of data to NCSL for the enhancement of transparency and readily available state comparisons.</td>
<td>20</td>
</tr>
<tr>
<td>Ongoing State needs would be underfunded if not for additional aid</td>
<td>Future disbursement of federal aid should be accompanied with a clear strategic plan that provides for more transparency and meaningful involvement from both the Executive and Legislative branches. The strategic plan should benchmark spending outcomes to key performance indicators directly attributable to an economic recovery and ensuring the health and safety of Oklahomans</td>
<td>25</td>
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</table>
About the Legislative Office of Fiscal Transparency

Mission
To assist the Oklahoma Legislature in making informed, data-driven decisions that will serve the citizens of Oklahoma by ensuring accountability in state government, efficient use of resources, and effective programs and services.

Vision
LOFT will provide timely, objective, factual, non-partisan, and easily understood information to facilitate informed decision-making and to ensure government spending is efficient and transparent, adds value, and delivers intended outcomes. LOFT will analyze performance outcomes, identify programmatic and operational improvements, identify duplications of services across state entities, and examine the efficacy of expenditures to an entity’s mission. LOFT strives to become a foundational resource to assist the State Legislature’s work, serving as a partner to both state governmental entities and lawmakers, with a shared goal of improving state government.

Authority
With the passage of SB 1 during the 2019 legislative session, LOFT has statutory authority to examine and evaluate the finances and operations of all departments, agencies, and institutions of Oklahoma and all of its political subdivisions.

Created to assist the Legislature in performing its duties, LOFT’s operations are overseen by a legislative committee. The 14-member Legislative Oversight Committee (LOC) is appointed by the Speaker of the House and Senate Pro Tempore, and receives LOFT’s reports of findings.

The LOC may identify specific agency programs, activities, or functions for LOFT to evaluate. LOFT may further submit recommendations for statutory changes identified as having the ability to improve government effectiveness and efficiency.
Appendices

Appendix A. Methodology

LOFT has reviewed datasets with thousands of lines of information, read months of communication and guidance from CARES FORWARD and federal sources, and conducted interviews with many stakeholders.

LOFT has sought confirmation of all statements presented in this report from independent sources, where possible. State comparisons have been made against states with similar allocations or relatively nearby geographic proximity.

Finally, a staff expert in research and coding independent of the review team looked over the raw and themed data to ascertain the reasonableness and appropriateness of the codes generated. Where there were discrepancies between how the original and subsequent coding treated answers, the review team and the expert discussed and agreed how to proceed to maintain the integrity of the analysis and report.

It is the purpose of LOFT to provide objective information: this report has been reviewed by LOFT staff outside of the project team to ensure accuracy, neutrality, and relevance.
Appendix B. Explanation of Single Audits

**Purpose:** To review what information has been made available to private accounting firms who specialize in Single Audits. Single Audits are special audit of states, cities, universities, non-profits, and Indian Tribes who receive more than $750,000 in federal assistance. These audits are conducted by the U.S. Office of Management and Budget (OMB).

**Overview:** While the Single Audits do not give insight into specific audits or actions that will be taken by the Federal Government with regards to CARES Funds, they do offer some insight into what actions Federal Auditors do not want to see when conducting Single Audits and how those audits relate to CARES Funds.

**Review:** According to the Journal of Accountancy, AICPA, and Marcum Accounts-Advisors, there are several key factors the OMB will be looking for when conducting Single Audits.

- While some CARES Funds are not subject to Single Audit requirements, the use of CARES Funds are going to increase the use of Single Audits for programs which received federal funds.
- Agencies should used Best Practices for program compliance using the [2020 OMB Compliance Supplement](#).
- Ensure pandemic funds are shown separately from the Schedule of Expenditures of Federal Awards (SEFA). This is to ensure there is no “double dipping” for the use of federal funds. If an agency applied for the Paycheck Protection Plan (PPP), any additional federal funds should not be used for the specific purpose of payroll. The guidance here is to ensure funds built for specific reasons are being used in the designed/dedicated manners for which they were intended.
- Pay special attention to internal controls.
- Document award timing of federal grants compared to CARES Funds. This would indicate the timing of payments made to agencies could potentially be problematic if requests for reimbursement predate relief fund grants or specified timing (should there be a retroactive period included in the bill’s language, see PUA for example).
- PPP loans and Economic Injury Disaster Loans (EIDL) should have sufficient documentation to track each loan separately in the general ledger, identify implementation issues, and monitor enforcement and changes which will impact current and future loans. While SBA concluded PPP loans to non-profits do not constitute federal assistance under the Uniform Guidance, thus not subject to Single Audits, SBA loans granted through EIDL are considered federal assistance and will be subject to the Single Audits. Again, ensuring documentation for purposes and expenditures is key.
- Risk Assessment of internal controls should be conducted and include assessment of controls (1) pre-COVID, (2) stay in place orders, and (3) reopening. This should include assessment for remote working controls as well as financial controls.

*Source: MARCUM Accountants - Advisors*

*Source: CPA Practice Advisor*
Appendix C. FBI Director Comey Letter

U.S. Department of Justice
Federal Bureau of Investigation

Office of the Director
Washington, D.C. 20535-0001

June 10, 2016

TO: State Uniform Crime Reporting (UCR) Program Managers

RE: The FBI’s Transition to a National Incident-Based Reporting System (NIBRS)-Only Data Collection

Recent events across the nation have underscored the importance of having informed conversations about policing and crime policy. The FBI has a longstanding tradition of collecting and providing crime statistics for transparency and accountability in policing through its UCR Program. But we need to get better.

After careful consideration, the FBI will discontinue its Summary Reporting System (SRS) for crime statistics and fully transition the UCR Program to the data-rich NIBRS data collection. On February 9, 2016, I concurred with the following Criminal Justice Information Services (CJIS) Advisory Policy Board (APB) recommendation:

“The FBI UCR Program will transition to a NIBRS-only data collection by January 1, 2021, and will evaluate the probability of achieving that goal on an annual basis. Federal, state, local, and tribal agencies unable to meet the five year transition and who have committed to transitioning to NIBRS will collaborate with the FBI CJIS to develop a transition plan and timeline for conversion.”

This transition is supported by the CJIS APB, the International Association of Chiefs of Police, Major Cities Chiefs Association, Major County Sheriffs’ Association, and the National Sheriffs’ Association, as well as the Executive Branch of our government.

Transitioning to a NIBRS-only data collection will happen over the next five years. Once complete, the FBI will have faster access to more robust data that is necessary to show how safe our communities are and to help law enforcement and municipal leaders better allocate resources to prevent and combat crime. Through the NIBRS, law enforcement agencies can be more transparent and accountable to the communities they serve.
To: State Uniform Crime Reporting (UCR) Program Managers  
Re: The FBI’s Transition to a National Incident-Based Reporting System (NIBRS)-Only Data Collection

Already, 31 percent of participating agencies report their UCR statistics via the NIBRS. In the last few years, the FBI and the Bureau of Justice Statistics have worked to increase the number of NIBRS participants through the National Crime Statistics Exchange (NCS-X) initiative. Currently, the FBI and the NCS-X team are working with local and state agencies as well as other law enforcement organizations across the country to improve the way crime data is reported. The FBI understands this transition comes with a financial burden and is committed to helping state UCR Programs and the 400 agencies identified through the NCS-X initiative to obtain necessary resources to transition to NIBRS.

NIBRS is the pathway to richer crime statistics that can improve our ability to address the important issues we face today. As we move forward, the transition from the SRS to the NIBRS is crucial to our success in providing better, more meaningful national crime data. I’m grateful for your help.

Sincerely yours,

James B. Comey  
Director
## Appendix D. CFT Project Comparison Matrix

<table>
<thead>
<tr>
<th>Rejected Projects</th>
<th>Approved Projects</th>
</tr>
</thead>
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<tr>
<td><strong>COVID-19/REAL-ID:</strong> The Oklahoma Department of Public Safety is currently launching the issuance of REAL ID for Oklahoma citizens. There are approximately 2.7 million driver licenses in the state of Oklahoma, and the agency has estimated that at least 650,000 will need a REAL ID to fly or enter federal facilities before the federal deadline of October 2021. As a result, DPS expects an influx of citizens visiting DPS offices and tag agency facilities during the on-going pandemic.</td>
<td><strong>Records Management System:</strong> This project would add an OHP records management system into the Computerized Dispatch System (CAD) currently being implemented. The vendor (Motorola) could stand the RMS up with the CAD in less than 6 months. This addition would provide OHP the ability to track calls for service and time spent in response to the on-going COVID-19 pandemic. It would allow the OHP to efficiently assume required law enforcement duties at a local level when a partial or entire quarantine of a law enforcement agency exists. The RMS would bring OHP into compliance with the FBI’s NIBRS 2021 mandate for documentation when assisting local law enforcement agencies, as well as allowing proper documentation of site security provided for quarantined inmates.</td>
</tr>
<tr>
<td><strong>Backhaul Route Expansion (Rural Broadband Expansion):</strong> (No project description provided via CARES FORWARD; however, the related score cards scored the project 80/80 and 92/80, ((out of a possible max scoring of 90/80 including bonus points)) with the following comment added “As the COVID-19 infections are highly likely to continue beyond the 12/30/20 date, this project has long term, direct benefit to Oklahoma's ability to respond to future technological demands.”</td>
<td><strong>Digital Services for Pandemic Response - Web modernization:</strong> The COVID-19 pandemic highlighted a great need for state agencies to modernize to better serve Oklahomans, and to allow for remote work without interruptions to business continuity. It also highlighted needs for efficient communication to both the state workforce and general public at large. Program Goals include: Create seamless online experiences for the citizens of Oklahoma when they engage with pandemic-impacted state agencies/Allow the State workforce to work remotely without major impacts to business continuity/ Allow for efficient, consistent and ongoing communication to Oklahomans in the event of an emergency.</td>
</tr>
<tr>
<td><strong>Hunters Against Hunger (HAH):</strong> The existing HAH program is a cooperative program between hunters, local processors, food pantries and the ODWC. This program provides [food] to feed hungry Oklahoma families...[and has] provid[ed]over 2,000,000 meals to Oklahomans. The program is funded through donations and the ODWC. The hunter donates legally harvested deer to a participating HAH processor who in turn grinds the meat up into 1-2 pound packages. The processor then contacts local pantry/pantries that are registered with the Regional Food Bank of Oklahoma and the Community Food Bank of Eastern Oklahoma to come and pick up the meat. Almost all of the donated meat stays within local communities.</td>
<td><strong>Food Supply Chain Grants:</strong> The COVID-19 pandemic has directly and adversely impacted Oklahoma’s food supply chain. From livestock harvesting and processing, to distribution, and retail availability for consumers, every aspect from farm to plate has been affected. For the first time, the current generation of Oklahomans has faced empty grocery store shelves while producers, processors, and transporters of agricultural and food products have dealt with oversupply of raw materials and been unable to get their products to market. This proposed funding of $10,000,000 would provide grants up to $1,000,000 for Oklahoma meat processors to build or expand their businesses and create additional meat processing capacity in Oklahoma, mitigating risks of plant shutdowns and ensuring continued meat availability.</td>
</tr>
</tbody>
</table>

*Source: Legislative Office of Fiscal Transparency*
Appendix E. CFT Email – “Aggressive and creative”

Subject: Targeted budget discussion with Secretary Mazzei

Good morning Cathy,

You are invited to participate in a targeted discussion hosted by Secretary Mazzei tomorrow, Thursday at 10 am. The agenda is for the CFOs of the “Top 15” agencies to collaborate in preparing for upcoming budget cuts, including ways to be aggressive and creative in pursuing COVID 19 expense reimbursement. We hope you can attend.

Please let me know if you have any questions.

**

Thu, Apr 23, 2020 10:00 AM - 11:00 AM (CDT)
Appendix F. Institutions of Higher Education Survey

I have been contacted by Mike Jackson, the Executive Director of LOFT, who has provided us with a list of questions to be distributed to state system colleges and universities necessary for completion of this work.

Specifically, LOFT is seeking responses to the following questions:

1. What is the process of approving reimbursement requests related to federal COVID relief funds?

2. What is the process of ensuring compliance with Federal guidelines related to COVID-19 spending guidelines? Of ensuring compliance with the requirement that 50% of funds are utilized as direct relief to students

3. To what degree, if any, have you seen inter-institutional coordination of commonly purchased items or services (PPE, licenses for electronic services, etc.)?

LOFT Executive Director Mike Jackson has requested that institutions respond to the above questions no later than COB on Monday, November 30.
# Appendix G. All Transactions equal to or greater than $20,000

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<th>COVID-Related Amt</th>
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<td>Business Continuity/Disaster Recovery</td>
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<td>Economic Support - Business Relief Program</td>
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<td>Economic Support - LTC Cares Grant</td>
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<td>Lease Space (OSUMT) - Surge</td>
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<td>Contractual Agreement between OSDH and Oklahoma State University Medical Trust - Lease of space needed for possible surge of hospital patients for COVID</td>
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<tr>
<td>090</td>
<td>Economic Support - State Business Continuity</td>
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<td>Business Continuity/Disaster Recovery</td>
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<td>UI Trust Fund</td>
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- **Mental Health Integration through Training and Technology**: 1,000,000.00
- **Eviction Mitigation**: 1,000,000.00
- **Medical Supplies And Materials**: 980,000.00
- **Medical Supplies And Materials**: 946,290.15
- **Payroll**: 927,916.41
- **Medical Supplies And Materials**: 884,000.00
- **Face Mask**: 882,896.88
- **KN95 Masks**: 870,800.00
- **Grants to Cities and Counties**: 849,625.70
- **Hope Centers**: 815,210.63
- **Medical Supplies And Materials**: 770,000.00
- **Medical Supplies And Materials**: 770,000.00
- **Medical Supplies And Materials**: 766,000.00
- **Medical Supplies And Materials**: 760,000.00
- **Payroll**: 758,165.12
- **Safety and Security Supplies**: 720,000.00
- **Safety and Security Supplies**: 720,000.00
- **Lab, Medical Supplies-Materials**: 706,496.00
- **Payment for Eviction Mitigation CFO**: 700,000.00
- **Uniform, Clothing, Accessories**: 675,625.00
- **Uniform, Clothing, Accessories**: 654,500.00
- **Surge Hospital Contract - Norman Regional Health**: 652,000.00
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<td>Funding for technology needs for child care facility to give children access to school work</td>
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<td>Necessary to enhance security operations following the push of state employees to remote work. Provides additional visibility for critical infrastructure and data services used in support of state’s COVID-19 response.</td>
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<td>Provides additional endpoint detection and response/next-generation antivirus capabilities for state assets as well as personal devices for state employees. This is necessary to enhance security for remote devices attaching to state infrastructure and will provide additional visibility for personal devices used in support of state business.</td>
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<tr>
<td>090</td>
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<td>Software for multi-factor authentication and threat detection analysis in real time</td>
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<td>Laptops to dispatch to various agencies as needed in order to allow teleworking</td>
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<td>This provides for the collection of cybersecurity and fraud threat intelligence and will be integrated with the firewalls at OESC to provide real-time blocking of fraudulent activity/sessions. This acquisition is necessary in direct response to the growth in fraudulent unemployment insurance claims which have precipitated from the COVID-19 pandemic. FY21 expense due to COVID response. Included in FY21 budget. Not related to any of the awarded CARES Act Projects.</td>
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<td>ERNST &amp; YOUNG US LLP</td>
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<td>Design new web interfaces for OESC specific to the unemployment process, labor related to immediate and urgent need of UI and fraud claims.</td>
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</table>
Utilizing a simulation attack platform such as AttackIQ enables CyberCommand to identify assets in our organization and respond to specific attacks in a test scenario. AttackIQ uses the MITRE ATT&CK Matrix and will allow us to validate the security controls we have in place and proactively defend against known tactics, techniques, and procedures (TTPs). Given the expanded need for a remote workforce which precipitated from the COVID pandemic, the cybersecurity posture of the State of Oklahoma has changed significantly. This toolset will allow us to simulate/emulate cyberthreats within the environment to determine where new vulnerabilities now exist and facilitate mitigation of those identified risks.

Not related to any of the awarded CARES Act Projects.

<table>
<thead>
<tr>
<th>Company</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CRITICAL START INC</td>
<td>239,497.07</td>
<td>Software purchased for the Unemployment Insurance application in order to verify identity of applicant. Purchased as a response to the increased fraudulent UI claims during the COVID-19 pandemic.</td>
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<tr>
<td>CARAHSOFT TECHNOLOGY CORP</td>
<td>236,864.00</td>
<td>Provides DPS with unified P&amp;P manual for both civilian and sworn members; includes Police One academy that allows for training of OHP and Communications during COVID 19 pandemic event and after. The inventory capabilities are critical to DPS, especially when dealing with inventory of COVID19 safety devices.</td>
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<td>DEPARTMENT OF HUMAN SERVICES</td>
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<td>Payroll</td>
<td>231,473.47</td>
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<td>Insight Public Sector Inc</td>
<td>229,332.00</td>
<td>The MuleSoft platform will be widely used to modernize our B2B integrations, such as ACH transaction management. In the immediate future, Covid-19 tracking system will leverage MuleSoft technology for application and data integration. We will also replace middleware for the PPE tracker application. Sent for pre-approval for FY21 budget. Not related to any of the awarded CARES Act Projects.</td>
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<td>AEGIS SCIENCES CORPORATION</td>
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<td>227,945.46</td>
<td>The MuleSoft platform will be widely used to modernize our B2B integrations, such as ACH transaction management. In the immediate future, Covid-19 tracking system will leverage MuleSoft technology for application and data integration. We will also replace middleware for the PPE tracker application. Sent for pre-approval for FY21 budget. Not related to any of the awarded CARES Act Projects.</td>
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<td>DELL MARKETING LP</td>
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<td>Support the increase and upgrade of the OHCA VDI environment to enable more OHCA employees to work from home.</td>
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<td>Lease Space (Mercy Hospital)</td>
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<td>SHI INTERNATIONAL CORP</td>
<td>216,240.00</td>
<td>Moving of 365 Tenet to Communicate w/State</td>
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<td>COVIDIEN LP</td>
<td>211,200.00</td>
<td>Lab, Medical Supplies-Materials</td>
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<tr>
<td>AT&amp;T CORP</td>
<td>209,587.67</td>
<td>Higher than average voice systems usage charges caused by employees teleworking due to COVID and increased calls to OESC due to higher unemployment rates. InContact Hosted Service Centers. Also included is a dedicated InContact TAM to provide an escalation point for “Stuck” calls on the real time dashboards as well as assistance with any reporting needs. FY20 expense due to COVID response. Not related to any of the awarded CARES Act Projects.</td>
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<td>PPE: 50,000 N-95 masks</td>
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<td>UNIVERSAL BROTHERS EXPORT IMPORT LLC</td>
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<td>DELL MARKETING LP</td>
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<td>GREEN ROCK HEMP HOLDINGS LLC</td>
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<td>Migrate DHS agency to OMES tenant. Allows for better partnership and communication among all agencies with a mission critical partner to the COVID-19 response.</td>
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<td>Design, build, test, deploy, and maintain Unemployment Insurance Application Form for OESC in order to process a higher volume of applicationsFY20 expense due to COVID response. Not related to any of the awarded CARES Act Projects.</td>
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<td>WATCHGUARD, INC</td>
<td>DPS COVID-19 Protective Response Equipment - Body worn cameras. Requesting advance funding to pay the invoice</td>
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<td>WATCHGUARD, INC</td>
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<td>090 ERNST &amp; YOUNG US LLP</td>
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<td>Design new web interfaces for OESC specific to the unemployment claim process- labor in April</td>
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<td>Contract labor to move OESC UI application into GovService to provide unemployment payments to a higher volume.</td>
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<td>This is the Google Cloud Deployment where the COVID data are stored and pulled into the Looker dashboards used for COVID reporting on the OSDH website (coronavirus.health.ok.gov).</td>
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<td>Migrate remaining agencies to O365 to provide work from home capabilities to staff during the COVID-19 crisis. FY20 expense due to COVID response - expense for agencies. We are not charging agencies for this expense. Not related to any of the awarded CARES Act Projects.</td>
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<td>Extension of services as resources were shifted to work on COVID-19 response at OESC for the UI application.</td>
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<td>Extension of services as resources were shifted to work on COVID-19 response at OESC for the UI application.</td>
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<td>Increase the number of licenses for MAC machines to use VPN in order to access files while teleworking.</td>
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Appendix H. Business Continuity Project

Business Continuity / Disaster Recovery is a necessary emergency acquisition. The State needs a data recovery center ensuring State agencies can access their data in a timely fashion allowing citizens to access the support they need that is provided by State government. Agencies must be able to maintain business critical functions and recovery from COVID 19 type events. This will create a fully redundant disaster recovery hot site environment for the state of Oklahoma and agencies supported by the Office of Management and Enterprise Services. This will include replacing existing aged hardware and storage at the Lincoln Data Center and remote office locations. A hybrid cloud solution will bring OMES to the forefront of recovery for Oklahoma agencies. This will provide the state of Oklahoma the ability to eliminate interruptions due to disaster situations, unplanned events and pandemics such as COVID.

Appendix I. IT Projects/Government Modernization Projects

Project Summaries (exact language from documents provided by CARES FORWARD)
Note: Disaster Recovery/Business Continuity (OTC Business Continuity and Response project was consolidated into this one on 09/17/20 and money transferred)
In alphabetical order:

- Disaster Recovery/Business Continuity (OMES) - Objective: Oklahoma Cyber Resilience Cloud Infrastructure Modernization & Disaster Recovery Center Build Out
- OTC Business Continuity and Response (consolidated) - Objective: Move all servers out of the Connor’s Building basement to two geographically diverse data centers with private and redundant connections. Alleviates concerns of OTC’s ability to recover from a major infrastructure failure during times of increased teleworking activity which could lead to the failure of critical revenue collecting applications.
- Summary: Business Continuity / Disaster Recovery is a necessary emergency acquisition. The State needs a data recovery center ensuring State agencies can access their data in a timely fashion allowing citizens to access the support they need that is provided by State government. Agencies must be able to maintain business critical functions and recovery from COVID 19 type events. This will create a fully redundant disaster recovery hot site environment for the state of Oklahoma and agencies supported by the Office of Management and Enterprise Services. This will include replacing existing aged hardware and storage at the Lincoln Data Center and remote office locations. A hybrid cloud solution will bring OMES to the forefront of recovery for Oklahoma agencies. This will provide the state of Oklahoma the ability to eliminate interruptions due to disaster situations, unplanned events and pandemics such as COVID.

DOC Touchless Paperwork Processing (Mobile Kiosk for Employee Use)
- Objective: Allow corrections staff to access Agency intranet for contactless forms submissions, request time off, change address, etc.
- Summary: This project is to install mobile, computer kiosks in select areas inside Oklahoma’s prisons to provide corrections staff the ability to access the agency’s intranet for training and educational materials provided by the agency, the CDC, and the State Department of Health related to the on-going COVID-19 pandemic. This equipment will also limit direct contact and grouping among staff during the pandemic while still allowing employees to electronically submit benefit change forms, update addresses and contact information, update tax and voluntary payroll deductions, and accomplish other necessary employee interactions without direct contact with office personnel.

DOC Touchless Timekeeping/Digital Time Keeping
- Objective: Replace manual paper process and face-to-face interaction with electronic timekeeping system. This will eliminate direct contact reducing the spread of infection.
- Summary: The nation-wide state of emergency due to COVID-19 has highlighted the challenges in our existing timekeeping process. The current process is over-dependent on manual timekeeping, paper timesheets and data entry. The issues brought on by numerous staff members unable to report to work due to illness or isolation orders, continual staff scheduling modifications, and limitations on staff available to manually record time and leave accounting. Additionally, multiple time reporting codes were added to track COVID expenditures, complicating the manual data entry.

DOC Virtual Court Hearings
- Objective: Eliminate COVID 19 infection risk from inmate transport and public facilities exposure.
- Summary: "As more Oklahoma district courts allow virtual hearings, ODOC believes taking advantage of this movement will keep inmates from becoming infected with COVID-19 and spreading it inside prisons. Courthouses are public areas with many people visiting and working inside. Inmates in state’s custody are at times required to appear in court, transported by the county sheriff’s office for such
appearance. Movement to and from the prison, transportation via county vehicles, and movement inside a building open to the public increases the risk and spread of infection. The Oklahoma Pardon and Parole Board recently purchased audio/video equipment for virtual hearings and placed them at all but four facilities. The PPB has graciously agreed to allow use of its audio/video setup for virtual hearings when the equipment is not in use by the board. To outfit ODOC facilities where no PPB equipment resides, plus one set up to serve as a backup if PPB is using its equipment the same day as a scheduled district court virtual hearing.

DPS Electronic Crash Reporting

• Objective: Provide officers with a mobile application to scan the barcode on a driver license and scan the barcode on a vehicle dash to record the person and vehicle information.

DPS Electronics Records Management

• Objective: Track calls for service and time spent on COVID-19 activities.
• Summary: This project would add an OHP records management system into the Computerized Dispatch System (CAD) currently being implemented. The vendor (Motorola) could stand the RMS up with the CAD in less than 6 months. This addition would provide OHP the ability to track calls for service and time spent in response to the on-going COVID-19 pandemic. It would allow the OHP to efficiently assume required law enforcement duties at a local level when a partial or entire quarantine of a law enforcement agency exists. The RMS would bring OHP into compliance with the FBI’s NIBRS 2021 mandate for documentation when assisting local law enforcement agencies, as well as allowing proper documentation of site security provided for quarantined inmates. The DPS has specific responsibilities under State Statutes and is defined as the Primary State Coordinating Agency in the case of specific emergency declarations. The current records management process is carried out entirely by hard copies of paperwork passing through multiple levels of staff and management, and requires constant personal employee interaction which is exposing personnel and potentially transmitting COVID-19 cases throughout the agency and local communities. This system would allow electronic processing; bring the agency into FBI compliance; and provide for safer, more efficient interactions with local law enforcement, the general public and other agencies throughout the state.

First Responder Interoperable Radio System (Public Safety Radio System Infrastructure)

• Objective: Enhance infrastructure for interoperable P25 conventional radio system for law enforcement, EMT, fire services, and emergency managers.
• Summary: Infrastructure for the functioning public safety radio system was put into place following the events of 9/11/01. This infrastructure is operable only along the I44 corridor throughout Oklahoma. Local interactions/communications by a secure public safety radio system is not possible across all 77 counties and in rural areas of the state. This is of great concern and is presenting risk to citizens during the present COVID-19 circumstances. The proposed project would finish building out the infrastructure and create radio interoperability as the pandemic continues. Under COVID-19 conditions, and in addition to other pandemic related responsibilities, OHP has been asked to plan for assuming law enforcement functions of local police and county sheriff’s offices should such entities be directly affected by the virus. This upgraded infrastructure would facilitate the plans for such actions. This project would not include the purchase of local hardware.

First Responder interoperable Radio System P25 Capabilities

• Objective: Upgrade areas of Oklahoma currently covered by 800 megahertz radio networks to P25 capabilities.

Governor’s Pandemic Communications Infrastructure

• Objective: Communication Center for Governor to address public for COVID response

Nurse Licensure Modernization

• Objective: Replace the legacy AS400 and its old proprietary back office applications with the National Council of State Boards of Nursing’s (NCSBN) national licensing system
• Summary: Replace the Board of Nursing’s legacy application and AS400 system that manages licenses with a modern, agile solution. The legacy system greatly slows down the ability of BON to issue exception licenses for out of state nurses to practice in Oklahoma. Improving this process will enable faster additions to front-line health care professionals.

OHP Reduced Response Time Communication Center (Public Safety Answering Point)
• Objective: Establish capability to receive 911 call transfers from PSAP’s to reduce the total time from citizen to service response times.
• Summary: Currently the OHP is not a functioning secondary public safety answering point for 911 calls which limits response time and increases the risk to the general public during this on-going COVID-19 pandemic. Under these conditions, when citizens traveling Oklahoma’s roads and highways require assistance and initiate a call for help using *55, vital information is not relayed to the dispatcher. Likewise, if it is necessary to transfer a call from a 911 facility to OHP, location of the caller and details of the call are not transmitted. In these cases, precious time is lost because these details must be requested by the receiving OHP entity and, essentially, the call and information must begin as if it had just been initiated. 911 centers and local law enforcement agencies currently have only one back-up agency. Without a secondary back-up answering point, every entity is putting citizens at risk should COVID-19 cause quarantine in specific geographic locations and shut down multiple responding entities. This project would fund installation of necessary software at OHP regional dispatch centers to allow the OHP to be the secondary back-up for law enforcement and 911 centers statewide.

OMES Touchless Mail Handling (OMES Envelope Inserters)
• Objective: Envelope Inserters to assist OESC with their mail in this COVID pandemic.

OMES Vendor Registration Software (This was an approved project that began but then was cancelled due to the fact that it could not be completed within the time frame needed for use of CARES funding)
• Objective: This project is to procure and implement a vendor registration system that will interface with the State’s PeopleSoft Financials application. Provides fraud protection with COVID emergency purchases.

PPE Inventory Management
• Objective: Obtain a statewide system to ensure future PPE management needs can be met with a technology platform proven to be maintainable and scalable to meet the needs of the Depart. of Health and its distribution centers.

Remote Training State Employees (Continuous Improvement Training Implementation)
• Objective: Implement statewide online training and develop continuous improvement curriculum for all state employees.

State Employee Remote Learning (OMES)
• Summary: State Employee Support for Teleworking in response to COVID-19 Pandemic Work Restrictions. Assistance will include access to a learning library of thousands of courses including topics regarding working the coronavirus environment in which we now live and business and technology courses which furnish training on tools they are now using to function from home.

Statewide Rollout of AP Workflow/Paperless Accounts Payable Workflow
• Objective: Develop workflow processing for agencies to submit vouchers and batches electronically to OMES thus eliminating paper documents. This assumes agencies have capabilities to scan invoices and load them into the system.
• Summary: AP workflow - statewide roll-out: Agencies must complete claim documents and batch slips and submit them to the OMES for payment processing. These forms must be signed by authorized agency representatives. Due to COVID, and the need for telework, this process has proved challenging for state agencies. The OMES has developed an AP workflow process that utilizes PeopleSoft functionality to route claims for approval and submission. The statewide roll-out of this functionality will facilitate the routing of documents within a state agency and then to OMES for payment.
processing. This will allow agencies encourage telework or social distancing policies and still comply with accounts payable policies.

Telework Support Platform/HRIS Cloud Based System and Data Conversion

- Objective: Replace the state’s antiquated Human Resource Information System with a modern, cloud-based solution to support teleworking.

Unemployment Check Disbursement System (Office of the Treasurer Paybase)

- Objective: Replace Oklahoma State Treasury's legacy Paybase system, its application and hardware, with a modern payment processing system that includes paper check generation, secure check printing and that runs on modern hardware.
- Summary: Replace OST's Paybase check generation and printing system with the Webseries 7.6 system.

UniteUS (DHS)

- Summary: The UNITE US software platform is used by non-profits and some municipalities for case management giving all entities “No Wrong Door” access to relevant customer information. Unite us provides: Access, Coordination, and Compliance between multiple public and private entities who are engaged and responding to COVID-19 related programs and projects. This project benefits multiple in-flight CARES Relief projects by paying setup costs for UNITE US so that state employees can collaborate with non-profit entities and relevant municipalities in COVID-related case response given the need for coordinated care across entities.

Virtual Education Programs for DOC Staff/Inmates

- Objective: Enhancing multi-purpose rooms with Video feeds for COVID 19 education and other video opportunities.
- Summary: "ODOC will purchase televisions, protective screens, thumb drives and video production equipment to replace television monitors (273) in all facility dayrooms and common areas in order to relay information to inmates and staff regarding the ever-changing CDC guidelines and best practices to guard against COVID-19 infection and spread. Videos produced in-house, as well as from the CDC and the State Health Department or other sources, will be broadcast on wall-mounted monitors via thumb drive and will run on a loop throughout the day to educate and remind inmates and staff of this important information during the on-going pandemic.

Web Modernization (Citizen Online Access) (Digital Services for Pandemic Response)

- Objective: Seamless online experience for citizens to access contactless services and staff to work remotely
- Summary: The COVID-19 pandemic highlighted a great need for state agencies to modernize to better serve Oklahomans, and to allow for remote work without interruptions to business continuity. It also highlighted needs for efficient communication to both the state workforce and general public at large. Program Goals include: Create seamless online experiences for the citizens of Oklahoma when they engage with pandemic-impacted state agencies. Allow the State workforce to work remotely without major impacts to business continuity. Allow for efficient, consistent and ongoing communication to Oklahomans in the event of an emergency.
Appendix J. State by State Comparison of Coronavirus Relief Funds Utilization

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https://app.powerbi.com/view?r=eyJrIjoiMTcyNGQ5ZmUtNTY3Mi00YjViLTgyNjMtZjk1NzVkYTUyZGUzIiwidCI6IjM4MmZiOGIwLTRkYzOtNDEwNy04MGJkLTM1OTViMjQzMmZmZiIsImMiOjZ9&pageName=ReportSection
### Appendix K. Economic Project Scoring Matrix Template

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<thead>
<tr>
<th>NAME OF PROJECT</th>
<th>SUBMITTED BY</th>
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#### Scoresheet A: Economic Impact Project

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<tr>
<td>Major Priority of Stitt Administration</td>
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<td>Broad Application Across All Counties</td>
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<tr>
<td>Assistance for Business Interruption</td>
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<tr>
<td>Positive Net Benefits in Payroll (Commerce Analysis)</td>
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<tr>
<td>Average Wage Above Per Capita Income (Commerce Analysis)</td>
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<tr>
<td>Positive Net Benefits in Tax Revenue (Commerce Analysis)</td>
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<tr>
<td>Fosters Economic Diversification Across Top Clusters</td>
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**BONUS:**
- Facilitates Pandemic Response & Preparedness | 0 |
- Refit Production for Medical Supplies & Supply Chain | 0 |

**TOTAL SCORE**

0

#### Scoresheet B: Pandemic Response & Preparedness Project

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<td>Broad Application Across All Counties</td>
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<tr>
<td>Broad Application Across Multiple State Agencies/Entities</td>
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<td>Addresses Critical Pandemic Response &amp; Preparedness Need (M)</td>
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<tr>
<td>Improves End User Experience</td>
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<tr>
<td>Ultimately Drives Cost Savings</td>
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**BONUS**
- Has Broad Economic Benefit (Commerce Analysis) | 0 |
- Minimal Operating Expenses Past 12/30/20 | 0 |

**TOTAL SCORE**

0

Minimum Acceptable Score Equals 50
Maximum Potential Score Equals 80 (Plus Extra Credit)
Compliance with Treasury Guidance is Mandatory

This spreadsheet, and the scoring shown above, is intended solely as an aid to decision-makers to enable them to distinguish between the strengths and weaknesses of various projects. Raw scores are not intended to be used as objective criteria for the purpose of ranking and choosing between projects based solely on those raw data score rankings. Decisions among various projects will be made by the evaluators based on their subjective determination of which projects best benefit the State of Oklahoma.
Appendix L. Communication with representative of CARES FORWARD and OMES.

From: [redacted]
Sent: Tuesday, December 8, 2020 11:56 AM
To: [redacted]
Cc: [redacted]
Subject: RE: [EXTERNAL] Re: Training with [redacted]
Attachments: CRF Reimbursement Transactions for Documentation Review LOFT.xlsx; [redacted] COVID-PeopleSoft-research-list.xlsx

It was my understanding based on the email from Dec 1st, that we just needed to review how to locate uploaded documents from the spreadsheet CRF Reimbursement Transaction for Documentation Review LOFT (attached), for transactions over $50k. When I reviewed it, it looked like we simply needed to show how to navigate PeopleSoft and search using the BU, Voucher ID, or the Invoice number in a few situations. However when I spoke with [redacted] and his team it appeared that they weren’t entirely familiar with what I was basing the train on. [redacted] emailed me a copy of what he had been working on, (also attached) and it does not appear to have any voucher numbers or invoice numbers. There are some Vendor IDs that could be used to search by, however several only say “Contractual.”

Having reviewed some of the information with [redacted], several of the entries from [redacted] are PCard entries. Searching using the Supplier Name/VendorID we have been able to find a few of the vouchers on the initial spreadsheet associated with the ones from Tom but not many;

Line 13 is BU 340 Voucher 00428782
Line 14 is a PCARD from BU 030 Voucher 00013664, however the amount doesn’t exactly match what Tom has.
Line 18 is 090, 00126899

However the first four entries, lines 2, 6, 10, and 12, do not appear to match anything on the initial spreadsheet we reviewed though. It looks like what they have requires a lot more searching.

I think from our side we just need clarification on what we are looking for. We were under the impression they only needed help with finding documents, but if they need additional info on the specific expenditures, they will have to talk to the agency.

It might also help if we knew where the information is from. It could be that the information isn’t in PS or something specifically from an internal system or combined with other vouchers.
I hope this helps alleviate the confusion.

Sign up to receive email or wireless updates from OMES.

From: [REDACTED]
Sent: Tuesday, December 8, 2020 10:47 AM
To: [REDACTED]
Cc: [REDACTED]
Subject: [EXTERNAL] Re: Training

I'm not sure what information he has that you don't. Can you share what you're referencing so we can understand any differences?

On Tue, Dec 8, 2020 at 10:40 AM Regina Birchum <regina.birchum@okloft.gov> wrote:

During our training today with [REDACTED], he was working off a data spreadsheet with more information than what was provided to our team. We sent him a copy of the dataset that we were provided as a point of comparison, after which he agreed that we had “rather limited information to search on” and that we were “working with much less information” than he had.

[REDACTED] was very helpful in demonstrating how verifying documentation should work, if we had adequate data. [REDACTED] said he would be reaching out to [REDACTED] for clarification, but I wanted to bring this to your attention as well.

NOTICE: The information contained in this email is confidential, legally privileged, and exempt from disclosure under law. It is intended solely for use by the addressee. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution or any action taken in relation of the contents of this information is prohibited and unlawful. The Office of Fiscal Transparency does not warrant any e-mail transmission received as being virus free. Recipients of e-mail assume the risk of possible computer virus exposure by opening or utilizing the e-mail and its attachments, and waive any right or recourse against the Office by doing so.
## Appendix M. State Oversight of Federal CARES Act Relief Funds

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## Appendix N. Analysis of Unemployment Rates

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*Source: Legislative Office of Fiscal Transparency based on research*
Agency Responses

- LOFT’s Response to CARES FORWARD, February 1, 2021
- CARES FORWARD Response to LOFT, January 22, 2021
LOFT’s comments on the response from CARES FORWARD

As part of LOFT’s protocol, agencies are granted the opportunity to respond to the evaluation report and findings. For the review of the expenditure of Coronavirus Relief Funds, LOFT engaged with members of CARES FORWARD, the entity established by the Governor to manage and oversee disbursement of the funds. CARES FORWARD’s response is included with LOFT’s report. Portions of the response warrant further clarification and correction, which will be addressed. With this response, LOFT seeks to address questions of fact, and not differences of opinion.

Evaluation Process

LOFT recognizes that agencies are not yet familiar with the program evaluation work conducted by this office. To address the limited familiarity, LOFT offers as part of our response the following clarification regarding the nature and professionalism of that work.

In August 2020, the Legislative Oversight Committee adopted LOFT’s evaluation guide, which includes the following definition of program evaluations:

“Program Evaluations are examinations of a program, activity or function of an executive branch agency. Evaluations include systemic assessments of state government spending and program activities and provide prospective analyses, guidance, or summary information on material findings used for improvement.”

The standards used to guide LOFT’s work are taken from the Guiding Principles for Evaluators (American Evaluation Association) and Government Auditing Standards (United States Government Accountability Office – GAO).

Evaluative work is comparable but not identical to audit work. While the outputs are very different, the processes for conducting the work are similar, as are the professional standards of independence. LOFT’s peers include 38 other states that conduct program evaluations.

LOFT begins an evaluation project with a broad scope, and then refines the scope after completing background research, gaining a better understanding of the information available for the review and the time allotted to complete the work. For reasons described in the report’s executive summary, LOFT narrowed the scope of the review to evaluation of the state’s allocations of Coronavirus Relief Funds that were directly administered by CARES FORWARD.

At the September entrance conference with CARES FORWARD, LOFT requested “any and all” data and documentation for expenditures, as well as background information regarding processes. LOFT worked through the assigned point of contact for information requests, but limited information was provided. After receiving assurances from CARES FORWARD that the data provided to LOFT was complete, LOFT scheduled an exit conference with the agency. At that meeting, LOFT learned that significantly more documentation existed, and adapted its report accordingly. This scenario occurred again at the second exit conference. Each time LOFT received new documentation, it adjusted its work. Four months after the project began,
and after the second exit conference, LOFT received the most substantive information to date from CARES FORWARD, but the information provided is still incomplete. During this time, LOFT sought to independently source and verify any document that it had access to in the State’s accounting system, Peoplesoft. However, LOFT had restricted access to this system, which is controlled by the agency CARES FORWARD operated within. In accordance with evaluator and audit guidelines, LOFT has an obligation to report the lack of complete information and access as an impediment to our work.

**Information Limitations**

Over five months of communications, there was not a single instance where LOFT received a response to a request for information upon first request, or received complete information requested.

LOFT was initially provided a spreadsheet of transactions and advised by CARES FORWARD the Peoplesoft system contained all supporting documentation. Once LOFT gained general access to the system, we realized that many of the transactions provided within the spreadsheet lacked identifying markers to enable locating documentation within the system. If a transaction could be matched to records within the system, additional documentation was often lacking. Additionally, transaction descriptors on both the spreadsheet and within the accounting system continued to change throughout the evaluation.

Through follow up inquiries, LOFT learned of several exceptions for transactional documentation to be maintained within the Peoplesoft system. Also, LOFT learned that many relevant documents to a project’s purpose and approval are maintained outside of Peoplesoft, within internal agency files. With no guidance provided on CARES FORWARD’s document management structure – inclusive of all types of records and their location - LOFT could not verify CARES FORWARD’s assertion that an appropriate audit trail exists for all expenditures. LOFT’s restricted access to the Peoplesoft system also did not allow for review of contract details (specifically, the category ID associated with a contract).

**LOFT’s response to claims of inaccuracy within report:**

1) CARES FORWARD claims that LOFT employees failed to access the Peoplesoft system in a timely manner. As a matter of efficiency, LOFT designated its one team member with prior experience within the system to search records. This staff person first accessed the system in September, and soon realized LOFT had viewing restrictions that prevented generating reports that aligned program codes to related expenditures, or viewing contract details. It should be noted that in November, Peoplesoft transitioned to a cloud-based system, after which time LOFT was unable to capture log-in records.

2) CARES FORWARD claims LOFT’s report fails to describe their mission; LOFT included the mission statement on page 7 of the report.

3) CARES FORWARD claims its team dedicated “dozens if not hundreds of person-hours to train and assist LOFT.” Regarding training, LOFT’s records indicate approximately 10 hours:
   - In July, prior to LOFT engaging in any evaluation work, the office began the process for requesting access to the state’s accounting system as a general tool for the office. Training
could not be scheduled until system access was established. Approximately a month later, LOFT had general system access and scheduled training with the Office of Management and Enterprise Services (OMES).

- September 4, 2020: LOFT received a high-level introduction to Peoplesoft from an employee with OMES. The 2.5 hour session consisted of reviewing a PowerPoint presentation about the general functionality of the system and did not allow for any direct access to the system. The OMES trainer prefaced the session with an explanation that training usually takes weeks.
- September 22, 2020: the LOFT employee with prior system experience received an additional 2 hours of training, again from an OMES employee. This was the same content as provided on September 4, but the employee was able to follow along in the system.
- October 23, 2020: the designated LOFT employee received 1.25 hours of training regarding specific searches for Coronavirus Relief transactions. This training revealed that LOFT’s access did not allow for downloading program codes. A customer query was created by OMES that would allow LOFT to download reports with the necessary program code column. This training also revealed that LOFT did not have viewing privileges to the Accounts Receivable module, which limited LOFT’s ability to review documents. Access was not able to be provided at this time.
- November 24, 2020: LOFT’s evaluation team received 1 hour of training from representatives from CARES FORWARD and OMES, during which time LOFT provided an example of a transaction that could not be reconciled within Peoplesoft. CARES FORWARD’s third-party consultant could not readily pull the data based on the identifiers provided to LOFT, but eventually located partial information. The consultant stated, “It was a good example to show there are a lot of different situations for agencies; each one takes a lot of time and deep understanding.”
- December 1, 2020: LOFT’s evaluation team received 1 hour of training from a CARES FORWARD contractor, specific to discussing data request needs and difficulties. After detailing some of the challenges being encountered, the contractor stated, “It’s complicated…that’s why we don’t let our new budget analysts in Peoplesoft without someone because it’s tough to navigate for like a year.” The contractor also confirmed during this session that “there is exhaustive documentation for sure that’s not in Peoplesoft.”
- December 3, 2020: LOFT contacted OMES to request expanded query functionality and extend Accounts Receivable access to all LOFT employees, which was provided. This interaction lasted 30 minutes.
- December 3, 2020: LOFT completed 30 minutes of scheduled training with another OMES employee. The training was cut short after the employee confirmed that LOFT’s data sheet did not contain information that allowed for cross-reference within PeopleSoft.
- December 31, 2020: LOFT had a 30-minute conference call with OMES in an attempt to resolve the restricted access to contract information within Peoplesoft.

4) CARES FORWARD claims “repeated attempts to explain our work” to LOFT. However, in response to LOFT’s repeated requests for documentation regarding overall structure and documentation for
decision-making and prioritization, the office was routinely referred back to the “pillar” structure featured within our report.

5) CARES FORWARD claims that agency CFOs received training on compliance guidelines. In response to a request for copies of all guidance provided to agencies for compliance, LOFT received newsletters and emails, none containing detailed instructions or examples regarding compliance.

6) CARES FORWARD claims that the “pillars” process created provides the structure and clarity that LOFT found lacking. LOFT acknowledges an organizational process was created but failed to see any evidence that it was utilized in the manner presented.

7) LOFT has adjusted its report to include reference to NCSL as the National Conference of State Legislatures. LOFT stands by its recommendation that data be reported to this entity.

8) CARES FORWARD claims the Legislative Advisory Council was informed, at times, of projects before their actual approval. The “pillars” process outlined by CARES FORWARD reflects the legislative group as the bottom-most layer of the structure, indicating funding proposals would have flowed up from that point. LOFT saw no evidence the group originated or influenced proposals, but instead was informed about funding projects at various stages.

9) CARES FORWARD does not refute LOFT’s assessment that Legislative Advisory members were provided project information that was significantly condensed from their own internal descriptions but instead makes unfounded accusations regarding the LOFT team’s intentions. LOFT accurately reported its observations of descriptions lacking substantive and meaningful detail compared to the full description contained in internal documents. LOFT’s report is based on the information provided directly by the sample of Legislative Advisory members interviewed.

10) CARES FORWARD incorrectly asserts that LOFT did not attempt to obtain documentation for the Department of Health and the Department of Human Services. These two agencies received significant funds yet did not maintain records within the Peoplesoft system. When LOFT first became aware that documentation for these two agencies was not available on Peoplesoft (November 24, 2020), we requested those records from CARES FORWARD. After being unable to access data provided on external flash drives, LOFT established cloud-based folders for ease of transfer. LOFT received information uploaded to these folders between December 7-8. Most of the documentation provided was limited to receipts with some email attachments and did not consistently include purchase order information, purpose of expenditures and other information consistent with government accountability standards. During the January 5 exit conference with CARES FORWARD, LOFT asked where documentation for the two agencies was housed. LOFT was advised at this time they were likely in email attachments or saved to folders within hard drives. LOFT was not advised of an official system of record.
11) CARES FORWARD states that “by now most documentation is in the state’s system of record.” If by “system of record,” CARES FORWARD is referring to Peoplesoft, LOFT’s analysis of system records as of January 22, 2021 does not substantiate this statement.

12) CARES FORWARD states that LOFT incorrectly represented an exchange with an OMES Accounting staff member, who confirmed to LOFT that the data spreadsheet provided to the office lacked key identifiers from which to search Peoplesoft. CARES FORWARD states that LOFT filtered down the spreadsheet to exclude this information. While LOFT did filter the spreadsheet, it was to exclude items we knew would not be available in Peoplesoft or were not relevant to the searchability of transactions. The columns on the unfiltered MASTER spreadsheet lacked unique identifying information that related back to the Peoplesoft system so that supporting documentation could be located. For example, a column for “invoice number” primarily was filled with dates or “N/A.” LOFT has maintained all iterations of provided spreadsheets to document the lack of key data.

13) CARES FORWARD disagreed with LOFT’s comparison of their work to other states. Each evaluation by LOFT includes comparative analysis of Oklahoma to other states to observe policies that may enhance our state’s outcomes. LOFT recognizes that each state established different processes, but they all were working under the same federal guidance. LOFT observed more specificity in how several other states approached the process and highlighted just one aspect of Wyoming’s process as an example of how a state incorporated a public and transparent process for documenting rejection of funding requests.

14) CARES FORWARD claims LOFT omitted from the report details of structures put in place, including Daily Project Management Office meetings. LOFT requested information for all meetings related to fund expenditures, including minutes. LOFT was advised that minutes were not kept, and the only documentation provided to LOFT was meeting agendas or scheduling emails.

15) CARES FORWARD claims Table 1 in the report is misleading and contains cherry-picked examples. Examples were selected by LOFT for their apparent similarity in an attempt to understand the approval/rejection process. LOFT analyzed projects of a similar scope to compare outcomes. LOFT requested documentation regarding methodology for rejecting proposals and was advised that no records were maintained for rejected projects.

16) CARES FORWARD incorrectly states that LOFT’s assessment of Oklahoma institutions of higher education as an example of best practices for federal compliance is based “solely” on a survey. LOFT’s assessment of higher education’s effectiveness in using Coronavirus Relief Funds was instead based on a program evaluation underway by our office. LOFT shared the survey findings that were relative to how the institutions achieved such outcomes.

17) CARES FORWARD inaccurately characterizes the funds identified by LOFT as being spent on government modernization as primarily benefitting the Oklahoma Employment Security Commission (OESC). Excluding a deposit into the Unemployment Trust Fund (not included by LOFT under the
category of government modernization), OESC received approximately $20 million in funds for modernization.

18) CARES FORWARD takes issue with LOFT’s inclusion of approved projects for which funds were not yet released but did have an approved purchase order. Specifically, CARES FORWARD challenges LOFT examining transactions not provided to the office through the MASTER spreadsheet. While the transactions in question from NTT Data, Inc. were not reflected on the spreadsheet provided by CARES FORWARD, LOFT sought to independently verify expenditures within Peoplesoft using the program code designated for COVID-related expenses. LOFT currently does not have system access that allows for further review. CARES FORWARD seems to be asserting that LOFT should limit its search to only data from the spreadsheet they provided. An effective evaluation should allow for unfettered access to records.

19) CARES FORWARD states LOFT incorrectly represented, “by a large margin,” the dollars allocated to health. LOFT’s report recommends the state utilize common coding techniques and naming conventions. CARES FORWARD categorized some items as health expenditures when the project description had better alignment with a different category. For example, included in the category of “health” is a $766,000 allocation to the Department of Human Services for child care providers, with a funding description of, “technology needs for child-care facilities.” LOFT reviewed projects at the transactional level and coded them by the most logical category for user function. LOFT’s report reflected a difference of $10 million in health expenditures as of 12/3/2020 compared to CARES FORWARD’s data for health expenditures through 12/31/2020.

20) CARES FORWARD incorrectly states that LOFT failed to present concerns for the transactions listed in Table 2 of the report. Three of the largest transactions within that table were included in the draft version of the report that was reviewed during the January 5 exit conference with LOFT. The heading for the table had a different title, related to LOFT’s questions about how the projects related to economic support. (At the exit conference, LOFT learned the wording of “economic support” was a catch-all category and subsequently amended the title for the table.)

21) CARES FORWARD states that in Finding 3 of the report, LOFT “implies” that Coronavirus Relief Funds should have been used for 2021 and ongoing needs, which federal guidance did not allow. Instead, LOFT’s finding suggests that CARES FORWARD’s strategy left the state in a position to incur costs that may have been lessened or preventable with different prioritization.

22) CARES FORWARD claims the report’s comparison of states’ investments into Unemployment Insurance funds is not a valid comparison. LOFT’s analysis provides explanation for the selection of comparison states, primarily based on common-sized solvency ranking.
January 20, 2021

Director Mike Jackson and the Legislative Office of Fiscal Transparency,

Thank you for the opportunity to respond to the third draft of the Rapid Response Evaluation Coronavirus Relief Funds Report prepared by the Legislative Office of Fiscal Transparency (LOFT). We know that your team has worked hard, and our team has had many positive interactions with LOFT over the last several months. We hesitate, however, to repeat the word “evaluation,” which LOFT has used rather liberally. The word “evaluation” as defined by Merriam-Webster is the “determination of the value, nature, character or quality of something.”

The LOFT report cannot be accurately described as an evaluation. In the business, private and often public sector, an objective evaluation report would properly define the project being evaluated and proceed to clearly document positive, neutral and negative aspects of the project.

Good examples found in the Oklahoma public sphere are the numerous evaluation reports performed by the PFM Group for the Incentive Evaluation Commission. (As an example, please see the attached Aerospace Employer & Employee Tax Credits Evaluation Report, November 2, 2020, in Appendix A.)

In contrast, and despite the frequent and positive feedback provided on an ongoing basis by members of our Legislative Advisory Committee (LAC), LOFT has produced what appears to be an agenda-driven document which seeks only to cast negative light on the monumental accomplishments of the CARES FORWARD Team’s work to distribute Coronavirus Relief Funds (CRF) in the middle of the global COVID-19 pandemic.

Please refer to the engagement letter of Aug. 28, 2020 sent to the Oklahoma Secretary of Budget which states LOFT’s scope of work is to “Collect data on funds distributed by the federal government in response to the COVID-19 pandemic; identify any gaps in information; and present data trends or anomalies.” Unfortunately, none of the three drafts of the report received from LOFT have properly assessed any other CARES Act funding beyond the $1.26 billion in CRF dollars received by the executive branch, which represents roughly one-third of the $3.8 billion total CARES Act funds allocated to Oklahoma government entities through the federal legislation. Further, LOFT not only went well outside of its scope with significant subjective and qualitative observations not rooted in the data, but, after having to scrap their entire inaccuracy-riddled draft report from November due to flaws we highlighted in the work product and process, LOFT was clearly challenged to prepare a coherent report, with entirely new findings, in the final month of the calendar year.

LOFT chose to conduct an urgent in-flight exercise significantly distracting the CARES FORWARD team while we worked to deliver essential aid to Oklahomans based on an inflexible

1 https://www.merriam-webster.com/dictionary/evaluation
federal deadline of Dec. 30, 2020. The CARES FORWARD team always expected—and still expects—to spend a significant amount of time after Dec. 30 looking at all documentation and organizing materials for the audits that will come. The timing of LOFT’s work was an enormous distraction, pulling our team away from its critical duties to aid Oklahomans prior to a federally mandated deadline to, in many cases, help the brand-new LOFT analysts learn their trade and the workings of state government.

CARES FORWARD trained the LOFT team at the start of the engagement. Despite this, over two months of our team’s and LOFT’s work on this engagement was wasted time as the LOFT team “evaluated” CARES FORWARD by literally counting words on spreadsheets while failing to leverage the training we provided them or even to log in to review the primary data that auditors will ultimately use. System log-in records shared with LOFT in our response to the draft November report illustrate this. The fact that LOFT cites their inability to find certain information is in part rooted in the fact that it wasn’t even looking for it for the first three months of the engagement, until late November or early December.

Ultimately, LOFT fails to provide a comprehensive and accurate review of the work of the CARES FORWARD Team in this report, as they only analyze transactions up to Dec. 2, a fact that LOFT does not make clear until page 17 of its report and never mentions in the breakdown of its methodology on page 26—while at the same time calling out the CARES FORWARD effort for having significant unspent funds at the time of the review. While LOFT worked to build a report based on numbers stopping in early December, the CARES FORWARD team continued to work diligently to distribute critical funds to Oklahomans by the federal deadline of Dec. 30, 2020. Several of LOFT’s conclusions on how much and where funds were spent are therefore simply incomplete.

Since the LOFT report fails to properly describe the work or mission of the CARES FORWARD Team, we will do so now.

In the middle of a nationwide pandemic, which caused the forced closure of the American economy and the necessity of most civilian and public sector employees having to work remotely, the U.S. Government distributed $3.8 billion of relief through the CARES Act to multiple entities in Oklahoma, of which $1.5 billion of Coronavirus Relief Funds (CRF) was distributed to the executive branch of Oklahoma, Oklahoma County, Tulsa County and Oklahoma City. $1.26 billion of the CRF was specifically designated to the executive branch of the State of Oklahoma to assist with COVID-19 related expenses and provide economic support to those suffering from employment and business disruptions. To add to the complexity of the work, the deadline for all distributions was set for Dec. 30, 2020, with no provision to carry over funds or extend projects into the new year.
The mission of the CARES FORWARD Team, as often communicated to LOFT and well-understood by the LAC, is and has been:

- **Funding Opportunities**: Our mission is to maximize all federal dollars available for State agencies and local governments to rebuild and recover during this unprecedented time and to maintain the integrity of Oklahoma’s $1.26 billion in Coronavirus Relief Funds (CRF) for COVID-19 related expenses, emergencies, and pandemic preparedness.

- **Rebuilding the Workforce**: Following guidance from the U.S. Treasury, the State will distribute grants to assist in rebooting Oklahoma’s job creators that were affected by the presence of COVID-19.

- **Accelerating Recovery from Damages**: Leveraging a new platform, the State will fulfill reimbursements and get federal funds into communities of need as quickly as possible. The State will seek to minimize risks by working in coordination with accounting experts to ensure compliance of CRF distribution and reimbursements.

LOFT also completely neglects to properly understand and communicate the many successes of the CRF initiatives that were developed, implemented and managed by hundreds of apolitical state employees and Oklahomans who put in numerous extra hours beyond their regular work and life duties to assist the hurting people of Oklahoma. Deployment of CRF literally preserved lives, homes, businesses, jobs and children’s safety from abuse and neglect, and our team deployed the funds where it mattered while having to carve out dozens if not hundreds of person-hours to train and assist LOFT. Just a few of these extraordinary successes include:

- **Support for Cities and Counties**: $250 million in CRF was allocated to over 400 cities and counties across the state. This funding helped ensure cities and counties could maintain critical health care responders, purchase PPE and implement necessary safety measures to mitigate the spread of COVID-19.

- **PPE for K-12 Schools**: Over $3 million in CRF was allocated to purchase PPE for all Oklahoma K-12 public schools that offered in-person learning opportunities for students during the COVID-19 pandemic.

- **Oklahoma Business Relief Program**: The OBRP program allocated $145 million in CRF to help over 8,000 local small businesses across the state overcome the economic challenges of COVID-19.

- **Eviction Mitigation**: The Eviction Mitigation program committed $10 million in CRF to support non-profits that are helping Oklahoma families stay in their homes after being impacted economically by the presence of COVID-19. To date, over 2,600 families have been assisted.

- **Food Supply Chain Stability**: This program utilized $10 million in CRF to administer economic grants to 40 Oklahoma meat processing businesses for the purpose of adding increased precautions to protect meat processing capacity in Oklahoma.

- **Community HOPE Centers**: $15 million in CRF was allocated to implement Community HOPE Centers across the state. Each center has mental health professionals, Oklahoma Department of Human Services staff, virtual learning tools, such as computers
and iPads, meals and snacks, a weekend backpack program and other programming available to support families. Currently, the state has opened 52 centers with the capacity to serve over 2,900 kids.

- **Long Term Care Facility Grants:** To complement the Stitt administration’s reopening plan for long-term care facilities and nursing homes, $35 million in CRF was designated towards helping each facility increase infectious disease protocols as well as provide financial support for the purchasing of PPE, additional cleaning supplies, and telehealth medicine.

We further find it disconcerting that the LOFT team never attempted to meet with all of the members of the CARES FORWARD Steering Committee. Although the initial engagement interview included the Oklahoma Secretary of Budget and the Director of Budget Policy, LOFT never interviewed or discussed the CRF distribution work with the Chief Operating Officer of Oklahoma, John Budd, who was tasked by Governor Stitt to develop an overall organization to receive and distribute the federal relief funds. Likewise, LOFT never interviewed the Oklahoma Secretary of Transportation, Tim Gatz, who was a critical member of the steering committee because of his vast experience in dealing with federal dollars and projects.

Also, despite repeated attempts to explain our work and educate LOFT staff, there seems to be an ongoing lack of understanding about how the entire CARES FORWARD Management structure, process and financial system of record work. For proper context, the CARES FORWARD Steering Committee and Project Management Office developed three avenues for CRF distributions, each with their own procedures and documentation. These three avenues are:

- **Reimbursement to State Agencies for COVID-19 Related Expenses**
  o Agency CFOs were taught early in the process to submit financial activity in compliance with guidelines
  o OMES divisions of Central Accounting & Reporting and Budget provided agencies with the procedures to follow (these documented procedures were provided to LOFT)
  o Requests were submitted to the Project Management Office (PMO) for review and reimbursement of approved items

- **Reimbursements to Cities and Counties**
  o Communiques, virtual meetings and training sessions were held to assist city and county staff with registering and utilizing the new online grant provisioning platform (Salesforce)
  o Provided cities and counties with instructions for the federally required subrecipient agreements and risk assessments to aid in the monitoring of CRF
  o Designed and adopted an allocation model for designated dollars allotted to each city and county to facilitate an equitable distribution of CRF
• “Economic Support Grants” aimed at keeping state services functioning in a pandemic environment and distributing relief dollars to eligible projects
  o Solicited ideas for “Economic Support Grants” from a broad group of stakeholders
  o Submitted requests for projects to the “pillars,” including the description and answers to compliance related questions (Example for Community Hope Centers included in Appendix B)
  o Implemented a scoring analysis for all potential projects with critical criteria and an easy-to-understand quantitative scoring system, which was completed by three Steering Committee Members – Secretaries John Budd, Tim Gatz and Mike Mazzei. This was followed by presentation to the Governor for final approval or rejection.

We wish we could say otherwise, but the above clearly leads us to the conclusion that LOFT’s “evaluation” began with findings in mind and was largely an agenda-driven exercise to simply find fault with the work of the CARES FORWARD Team, perhaps due to the unusual circumstance of the Executive Branch being given direct authority to expend funds by the federal government. We are frankly confused because our team operated apolitically; we not only followed legislative guidance in establishing our transparency website, but we also met frequently with a bi-partisan, bi-cameral LAC that engaged with us very positively and constructively. This assessment includes numerous inaccuracies and gross misrepresentations which call into question the entire credibility and usefulness of the report. The following pages address the details of these inaccuracies and gross misrepresentations.

John Budd
Chief Operating Officer
State of Oklahoma

Mike Mazzei
CARES FORWARD Team
Agency Response Template

Evaluation Report: Rapid Response Evaluation of State Expenditures of Coronavirus Relief Funds

I. Introductory Comments from Agency regarding the subject of evaluation
II. Technical response to findings and/or recommendations
III. Policy response to findings and/or recommendations

Finding 1: Process for spending coronavirus relief funds lacked structure and clarity

<table>
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<tr>
<th>Does the agency agree with the facts as presented?</th>
<th>Does the agency agree with the recommendations related to this finding?</th>
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<tr>
<td>The CARES FORWARD team disagrees with Finding 1 and does not agree with the facts as presented by LOFT. A number of facts under Finding 1 are inaccurate and misleading. These inaccuracies are detailed by the CARES FORWARD team in the agency comments below.</td>
<td>The CARES FORWARD team believes the recommendations under Finding 1 fail to properly evaluate the distribution of CRF, instead focusing on irrelevant recommendations for the Oklahoma Legislature. The CARES FORWARD team agrees the Legislature should report accurate data to NCSL. Unfortunately, LOFT’s report does not clearly identify that NCSL is the National Conference of State Legislatures, which is not an organization that involves the executive branch.</td>
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Agency Comments and Clarifications (Technical response)

CARES FORWARD response to “Finding 1: Process for spending coronavirus relief funds lacked structure and clarity”

LOFT recommendation under Finding 1 states: The Legislature should consider forming a centralized body and process to distribute federal relief, with clear communication, accountability, and an emphasis on adequate approval documentation, processes, and data management. The Legislature should consider requiring the reporting of data to NCSL for the enhancement of transparency and readily available state comparisons.
The CARES FORWARD Team disagrees with the finding. As soon as the CARES Act was passed and state executive leadership became aware that Oklahoma was going to receive $1.26 billion in Coronavirus Relief Funds (CRF) that must be spent by Dec. 30, a robust leadership team was developed (as shown on the “pillars” chart in LOFT’s report) and communicated to the Legislative Advisory Committee (LAC) in every interaction with them. This project included multiple levels of assessment and approval, with the final approval of projects resting with Governor Stitt. In addition, the team set up regular meetings for the purpose of providing briefings to the legislature who had the ability at any time to ask additional questions and provide input on programs. **It should further be noted that CARES FORWARD has complied with all federally required reporting and the U.S. Treasury Office of Inspector General’s online reporting system has accepted two reporting cycles for Oklahoma's use of CRF through Sept. 30, 2020, totaling $670,333,209.82 million. CARES FORWARD submitted Cycle 3 on Jan. 19, 2021, covering the time period of Oct. 1 to Dec. 31, 2020.**

The CARES FORWARD team agrees the Legislature should report accurate data to NCSL. Unfortunately, the report does not identify prior to this finding that NCSL is the National Conference of State Legislatures, which is not an organization that involves the executive branch.

The following are specific inaccuracies and misrepresentations noted in Finding 1:

- LOFT references an absence of leadership and structure. However, the CARES FORWARD organizational chart, which included hierarchy, was provided to LOFT (and cited in Figure 1 of its report) as well as to the LAC. The LAC was encouraged to submit ideas to “pillars” for consideration of funding through the Coronavirus Relief Fund (CRF).
LOFT has asserted that LAC was informed of decisions often after approval, which is misleading. LAC not only had direct input on use of funds, but they were also briefed every two weeks on project status, approvals, rejections, expenditures to date and potential future projects and expenditures. **In many cases, the LAC was informed about projects that were in development ahead of the actual approval and distribution, most notably the UI Trust Fund Deposit of $100 million. In other cases, projects were launched after LAC recommendations, such as Eviction Mitigation and PPE Reimbursement for Higher Education, which was actually developed in partnership with an LAC member, Rep. Kyle Hilbert.** Participation from members of the LAC in the bi-weekly meeting was at times minimal, therefore CARES FORWARD provided documentation after each meeting to be distributed to the legislature. Bi-weekly meetings have occurred throughout the timeline of CRF distributions (April through December) and continue today. Transparency and communication have been the goal of the CARES FORWARD team since inception.

LOFT states CARES FORWARD only presented project and overall spending strategy summaries to legislators during a biweekly briefing versus providing complete project documents. CARES FORWARD has been diligent in quickly responding to any questions from members of the LAC, who did not have any outstanding requests for detail that were unsatisfied. It seems there is a general misconception on the purpose and depth of detail for LAC. LOFT’s concern that a lack of detail was provided to the LAC omits the reality that legislators on the committee did not ask for the level of detail that LOFT staff...
asked for. LOFT also, confoundingly, implies nefarious intent by CARES FORWARD not providing as much detail to the LAC in one-hour briefings as it did to a body that was explicitly brought in to review detail. **The LAC was participating in the process, not criticizing it.** It is noteworthy that LOFT did not assess the performance of the LAC, a crucial part of the overall CARES FORWARD process.

- CARES FORWARD has painstakingly documented all uses of CRF, and that information has been made available to the LAC and LOFT. In the report, LOFT acknowledges documentation for CRF expenditures is available in the two systems of record, PeopleSoft and Salesforce, systems which LOFT only really accessed to any material extent in the last month of its four-month engagement.

- LOFT asserts approval documentation was lacking in PeopleSoft, stating “where approval documentation is not present on PeopleSoft, it is likely contained as attachments to email messages between members of the team” (page 14 of LOFT report). This is inaccurate and misleading. Because agencies like the Oklahoma State Department of Health (OSDH) and the Oklahoma Department of Human Services (DHS), are explicitly allowed, by statutes approved by the legislature, to use different systems of record, there are multiple financial systems in state government. This means that at times, data may be transmitted between entities via email, but the data itself is still residing in the home system of record. **To our knowledge, LOFT did not seek to access the systems of record for OSDH and DHS, so it’s easy to understand why LOFT might perceive that email is the only place this data resides.**

- Other than certain agencies, such as OSDH and DHS that are allowed by statute to interface payment files with PeopleSoft and maintain documentation in-house, statewide accounting procedures require documentation of expenditures when vouchers are processed. However, due to the pandemic emergency and the quick move by agencies to allow employees to telework, OMES Central Accounting and Reporting temporarily modified procedures to allow agencies to process vouchers and hold documentation until such time as individuals were back in the office and could properly scan supporting documents. This was not limited to expenditures related to COVID-19; by now most documentation is in the state’s system of record. During this timeframe, agencies seeking reimbursement for COVID-related expenditures were required to submit documentation to the CARES FORWARD Team and that was often via e-mail because of the telework situation. This was a pandemic solution, not a permanent solution, and LOFT has been made aware of this.
• When LOFT was unable to or did not want to leverage primary systems of record during September, October and November, it no doubt hindered the LOFT team’s ability to conduct its review. Access to both systems of record was granted to LOFT and training was provided on multiple occasions as to the use and navigation of these systems. Finally, on Dec. 3, the LOFT team decided to set up a shared site so that CARES FORWARD could re-submit all of the information that had previously been shared with LOFT. When LOFT praises its shared site and talks about its difficulty in obtaining data, it should be noted that LOFT’s failure to use the systems provided or even to have data protocols in place at the start of the engagement led to significant re-work by our team at a crucial moment in dealing with the Oklahoma pandemic.

• The LOFT Team asserts that they have repeatedly asked for information on the documentation process of CARES FORWARD, specifically for the State’s Department of Health and Department of Human Services. Documentation for both agencies was saved to LOFT’s document sharing site on Dec. 8.

• LOFT asserts that it was given incomplete data sets and refers to an email in Appendix L where an OMES Accounting staff member said there wasn’t enough data to find the information. The email in Appendix L leaves out the response from the CARES FORWARD team, which resolves the issue. The document that LOFT had given the OMES accounting staff to work off of had been filtered down by LOFT and columns were removed so that the information the OMES employee was working from was not complete. The MASTER detail spreadsheet (unfiltered and with all columns included) had all of the information necessary to trace any documents related to reimbursements that were in PeopleSoft. (See Appendix C for CARES FORWARD’s email to LOFT).

• LOFT describes confusion about accountability for the effort. This mystifies us. The project was managed exactly as shown in our “pillars” chart. Ideas were sought by pillar leaders from multiple sources, including the LAC. Pillar leaders fleshed out their proposed initiatives, our PMO and financial team vetted them to ensure compliance with CRF rules, our steering committee scored them, and the Governor approved or rejected them.

• LOFT also describes confusion about our scoring system itself. For initiatives that fell into the “Economic Support Projects” category, projects were scored, according to the matrix provided, on eligibility, fit with strategy, and significance. If Secretaries Budd, Gatz and Mazzei all scored a project above minimum requirements, the proposed project was presented to Governor Stitt for review and final approval. Federal guidance was
followed as to the eligibility of all expenditures and projects. The use of CRF funds had a finite timeline (Dec. 30) and this was factored into the approval process for projects and the completion thereof.

- LOFT criticizes the subjective nature of the approval process, while failing to note that the expectation set by U.S. Treasury was that initiatives would follow guidelines, with states having significant latitude to address priorities.

- LOFT cites that “Wyoming’s project selection structure utilized a group composed of staff from the Office of State Lands and Investment and representatives from the Attorney General’s Office. This group made recommendations to a Board for either approval or rejection of funds, with rejected proposals accompanied by a one or two sentence explanation” (page 11 of LOFT report). However, they do not provide a citation for this example. A quick google search by CARES FORWARD revealed the example is of a board document for one single agency that was allocated $174.5 million in CRF for cities, counties and local subdivisions, not the entire state of Wyoming CRF allocation of $1.25 billion.² Shown in Figure 2 of LOFT’s report is a chart from the State Loan and Investing Board totaling $18.9 million in rejected projects to local entities. In order to properly compare what the Wyoming State Loan and Investing Board was administering to what CARES FORWARD was administering, our team used Salesforce to administer the city and county portion of the CRF grant. LOFT seemed to approve of that system and as a means to properly document activities related to reimbursements to cities and counties for eligible expenditures. As found on the Wyoming CRF transparency site, other funding streams went through different entities for approval (i.e. Economic and Business Relief was administered by the Wyoming Business Council).³

- LOFT’s concern over clarity of documentation and cited complaints with the PeopleSoft system fails to recognize that CARES FORWARD stood up Salesforce for the purpose of administering the city and county grants, which the LOFT team states was “excellent documentation in a system that is intuitive, easy to navigate, and has substantive detail” (page 14 of LOFT report), but did not stand up Peoplesoft, the required system of record for most state agencies. In fact, as 62 O.S. § 34.11 requires OMES Division of Central Accounting and Reporting to “prepare uniform budget and accounting classifications for all state agencies and shall implement appropriate accounting methods and systems in state agencies,” it was decided by state leadership in the late 1990s and early 2000s to pursue implementation of the Oracle PeopleSoft suite to accomplish this, and the project

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² https://lands.wyo.gov/grants-loans/grants
³ https://www.wyomingsense.gov/cares-act
was specifically funded by line item appropriation throughout the years.\textsuperscript{4} Further, \textit{62 O.S. § 34.64} provides legislatively set parameters for state agencies to store financial data outside of the OMES system.\textsuperscript{5} The example of “numerous instances of failed attempts to find sufficient approval documentation for a random selection of transactions” includes agency transactions that fall under this category (page 14 of LOFT report). \textbf{LOFT does not find PeopleSoft to its liking in the brief window of time LOFT actually attempted to use the system. It is hardly reasonable to take the CARES FORWARD team to task for its disgruntlement.} We happen to know efforts are in place to address this system, but that is outside the scope of our work and this engagement.

- LOFT fails to mention all of the structure that our team put in place to ensure dollars were used appropriately and any projects that were started were completed successfully. These include:
  - Daily Project Management Office meetings
  - Weekly Steering Committee meetings
  - Weekly Group Meeting of all CFT Participants
  - Weekly Project Reviews with all project sponsors
  - Weekly reviews with the Governor
  - Bi-weekly Legislative Advisory Committee meetings
  - The transparency website at caresact.ok.gov, adhering to state law and transparency guidelines set forth by the state legislature under \textit{62 O.S. § 34.6}.\textsuperscript{6}
  - A brand-new portal for cities and counties
  - A project submission form that required all ideas to meet CRF guidelines prior to consideration

- Table 1 listed by LOFT is misleading and appears to deliberately cherry-pick examples of rejected projects. In fact, the examples of rejected projects all have clear reasons for rejection. To our knowledge, LOFT never asked for this information and only let our team know this was an area of concern on Dec. 31, with the issuance of a draft report. Briefly:
  - Rural Broadband expansion was not possible during this time period as the Legislature established a new Rural Broadband Council that has not yet developed a strategy to invest against

\textsuperscript{4} \url{https://protect-us.mimecast.com/s/YS-HCM86MztDLknOSw9ArL?domain=oscn.net}
\textsuperscript{5} \url{https://protect-us.mimecast.com/s/otByCNkRNAfJQPglC4-body?domain=oscn.net}
\textsuperscript{6} \url{https://www.oscn.net/applications/oscn/DeliverDocument.asp?CiteID=456770}
- REAL ID was budgeted in FY20, and so therefore investment of CRF dollars in that project would have violated Treasury guidelines and subjected them to clawback
- Hunters Against Hunger, while a great idea, does not produce a product that Food Banks can use due to USDA guidelines, which means that the program as summarized is not allowable

<table>
<thead>
<tr>
<th>Projects</th>
<th>Rejected</th>
<th>Approved</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rural Broadband / Remote Work</td>
<td>Rural Broadband Initiative: &quot;...has long term, direct benefit to Oklahoma’s ability to respond to future technological demands.”</td>
<td>Remote Work for State Employees: &quot;...Create seamless online experiences for the citizens of Oklahoma when they engage with pandemic-impacted state agencies/Allow the State workforce to work remotely.”</td>
</tr>
<tr>
<td>Federal Compliance / Pre-existing Mandates</td>
<td>REAL ID: “There are approximately 2.7 million driver licenses in the state of Oklahoma, and the agency has estimated that at least 650,000 will need a REAL ID to fly or enter federal facilities before the federal deadline of October 2021.” [Initial directive from Federal government in 2005][9]</td>
<td>FBI Crime Reporting: “The RMS would bring OHP into compliance with the FBI’s NIBRS 2021 mandate for documentation when assisting local law enforcement agencies, as well as allowing proper documentation of site security provided for quarantined inmates.” [Final directive from Federal government in 2016][11]</td>
</tr>
<tr>
<td>Community Impact / Supply Chain Management</td>
<td>Hunters Against Hunger: “This program provides [food] to feed hungry Oklahoma families...[and has] provid[ed]over 2,000,000 meals to Oklahomans.”</td>
<td>Food Supply Chain Grants: “This proposed funding of $10,000,000 would provide grants up to $1,000,000 for Oklahoma meat processors to build or expand their businesses and create additional meat processing capacity in Oklahoma.”</td>
</tr>
</tbody>
</table>

Source: Legislative Office of Fiscal Transparency

Table 01 in LOFT Report

- The significant concern LOFT seems to have with rejected projects is confusing; federal auditing processes will look at how money was spent, not how money was not spent
LOFT cites Higher Ed as an example of best practices in federal compliance requirements, apparently solely based on a LOFT survey. LOFT fails to note that every single CARES FORWARD project sponsor had to explicitly review Treasury guidelines to even submit a project. Additionally, each of the three best practices LOFT cites that higher education survey respondents said they had in place were in place with our process.

**Finding 2: A significant component of Coronavirus Relief spending was for government modernization**

<table>
<thead>
<tr>
<th>Does the agency agree with the facts as presented?</th>
<th>Does the agency agree with the recommendations related to this finding?</th>
</tr>
</thead>
<tbody>
<tr>
<td>The CARES FORWARD Team believes Finding 2 clearly demonstrates that the LOFT team misrepresents and fails to understand the overall “Economic Support Projects” and spending from the Coronavirus Relief Fund and does not agree with the facts as presented by LOFT. A number of facts under Finding 2 are inaccurate and misleading. These inaccuracies are detailed by the CARES FORWARD team in the agency comments below.</td>
<td>The CARES FORWARD team finds this recommendation irrelevant, as “clear guidelines and processes” were established in lockstep with Governor Kevin Stitt and his administration. It is important to note that as the head of the Executive branch, Governor Stitt cast the vision for the CARES FORWARD team and had final say in how federal relief funds were to be effectively distributed to benefit Oklahomans affected by the COVID-19 pandemic.</td>
</tr>
</tbody>
</table>

**Agency Comments and Clarifications (Technical response)**

CARES FORWARD response to “Finding 2: A significant component of relief funds was used for government modernization”

LOFT recommendation under Finding 2 states: *Prior to expending any future aid, Oklahoma should adopt clear guidelines and processes that result in better alignment to the Executive’s vision for how federal relief funds benefit the State.*

The CARES FORWARD Team believes Finding 2 clearly demonstrates that the LOFT team misrepresents and fails to understand the overall “Economic Support Projects” and spending from the Coronavirus Relief Fund. “Economic Support Projects” were strategically directed to both keep the operations of state government functioning during the COVID-19 pandemic and also provide broad and targeted economic relief dollars through several types of grant projects to
thousands of Oklahomans. An overarching strategy was intentionally designed and pursued to balance the distribution of relief dollars toward health care costs, economic aid, educational priorities, cities and counties and support for the functioning of core state services as approved by the executive branch. At all times, Treasury guidelines were a constraint.

Further, LOFT makes the assertion that “a significant component of relief funds was used for government modernization” (page 17 of LOFT report). Continuity of state government is a crucial concern during a pandemic or any emergency. It is, in fact, our most solemn responsibility to provide core services in times of emergency. The fact that “modernization” is positioned as a negative thing in LOFT’s findings seems completely irresponsible and unsympathetic to the plight of Oklahomans in the pandemic. Any of us who worked around the Capitol will never forget the lines wrapped around the Will Rogers Building, filled with desperate Oklahomans unable to receive their unemployment benefits given the use of a 1978 mainframe by the Oklahoma Unemployment Security Commission. Further, LOFT fails to identify the amount spent on government modernization, much less how it was a “significant component of relief funds.”

The following are specific inaccuracies and misrepresentations noted in Finding 2:

- LOFT references six OMES purchase orders that are not included on the ‘Agency reimbursement with detail MASTER’. While that statement is correct, the inference is wrong. The ‘detail MASTER’ includes only distributions from the CRF, and purchase orders established by an agency would never be reflected there unless associated with a direct disbursement from the fund. Despite several attempts by the CARES FORWARD team to explain the detail MASTER spreadsheet, it appears that LOFT does not understand the data they are reviewing and are under a misconception that a purchase order is equivalent to a distribution. POs are not expenditures. NTT Data, Inc. POs have not been funded directly from CRF, and therefore are not on the master balance sheet of distributions from the fund. As explained repeatedly throughout this project, some projects were advance-funded to assist agencies with complex cash flow needs while navigating the demands of a global pandemic and meeting aggressive project timelines to adhere to the Dec. 30 deadline for the funds. Those distributions are represented on the spreadsheet.

- The health expenditure dollars are incorrect by a large margin in Chart 4 (A breakdown of “Economic Support Projects” by allocation category, which was provided to LOFT, is included in Appendix D).
Please see the CRF Distributions by Categories table below for CRF amounts committed by allocation category. The dollars referenced here only include initiatives that are included in the “Economic Support” projects, and not distributions made to cities/counties or reimbursements to state agencies for COVID-19 eligible expenses. This information was shared with LOFT after our Jan. 5 Exit Conference.

Table 1: CRF Distributions by Categories

<table>
<thead>
<tr>
<th>Category</th>
<th>Total Amount</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Citizen Engagement</td>
<td>$39,059,766.00</td>
<td>3.10%</td>
</tr>
<tr>
<td>Total Citizen Services and Infrastructure</td>
<td>$60,075,202.00</td>
<td>4.77%</td>
</tr>
<tr>
<td>Total Economic Aid</td>
<td>$352,433,758.33</td>
<td>27.99%</td>
</tr>
<tr>
<td>Total Health</td>
<td>$258,316,498.40</td>
<td>20.52%</td>
</tr>
<tr>
<td>Total State Government Continuity</td>
<td>$112,546,813.00</td>
<td>8.94%</td>
</tr>
</tbody>
</table>

Source: CARES FORWARD documentation

- LOFT points to the hand-selected CRF transactions listed in Table 2 stating, “the following projects and reimbursements appear to be unaligned with the U.S. Treasury definition of ‘necessary’ expenditures” (Table 2, page 19 of LOFT report).
LOFT failed to present this concern to the CARES *FORWARD* team at any point during the review process or even during the official exit conference on Jan. 5. This is a brand-new surprise “finding” whose timing is highly questionable. But in fact, these programs and expenditures are all in line with U.S. Treasury guidelines and CARES *FORWARD* is happy to provide insight to each of these projects and expenditures:

- **Business Continuity/Disaster Recovery for State Agencies:** Please see the Business Continuity/Disaster Recovery for State Agencies Project Follow Up document in Appendix E for a full breakdown of the project. To summarize, nothing is more critical to our mission as public servants during a pandemic than continuity of services to Oklahomans.

- **Welcome Center Pandemic Modernization:** Please see the Welcome Center Pandemic Modernization Project Follow Up document in Appendix F for a full breakdown of the project, which added significant health safety provisions to these centers where visitors mix and meet.

- **Tourism Remarketing Campaign:** Please see the Tourism Remarketing Campaign Project Follow Up document in Appendix G for a full breakdown of the project, which will drive needed recovery and economic activity in our state.

- **HR-Exec. Search Consulting (Combined):** As has been consistently conveyed to LOFT, the master detail spreadsheet is a summary document of disbursements from the CRF. As such, state agencies utilize the [State's Accounting Manual](https://example.com) for these transactions for which they requested direct reimbursement. The “Account Code” at issue is below.

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**Table 02: The following projects and reimbursements appear to be unaligned with the U.S. Treasury definition of “necessary” expenditures**

<table>
<thead>
<tr>
<th>Project Name or Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Continuity/Disaster Recovery for State Agencies⁷¹</td>
<td>$100,000,000.00</td>
</tr>
<tr>
<td>Welcome Center Pandemic Modernization</td>
<td>$18,600,000.00</td>
</tr>
<tr>
<td>Tourism Remarketing Campaign</td>
<td>$2,000,000.00</td>
</tr>
<tr>
<td>HR-Exec. Search Consulting (Combined)</td>
<td>$849,919.02</td>
</tr>
<tr>
<td>IRS fee for offset of COVID Stimulus Payments (Combined)</td>
<td>$638,260.72</td>
</tr>
<tr>
<td>Cattlemen’s Congress Event</td>
<td>$250,000.00</td>
</tr>
<tr>
<td>Office Furniture &amp; Equipment</td>
<td>$80,000.00</td>
</tr>
</tbody>
</table>

*Source: Legislative Office of Fiscal Transparency*
As the “Account Code” designations do not control actual spending ability in PeopleSoft Financials, LOFT has understandably misinterpreted the nature of the expense. The actual expenditures in question represent numerous Oklahoma State Department of Health (OSDH) contracts for temporary employees to aid in directly responding to the COVID-19 pandemic, namely contact tracers. The more appropriate account code follows.

While the criticism of a misleading account code use would be understood, questioning the legitimacy of the actual expenditure is completely inappropriate. Any legitimate effort to better understand the expenditures beyond the spreadsheet would result in evidence from paid invoices to clearly substantiate these as eligible expenditures of CRF. We would again note that LOFT only raised this issue after our exit conference, denying us the chance to answer questions during the review process.

- **IRS fee for offset of COVID Stimulus Payments**: The Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136, enacted March 27, 2020) included direct payments to individuals in 2020—referred to by the Internal Revenue Service (IRS) as “economic impact payments” ($1,200 per adult/$2,400 per couple filing a joint return; $500 for dependent children). Section 2201(d) of the CARES Act provides that these payments cannot be offset for past due debts to federal agencies, past due state income tax debt, or unemployment compensation debt, but it does not exempt those payments from offset for past-due child support for cases enforced by the Child Support Enforcement (CSE) program. This means that DHS incurred additional fees to process these payments. These fees were not budgeted for FY20 and were very clearly directly Covid-19 related. The IRS offset fee is $19.64 per offset. Child support services normally spends approximately $450,000 per year on IRS offset fees. FY20, the fee totaled $1,213,349 due to increased offsets of stimulus payments under the CARES Act. Treasury began offsetting economic impact payments (EIPs), paid
under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, in OCSE Cycle 2020-16.

- **Cattlemen’s Congress Event:** $250,000 in CRF was allocated for the facility and staff of the Cattlemen’s Congress Event to implement adequate social distancing measures, install hand sanitizing stations, adjust pens and stalls for appropriate spacing, allow for the event to be live streamed and implement any other measures necessary to allow the cattle show to move forward in a responsible and safe manner. It is incredibly important that beef producers have the opportunity to showcase and highlight their genetics as the beef industry strives to increase the efficiency of beef production. The Cattle Congress shows and sales allow the opportunity for beef breeders to improve the genetic potential of their cattle herd exponentially which ultimately leads to a more secure food supply.

- **Office Furniture and Equipment:** Similar to the HR issue above, the agency reimbursement at hand is for used cubicles to house newly hired contact tracers and reflects the appropriate code the State Accounting Manual's objects of expenditure accounts, which is the following.

<table>
<thead>
<tr>
<th>541110</th>
<th>OFFICE FURNITURE AND EQUIPMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Payments for purchase of general office machines (e.g., typewriters, adding machines, postage machines, facsimile machines, etc.); furniture (e.g., desks, chairs, files, etc.); office equipment (e.g., copying/duplicating machines, typewriters, adding machines, etc.) used in operation of an office; and movable equipment and furniture purchased under authority granted in bond or capital outlay appropriations acts. NOTE: For such items costing less than $500.00, OEC 536130, Office Supplies - Non-Expendable, may be used.</td>
</tr>
</tbody>
</table>

Furthermore, LOFT’s table and entire report fails to specifically recognize the CARES FORWARD Team provided critical economic support to Oklahomans, including the following programs:

- **Oklahoma Business Relief Program:** The OBRP program allocated $145 million in CRF to help over 8,000 local small businesses across the state overcome the economic challenges of COVID-19.

- **Eviction Mitigation:** This program committed $10 million in CRF to support non-profits that are helping Oklahoma families stay in their homes after being impacted economically by the presence of COVID-19. To date, over 2,600 families have been assisted.

- **Food Supply Chain Stability:** This program utilized $10 million in CRF to administer economic grants to 40 Oklahoma meat processing businesses for the
purpose of adding increased precautions to protect meat processing capacity in Oklahoma.

- **Child Care Stabilization**: Approximately $9.6 million in CRF was awarded to more than 2,200 childcare centers across Oklahoma to support the industry's efforts to deliver safe, essential services during the COVID-19 pandemic.

- **Community HOPE Centers**: $15 million in CRF was allocated to implement Community HOPE Centers across the state. Each center has mental health professionals, Oklahoma Department of Human Services staff, virtual learning tools, such as computers and iPads, meals and snacks, a weekend backpack program and other programming available to support families. Currently, the state has opened 52 centers with the capacity to serve over 2,900 kids.

- **Long Term Care Facility Grants**: To complement the Stitt administration’s reopening plan of long-term care facilities and nursing homes, $35 million in CRF was designated towards helping each facility increase infectious disease protocols as well as provide financial support for the purchasing of PPE, additional cleaning supplies, and telehealth medicine.

- **Oklahoma Arts and Cultural Industry Relief Grants**: The Oklahoma Arts and Cultural Industry Relief Grants program utilized $3 million in CRF to help restore lost jobs and support operations in the arts and cultural nonprofit sector at a time of economic crisis.

- **OKAMA (Oklahoma Ambulance Association)**: Oklahoma’s Ground Ambulance Services have been challenged by the COVID-19 Pandemic, incurring expenses that they never could have anticipated. In a recent program, $5 million in CRF has been allocated to help Oklahoma’s ambulance services reimburse expenses for staffing, PPE, medical supplies and lost insurance coverage.

- **Food Bank Replenishment**: $6 million was distributed among Oklahoma organizations that assist in providing food for families in need by Oklahoma Department of Emergency Management (OEM). OEM, based on their expertise in responding to emergency situations, assessed the needs of each entity and distributed the funds to maximize the impact of each dollar. OEM accounted for the reach and capacity of each entity, most crucial needs, and other factors to determine the allocation.

• LOFT states, “Chart 05 depicts how neighboring states with similar Coronavirus Relief Fund allocations to Oklahoma have prioritized economic stabilization for small business grants. The following data represent 100 percent of the Economic Support expenditures
in other states, as available on NCSL, indicating a slightly above average allocation in Oklahoma ($184 million) towards direct economic support relative to neighboring states (on average, approximately $166 million)“ (page 18 of the LOFT report).

Chart 05: Regional Comparison of “Economic Support” Expenditures

Source: Legislative Office of Fiscal Transparency

Chart 05 in LOFT Report

CARES FORWARD agrees that based on Chart 5, Oklahoma has allocated more CRF in direct economic support than a majority of the surrounding states listed. However, the source cited by LOFT misrepresents Oklahoma’s total direct economic aid, and there is no other indication in the report as to how LOFT calculated this number.⁷ CARES FORWARD dedicated $145 million to launch the Oklahoma Business Relief Program and combined with other programs, has allocated well over $300 million total in direct economic support to businesses, dwarfing most surrounding states.

It is important to note, CARES FORWARD was never asked to report data to NCSL, and LOFT never requested this specific comparison information, causing many programs to be misclassified. Additionally, a brief review of NCSL’s website data indicates clear inaccuracies of Oklahoma’s use of CRF.

⁷ https://app.powerbi.com/view?r=eyJrIjoiMTcyNGQ5ZmUtNTY3Mi00YjViLTgyNyMtMzdkNzVkYTUyZGUzYlwi&dCi6iM4MmZfOjwLTRkYzMtNDEwNy04MGJkLTM1OTViMjQzMmZhZSIsImMiOiJ9&pageName=ReportSection
• LOFT questions, from their inaccurate representation of data in Table 2, the approval and funding process for CRF projects. As previously mentioned, CARES FORWARD has detailed documentation of the use of all CRF and this information has been made available to the LAC and LOFT. Please reference CARES FORWARD’s response to Finding 1 for more information regarding the team’s efforts to diligently document CRF spending, update legislative members and provide Oklahomans with a transparent breakdown of all expenditures.

• We would further note that LOFT uses similar data in Appendix J to compare CRF utilization across states. According to LOFT’s analysis the states of Louisiana, Missouri, and New Mexico spent none of their Coronavirus Relief Funds to address health needs in the pandemic. If LOFT’s analysis is correct, we are dismayed that our neighboring states chose not to use this opportunity to address health needs in their states, and we would encourage Oklahoma’s legislature to raise this issue with their counterparts in those states. It does, however, seem unlikely that no funds were spent on health in these states, and more likely that LOFT’s state analyses and comparisons to Oklahoma cannot be relied upon to draw conclusions.

• LOFT questions the use of funding to launch information technology and compliance system programs, such as Business Continuity/Disaster Recovery for State Agencies. It is critically important to note that prior to the COVID-19 pandemic, the State of Oklahoma did not have a disaster recovery plan to ensure critical data is saved, meaning a disruption in the State’s system could have resulted in a multi-day disruption in the delivery of essential services to Oklahomans. To be clear, if our tax systems went down, we could not properly collect and disburse funds. If any number of state agencies’ systems went down, we could not provide aid checks to Oklahomans. It has been unconscionable for Oklahoma to be in this situation for these past few decades, and to our awareness, no one prior to the CARES FORWARD effort has ever attempted to address it. We are all extremely fortunate to have avoided a catastrophic outage prior to this. Once this extreme lack of emergency preparedness was identified, it would have been irresponsible for CARES FORWARD to not address the issue, provided, of course, that we followed Treasury guidelines. The reality of a pandemic is the State must be able to continue to deliver critical services and outdated and unreliable systems are a direct threat to ensuring this can happen. Unemployed Oklahomans have lived this problem, and the Stitt administration has taken the necessary steps to address the antiquated system to ensure we can take care of our neediest citizens.
LOFT closes by recommending adoption of clear guidelines and processes. We will not belabor the point, but an enormous amount of structure was brought to this effort to ensure compliance and success.

Finding 3: Ongoing State needs may be underfunded

<table>
<thead>
<tr>
<th>Does the agency agree with the facts as presented?</th>
<th>Does the agency agree with the recommendations related to this finding?</th>
</tr>
</thead>
</table>
| The CARES FORWARD team agrees that ongoing state needs related to COVID-19 expenses may be underfunded beyond 2020. However, this finding is wildly inappropriate as it relates to the scope of LOFT’s evaluation, and CARES FORWARD does not agree with the facts as presented by LOFT. A number of facts under Finding 3 are inaccurate and misleading. These inaccuracies are detailed by the CARES FORWARD team in the agency comments below. | The CARES FORWARD team disagrees with this recommendation. The CARES FORWARD team’s efforts to distribute CRF efficiently and effectively was rooted in a strategy that balanced the economic and health needs of our state and people amidst an on-going pandemic. As to benchmarking “spending outcomes to key performance indicators,” such an exercise, while beneficial to a regular budget analysis and process, is not realistic in the middle of a pandemic where it is necessary to quickly and effectively deliver much needed relief dollars while operating under a finite deadline. Additionally, CARES FORWARD has shown an immense commitment to accountability and transparency throughout this process, including:  
• Launched a transparency portal at caresact.ok.gov to provide a breakdown of all CRF expenditures  
• Published all letters issued to cities and counties online  
• Met with the LAC a total of 11 times,  
• Met separately with both the President Pro Tempore of the Senate and the Speaker of the House |
- Met four times with the Appropriation Chairmen of the Senate and the House (who are the Co-chairs of the LOFT board)
- Implemented an intricate structure that incorporates dedicated state employees, agency heads, cabinet secretaries and the governor
- Provided timely responses to inquiries

Despite the federal government not requiring the executive branch to do so, Gov. Stitt and the CARES FORWARD team created and engaged the LAC in the process to distribute Oklahoma’s $1.26 billion in CRF.

**Agency Comments and Clarifications (Technical response)**

**CARES FORWARD** response to “Finding 3: Ongoing State needs would be underfunded if not for additional aid”

LOFT Recommendation under Finding 3 states: “Future disbursement of federal aid should be accompanied with a clear strategic plan that provides for more transparency and meaningful involvement from both the Executive and Legislative branches. The strategic plan should benchmark spending outcomes to key performance indicators directly attributable to an economic recovery and ensuring the health and safety of Oklahomans.”

The CARES FORWARD team has covered at length, in previous comments, how our efforts were rooted in a strategy balancing the various needs of Oklahoma. We have also covered the constructive engagement we enjoyed with our legislative partners.

The CARES FORWARD team agrees that ongoing state needs related to COVID-19 expenses may be underfunded beyond 2020. However, this finding is wildly inappropriate as it relates to the scope of this effort (to “Collect data on funds distributed by the federal government in response to the COVID-19 pandemic; identify any gaps in information; and present data trends or anomalies”). The CARES Act explicitly prohibited holding CRF for expenses beyond Dec. 30, 2020 (with very limited exceptions such as supply chain disruption). States did not receive an extension until Dec. 27, three days before the deadline. **LOFT implies, in the title of the**
finding itself, that the CRF funds should have been used for 2021 and ongoing needs; however, U.S. Treasury guidelines specifically prohibited revenue replacement as a permissible use of CRF payments.

The following are specific inaccuracies and misrepresentations noted as relevant to Finding 3:

- As mentioned under CARES FORWARD’s response to Finding 2, the health expenditure dollars are still incorrect by a large margin under Finding 3. LOFT’s reiteration of the inaccurate statement regarding IT expenditures is once again misleading.
- **LOFT indicates that the $100 million infusion into the Unemployment Trust Fund was too late to avoid a tax increase.** LOFT is conflating two different things. Unemployment tax increases were due to unemployment experience in Oklahoma, similar to how any insurance policy works. Claims go up, rates go up. For Oklahoma to have avoided this tax increase, we estimate that $600 million in CRF dollars would have to have been deployed here, which would have significantly cut into expenditures on health, cities and counties, economic aid, and several other critical priorities. The $100 million CRF deposit addressed, very effectively, a different need. The $100 million CRF deposit to the UI Trust Fund prevented a state-mandated surcharge on top of any experience-related rate increases due to the balance of the UI Trust Fund falling below $25 million.
- LOFT’s cursory analysis of UI Investment between states in Table 3 does not lead to a valid comparison, as the chart does not take into account any quantifiable metrics, including beginning balances, rates of unemployment, etc. LOFT hand-selected state and focused solely on the contribution without factoring in any other information relevant to each state’s decision, including the fact that many of these states may have significantly underfunded critical health or economic development needs.
### Table 03: State Analysis of UI Investment as Percentage of Total Relief (Although Oklahoma was ranked in the top 10 states for UI solvency as of January 2020, the system required more investment.)

<table>
<thead>
<tr>
<th>State</th>
<th>Allocation</th>
<th>UI Investment</th>
<th>(Sorted by) % to UI</th>
<th>UI Fund Solvency Ranking</th>
</tr>
</thead>
<tbody>
<tr>
<td>Iowa</td>
<td>$1.25B</td>
<td>$490M</td>
<td>39%</td>
<td>14</td>
</tr>
<tr>
<td>Nebraska</td>
<td>$1.25B</td>
<td>$427M</td>
<td>34%</td>
<td>6</td>
</tr>
<tr>
<td>Idaho</td>
<td>$1.25B</td>
<td>$200M</td>
<td>16%</td>
<td>10</td>
</tr>
<tr>
<td>Montana</td>
<td>$1.25B</td>
<td>$200M</td>
<td>16%</td>
<td>11</td>
</tr>
<tr>
<td>Alabama</td>
<td>$1.9B</td>
<td>$300M</td>
<td>16%</td>
<td>31</td>
</tr>
<tr>
<td>Mississippi</td>
<td>$1.25B</td>
<td>$181.8M</td>
<td>15%</td>
<td>4</td>
</tr>
<tr>
<td>Arkansas</td>
<td>$1.25B</td>
<td>$165M</td>
<td>13%</td>
<td>19</td>
</tr>
<tr>
<td>South Dakota</td>
<td>$1.25B</td>
<td>$100M</td>
<td>8%</td>
<td>5</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>$1.53B</td>
<td>$100M</td>
<td>7%</td>
<td>7</td>
</tr>
<tr>
<td>Wyoming</td>
<td>$1.25B</td>
<td>$16.4M</td>
<td>1%</td>
<td>3</td>
</tr>
</tbody>
</table>

*Source: Legislative Office of Fiscal Transparency*

*Table 03 in LOFT Report*
Appendix A: Evaluation Report for the Aerospace Employer & Employee Tax Credits Evaluation, November 2, 2020
State of Oklahoma
Incentive Evaluation Commission
Aerospace Employer & Employee Tax Credits Evaluation

November 2, 2020

PFM Group Consulting LLC
BNY Mellon Center
1735 Market Street
43rd Floor
Philadelphia, PA 19103
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</tbody>
</table>
Key Findings and Recommendations
Overview

In the early part of the 21st century, Oklahoma’s aerospace industry increasingly encountered a lack of qualified applicants for engineering positions, posing a significant barrier to entry and an impediment to growth. In response to this issue, effective January 1, 2009, the State enacted a package of tax incentives designed to “address the critical shortage of engineering and technical talent facing the Oklahoma aerospace industry,” including a tax credit for compensation paid to by aerospace employers as well as a tax credit for aerospace employees. ¹

Recommendation: The project team recommends retaining the State’s tax credits for aerospace engineering employers and employees.

Key Findings Pertaining to Employer and Employee Tax Credits

- According to industry accounts, the State of Oklahoma still has a “skills gap”² when it comes to filling aerospace engineering positions – but data show an increase in related degrees conferred within the state. Industry representatives indicated they must often look outside of Oklahoma to fill positions due to a continuing shortage of aerospace engineering graduates and employees in the state. There is some evidence that overall numbers are improving, as data shows that degrees conferred at the State’s public institutions in aerospace-related fields of study trended upward by a compound annual growth rate (CAGR) of 4.7 percent between the 2014-2015 and 2017-2018 academic years (the most recent year for which data is available).

- The introduction of the tax credits may have helped increase aerospace engineering employment in the state. Between 1999 and 2008 (the year prior to when Oklahoma’s incentives began to be offered), employment declined by a CAGR of -7.5 percent. Following the implementation of the credits in 2009 (in conjunction with the end of the Great Recession), employment has increased by a CAGR of 14.2 percent.

¹ It is important to note that the focus of this evaluation is on (1) the credit for qualified employers for compensation paid to qualified employees and (2) the credit for qualified employees. During initial discussions with the Tax Commission, it was determined that a third credit, for tuition reimbursement for aerospace employers, is not in use. For that reason, the project team suggested – and the Commission approved – exempting it from the evaluation process so that the focus of the analysis can be on those programs which are actively in use by the state’s aerospace engineers and employers.

² The “skills gap” defines a fundamental mismatch between the skills that employers rely upon in their employees, and the skills that job seekers possess.
Average annual growth in aerospace engineering pay lags national growth as well as all Oklahoma occupations, generally. The average wage for aerospace engineers in Oklahoma is well above the state’s average wage, yet it increased by a CAGR of 1.3 percent between 2010 and 2019 – a rate of growth that lags the national rate for the occupation (2.2 percent) and the rate of Oklahoma wages for all occupations (2.4 percent).

The total economic activity associated with the tax credits substantially exceeds the cost to the State each year. For each $1 paid by the State between 2013 and 2017, the economic output generated ranged from $72 to $89 annually. In 2017, the most recent year with available data, total economic activity associated with the 2,384 jobs for which claims were made reached $1.6 billion. Indirect and induced activity supported an additional 2,567 jobs – more than one additional job for each job supported by the incentive. Total employment supported in 2017 reached 4,951 jobs.

Oklahoma’s tax credits are unique among states. No other state was found to have a directly comparable program, and the credits appear to be valuable to industry representatives who recruit aerospace engineers.

Key Findings Pertaining to Employer Tax Credits

While the employer tax credit is being claimed by more employers, the cost to the State is declining. Between 2013 and 2017, the number of employer returns claiming the credit increased by a CAGR of 21.5 percent, while the amount used to reduce tax liability (the foregone revenue to the State) trended downward by a CAGR of -27.4 percent. On a per-return basis, the average amount used to reduce tax liability is approximately $50,000 over the time period.
Table 1: Usage of Aerospace Employer Tax Credits, 2013-2017

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Number of Returns</th>
<th>Total Amount Claimed</th>
<th>Estimated Employees Claimed*</th>
<th>Amount Used to Reduce Tax Liability</th>
<th>Average Amount Used to Reduce Tax Liability / Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>22</td>
<td>$2,595,665</td>
<td>280-560</td>
<td>$1,133,449</td>
<td>$51,520</td>
</tr>
<tr>
<td>2014</td>
<td>36</td>
<td>$2,879,984</td>
<td>310-630</td>
<td>$2,001,145</td>
<td>$55,587</td>
</tr>
<tr>
<td>2015</td>
<td>33</td>
<td>$3,783,321</td>
<td>430-850</td>
<td>$2,908,642</td>
<td>$88,141</td>
</tr>
<tr>
<td>2016</td>
<td>37</td>
<td>$4,743,861</td>
<td>550-1,100</td>
<td>$1,790,880</td>
<td>$48,402</td>
</tr>
<tr>
<td>2017</td>
<td>48</td>
<td>$484,984</td>
<td>50-110</td>
<td>$314,861</td>
<td>$6,560</td>
</tr>
<tr>
<td>Avg.</td>
<td>35</td>
<td>$2,897,563</td>
<td>320-640</td>
<td>$1,629,795</td>
<td>$50,042</td>
</tr>
</tbody>
</table>

Source: Oklahoma Tax Commission; PFM analysis
* Calculation uses the average wage per OES data referenced in the preceding chapter; ranges are based on 10% credit for in-state degree and 5% for out-of-state degree. Estimates have been rounded.

Key Findings Pertaining to Employee Tax Credits

- **Use of the employee tax credit has increased – and the cost to the State has grown commensurately.** The incentive’s use grew between 2013 and 2017 – both in terms of the number of returns (by a CAGR of 15.3 percent) and the amount used to reduce tax liability (by a CAGR of 15.2 percent). The average amount used to reduce tax liability has generally remained constant, at just over $3,100.

Table 2: Usage of Tax Credits for Aerospace Employees, 2013-2017

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Number of Returns</th>
<th>Unused Credit Carried Over</th>
<th>Credit Established, Current Tax Year</th>
<th>Total Claimed</th>
<th>Amount Used to Reduce Tax Liability</th>
<th>Amount Used to Reduce Tax Liability / Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>1349</td>
<td>N/A</td>
<td>N/A</td>
<td>$7,739,763</td>
<td>$4,206,737</td>
<td>$3,118</td>
</tr>
<tr>
<td>2014</td>
<td>1,501</td>
<td>$3,820,064</td>
<td>$6,550,532</td>
<td>$10,866,070</td>
<td>$5,067,377</td>
<td>$3,376</td>
</tr>
<tr>
<td>2015</td>
<td>1,999</td>
<td>$4,956,306</td>
<td>$8,787,471</td>
<td>$14,017,600</td>
<td>$6,288,098</td>
<td>$3,146</td>
</tr>
<tr>
<td>2016</td>
<td>2,283</td>
<td>$6,324,653</td>
<td>$9,665,287</td>
<td>$16,185,075</td>
<td>$7,164,341</td>
<td>$3,138</td>
</tr>
<tr>
<td>2017</td>
<td>2,384</td>
<td>$7,203,876</td>
<td>$10,182,183</td>
<td>$17,585,381</td>
<td>$7,400,323</td>
<td>$3,104</td>
</tr>
<tr>
<td>Avg.</td>
<td>1,903</td>
<td>$5,576,225</td>
<td>$8,796,368</td>
<td>$13,278,778</td>
<td>$6,025,375</td>
<td>$3,166</td>
</tr>
</tbody>
</table>

Source: Oklahoma Tax Commission

- **The incentive’s Accreditation Board for Engineering and Technology (ABET) accreditation requirement has led to confusion among some employees claiming the credit.** In recent years, the employee tax credit has faced scrutiny, as some employees learned they do not qualify for the credit based on the ABET accreditation standards – even after their applications have been approved. This is because the Oklahoma Tax Commission (OTC) Compliance Division regularly conducts discovery projects related to the tax programs it audits, and through this process it has identified employees that it believes mistakenly claimed and received the credit.

Recommendations Pertaining to Employer Tax Credits

- **Enhance employer reporting to show overlap with the State’s Quality Jobs incentives.** While this recommendation was made as part of the 2016 evaluation of this incentive, it has not been adopted by the OTC. There is possible overlap among the two incentives exists, but the current data does not support an analysis of this overlap. Based on discussions with industry representatives, the project team is aware that at least one major company – the Boeing Company – that participates in both programs, but detailed data for analysis is not available.
Recommendations Pertaining to Employee Tax Credits

- **Consider broadening the employee tax credit incentive eligibility.** As currently defined in statute, the employee tax credit is limited to employees who have been awarded an undergraduate or graduate degree from a qualified program accredited by the Engineering Accreditation Commission of ABET. The employee must not have been employed in the aerospace sector in Oklahoma immediately preceding employment with the employer. The State should consider these restrictions in conjunction with statewide economic development goals, as well as the goals of the incentive itself. It may be reasonable to loosen the ABET accreditation requirements to allow graduates of non-ABET accredited programs to qualify. It may also be reasonable to extend the credit beyond recent graduates to draw more experienced candidates to the State. Both measures may broaden the pool of potential aerospace engineering candidates and, as a result, increase the State’s ability to recruit and retain industry talent.

- **Clarify eligibility requirements in statute.** The State should seek to alleviate, in state law, the confusion associated with eligibility for this incentive, regardless of whether the preceding recommendations are implemented.
Introduction
In 2015, HB 2182 established the Oklahoma Incentive Evaluation Commission (the Commission). It requires the Commission to conduct evaluations of all qualified state incentives over a four-year timeframe. Between 2016 and 2019, the Commission conducted more than 40 evaluations.

The State’s Tax Credits for Aerospace Engineers and Employers, first evaluated in 2016, are among nine programs scheduled for an updated review by the Commission in 2020. Based on this evaluation and their collective judgment, the Commission will make recommendations to the Governor and the Legislature related to these incentives.

2016 Evaluation: Key Findings and Recommendations

Significant findings from the 2016 evaluation of these programs are displayed in the following table:

| Fiscal and Economic Impact | Fiscal Impact: Between 2010 and 2014, aerospace employers and employees claimed a total of $18.4 million in credits – the amount of foregone revenue for to the State.  
Economic Impact: Between 2010 and 2014, the employer and employee tax credits resulted in $4.2 billion in economic output; $878.3 million in labor income, nearly 12,800 jobs and $46.3 million in State tax revenue. |
| Adequate Protections for Future Fiscal Impact? | The various benefit limitations, coupled with the fact that these credits are neither transferable nor refundable and have a limited (5 year) carry-forward provides adequate protection against significant, unanticipated fiscal impact. |
| Effective Administration? | Additional reporting by employers that shows the overlap with the Quality Jobs and Ad Valorem programs is required. |
| Achieving Its Goals? | Overall, the aerospace industry in the state is growing and the number of aerospace engineers employed outperforms other types of engineering jobs. While the data on decreasing engineering job openings is inconclusive (perhaps for technical reasons), overall, the employer and employee incentives seem to be an efficient part of growing a key Oklahoma industry. |
| Changes to Improve Future Evaluation | Enhance employer reporting to show the overlap with Quality Jobs incentives. |

The project team recommended in 2016 that the program be retained. The Commission voted 5-0 to approve the project team’s recommendation, and the incentive is still in place. Further, SB 120 (2017) extended the incentive’s sunset date from January 1, 2018 to January 1, 2026.

2020 Criteria for Evaluation

The provisions of HB 2182 require that criteria specific to each incentive be used for the evaluation. A key factor in evaluating the effectiveness of incentive programs is to determine whether they are meeting the stated goals as established in state statute or legislation. In the case of this tax credit, the specific goal included in legislation
is to "address the critical shortage of engineering and technical talent facing the Oklahoma aerospace industry."³

Additionally, to assist in a determination of program effectiveness, the Commission has adopted the following criteria:

- Number and dollar value of approved credits by year of program;
- Employment growth in state aerospace industry – comparison to period prior to the credit and comparable states;
- Payroll growth in state aerospace industry – comparison to period prior to the credit and comparable states;
- Change in measures of the ‘skills gap’ for engineering and technical skills in the aerospace industry;
- Use with other related State business incentives;
- Return on investment.

2020 Evaluation Approach

To conduct its 2020 review of these tax credits, the project team conducted the following activities:

- Submitted a data request to the Oklahoma Tax Commission (OTC);
- Reviewed and analyzed OTC-provided data;
- Completed subject matter expert/internal stakeholder interviews with representatives from the OTC, Department of Commerce and Oklahoma Aeronautics Commission;
- In collaboration with the Oklahoma City, Tulsa and State Chambers of Commerce, conducted external stakeholder interviews with industry representatives;
- Benchmarked Oklahoma to other states.

Industry Background
Oklahoma Aerospace Background and History

Oklahoma’s aerospace and aviation industries date back to the early 20th century, when Clyde Cessna began testing aircraft in the state. According to historians at the University of Tulsa, following World War I, two airlines were founded in the state (both of which were eventually purchased by American Airlines). During World War II, two large industrial facilities were built in the state to manufacture bombers for the U.S. Army Airforce. One of the facilities became Tinker Air Force Base, the largest aircraft maintenance complex and military-aviation logistics center in the world.4

Aerospace and aviation remain important to the State of Oklahoma’s economy. According to a study conducted by the Oklahoma Aeronautics Commission in 2015-2017, the state’s airports, off-airport aviation and aerospace businesses and military aviation collectively produce almost $44 billion of annual economic activity and support 206,000 jobs, with annual payroll of nearly $12 billion.5

The Aerospace Engineering Skills Gap

The “skills gap” defines a fundamental mismatch between the skills that employers rely upon in their employees, and the skills that job seekers possess. This mismatch makes it difficult for individuals to find jobs and for employers to find appropriately trained workers.6

The skills gap related to science, technology, engineering and math (STEM) professions is well-documented. According to one report by Randstad U.S., as of 2016, the U.S. had roughly 3.0 million more STEM jobs than it had workers to fill them.7 More recently, a study by Deloitte and the Manufacturing Institute found that there are an estimated 3.4 million STEM jobs to be filled from 2015 to 2025 – and only 1.4 million qualified workers to do so.8 According to an analysis by the Oklahoma State Regents for Higher Education, “Oklahoma is still in need of more traditional STEM graduates.” The study found that one-year retention rates of STEM degree holders at all degree levels are lower than those rates for all fields combined.9

The preceding findings relate generally to STEM professions, but the challenges apply specifically to the aerospace industry. According to the Aerospace Industries Association (AIA), “the one-two punch of recent graduates entering the workforce unprepared for current demands and the looming retirement of large numbers of baby boomers also undermines the ability of businesses to grow and compete. The AIA also cited a 2005 survey by the National Association of Manufacturers (NAM) in which 65 percent of respondents reported a shortage of scientists and engineers, with a more acute problem in industries such as aerospace and defense.10

The AIA also found that 39 percent of aerospace companies predict an “extreme” impact on their business growth caused by the STEM labor shortage. The skills gap is expected to increase further, as current aerospace employees retire. In 2015, 18 percent of all U.S. aerospace engineers and 24 percent of all aerospace manufacturing employees were eligible for retirement. It was predicted that 41 percent of skilled tradesmen in

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4 The University of Tulsa Department of Special Collections and University Archives, “The Rise of the Aerospace and Aviation Industries in Oklahoma,” (February 18, 2013). Available at http://orgs.utulsa.edu/spcol/?p=2798

Aerospace Employer and Employee Tax Credits 12
the aerospace industry would retire by 2017. At the same time, only 1.5 percent of the nation’s 25- to 34-year-olds has a science degree, putting the U.S. in the bottom third of all Organization for Economic Cooperation and Development (OECD) countries.\textsuperscript{11}

As a proxy for measuring how Oklahoma has fared with closing the skills gap, PwC releases annual aerospace manufacturing attractiveness rankings by state. One of the categories considered in the rankings is labor, including each state’s labor force; basic, skilled and advanced education; and union flexibility (with skilled and advanced education accounting for 80 percent of the weighted total). Oklahoma’s rank within the category in the 2017 study was 46th; in 2018 and 2019, it was 45th. While a slight improvement, Oklahoma remains near the bottom among states in this ranking.\textsuperscript{12} This issue was echoed in interviews with industry representatives, who indicated there is still a shortage of aerospace engineering graduates and employees in the state. As a result, they must look outside of Oklahoma when offering internships and filling long-term positions.

Despite these observations and the Oklahoma State Regents for Higher Education finding that Oklahoma is still in need of more traditional STEM graduates, data shows that, at least in recent history, the number of degrees conferred at the state’s public institutions in aerospace-related fields of study is trending upward. Across all degree levels, total degrees conferred have increased by a CAGR of 4.7 percent. Bachelor’s degrees account for the majority, representing between 64 and 73 percent of all degrees conferred, depending on the year. Master’s degrees account for an additional 25 to 35 percent of the total.

\textbf{Figure 2: Degrees Conferred at Oklahoma Public Institutions, Aerospace-Related Fields of Study*}

\begin{figure}[h]
\centering
\includegraphics[width=\textwidth]{degrees_conferred.png}
\caption{Figure 2: Degrees Conferred at Oklahoma Public Institutions, Aerospace-Related Fields of Study*}
\end{figure}

\textsuperscript{*} Fields of study include Aerospace, Aeronautical and Astronautical/Space Engineering; Aeronautics/Aviation/Aerospace Science and Technology, General; and Aeronautical/Aerospace Engineering Technology/Technician

\textsuperscript{11} Ibid.
Aerospace Engineering Employment and Pay

According to the U.S. Department of Labor, Bureau of Labor Statistics (BLS), aerospace engineers primarily design aircraft, spacecraft, satellites and missiles, and test prototypes to ensure they function according to design. Their duties typically include:

- Direct and coordinate the design, manufacture, and testing of aircraft and aerospace products;
- Assess proposals for projects to determine if they are technically and financially feasible;
- Determine if proposed projects will result in safe operations that meet the defined goals;
- Evaluate designs to see that the products meet engineering principles, customer requirements, and environmental regulations;
- Develop acceptance criteria for design methods, quality standards, sustainment after delivery, and completion dates;
- Ensure that projects meet quality standards;
- Inspect malfunctioning or damaged products to identify sources of problems and possible solutions.

There were an estimated 67,200 aerospace engineering jobs in the U.S. in 2018. Aerospace engineers are employed in industries where workers design or build aircraft, missiles, systems for national defense, or spacecraft. They work primarily for firms that engage in manufacturing, analysis and design, research and development, and for the federal government.

The largest employment sectors for aerospace engineers are aerospace product and parts manufacturing (35 percent); federal government, excluding postal service (15 percent); engineering services (15 percent); navigational, measuring, electromedical and control instruments manufacturing (10 percent); and research and development in the physical, engineering and life sciences (9 percent).

Employment of aerospace engineers is projected to grow two percent from 2018 to 2028, slower than the average for all occupations. According to the BLS, aircraft are being redesigned to cause less noise pollution and have better fuel efficiency, which will help sustain demand for research and development. Also, new developments in small satellites have greater commercial viability. Growing interest in unmanned aerial systems will also help drive growth of the occupation. However, growth in research and development activities will be tempered by a projected decline in employment of aerospace engineers in the manufacturing industry.

Aerospace Engineering Employment

According to BLS estimates, Oklahoma had 1,660 aerospace engineers as of May 2019 (the most recent date for which data is available). As shown in the following table, Oklahoma ranks 5th among all states for aerospace engineering employment per 1,000 jobs (1.026) and location quotient (2.38). Location quotients compare the concentration of an industry within a specific area to the concentration of that industry nationwide. These statistics indicate that Oklahoma is favorably positioned relative to most other states with regard to its employment of aerospace engineers.

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14 BLS Occupational Employment Statistics data for Aerospace Engineers (Standard Occupational Classification code 172011). Estimates do not include self-employed workers.
15 These ratios allow an area’s distribution of employment by industry, ownership and size class to be compared to a reference area’s distribution. If a location quotient is equal to 1, then the industry has the same share of its area employment as it does in the nation. A location quotient greater than 1 indicates an industry with a greater share of the local area employment than is the case nationwide.
Table 4: Top-Ranking States for Aerospace Engineer Employment

<table>
<thead>
<tr>
<th>Rank</th>
<th>State</th>
<th>Employment per 1,000 Jobs</th>
<th>Location Quotient</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Alabama</td>
<td>2.061</td>
<td>4.79</td>
</tr>
<tr>
<td>2</td>
<td>Washington</td>
<td>2.013</td>
<td>4.68</td>
</tr>
<tr>
<td>3</td>
<td>Kansas</td>
<td>1.758</td>
<td>4.08</td>
</tr>
<tr>
<td>4</td>
<td>Maryland</td>
<td>1.039</td>
<td>2.41</td>
</tr>
<tr>
<td>5</td>
<td>Oklahoma</td>
<td>1.026</td>
<td>2.38</td>
</tr>
</tbody>
</table>

Source: BLS Occupational Employment Statistics data for Aerospace Engineers (SOC code 172011).

The BLS began reporting detailed data for aerospace engineers in 1999. Between 1999 and 2019, aerospace engineer employment in Oklahoma increased by a compound annual growth rate (CAGR) of 1.5 percent – equal to the annual growth experienced across the U.S. as a whole during the same time period.\(^{16}\) Between 1999 and 2008 (the year prior to when Oklahoma’s incentives began to be offered), employment declined by a CAGR of -7.5 percent. Following the implementation of the credits in 2009 (in conjunction with the end of the Great Recession), employment has increased by a CAGR of 14.2 percent.

Figure 3: Aerospace Engineering Employees in Oklahoma, 1999-2019

![Aerospace Engineering Employees in Oklahoma, 1999-2019](image)

Source: BLS Occupational Employment Statistics data for Aerospace Engineers (SOC code 172011)

* No data reported for 2006

Note: shaded area represents the existence of Oklahoma’s incentives

Nationally, between 1999 and 2008, aerospace engineering employment increased by a CAGR of 3.0 percent; between 2009 and 2019, annual growth slowed to just 0.3 percent. This suggests that Oklahoma’s effort to recruit aerospace engineers has been successful in recent history relative to other states, perhaps due in some degree to the existence of its tax incentive programs.

Aerospace Engineering Pay

According to BLS estimates, the average wage of Oklahoma’s aerospace engineers was nearly $100,000 as of 2019, though it varies by sector, as follows:

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\(^{16}\) BLS Occupational Employment Statistics data for Aerospace Engineers (Standard Occupational Classification code 172011). Estimates do not include self-employed workers.
Professional, Scientific and Technical Services: $110,050
Manufacturing: $98,910
Federal, State and Local Government: $95,710
Transportation and Warehousing: $77,880

While not an apples-to-apples comparison due to cost of living and other economic factors, Oklahoma’s cross-industry average wage for aerospace engineering ($98,450) is low in comparison to other states. Among the 34 states for which BLS data was available, Oklahoma ranks 28th – higher only than Nevada, Kentucky, North Carolina, Tennessee, West Virginia and Wisconsin.

Table 5: State Rankings, Aerospace Engineering Average Wage (2019)

<table>
<thead>
<tr>
<th>State</th>
<th>Average Wage</th>
<th>Rank</th>
<th>State</th>
<th>Average Wage</th>
<th>Rank</th>
<th>State</th>
<th>Average Wage</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maryland</td>
<td>$135,400</td>
<td>1</td>
<td>Hawaii</td>
<td>$116,370</td>
<td>13</td>
<td>Utah</td>
<td>$103,930</td>
<td>25</td>
</tr>
<tr>
<td>Texas</td>
<td>$126,740</td>
<td>2</td>
<td>Minnesota</td>
<td>$113,590</td>
<td>14</td>
<td>New Mexico</td>
<td>$102,430</td>
<td>26</td>
</tr>
<tr>
<td>Colorado</td>
<td>$125,070</td>
<td>3</td>
<td>Pennsylvania</td>
<td>$112,840</td>
<td>15</td>
<td>Indiana</td>
<td>$102,190</td>
<td>27</td>
</tr>
<tr>
<td>California</td>
<td>$125,000</td>
<td>4</td>
<td>Georgia</td>
<td>$112,670</td>
<td>16</td>
<td>Oklahoma</td>
<td>$98,450</td>
<td>28</td>
</tr>
<tr>
<td>Virginia</td>
<td>$123,290</td>
<td>5</td>
<td>Arizona</td>
<td>$112,140</td>
<td>17</td>
<td>Nevada</td>
<td>$96,960</td>
<td>29</td>
</tr>
<tr>
<td>Arkansas</td>
<td>$123,250</td>
<td>6</td>
<td>Missouri</td>
<td>$110,560</td>
<td>18</td>
<td>Kentucky</td>
<td>$96,020</td>
<td>30</td>
</tr>
<tr>
<td>New York</td>
<td>$120,120</td>
<td>7</td>
<td>Connecticut</td>
<td>$109,630</td>
<td>19</td>
<td>North Carolina</td>
<td>$93,110</td>
<td>31</td>
</tr>
<tr>
<td>Alabama</td>
<td>$119,890</td>
<td>8</td>
<td>Illinois</td>
<td>$109,090</td>
<td>20</td>
<td>Tennessee</td>
<td>$91,340</td>
<td>32</td>
</tr>
<tr>
<td>Nebraska</td>
<td>$119,170</td>
<td>9</td>
<td>Louisiana</td>
<td>$108,570</td>
<td>21</td>
<td>West Virginia</td>
<td>$88,860</td>
<td>33</td>
</tr>
<tr>
<td>New Jersey</td>
<td>$116,740</td>
<td>10</td>
<td>Florida</td>
<td>$107,990</td>
<td>22</td>
<td>Wisconsin</td>
<td>$86,200</td>
<td>34</td>
</tr>
<tr>
<td>Oregon</td>
<td>$116,580</td>
<td>11</td>
<td>Mississippi</td>
<td>$106,570</td>
<td>23</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ohio</td>
<td>$116,540</td>
<td>12</td>
<td>Kansas</td>
<td>$106,300</td>
<td>24</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: BLS Occupational Employment Statistics data for Aerospace Engineers (SOC code 172011)

The average wage for aerospace engineers in Oklahoma was $87,260 in 2010 (the earliest date during which data was consistently reported) and, as stated above, had increased to nearly $100,000 ($98,450) by 2019 – a CAGR of 1.3 percent. This annual growth is below that of the nation as a whole, which was 2.2 percent for aerospace engineers during the same time period. It is also below the growth in average Oklahoma wages for all occupations, which increased from $36,940 in 2010 to $45,620 in 2019 – a CAGR of 2.4 percent. This suggests that while Oklahoma firms have had success recruiting aerospace employees, they have not kept pace with the compensation increases seen in other occupations within Oklahoma as well as with national aerospace engineer compensation trends.

Industry Background Summary

Despite the importance of aerospace and aviation to Oklahoma’s economy, the industry has struggled to recruit and retain aerospace engineering talent. Even today, industry representatives cite a continued shortage of qualified graduates and employees within the state. However, recent data suggests an upward trend of aerospace-related degrees conferred at the state’s public institutions. Additionally, Oklahoma ranks favorably relative to most other states regarding its concentration of aerospace engineer employment, and since the introduction of its incentives, such employment has increased meaningfully. However, while Oklahoma firms have had success recruiting aerospace employees, they have not kept pace with the compensation increases seen in other occupations within Oklahoma as well as with national aerospace engineer compensation trends.
Incentive Usage and Administration
Incentive Characteristics

In the beginning of the 21st century, Oklahoma’s aerospace industry increasingly encountered a lack of qualified applicants for engineering positions, posing a significant barrier to entry and an impediment to growth. In response to this issue, effective January 1, 2009, the State enacted a package of tax credits designed to “address the critical shortage of engineering and technical talent facing the Oklahoma aerospace industry,” including:17

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Program Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Credit for Compensation Paid by Aerospace Employers</td>
<td>Qualified employers can receive an income tax credit for compensation paid to a qualified employee. The credit is equal to 10% of the compensation paid for the first five years of employment in the aerospace sector if the employee graduated from an in-state institution or 5% if from an out-of-state institution. The credit is capped at $12,500 per employee per year and is non-refundable, non-transferrable and cannot be carried forward.</td>
</tr>
<tr>
<td>(“Employer Credit”)</td>
<td></td>
</tr>
<tr>
<td>Tax Credit for Aerospace Employees (“Employee Credit”)</td>
<td>Qualified employees in the aerospace sector can receive income tax credits of up to $5,000 per year for up to five years. Unused credits can be carried forward for five years but are non-refundable.</td>
</tr>
<tr>
<td>Source: 68 O.S. §§ 2357.302-304</td>
<td></td>
</tr>
</tbody>
</table>

It is important to note that the focus of this evaluation is on (1) the credit for qualified employers for compensation paid to qualified employees and (2) the credit for qualified employees. During initial discussions with the Tax Commission, it was determined that a third credit, for tuition reimbursement for aerospace employers, is not in use. For that reason, the project team suggested – and the Commission approved – exempting it from the evaluation process so that the focus of the analysis can be on those programs which are actively in use by the state’s aerospace engineers and employers.

Employer Qualifications

Qualified employers are private or public organizations18 whose principal business activity involves the aerospace sector, which refers to those engaged in the manufacture of aerospace or defense hardware or software, aerospace maintenance, aerospace repair and overhaul, supply of parts to the aerospace industry, provision of services and support relating to the aerospace industry, research and development of aerospace technology and systems, and the education and training of aerospace personnel.

The compensation paid to qualified employees refers to wages and salaries, and does not include employer-provided retirement, medical or healthcare benefits, reimbursement for travel, meals, lodging or any other expenses.

Employee Qualifications

A qualified employee must have been awarded an undergraduate or graduate degree from a qualified program by an institution. The program must be accredited by the Engineering Accreditation Commission of the Accreditation Board for Engineering and Technology (ABET). The employee must not have been employed in the aerospace sector in Oklahoma immediately preceding employment with the employer.

The statutory definition does not exclude any person who was employed in the aerospace sector, but not as a full-time engineer, prior to being awarded an undergraduate or graduate degree from a qualified program by an institution or any person who has been awarded an undergraduate or graduate degree from a qualified program

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17 Per HB 3229
18 This includes sole proprietors, general partnerships, limited partnerships, limited liability companies, corporations, other legally recognized business entities or public entities
by an institution and is employed by a professional staffing company and assigned to work in the aerospace sector in Oklahoma.

In November 2017, SB 120 extended the sunset date of both programs from January 1, 2018 to January 1, 2026.

**Historic Use of the Tax Credits**

**Employer Credit**

As shown in the following table, while the number of employer returns claiming the credit has increased (by a CAGR of 21.5 percent), the amount used to reduce tax liability (the foregone revenue to the State) trended downward by a CAGR of -27.4 percent. On a per-return basis, the average amount used to reduce tax liability is approximately $50,000 over the time period.

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Number of Returns</th>
<th>Total Amount Claimed</th>
<th>Estimated Employees Claimed*</th>
<th>Amount Used to Reduce Tax Liability</th>
<th>Average Amount Used to Reduce Tax Liability / Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>22</td>
<td>$2,595,665</td>
<td>280-560</td>
<td>$1,133,449</td>
<td>$51,520</td>
</tr>
<tr>
<td>2014</td>
<td>36</td>
<td>$2,879,984</td>
<td>310-630</td>
<td>$2,001,145</td>
<td>$55,587</td>
</tr>
<tr>
<td>2015</td>
<td>33</td>
<td>$3,783,321</td>
<td>430-850</td>
<td>$2,908,642</td>
<td>$88,141</td>
</tr>
<tr>
<td>2016</td>
<td>37</td>
<td>$4,743,861</td>
<td>550-1,100</td>
<td>$1,790,880</td>
<td>$48,402</td>
</tr>
<tr>
<td>2017</td>
<td>48</td>
<td>$484,984</td>
<td>50-110</td>
<td>$314,861</td>
<td>$6,560</td>
</tr>
<tr>
<td>Avg.</td>
<td>35</td>
<td>$2,897,563</td>
<td>320-640</td>
<td>$1,629,795</td>
<td>$50,042</td>
</tr>
</tbody>
</table>

Source: Oklahoma Tax Commission; PFM analysis

* Calculation uses the average wage per OES data referenced in the preceding chapter; ranges are based on 10% credit for in-state degree and 5% for out-of-state degree. Estimates have been rounded.

The biggest users of the employer credit are typically companies with a large presence in Oklahoma, such as the Boeing Company and NORDAM (an aerospace component manufacturing and repair company). While the government sector accounts for much of the aerospace employment within the State (e.g., Tinker Air Force Base), these entities are not required to pay income tax and therefore do not apply for the credit.

The State does not track employee activity following the five-year credit period, so it is not possible to determine the extent to which the tax credits retain employees in the state long-term, or whether employees leave Oklahoma after claiming credits. However, while employee/talent retention is an important element of the effort to close the skills gap in Oklahoma, tracking this activity is not likely a feasible or good use of resources.

**Employee Credit**

As shown in the following table, the incentive’s use has increased in recent years – both in terms of the number of returns (by a CAGR of 15.3 percent) and the amount used to reduce tax liability (by a CAGR of 15.2 percent). The average amount used to reduce tax liability has generally remained constant, at just over $3,100.

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>Number of Returns</th>
<th>Unused Credit Carried Over</th>
<th>Credit Established, Current Tax Year</th>
<th>Total Claimed</th>
<th>Amount Used to Reduce Tax Liability</th>
<th>Amount Used to Reduce Tax Liability / Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>1349</td>
<td>N/A</td>
<td>N/A</td>
<td>$7,739,763</td>
<td>$4,206,737</td>
<td>$3,118</td>
</tr>
<tr>
<td>2014</td>
<td>1,501</td>
<td>$3,820,064</td>
<td>$6,550,532</td>
<td>$10,866,070</td>
<td>$5,067,377</td>
<td>$3,376</td>
</tr>
<tr>
<td>2015</td>
<td>1,999</td>
<td>$4,956,306</td>
<td>$8,787,471</td>
<td>$14,017,600</td>
<td>$6,288,098</td>
<td>$3,146</td>
</tr>
<tr>
<td>2016</td>
<td>2,283</td>
<td>$6,324,653</td>
<td>$9,665,287</td>
<td>$16,185,075</td>
<td>$7,164,341</td>
<td>$3,138</td>
</tr>
</tbody>
</table>
Notably, the number of returns in the preceding table exceeds the estimated number of employees claimed by employers in Table 7. As referenced previously, employment of aerospace engineers by the government sector may account for some of the reason for this. Additionally, while the employee credits can be carried forward, the employer credits cannot.

Finally, the number of returns in the preceding table also exceeds the BLS data references in the Background chapter of this report regarding total aerospace engineering employees in the State. This is attributable to the fact that the BLS data was used as a proxy for employment totals and growth over time, and is based on a specific SOC code (172011, Aerospace Engineers). It is likely that those employees claiming the credits include additional SOC codes, but this information is not currently collected by the OTC.

Incentive Administration

The OTC is responsible for the administration of these incentives, which is relatively straight-forward and entails two key components: employer/employee application for credit, and the OTC’s verification and acceptance of claims. These are summarized in the following.

Application for Credit

To claim the credits, qualified employers must fill out and submit Form 565 (Credit for Employers in the Aerospace Sector); qualified employees must fill out and submit Form 564 (Credit for Employees in the Aerospace Sector). These forms collect the following information:

**Table 9: Tax Credit Application Requirements**

<table>
<thead>
<tr>
<th>Credits for Employers in the Aerospace Sector (Form 565 Part 2)</th>
<th>Credit for Employees in the Aerospace Sector (Form 564)</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Name of qualified employer and federal employer identification number;</td>
<td>- Name;</td>
</tr>
<tr>
<td>- Business type;</td>
<td>- Social Security Number;</td>
</tr>
<tr>
<td>- Itemized credit computation, including the name of qualified employee(s), social security number, date of employment in Oklahoma, name of institution, compensation paid and credit amount;</td>
<td>- Employer name and federal employer identification number;</td>
</tr>
<tr>
<td>- Total credit for compensation paid.</td>
<td>- Date of employment in Oklahoma;</td>
</tr>
<tr>
<td></td>
<td>- College or university name and location;</td>
</tr>
<tr>
<td></td>
<td>- name of ABET-accredited program</td>
</tr>
<tr>
<td></td>
<td>- Date of graduation;</td>
</tr>
<tr>
<td></td>
<td>- Credit computation, including credit for employment during current tax year, unused carryover credit and total credit available.</td>
</tr>
</tbody>
</table>

All claimants must also fill out the applicable fields of Form 511CR (Other Credits), including (1) unused credit carried over from prior year(s) (not applicable for employers), (2) credit established during the current tax year, and (3) total available credit (the sum of 1 and 2).
OTC Verification and Acceptance of Claims
When the OTC receives the required forms, they review them for accuracy and completeness. According to OTC representatives, typically, if an employee’s application is denied, it is due to having a degree but not the “right one.” This is discussed in the ABET Accreditation Requirement section that follows.

Administrative Issues

ABET Accreditation Requirement
As mentioned previously, to qualify for the employee credit, an employee must have been awarded an undergraduate or graduate degree from a qualified program that is accredited by the Engineering Accreditation Commission (EAC) of the Accreditation Board for Engineering and Technology (ABET). According to ABET data, there are 588 institutions worldwide that offer a total of 2,895 programs accredited by the EAC of ABET; there are 376 schools in the U.S. that offer 1,878 EAC-accredited programs. However, there are other programs offered that are not ABET accredited.

In recent years, the employee tax credit has faced scrutiny as some employees learned they do not qualify for the credit based on the ABET accreditation standards – even after their applications have been approved. This is because the OTC’s Compliance Division regularly conducts discovery projects related to the tax programs it audits, and through this process it has identified employees that it believes mistakenly claimed and received the credit.

Though not enacted, SB 1461, introduced during the 2020 regular legislative session, sought to amend the definitions of “qualified employee” and “qualified program.” The bill would have enabled employees who have been licensed as a Professional Engineer by the State Board of Licensure for Professional Engineers and Land Surveyors to qualify for the employee credit. It also would have clarified that a program is qualified even if only the undergraduate program is ABET accredited.

Data Collection and Availability Issues
In order to aid in its analysis of these incentives in accordance with the Commission’s approved criteria for evaluation, the project team requested the following information from the OTC but was informed it was not available:

- Total degrees conferred (broken down by in-state versus out of state institutions) over the last 5 fiscal years;\(^\text{19}\)
- Total payroll and average wage data by year over the last 5 fiscal years.

Based on a review of Forms 564 and 565, the project team’s understanding is that the OTC would have access to the requested information. Form 564 collects the name and location of the college or university, the name of the qualified program and the employee’s graduation date. Form 565 collects the total compensation paid to employees for which an employer is claiming a credit.

Additionally, there is possible overlap between the employer incentive and the Quality Jobs Program. However, the OTC does not currently have a process to track businesses’ use of the employer credit with other related state business incentives.

\(^{19}\) As described previously, the Oklahoma State Regents for Higher Education collect limited Oklahoma-specific data regarding degrees conferred in the state.
Economic and Fiscal Impact
Economic and Fiscal Impact

A description of the IMPLAN economic impact methodology is provided in Appendix B.

The total economic impacts are measured by the economic output activity associated with the employment benefitted and supported by the aerospace wage incentive. It is assumed the jobs for which claims are made represent jobs which otherwise, without the incentive, would not have been created or retained.

The total economic activity associated with the supported employment exceeds the total claimed incentive amounts by substantial orders of magnitude on an annual basis. The value to total economic activity ranges from $72 to $89 in total economic output annually, for each $1 claimed, during the period 2013-2017. In 2017, the most recent year for which data is available, total economic activity, associated with the 2,384 jobs for which claims were made, reached $1.6 billion. Indirect and induced activity supports an additional 2,567 jobs; more than one additional job for each job supported by the incentive. Total employment supported in 2017 reached 4,951 jobs. The $1.6 billion in economic activity in 2017 is attributable to more than 150 business and industry sectors (among more than 500 sectors tracked via the IMPLAN input/output model). These sectors (listed in Appendix C) account for more than 99.5 percent of the economic activity associated with the Aerospace Employee and Employer Tax Credits, demonstrating how the incentives ripple through multiple sectors of the Oklahoma economy – creating jobs, wages and economic activity on a widespread basis. In addition to the aerospace industry, which accounts for at least 75 percent of all impacts, other key sectors benefitting include precision manufacturing, real estate for employee housing, medical services, retail and wholesale sellers, educational services and amusement and recreation.

The estimated tax revenues to the State of Oklahoma from this activity exceeded the amount claimed in each of the years 2013-2017. For each dollar claimed, more than $1.44 in State tax revenue was generated, by the total economic activity. In 2017, an estimated $1.65 in State taxes was generated for each $1.00 in incentives claimed.

Tax revenue generated to the State of Oklahoma was estimated by applying the long-term ratio of Oklahoma’s gross state tax collections to Gross State Product (GSP); additional detail is provided in Appendix D.

The Aerospace Employee and Employer Tax Credits provide substantial total economic benefits. From a fiscal perspective, State tax revenue from this activity exceeds the incentive credits claimed. The following table illustrates the economic impact benefits. For analysis purposes, the table compares total impacts with total estimated tax revenue and total claimed credit. These comparisons are provided only at the total impact level for each year and not the component elements, because there are no corresponding credits at the component levels.
### Table 10: Economic Impacts Per Year, FY2013-FY2017

<table>
<thead>
<tr>
<th>Year</th>
<th>Effect</th>
<th>Output</th>
<th>Value Added</th>
<th>Labor Income</th>
<th>Jobs</th>
<th>Estimated OK Tax Revenue</th>
<th>Total Claimed</th>
<th>Ratio: Output/Claims</th>
<th>Ratio: Revenue/Claims</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>Direct Effect</td>
<td>$651,595,580</td>
<td>$191,406,016</td>
<td>$138,990,197</td>
<td>1,349</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Indirect Effect</td>
<td>$99,044,964</td>
<td>$45,666,487</td>
<td>$29,068,642</td>
<td>528</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Induced Effect</td>
<td>$123,982,377</td>
<td>$65,371,260</td>
<td>$36,235,780</td>
<td>924</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total Effect</strong></td>
<td><strong>$874,622,920</strong></td>
<td><strong>$302,443,764</strong></td>
<td><strong>$204,294,619</strong></td>
<td><strong>2,801</strong></td>
<td><strong>$15,950,884</strong></td>
<td><strong>$10,335,428</strong></td>
<td><strong>$84.62</strong></td>
<td><strong>$1.54</strong></td>
</tr>
<tr>
<td>2014</td>
<td>Direct Effect</td>
<td>$736,037,405</td>
<td>$216,910,092</td>
<td>$157,511,533</td>
<td>1,501</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Indirect Effect</td>
<td>$111,442,245</td>
<td>$51,751,711</td>
<td>$32,942,198</td>
<td>588</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Induced Effect</td>
<td>$140,620,692</td>
<td>$74,082,389</td>
<td>$41,064,424</td>
<td>1,028</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total Effect</strong></td>
<td><strong>$988,100,343</strong></td>
<td><strong>$342,744,192</strong></td>
<td><strong>$231,518,154</strong></td>
<td><strong>3,117</strong></td>
<td><strong>$18,076,329</strong></td>
<td><strong>$13,746,054</strong></td>
<td><strong>$71.88</strong></td>
<td><strong>$1.32</strong></td>
</tr>
<tr>
<td>2015</td>
<td>Direct Effect</td>
<td>$992,194,531</td>
<td>$291,872,130</td>
<td>$211,950,334</td>
<td>1,999</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Indirect Effect</td>
<td>$147,626,418</td>
<td>$69,637,644</td>
<td>$44,327,527</td>
<td>783</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Induced Effect</td>
<td>$186,339,625</td>
<td>$99,686,554</td>
<td>$55,257,005</td>
<td>1,370</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total Effect</strong></td>
<td><strong>$1,326,160,573</strong></td>
<td><strong>$461,196,328</strong></td>
<td><strong>$311,534,865</strong></td>
<td><strong>4,151</strong></td>
<td><strong>$24,323,494</strong></td>
<td><strong>$17,800,921</strong></td>
<td><strong>$74.50</strong></td>
<td><strong>$1.37</strong></td>
</tr>
<tr>
<td>2016</td>
<td>Direct Effect</td>
<td>$1,135,086,561</td>
<td>$336,784,263</td>
<td>$244,566,292</td>
<td>2,283</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Indirect Effect</td>
<td>$170,183,430</td>
<td>$80,353,566</td>
<td>$51,148,828</td>
<td>894</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Induced Effect</td>
<td>$214,737,050</td>
<td>$115,026,796</td>
<td>$63,760,217</td>
<td>1,564</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total Effect</strong></td>
<td><strong>$1,520,007,042</strong></td>
<td><strong>$532,164,719</strong></td>
<td><strong>$359,475,336</strong></td>
<td><strong>4,741</strong></td>
<td><strong>$28,066,367</strong></td>
<td><strong>$20,928,936</strong></td>
<td><strong>$72.63</strong></td>
<td><strong>$1.34</strong></td>
</tr>
<tr>
<td>2017</td>
<td>Direct Effect</td>
<td>$1,202,869,883</td>
<td>$358,270,502</td>
<td>$260,183,231</td>
<td>2,384</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Indirect Effect</td>
<td>$181,447,849</td>
<td>$86,483,452</td>
<td>$54,414,699</td>
<td>933</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Induced Effect</td>
<td>$229,827,347</td>
<td>$122,371,801</td>
<td>$67,831,608</td>
<td>1,633</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total Effect</strong></td>
<td><strong>$1,614,145,079</strong></td>
<td><strong>$566,125,755</strong></td>
<td><strong>$382,429,538</strong></td>
<td><strong>4,951</strong></td>
<td><strong>$29,857,472</strong></td>
<td><strong>$18,070,365</strong></td>
<td><strong>$89.33</strong></td>
<td><strong>$1.65</strong></td>
</tr>
</tbody>
</table>

Source: PFM; IMPLAN Copyright 2020
Incentive Benchmarking
Benchmarking Peer State Programs

For evaluation purposes, benchmarking provides information related to how peer states use and evaluate similar incentives. At the outset, it should be understood that no states are ‘perfect peers’ – there will be multiple differences in economic, demographic and political factors that will have to be considered in any analysis; likewise, it is exceedingly rare that any two state incentive programs will be exactly the same.20 These benchmarking realities must be taken into consideration when making comparisons – and, for the sake of brevity, the report will not continually re-make this point throughout the discussion.

The process of creating a comparison group for incentives typically begins with bordering states. This is generally the starting point, because proximity often leads states to compete for the same regional businesses or business/industry investments. Second, neighboring states often (but not always) have similar economic, demographic or political structures that lend themselves to comparison.

In the case of these tax credits, comparable state programs – incentives which focus on recruiting aerospace industry talent – or more generally, recruiting for hard-to-fill positions – are rare. Perhaps most comparable is North Dakota’s Workforce Recruitment Credit, which is available to businesses “for employing extraordinary recruitment methods to recruit and hire employees for hard-to-fill positions in the state.”21 The following table compares the two state programs.

Table 11: Comparison of Oklahoma Employer Credit and North Dakota Workforce Recruitment Credit

<table>
<thead>
<tr>
<th></th>
<th>Oklahoma</th>
<th>North Dakota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eligible Business Types</td>
<td>Sole proprietors, general partnerships, limited partnerships, limited liability companies, corporations, other legally recognized business entities or public entities.</td>
<td>An individual, estate, trust, partnership, corporation or limited liability company.</td>
</tr>
<tr>
<td>Credit Amount</td>
<td>10% of the compensation paid for the first five years of employment if employee graduated from an Oklahoma institution; 5% if from out-of-state institution; may not exceed $12,500 annually for each qualified employee.</td>
<td>5% of the compensation paid during the first 12 consecutive months to an employee.</td>
</tr>
<tr>
<td>Carry Forward</td>
<td>None.</td>
<td>4 years.</td>
</tr>
<tr>
<td>Employee Qualifications</td>
<td>Employee must have been awarded degree from qualified program (i.e., ABET accredited) and not employed in sector in OK immediately preceding employment.</td>
<td>None.</td>
</tr>
<tr>
<td>Employer Qualifications</td>
<td>Business must be in the aerospace sector.</td>
<td>Must pay annual salary at least 125% of ND average wage; Must have employed all the following recruitment methods to fill a position for which credit is claimed.</td>
</tr>
</tbody>
</table>

20 The primary instances of exactly alike state incentive programs occur when states choose to ‘piggyback’ onto federal programs.

21 North Dakota Office of State Tax Commissioner, “Workforce Recruitment Credit.” Available at https://www.nd.gov/tax/user/businesses/exemptionsrefundscredits---businesses/income-tax-incentives/workforce-recruitment-credit
In addition to this incentive, other states were found to have incentives meant to encourage employee location decisions. Most have a focus on job creation in rural areas of the state, including the following:

### Table 12: State Incentives Related to Employee Location Decisions

<table>
<thead>
<tr>
<th>State</th>
<th>Program</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Florida</td>
<td>Rural Job Tax Credits&lt;sup&gt;22&lt;/sup&gt;</td>
<td>Offers a tax incentive of $1,000 to $1,500 per qualified employee. For eligible businesses located within one of 36 designated “Qualified Rural Areas” to create meaningful employment opportunities that will improve the quality of life of those employed and to encourage economic expansion of new and existing businesses in rural areas of Florida.</td>
</tr>
<tr>
<td>Nebraska</td>
<td>Nebraska Advantage Rural Development Act Tax Credits&lt;sup&gt;23&lt;/sup&gt;</td>
<td>Provides refundable tax credits of $2,750 per $50,000 of qualifying investment, rewarding investment and job creation in rural and impoverished communities.</td>
</tr>
<tr>
<td>Oregon</td>
<td>Rural Practitioner Tax Credit&lt;sup&gt;24&lt;/sup&gt;</td>
<td>Provides tax credits of up to $5,000 per year for certain types of medical providers practicing in rural areas of the state.</td>
</tr>
<tr>
<td>Utah</td>
<td>Rural Economic Development Incentive Grant Program&lt;sup&gt;25&lt;/sup&gt;</td>
<td>Designed for businesses creating new, high-paying jobs in rural Utah counties. Businesses may qualify for up to $250,000 in rural employment expansion grants each fiscal year.</td>
</tr>
<tr>
<td>Utah</td>
<td>Rural Jobs Program&lt;sup&gt;26&lt;/sup&gt;</td>
<td>Enables an eligible business located in a rural county to expand and create high-wage jobs by providing flexible and affordable capital to small businesses in these areas.</td>
</tr>
</tbody>
</table>

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<sup>23</sup> Nebraska Department of Revenue, “Rural Development Act Application Guide.” Available at [https://revenue.nebraska.gov/incentives/rural/application-guide](https://revenue.nebraska.gov/incentives/rural/application-guide)

<sup>24</sup> Rural Health Information Hub, “Oregon Rural Practitioner Tax Credit Program.” Available at [https://www.ruralhealthinfo.org/funding/3161](https://www.ruralhealthinfo.org/funding/3161)


<sup>26</sup> Utah Governor’s Office of Economic Development, “Rural Development.” Available at [https://business.utah.gov/rural/](https://business.utah.gov/rural/)
Additionally, some states offer incentives meant to build a STEM pipeline within their borders. Notably, most state efforts entail comprehensive internship programs, including the following:

Table 13: State Incentives Related to Building STEM Pipelines

<table>
<thead>
<tr>
<th>State</th>
<th>Program</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Iowa</td>
<td>STEM Internship Grant Program&lt;sup&gt;27&lt;/sup&gt;</td>
<td>Provides grants to Iowa companies for internship programs with a goal of transitioning interns to full-time employment in Iowa upon graduation. For every $2 of wages earned by the student, $1 paid by the employer is matched by $1. Maximum award to an employer shall not exceed $50,000 per fiscal year.</td>
</tr>
<tr>
<td>Maryland</td>
<td>Technology Internship Grant Program&lt;sup&gt;28&lt;/sup&gt;</td>
<td>Helps Maryland retain top tech talent by increasing the number of paid technical internships offered in the state. Can reimburse employers for up to 50 percent of an intern wage and up to $3,000 annually per intern. Limited to a maximum of six awarded internships in a fiscal year.</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>Advanced Analytics Data Science Internship Program&lt;sup&gt;29&lt;/sup&gt;</td>
<td>Creates internship opportunities for qualified candidates by enabling research institutions and companies to hire paid interns for up to six months. Reimburses for pay rates up to: $20 per hour for interns who have completed their Bachelor’s degree for a total reimbursement of no more than $20,800 per intern; $25 per hour for interns who have completed their Master’s degree for a total reimbursement of no more than $26,000 per intern; and $40 per hour for interns who have completed their Ph.D. for a total reimbursement of no more than $41,600 per intern.</td>
</tr>
<tr>
<td>Minnesota</td>
<td>SciTechsperience Internship Grant Program&lt;sup&gt;30&lt;/sup&gt;</td>
<td>Paid internship program that connects college students in STEM disciplines with rewarding hands-on opportunities at Minnesota companies that need their skills. Companies receive assistance finding qualified candidates and a dollar for dollar wage match to cover 50 percent of intern wages (capped at $2,500).</td>
</tr>
<tr>
<td>Nebraska</td>
<td>Developing Youth Talent Initiative Grant Program&lt;sup&gt;31&lt;/sup&gt;</td>
<td>Connects young Nebraskans in 7&lt;sup&gt;th&lt;/sup&gt; and 8&lt;sup&gt;th&lt;/sup&gt; grade to learning opportunities in the manufacturing and IT industries by creating collaboration between Nebraska businesses and public schools. Grants up to $250,000 with minimum award to two projects.</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Manufacturing PA Innovation Grant Program&lt;sup&gt;32&lt;/sup&gt;</td>
<td>Leverages internationally acclaimed science and engineering talent and discovery capacity of all PA’s institutions of higher education to help ensure that PA remains a national and international leader in</td>
</tr>
</tbody>
</table>


<sup>28</sup> University of Maryland Baltimore County, “Maryland Technology Internship Program.” Available at <https://mtip.umbc.edu/>


<sup>31</sup> Nebraska Department of Economic Development, “Developing Youth Talent Initiative.” Available at <https://opportunity.nebraska.gov/program/nebraska-developing-youth-talent-initiative/>

<sup>32</sup> <https://www.manufacturingpa.org/>
Finally, some states provide incentives which aim to fill targeted and/or hard to fill positions. Examples include the following:

<table>
<thead>
<tr>
<th>State</th>
<th>Program</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Colorado</td>
<td>Aircraft Manufacturer New Employee Tax Credit</td>
<td>$1,200 per qualified new employee for aircraft manufacturers located in a Colorado aviation development zone. [Note: Expired December 31, 2016.]</td>
</tr>
<tr>
<td>North Dakota</td>
<td>Workforce Recruitment Tax Credit</td>
<td>Provides an income tax credit for employing extraordinary recruitment methods to recruit and hire employees for hard-to-fill positions in the state. Credit is equal to 5 percent of the compensation paid during the first 12 consecutive months to an employee hired to fill a position.</td>
</tr>
<tr>
<td>Texas</td>
<td>Governor’s University Research Initiative</td>
<td>Helps Texas public institutions of higher education recruit distinguished researchers from around the world. Matching grants are paid on a cost-reimbursement basis; the state’s grant contribution may not exceed $5 million per distinguished researcher.</td>
</tr>
</tbody>
</table>

**Review of Peer State Program Evaluations**

The North Dakota Legislature’s Taxation Committee sought to evaluate the State’s Workforce Recruitment Credit based on the following factors:

- The number of claimants and the fiscal impact of the incentive;
- Employment opportunities, business growth or diversity in the state’s economy resulting from the availability of the incentive;
- Negative impacts created as a result of the incentive;
- Benefits that flow to out-of-state concerns resulting from the incentive;
- Testimony from interested parties.

The Committee found low/no program usage in most years and cited confidentiality restrictions in years where the credit was claimed as a reason why the program could not be properly evaluated. Further, the Economic Development Association of North Dakota testified in support of eliminating the credit.36

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34 North Dakota Office of State Tax Commissioner, “Workforce Recruitment Credit.” Available at https://www.nd.gov/tax/user/businesses/exemptionsrefundscredits---businesses/income-tax-incentives/workforce-recruitment-credit
35 Texas Economic Development, “Governor’s University Research Initiative,” Available at https://gov.texas.gov/business/page/guri
Appendices
Appendix A: Incentive Statute

§68-2357.301. Definitions.
As used in Sections 2357.301 through 2357.304 of this title:
1. "Aerospace sector" means a private or public organization engaged in the manufacture of aerospace or defense hardware or software, aerospace maintenance, aerospace repair and overhaul, supply of parts to the aerospace industry, provision of services and support relating to the aerospace industry, research and development of aerospace technology and systems, and the education and training of aerospace personnel;
2. "Compensation" means payments in the form of contract labor for which the payor is required to provide a Form 1099 to the person paid, wages subject to withholding tax paid to a part-time employee or full-time employee, or salary or other remuneration. Compensation shall not include employer-provided retirement, medical or health-care benefits, reimbursement for travel, meals, lodging or any other expense;
3. "Institution" means an institution within The Oklahoma State System of Higher Education or any other public or private college or university that is accredited by a national accrediting body;
4. "Qualified employer" means a sole proprietor, general partnership, limited partnership, limited liability company, corporation, other legally recognized business entity, or public entity whose principal business activity involves the aerospace sector;
5. "Qualified employee" means any person, regardless of the date of hire, employed in this state by or contracting in this state with a qualified employer on or after January 1, 2009, who has been awarded an undergraduate or graduate degree from a qualified program by an institution, and who was not employed in the aerospace sector in this state immediately preceding employment or contracting with a qualified employer. Provided, the definition shall not be interpreted to exclude any person who was employed in the aerospace sector, but not as a full-time engineer, prior to being awarded an undergraduate or graduate degree from a qualified program by an institution or any person who has been awarded an undergraduate or graduate degree from a qualified program by an institution and is employed by a professional staffing company and assigned to work in the aerospace sector in this state;
6. "Qualified program" means a program that has been accredited by the Engineering Accreditation Commission of the Accreditation Board for Engineering and Technology (ABET) and that awards an undergraduate or graduate degree; and
7. "Tuition" means the average annual amount paid by a qualified employee for enrollment and instruction in a qualified program. Tuition shall not include the cost of books, fees or room and board.


§68-2357.302. Credit for employee tuition reimbursement.
[Note: As discussed in the evaluation, this provision is not in use and was exempted by the Commission from review in 2020.]
A. Except as provided in subsection F of this section, for taxable years beginning after December 31, 2008, and ending before January 1, 2026, a qualified employer shall be allowed a credit against the tax imposed pursuant to Section 2355 of this title for tuition reimbursed to a qualified employee.
B. The credit authorized by subsection A of this section may be claimed only if the qualified employee has been awarded an undergraduate or graduate degree within one (1) year of commencing employment with the qualified employer.
C. The credit authorized by subsection A of this section shall be in the amount of fifty percent (50%) of the tuition reimbursed to a qualified employee for the first through fourth years of employment. In no event shall this credit exceed fifty percent (50%) of the average annual amount paid by a qualified employee for enrollment and instruction in a qualified program at a public institution in Oklahoma.
D. The credit authorized by subsection A of this section shall not be used to reduce the tax liability of the qualified employer to less than zero (0).
E. No credit authorized by this section shall be claimed after the fourth year of employment.
F. No credit otherwise authorized by the provisions of this section may be claimed for any event, transaction, investment, expenditure or other act occurring on or after July 1, 2010, for which the credit would otherwise be allowable. The provisions of this subsection shall cease to be operative on July 1, 2011.
Beginning July 1, 2011, the credit authorized by this section may be claimed for any event, transaction, investment, expenditure or other act occurring on or after July 1, 2011, according to the provisions of this section.


§68-2357.303. Credit for compensation paid to employees.
A. Except as provided in subsection F of this section, for taxable years beginning after December 31, 2008, and ending before January 1, 2026, a qualified employer shall be allowed a credit against the tax imposed pursuant to Section 2355 of this title for compensation paid to a qualified employee.
B. The credit authorized by subsection A of this section shall be in the amount of:
1. Ten percent (10%) of the compensation paid for the first through fifth years of employment in the aerospace sector if the qualified employee graduated from an institution located in this state; or
2. Five percent (5%) of the compensation paid for the first through fifth years of employment in the aerospace sector if the qualified employee graduated from an institution located outside this state.
C. The credit authorized by this section shall not exceed Twelve Thousand Five Hundred Dollars ($12,500.00) for each qualified employee annually.
D. The credit authorized by this section shall not be used to reduce the tax liability of the qualified employer to less than zero (0).
E. No credit authorized pursuant to this section shall be claimed after the fifth year of employment.
F. No credit otherwise authorized by the provisions of this section may be claimed for any event, transaction, investment, expenditure or other act occurring on or after July 1, 2010, for which the credit would otherwise be allowable. The provisions of this subsection shall cease to be operative on July 1, 2011.
Beginning July 1, 2011, the credit authorized by this section may be claimed for any event, transaction, investment, expenditure or other act occurring on or after July 1, 2011, according to the provisions of this section.


§68-2357.304. Credit for employees.
A. Except as provided in subsection D of this section, for taxable years beginning after December 31, 2008, and ending before January 1, 2026, a qualified employee shall be allowed a credit against the tax imposed pursuant to Section 2355 of this title of up to Five Thousand Dollars ($5,000.00) per year for a period of time not to exceed five (5) years.
B. The credit authorized by this section shall not be used to reduce the tax liability of the taxpayer to less than zero (0).
C. Any credit claimed, but not used, may be carried over, in order, to each of the five (5) subsequent taxable years.
D. No credit otherwise authorized by the provisions of this section may be claimed for any event, transaction, investment, expenditure or other act occurring on or after July 1, 2010, for which the credit would otherwise be allowable. The provisions of this subsection shall cease to be operative on July 1, 2011.
Beginning July 1, 2011, the credit authorized by this section may be claimed for any event, transaction, investment, expenditure or other act occurring on or after July 1, 2011, according to the provisions of this section.
Appendix B: IMPLAN Economic Impact Methodology

The economic impact methodology utilized to determine the multiplier effects is IMPLAN (IMpact Analysis for PLANning).

IMPLAN’s Social Accounting Matrices (SAMs) capture the actual dollar amounts of all business transactions taking place in a regional economy as reported each year by businesses and governmental agencies. SAM accounts are a better measure of economic flow than traditional input-output accounts because they include “non-market” transactions. Examples of these transactions would be taxes and unemployment benefits.

Economic Indicators

Employment
Employment data in IMPLAN follows the same definition as Bureau of Economic Analysis Regional Economic Accounts (BEA REA) and Bureau of Labor Statistics Census of Employment and Wages (BLS CEW) data, which is full-time/part-time annual average. Thus, 1 job lasting 12 months = 2 jobs lasting 6 months each = 3 jobs lasting 4 months each. A job can be either full-time or part-time. Similarly, a job that lasts one quarter of the year would be 0.25 jobs. Note that a person can hold more than one job, so the job count is not necessarily the same as the count of employed persons.

Labor Income
Labor Income represents the total value of all forms of employment income paid throughout a defined economy during a specified period of time. It reflects the combined cost of total payroll paid to employees (e.g. wages and salaries, benefits, payroll taxes) and payments received by self-employed individuals and/or unincorporated business owners (e.g. capital consumption allowance) across the defined economy. Labor Income (LI) encompasses two additional representative metrics called Proprietor Income (PI) and Employee Compensation (EC).

Value Added
Value Added represents the difference between Output and the cost of Intermediate Inputs throughout a defined economy during a specified period of time. It equals gross Output minus Intermediate Inputs (consumption of goods and services purchased from other industries or imported). Value Added is a measure of the contribution to GDP made by an individual producer, Industry, or Sector.

Output
All analysis in IMPLAN is based on Output, which is the value of production by industry in a calendar year. IMPLAN Output data largely come from the same sources as those used by the BEA in developing their Benchmark Input-Output tables. Since output is the total production value of a Sector, it includes all components of production value or output for a given Sector: Output = Employee Compensation + Proprietor Income + Intermediate Expenditures + Tax on Production and Imports + Other Property Income.

Economic Effects

Input-Output (I-O) Analysis and IMPLAN (SAM) is designed to predict the ripple effect of an economic activity by using data about previous spending. Production in a given Sector in an economy supports demand for production in Sectors throughout the economy, both due to supply chain spending and spending by workers.

Direct Effect
A Direct effect is the initial exogenous change in final demand in terms of Industry Output, Employment, and Labor Income Dollars. When consumers purchase goods and services, they create final demand to the Industries producing the goods and services they consume. When you analyze final demand in IMPLAN, we call this a Direct Effect.
**Indirect Effect**
Indirect effects are the business to business purchases in the supply chain taking place in the region that stem from the initial industry input purchases. As the Industry specified in an Event spends their money in the region with their suppliers, this spending is shown through the Indirect Effect.

**Induced Effect**
The Induced Effects stem from income being spent throughout the Selected Region. Typically, the income being analyzed are the wages of employees working in the Direct/Indirect Industries.

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## Appendix C: Incentive Impacts by Sector

<table>
<thead>
<tr>
<th>Sector Description</th>
<th>Employment</th>
<th>Wages</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aircraft manufacturing</td>
<td>1,211</td>
<td>$147,777,942</td>
<td>$868,860,119</td>
</tr>
<tr>
<td>Propulsion units and parts for space vehicles and guided missiles manufacturing</td>
<td>1,204</td>
<td>$115,876,980</td>
<td>$351,166,699</td>
</tr>
<tr>
<td>Owner-occupied dwellings</td>
<td>0</td>
<td>$0</td>
<td>$25,068,341</td>
</tr>
<tr>
<td>Wholesale - Machinery, equipment, and supplies</td>
<td>74</td>
<td>$6,087,963</td>
<td>$20,620,516</td>
</tr>
<tr>
<td>Hospitals</td>
<td>96</td>
<td>$7,326,243</td>
<td>$16,316,522</td>
</tr>
<tr>
<td>Other real estate</td>
<td>89</td>
<td>$1,539,121</td>
<td>$15,409,658</td>
</tr>
<tr>
<td>Wholesale - Household appliances and electrical and electronic goods</td>
<td>25</td>
<td>$1,884,775</td>
<td>$11,458,909</td>
</tr>
<tr>
<td>Management of companies and enterprises</td>
<td>66</td>
<td>$5,266,454</td>
<td>$10,537,058</td>
</tr>
<tr>
<td>Employment services</td>
<td>103</td>
<td>$4,231,472</td>
<td>$10,257,888</td>
</tr>
<tr>
<td>Truck transportation</td>
<td>58</td>
<td>$3,908,189</td>
<td>$9,803,645</td>
</tr>
<tr>
<td>Other aircraft parts and auxiliary equipment manufacturing</td>
<td>33</td>
<td>$2,571,739</td>
<td>$9,380,670</td>
</tr>
<tr>
<td>Offices of physicians</td>
<td>48</td>
<td>$5,117,454</td>
<td>$8,998,642</td>
</tr>
<tr>
<td>Monetary authorities and depository credit intermediation</td>
<td>35</td>
<td>$2,349,511</td>
<td>$8,775,667</td>
</tr>
<tr>
<td>Other local government enterprises</td>
<td>26</td>
<td>$1,534,302</td>
<td>$8,044,505</td>
</tr>
<tr>
<td>Electric power transmission and distribution</td>
<td>7</td>
<td>$792,655</td>
<td>$7,807,869</td>
</tr>
<tr>
<td>Full-service restaurants</td>
<td>122</td>
<td>$2,618,365</td>
<td>$7,049,666</td>
</tr>
<tr>
<td>Limited-service restaurants</td>
<td>99</td>
<td>$1,456,872</td>
<td>$5,238,860</td>
</tr>
<tr>
<td>Accounting, tax preparation, bookkeeping, and payroll services</td>
<td>50</td>
<td>$3,095,541</td>
<td>$6,362,422</td>
</tr>
<tr>
<td>Insurance agencies, brokerages, and related activities</td>
<td>31</td>
<td>$1,432,277</td>
<td>$6,190,453</td>
</tr>
<tr>
<td>Insurance carriers, except direct life</td>
<td>9</td>
<td>$726,890</td>
<td>$5,675,721</td>
</tr>
<tr>
<td>Tenant-occupied housing</td>
<td>15</td>
<td>$247,784</td>
<td>$5,508,513</td>
</tr>
<tr>
<td>Petroleum refineries</td>
<td>1</td>
<td>$147,977</td>
<td>$5,356,679</td>
</tr>
<tr>
<td>Wholesale - Other durable goods merchant wholesalers</td>
<td>22</td>
<td>$1,566,872</td>
<td>$5,238,860</td>
</tr>
<tr>
<td>Wholesale - Other nondurable goods merchant wholesalers</td>
<td>18</td>
<td>$1,060,317</td>
<td>$4,915,348</td>
</tr>
<tr>
<td>Electric power generation - Fossil fuel</td>
<td>3</td>
<td>$442,701</td>
<td>$4,054,834</td>
</tr>
<tr>
<td>Retail - General merchandise stores</td>
<td>58</td>
<td>$1,646,150</td>
<td>$3,940,103</td>
</tr>
<tr>
<td>Legal services</td>
<td>24</td>
<td>$1,601,920</td>
<td>$3,807,295</td>
</tr>
<tr>
<td>Wireless telecommunications carriers (except satellite)</td>
<td>3</td>
<td>$134,971</td>
<td>$3,707,069</td>
</tr>
<tr>
<td>Funds, trusts, and other financial vehicles</td>
<td>13</td>
<td>$421,205</td>
<td>$3,698,821</td>
</tr>
<tr>
<td>Wired telecommunications carriers</td>
<td>8</td>
<td>$667,742</td>
<td>$3,640,557</td>
</tr>
<tr>
<td>Oil and gas extraction</td>
<td>8</td>
<td>$573,520</td>
<td>$3,565,205</td>
</tr>
<tr>
<td>Retail - Nonstore retailers</td>
<td>33</td>
<td>$252,846</td>
<td>$3,482,499</td>
</tr>
<tr>
<td>Warehousing and storage</td>
<td>32</td>
<td>$1,344,990</td>
<td>$3,407,900</td>
</tr>
<tr>
<td>Other financial investment activities</td>
<td>35</td>
<td>$233,894</td>
<td>$3,228,942</td>
</tr>
<tr>
<td>Other support services</td>
<td>28</td>
<td>$1,167,170</td>
<td>$3,010,995</td>
</tr>
<tr>
<td>Business support services</td>
<td>45</td>
<td>$1,881,297</td>
<td>$2,902,306</td>
</tr>
<tr>
<td>Nursing and community care facilities</td>
<td>40</td>
<td>$1,389,494</td>
<td>$2,875,084</td>
</tr>
<tr>
<td>Retail - Food and beverage stores</td>
<td>36</td>
<td>$1,256,110</td>
<td>$2,758,085</td>
</tr>
<tr>
<td>Automotive repair and maintenance, except car washes</td>
<td>29</td>
<td>$1,337,382</td>
<td>$2,633,558</td>
</tr>
<tr>
<td>Retail - Motor vehicle and parts dealers</td>
<td>21</td>
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<td>$2,531,934</td>
</tr>
<tr>
<td>Sector Description</td>
<td>Employment</td>
<td>Wages</td>
<td>Total</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------------</td>
<td>------------</td>
<td>---------</td>
<td>----------</td>
</tr>
<tr>
<td>Data processing, hosting, and related services</td>
<td>8</td>
<td>$428,257</td>
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<tr>
<td>Natural gas distribution</td>
<td>4</td>
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<td>Nondepository credit intermediation and related activities</td>
<td>18</td>
<td>$816,156</td>
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<td>All other food and drinking places</td>
<td>42</td>
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<tr>
<td>Offices of dentists</td>
<td>19</td>
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<td>Wholesale - Petroleum and petroleum products</td>
<td>2</td>
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<td>Radio and television broadcasting</td>
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<td>Wholesale - Professional and commercial equipment and supplies</td>
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<td>$668,128</td>
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<td>Wholesale - Drugs and druggists’ sundries</td>
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<td>$317,902</td>
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<tr>
<td>Outpatient care centers</td>
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<td>$1,117,347</td>
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<tr>
<td>Retail - Health and personal care stores</td>
<td>27</td>
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<td>Investigation and security services</td>
<td>37</td>
<td>$1,319,576</td>
<td>$2,027,669</td>
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<td>Commercial and industrial machinery and equipment rental and leasing</td>
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<td>Offices of other health practitioners</td>
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<td>Other computer related services, including facilities management</td>
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<td>Maintenance and repair construction of nonresidential structures</td>
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<td>Management consulting services</td>
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<td>Automotive equipment rental and leasing</td>
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<td>Fabricated structural metal manufacturing</td>
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<td>Retail - Gasoline stores</td>
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<td>Services to buildings</td>
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<td>Wholesale - Motor vehicle and motor vehicle parts and supplies</td>
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<td>Securities and commodity contracts intermediation and brokerage</td>
<td>8</td>
<td>$481,024</td>
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<td>Scenic and sightseeing transportation and support activities for transportation</td>
<td>10</td>
<td>$632,415</td>
<td>$1,568,546</td>
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<td>Metal mining services</td>
<td>4</td>
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<td>Commercial and industrial machinery and equipment repair and maintenance</td>
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<td>Retail - Miscellaneous store retailers</td>
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<td>Custom computer programming services</td>
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<td>Home health care services</td>
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<td>Architectural, engineering, and related services</td>
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<td>Car washes</td>
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<td>$1,457,009</td>
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<td>Religious organizations</td>
<td>14</td>
<td>$631,835</td>
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<td>Couriers and messengers</td>
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<td>Aircraft engine and engine parts manufacturing</td>
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<td>Maintenance and repair construction of residential structures</td>
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<td>Valve and fittings, other than plumbing, manufacturing</td>
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<td>Advertising, public relations, and related services</td>
<td>9</td>
<td>$445,709</td>
<td>$1,296,671</td>
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<td>Retail - Building material and garden equipment and supplies stores</td>
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<td>$455,551</td>
<td>$1,284,029</td>
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<td>Computer systems design services</td>
<td>10</td>
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<tr>
<td>Sector Description</td>
<td>Employment</td>
<td>Wages</td>
<td>Total</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------------</td>
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<td>----------</td>
<td>-----------</td>
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<tr>
<td>Rail transportation</td>
<td>2</td>
<td>$209,409</td>
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<td>Wholesale - Grocery and related product wholesalers</td>
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<td>Facilities support services</td>
<td>8</td>
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<td>Individual and family services</td>
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<td>Direct life insurance carriers</td>
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<td>Landscape and horticultural services</td>
<td>20</td>
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<td>Retail - Furniture and home furnishings stores</td>
<td>12</td>
<td>$517,904</td>
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<td>Marketing research and all other miscellaneous professional, scientific, and technical services</td>
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<td>Postal service</td>
<td>12</td>
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<td>$1,032,780</td>
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<td>Grantmaking, giving, and social advocacy organizations</td>
<td>4</td>
<td>$156,969</td>
<td>$996,813</td>
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<td>Software publishers</td>
<td>3</td>
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<td>Medical and diagnostic laboratories</td>
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<td>$367,956</td>
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<td>Machine shops</td>
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<td>$417,958</td>
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<td>Retail - Electronics and appliance stores</td>
<td>11</td>
<td>$454,689</td>
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<td>Labor and civic organizations</td>
<td>8</td>
<td>$168,760</td>
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<td>Junior colleges, colleges, universities, and professional schools</td>
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<td>$414,050</td>
<td>$903,381</td>
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<td>Waste management and remediation services</td>
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<td>Other educational services</td>
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<td>Internet publishing and broadcasting and web search portals</td>
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<td>Child day care services</td>
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<td>Bottled and canned soft drinks &amp; water</td>
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<td>Retail - Sporting goods, hobby, musical instrument and book stores</td>
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<td>$338,181</td>
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<tr>
<td>Wholesale - Wholesale electronic markets and agents and brokers</td>
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<td>Personal care services</td>
<td>26</td>
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<td>Other ambulatory health care services</td>
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<td>Specialized design services</td>
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<td>Lessors of nonfinancial intangible assets</td>
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<td>Spring and wire product manufacturing</td>
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<td>Paperboard container manufacturing</td>
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<td>General and consumer goods rental except video tapes and discs</td>
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<td>Pipeline transportation</td>
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<td>Other personal services</td>
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<td>Office administrative services</td>
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<td>Iron and steel mills and ferroalloy manufacturing</td>
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<td>Business and professional associations</td>
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<td>Satellite, telecommunications resellers, and all other telecommunications</td>
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<td>$123,839</td>
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<td>Commercial Sports Except Racing</td>
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<td>Community food, housing, and other relief services, including rehabilitation services</td>
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<td>$186,971</td>
<td>$546,673</td>
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<td>Residential mental retardation, mental health, substance abuse and other facilities</td>
<td>10</td>
<td>$305,590</td>
<td>$545,876</td>
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<tr>
<td>Newspaper publishers</td>
<td>4</td>
<td>$247,724</td>
<td>$540,017</td>
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<tr>
<td>Other state government enterprises</td>
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<td>$499,122</td>
</tr>
<tr>
<td>Sector Description</td>
<td>Employment</td>
<td>Wages</td>
<td>Total</td>
</tr>
<tr>
<td>-----------------------------------------------------------</td>
<td>------------</td>
<td>-----------</td>
<td>-----------</td>
</tr>
<tr>
<td>Pharmacy</td>
<td>13</td>
<td>$81,498</td>
<td>$302,195</td>
</tr>
<tr>
<td>Motion picture and video industries</td>
<td>4</td>
<td>$99,957</td>
<td>$311,810</td>
</tr>
<tr>
<td>Performance literary, publishing, and related services</td>
<td>2</td>
<td>$125,515</td>
<td>$320,771</td>
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<tr>
<td>Security services</td>
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<td>$141,350</td>
<td>$321,924</td>
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<td>Printing</td>
<td>3</td>
<td>$121,882</td>
<td>$314,350</td>
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<tr>
<td>Travel arrangement and reservation services</td>
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<td>$122,190</td>
<td>$308,997</td>
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<tr>
<td>All other sectors and industries</td>
<td>75</td>
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<td>$7,926,670</td>
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<td><strong>Total</strong></td>
<td><strong>4,951</strong></td>
<td><strong>$382,429,538</strong></td>
<td><strong>$1,614,145,079</strong></td>
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</table>
## Appendix D: State of Oklahoma Tax Collection / Gross State Product

<table>
<thead>
<tr>
<th>Year</th>
<th>Oklahoma GSP</th>
<th>Oklahoma Tax Revenue</th>
<th>Ratio</th>
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<tbody>
<tr>
<td>2005-06</td>
<td>$136,363,200,000</td>
<td>$8,435,214,025</td>
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<tr>
<td>2006-07</td>
<td>$143,042,900,000</td>
<td>$8,685,842,682</td>
<td>6.1%</td>
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<tr>
<td>2007-08</td>
<td>$163,616,400,000</td>
<td>$9,008,981,280</td>
<td>5.5%</td>
</tr>
<tr>
<td>2008-09</td>
<td>$144,015,000,000</td>
<td>$8,783,165,581</td>
<td>6.1%</td>
</tr>
<tr>
<td>2009-10</td>
<td>$152,043,000,000</td>
<td>$7,774,910,000</td>
<td>5.1%</td>
</tr>
<tr>
<td>2010-11</td>
<td>$164,150,600,000</td>
<td>$8,367,871,162</td>
<td>5.1%</td>
</tr>
<tr>
<td>2011-12</td>
<td>$172,865,600,000</td>
<td>$8,998,362,975</td>
<td>5.2%</td>
</tr>
<tr>
<td>2012-13</td>
<td>$180,665,000,000</td>
<td>$9,175,334,979</td>
<td>5.1%</td>
</tr>
<tr>
<td>2013-14</td>
<td>$195,249,800,000</td>
<td>$9,550,183,790</td>
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<tr>
<td>2014-15</td>
<td>$185,986,800,000</td>
<td>$9,778,654,182</td>
<td>5.3%</td>
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<tr>
<td>2015-16</td>
<td>$179,023,400,000</td>
<td>$8,963,894,053</td>
<td>5.0%</td>
</tr>
<tr>
<td>2016-17</td>
<td>$187,677,500,000</td>
<td>$8,789,362,844</td>
<td>4.7%</td>
</tr>
<tr>
<td>2017-18</td>
<td>$201,870,700,000</td>
<td>$9,837,247,035</td>
<td>4.9%</td>
</tr>
<tr>
<td>2018-19</td>
<td>$206,139,300,000</td>
<td>$11,091,161,884</td>
<td>5.4%</td>
</tr>
<tr>
<td>Average</td>
<td>$172,336,371,429</td>
<td>$9,088,584,748</td>
<td>5.3%</td>
</tr>
</tbody>
</table>

Sources: U.S. Bureau of Economic Analysis Regional Economic Accounts; OTC Annual Reports
Appendix B: Community Hope Centers Project Request
IDEA SUBMISSION PROJECT FOLLOW UP

Community Support Center Proposal

Project Sponsor: Hillary Buckholder

($15,000,000)
(Additional $15,000,000 to be requested in the event funding can be provided in 2021)

Goals & Strategy Summary:

A significant concern of the Oklahoma Department of Human Services that is shared by countless other states and national partners, is that during the spring semester school recess related to the COVID-19, the volume of nationwide reports of abuse and neglect to states’ child welfare hotlines were approximately 45% below prior year levels. Intuitively, during times of stress, actual abuse and neglect are likely greater due to resource scarcity and uncertainty. The unprecedented reduction of reports of potential abuse and neglect can be attributed almost exclusively to the fact that children were not in school, where teachers and other school staff would have otherwise been there to see the children and report potential abuse. Oklahoma’s children are likely to be experiencing greater levels of abuse and neglect, and remain in the homes of their abusers.

Child Welfare systems across the nation are wrestling with how to reach children at risk when they are not in school buildings, and how to provide children and families the resources and supports they need to remove the stress of a deteriorated financial position and uncertainty around the COVID-19 impact.

Significant concern is surfacing as school districts offer remote learning options, which potentially further distance children from being identified as vulnerable and resources being deployed to their families to ameliorate the issues that contribute to abuse and neglect. Further, families that have suffered catastrophic financial loss due to COVID-19 are less likely to have the resources to overcome systemic barriers that would allow them to re-engage in the economy. Poverty is building in our communities, and children and families need supports more than ever to overcome dire circumstances including learning loss, hunger, homelessness & isolation. Based on anecdotal evidence, these concerns are beginning to present in the state’s community partners, resulting in increasingly alarming reports of abuse and poverty by children visiting Boys and Girls Clubs and other community partners.

In summary, childhood trauma is building quickly in our communities and we have to be aggressive in building alternative support networks for children and families to get the resources that they need to thrive.
As of 7/16/2020, anecdotal indications are that approximately 30% of families are selecting a virtual learning option if provided. Additionally, very recent conversations indicate that large school districts are proposing amending their back to school policies from a full-time strategy to a part-time strategy, likely limiting student presence in a school building to two days per week. If this decision materializes, it is likely that there will be significantly greater need for the proposed ‘Community Resource Center’ model.

Proposal Summary

Proposal Summary Goal - Supporting the resource needs of children in the community by developing a ‘Community Support Center’ model.

The Oklahoma Department of Human Services proposes to directly collaborate with existing community partners to develop a new platform initially referred to as ‘Community Support Centers’ to serve the needs of the state’s most vulnerable children. Requested funding would allow the existing partners (conceptually Boys & Girls Clubs, YMCAs, Urban League, etc) to develop robust programming and provide supports and resources to children and families to combat potentially unprecedented levels of Adverse Childhood Experiences related to COVID-19, build Hope and address the needs of children and families.

Funds will allow providers to, among potential other interventions, engage in the following required activities (‘Program Activities’):

- Within the program period, provide trauma informed mental and emotional health professionals to work with children to address new and dramatic levels of childhood trauma;
- Provide deeper enrichment activities to combat social and emotional distress;
- Provide two meals and snacks to children daily to address rising food insecurity;
- Follow CDC guidelines, including the purchase of proper PPE, sanitation supplies and to maintain small group sizes;
- Work with students to help facilitate the student’s engagement in the remote / virtual learning platform, including help with homework and other assignments;
- Cover increased administrative and overhead burden;

Note: OKDHS intends to provide an embedded worker (current OKDHS employee) in each Community Support Partner, allowing the agency to provide resources and intervene in potential abuse situations immediately as presented in the partner site. This opportunity helps the agency to achieve its goal of being preventative, solving problems for families before they reach a crisis.

Additional Mechanics:

- Funding is contemplated to be based on a per child per month basis, estimated at less than $600 for Large Sites (200 child target) and $800 for Small Sites (75 child
target) per month per child ('Per Child Funding Amount'). See the following section entitled ‘Estimated Financial Requirement’ for further details;

- Waivers for specific services can be requested and will be considered on a case base case basis by OKDHS to provide flexibility for resources that might not be available in certain parts of the state.
- Proposed audit structure (draft subject to change):
  1. Payment is a flat monthly rate, based on enrollment, paid in two milestone payments, as identied above. Actual expenditures from the first 5 months will be reviewed and used to calculate and award the second payment.
  2. OKDHS Childcare Services, which has a robust inspection process, will work with the OKDHS embedded employee and the provider to ensure that the required ‘Program Activities’ identified are actually on site as a condition to funding;

NOTE: Project program costs are intended to be estimates and program specifics are in draft form, as the project is not currently in operation and must be built immediately upon approval of funding. As program design is completed in the coming weeks, OKDHS requests flexibility to allow for evolution during execution, while maintaining the spirit of the proposal. Flexibility is also requested as school district re-opening plans differ, and might also evolve as the year proceeds. It is the intent of OKDHS to attempt to reduce program costs from estimates in an effort to serve more children statewide.

**Estimated Financial Requirement:**

The following chart provides an estimated expense structure for services provided by this platform. The analysis contemplates both a large site structure (200 children target) and a small site structure (75 children target).
Total Impact:

Based on estimated figures, and a fully funded requested budget of $15MM (through December 2020), OKDHS estimates that more than 4,200 children can be served in approximately 31 sites across the state of Oklahoma. It is also believed that, with some limitations and additional investment, the project can be scaled to additional sites serving more children and families in need.

FOLLOW UP QUESTIONS AND INFORMATION:

1) Was this item included in your budget prior to March 27, 2020?
   No

2) How many locations need this equipment/application/etc.?
   Estimated: 31 new sites, serving more than 4200 children

3) Would there be installation or other up-front expenses in addition to those noted in the idea submission overview?
   Requested funding provides for all projected needs
4) What is the total, estimated project cost?  
$15,000,000, deployed before 12/30/2020. An additional $15,000,000 will be considered in the event additional funding options are made available through the federal government for the remaining school year (spring of 2021).

5) What is the estimated timeline for completion of the project and expenditures?  
12/30/2020

6) Would the agency be able to incur the costs prior to reimbursement?  
The project will be designed so as to end funding at 12/30/2020, however in the event additional funding can be made available in 2021, the project can be extended to finish the school year.
Appendix C: CARES FORWARD Response to Email Cited by LOFT Regarding OMES Accounting Staff
Thanks, Justin!!

So, it looks like Tom’s sheet doesn’t have all the info on it that the master sheet I provided has on it.

Also, LOFT team indicated that they wanted agency reimbursement items over $50K. As we conveyed, the “Contractual” items are not in the agency reimbursement bucket. Those are economic support projects.

If you remember, the master spreadsheet that was provided to LOFT contains all distributions from the state CRF fund to all 3 lanes of funding – 1. state agency reimbursements. 2. city/county reimbursements 3. economic support projects.

The spreadsheet I provided to Ryan and Justin for review was agency reimbursements over $50K – which was my understanding what LOFT requested to review documentation for (spreadsheet attached).

It was my understanding that Justin’s purpose was to assist the team in understanding how to get to the documentation. If there were items that couldn’t be located (maybe pcard transactions are a different step that Jill may need to convey how they reviewed documentation for), LOFT would reach out to Jill to see if we collected this documentation in a different format (i.e. agencies that are alternate pay agencies and/or have parallel financial systems).

Health Department documentation has been uploaded to the Teams site.

Apologies if I misunderstood what the ask was. Let us know how you would like to move forward.
Having reviewed some of the information with Cathrine, several of the entries from Tom are PCard entries. Searching using the Supplier Name/VendorID we have been able to find a few of the vouchers on the initial spreadsheet associated with the ones from Tom but not many;

Line 13 is BU 340 Voucher 00428782  
Line 14 is a PCard from BU 030 Voucher 00013664, however the amount doesn’t exactly match what Tom has.  
Line 18 is 090, 00126899

However the first four entries, lines 2, 6, 10, and 12, do not appear to match anything on the initial spreadsheet we reviewed though. It looks like what they have requires a lot more searching.

I think from our side we just need clarification on what we are looking for. We were under the impression they only needed help with finding documents, but if they need additional info on the specific expenditures, they will have to talk to the agency.

It might also help if we knew where the information is from. It could be that the information isn’t in PS or something specifically from an internal system or combined with other vouchers.

I hope this helps alleviate the confusion.

Justin Anderson  |  Compliance Officer II  
p. 405-521-6197  |  f. 405-521-3383  
DCAR | OMES

Sign up to receive email or wireless updates from OMES.

From: Jill Geiger <jill.geiger.oklahoma@gmail.com>  
Sent: Tuesday, December 8, 2020 10:47 AM  
To: Regina Birchum <regina.birchum@okloft.gov>; Justin Anderson <Justin.Anderson@omes.ok.gov>  
Cc: Brandy Manek <Brandy.Manek@omes.ok.gov>; Ryan Maren <ryan.maren@okloft.gov>; Frank Magness <frank.magness@okloft.gov>  
Subject: [EXTERNAL] Re: Training with Justin

I'm not sure what information he has that you don't. Justin, can you share what you're referencing so we can understand any differences?

On Tue, Dec 8, 2020 at 10:40 AM Regina Birchum <regina.birchum@okloft.gov> wrote:

Jill and Brandy,

During our training today with Justin, he was working off a data spreadsheet with more information than what was provided to our team. We sent him a copy of the dataset that we were provided as a point of comparison, after which he agreed that we had “rather limited information to search on” and that we were “working with much less information” than he had.
Justin was very helpful in demonstrating how verifying documentation *should* work, if we had adequate data. Justin said he would be reaching out to Lynne Bajema for clarification, but I wanted to bring this to your attention as well.
Appendix D: Breakdown of “Economic Support Projects” by allocation category
<table>
<thead>
<tr>
<th>NAME</th>
<th>Project Description</th>
<th>Final Budget</th>
<th>CRF Dollars out the Door</th>
<th>Allocation Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>Safer State Welcome Centers</td>
<td>Update our Welcome Centers to accommodate social distancing and sanitation guidance provided by the Center for Disease Control.</td>
<td>$18,621,000.00</td>
<td>$2,702,391.24</td>
<td>Citizen Engagement</td>
</tr>
<tr>
<td>Citizen Online Access</td>
<td>Web modernization - seamless online experience &amp; allows for workforce to work remotely in emergency - 25 agencies &amp; ok.gov</td>
<td>$20,438,766.00</td>
<td>$19,495,942.00</td>
<td>Citizen Engagement</td>
</tr>
<tr>
<td>TOTAL CITIZEN ENGAGEMENT</td>
<td></td>
<td>$39,059,766.00</td>
<td></td>
<td>3%</td>
</tr>
<tr>
<td>Telework Support Platform</td>
<td>Replace the state’s antiquated Human Resource Information System with a modern, cloud-based solution to enable effective teleworking.</td>
<td>$39,000,000</td>
<td>$35,456,387</td>
<td>Citizen Services and Infrastructure</td>
</tr>
<tr>
<td>DPS Electronic Crash Reporting</td>
<td>The funding requested would finalize a solid public safety radio network that all public safety responders could utilize for digital radio communications and emergency responder location information during the on-going COVID-19 pandemic. Includes Tower Replacements</td>
<td>$9,400,000</td>
<td>$8,989,706</td>
<td>Citizen Services and Infrastructure</td>
</tr>
<tr>
<td>DPS First Responder Interoperable Radio System P 25 Capabilities</td>
<td>Purchase equipment to outfit all 800 OHP members with uniforms that could be decontaminated, face shields, protective gloves and boots, along with equipment to maintain social distancing.</td>
<td>$1,632,100</td>
<td>$16,132,100</td>
<td>Citizen Services and Infrastructure</td>
</tr>
<tr>
<td>DPS COVID Protective Response Equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OHP Reduced Response Time Communication Center</td>
<td>This project would enable OKDPS with Public Safety Answering Point (PSAP) capabilities for 911 calls.</td>
<td>$1,250,000</td>
<td>$1,241,803</td>
<td>Citizen Services and Infrastructure</td>
</tr>
<tr>
<td>Pandemic Response Real Estate Strategy / Healthy Workplace Design</td>
<td>Strategic real estate plan to address the changed needs of state agencies/entities due to COVID 19 - includes design, hygiene, employee/customer interaction</td>
<td>$400,000</td>
<td>$150,000</td>
<td>Citizen Services and Infrastructure</td>
</tr>
<tr>
<td>First Responder Interoperable Radio System</td>
<td>Create a law enforcement/public safety radio system: Oklahoma does not have statewide 800 MHz that functions in all 77 counties. Law enforcement, EMT services, fire services, and emergency managers statewide rely upon a mixture of UHF, VHF, Digital, and 800 megahertz channels, as COVID-19 continues and when statewide events such as COVID-19 pandemics occur there is no interoperability.</td>
<td>$1,700,000</td>
<td>$1,631,358</td>
<td>Citizen Services and Infrastructure</td>
</tr>
<tr>
<td>First Responder Interoperable Radio System Infrastructure</td>
<td>Project would ensure that public safety agencies had the ability to communicate and respond to COVID emergencies.</td>
<td>$1,650,000</td>
<td>$1,645,862</td>
<td>Citizen Services and Infrastructure</td>
</tr>
<tr>
<td>Contactless Drivers License Renewals</td>
<td>Staff to process the backlog of drivers license renewals due to this COVID pandemic.</td>
<td>$128,102</td>
<td>$27,430</td>
<td>Citizen Services and Infrastructure</td>
</tr>
<tr>
<td>Assessment of Barriers to Broadband Adoption</td>
<td>Comprehensive qualitative survey will help ensure that future dollars on broadband are spent on the correct remediation steps to ensure our educational and business systems are more effective in the current pandemic.</td>
<td>$100,000</td>
<td>$75,000</td>
<td>Citizen Services and Infrastructure</td>
</tr>
<tr>
<td>DPS Electronic Records Management</td>
<td>OHP does not have a Records Management System (RMS) to track calls for service and time spent as OHP responds to the COVID-19 pandemic. The RMS funding would allow OHP to track time spent and functions that occur when performing SNS, RSS, and PODs deployments or supporting local law enforcement agencies when they quarantine.</td>
<td>$1,500,000</td>
<td>$1,500,000</td>
<td>Citizen Services and Infrastructure</td>
</tr>
<tr>
<td>Project Description</td>
<td>Cost</td>
<td>Notes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------------------------------------------</td>
<td>---------------</td>
<td>--------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pilot year for Oklahoma and Tulsa Counties. Software is used by non-profits and municipalities for case management giving all entities &quot;No Wrong Door&quot; access to relevant customer information.</td>
<td>$245,000</td>
<td>Citizen Services and Infrastructure</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Communication Center for Governor to address public for COVID response.</td>
<td>$70,000</td>
<td>Citizen Services and Infrastructure</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Emergency Management Performance Grants-S Sub Recipients (COVID Response) State Match</td>
<td>$1,500,000</td>
<td>Citizen Services and Infrastructure</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL CITIZEN SERVICES AND INFRASTRUCTURE</td>
<td>$60,075,202</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OESC Trust Replenishment</td>
<td>$100,000,000</td>
<td>Economic Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DHS Community Support Centers Direct collaboration with existing community partners to develop a new platform to serve the needs of the state's most vulnerable children - new platform is needed due to COVID affect on closure of schools, churches, etc.</td>
<td>$15,000,000.00</td>
<td>Economic Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Protect Transit Ensure continuing sanitization for transit providers. Bus shields, cashless payments, disinfecting. Rural first focus.</td>
<td>$6,000,000.00</td>
<td>Economic Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Food bank replenishment Provide funding to Food Banks given their higher level of usage in the pandemic</td>
<td>$6,000,000.00</td>
<td>-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Eviction Mitigation Program Rental Assistance Reimbursement Program</td>
<td>$10,000,000.00</td>
<td>Economic Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unemployment Check Disbursement System Replace the OST paper check printing application and hardware. This is the system that prints unemployment claims. It has gone down twice since COVID 19 pandemic started.</td>
<td>$71,013.00</td>
<td>Economic Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DHS Foster Kids Christmas Support System to enable remote gift-giving for foster children</td>
<td>$50,000.00</td>
<td>Economic Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Business Relief Program Provide grants to businesses impacted by COVID.</td>
<td>$143,042,218.43</td>
<td>Economic Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nursing Home and Long-Term Care Grants Funds for all Long-term care facility types to improve infectious disease monitoring, prevention and mitigation</td>
<td>$30,649,710.00</td>
<td>Economic Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>OESC System Deficiencies Update OESC mainframe, which has caused multitude of issues and problems to accurately pay Oklahomans during the COVID 19 pandemic</td>
<td>$17,000,000.00</td>
<td>Economic Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Food Supply Chain Stability The pandemic has exacerbated challenges within our food supply chain, lack of access to capital, and obstacles to effective and efficient food distribution and, ultimately, food availability. This project outlines solutions to respond to these</td>
<td>$10,000,000.00</td>
<td>Economic Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DHS Child Care Industry Support Business Relief Program for child care facilities. Sliding scale based on the star system.</td>
<td>$9,370,816.90</td>
<td>Economic Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Arts Council Grants - Resiliency, Relevance, and Reopening COVID Resiliency, Relevance, and Reopening (RRR) grants to be administered by the Oklahoma Arts Council, the state arts agency. These grants would be open to any 501c3 nonprofit organization incorporated in Oklahoma meeting grant application criteria. No grant dollars will be provided for any reimbursement item which cannot be expended for a completed project or expense by December 30, 2020.</td>
<td>$3,000,000.00</td>
<td>Economic Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tourism Remarking Provide funds to market safe Oklahoma Tourism to help rebuild tourism and hospitality industries</td>
<td>$2,000,000.00</td>
<td>Economic Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cattle Congress Event This funding would allow for the facility and staff of the Cattle Congress event to have in place adequate social distancing measures, hand sanitizing stations, adjust pens/stalling for appropriate spacing, allow for the event to be live streamed via the web and implement any other measures necessary to allow the cattle show to move forward in a responsible fashion.</td>
<td>$250,000.00</td>
<td>Economic Aid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL ECONOMIC AID</td>
<td>$352,433,758</td>
<td>28%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Higher Ed Reimbursements Reimbursement to Higher Ed institutions for PPE</td>
<td>$7,000,000</td>
<td>$6,431,715</td>
<td>Health</td>
<td></td>
</tr>
<tr>
<td>Teacher Testing School Testing and Guidance</td>
<td>$5,000,000</td>
<td>$1,067,883</td>
<td>Health</td>
<td></td>
</tr>
<tr>
<td>Education K-12 PPE Provision of PPE to K-12 schools</td>
<td>$3,666,016</td>
<td>$2,367,600</td>
<td>Health</td>
<td></td>
</tr>
<tr>
<td>Surge Hospital surge capacity</td>
<td>$169,135,000</td>
<td>$137,127,710</td>
<td>Health</td>
<td></td>
</tr>
<tr>
<td>Project</td>
<td>Description</td>
<td>Cost</td>
<td>Savings</td>
<td>Department</td>
</tr>
<tr>
<td>----------------------------------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>-------</td>
<td>----------</td>
<td>--------------</td>
</tr>
<tr>
<td><strong>DOC Touchless Timekeeping</strong></td>
<td>Update DOC timekeeping system to facilitate electronic submission of time - currently paper timesheets are used at DOC - which means payroll can’t be done entirely remotely.</td>
<td>$900,000.00</td>
<td>$900,007.17</td>
<td>Health</td>
</tr>
<tr>
<td><strong>PPE Inventory Management System</strong></td>
<td>Automation and strategic system for PPE inventory management.</td>
<td>$514,413.00</td>
<td>$12,358.00</td>
<td>Health</td>
</tr>
<tr>
<td><strong>Capitol Complex Buildings Cleaning and Sanitizing Windows</strong></td>
<td>Perform deep cleaning and sanitizing in all OMES-managed buildings in the Oklahoma State Capitol Complex. The necessary actions include cleaning of floor, walls, windows, and all hard and soft surfaces in the buildings. One phase will be window cleaning only and the other phase will be all surfaces excluding windows (floors, carpets, window coverings, other hard &amp; soft surfaces)</td>
<td>$510,000.00</td>
<td>$97,734.00</td>
<td>Health</td>
</tr>
<tr>
<td><strong>DOC Infrared Thermometers/Scanners</strong></td>
<td>Infrared scanners for facility, chapel and visiting room entrances.</td>
<td>$500,000.00</td>
<td>$498,924.50</td>
<td>Health</td>
</tr>
<tr>
<td><strong>Capitol Complex Food Safety and Sanitation</strong></td>
<td>Sanitation measures include hand hygiene, masks, training for employees, and proper cleaning of all surfaces. Ensure adequate supplies to support healthy hygiene behaviors such as soap, hand sanitizer (containing at least 60% alcohol) placed on every table, paper towels, tissues and disinfectant wipes, and masks, being sure to use disposable versus reusable products. Adding no-touch, foot pedal trash receptacles and signage promoting health and safety.</td>
<td>$440,000.00</td>
<td>$5,600.00</td>
<td>Health</td>
</tr>
<tr>
<td><strong>OU / OSU Testing</strong></td>
<td>Additional funds to OU and OSU to foster on-campus testing</td>
<td>$400,000.00</td>
<td>$200,000.00</td>
<td>Health</td>
</tr>
<tr>
<td><strong>Face Masks for State Employees</strong></td>
<td>40,000 face masks for state employees</td>
<td>$80,000.00</td>
<td>-</td>
<td>Health</td>
</tr>
<tr>
<td><strong>Vaccine survey</strong></td>
<td>Survey of Oklahomans to determine willingness to take vaccine overall and by demographic categories</td>
<td>$44,000.00</td>
<td>-</td>
<td>Health</td>
</tr>
<tr>
<td><strong>PSA for mask-wearing</strong></td>
<td>Develop public service advertisement to promote mask-wearing</td>
<td>$30,000.00</td>
<td>-</td>
<td>Health</td>
</tr>
<tr>
<td><strong>Healthy Workplace Air Quality Assessment</strong></td>
<td>Research and guidance to reduce the likelihood of coronavirus/COVID 19 spread in an office/work place environment includes recommendations on managing HVAC (Heating, ventilation, air conditioning) systems.</td>
<td>$319,385.00</td>
<td>$319,385.00</td>
<td>Health</td>
</tr>
<tr>
<td><strong>COVID 19 Testing &amp; Monitoring</strong></td>
<td>Increase Lab Capacity for testing of COVID-19 and for related research capacity. Also, improve Testing Capacity and Contact Tracing through the improvement of technology and coordination across Health Department Systems</td>
<td>$55,000,000.00</td>
<td>$55,000,000.00</td>
<td>Health</td>
</tr>
<tr>
<td><strong>Mental Health COVID Services</strong></td>
<td>Allow mental health and addiction providers to meet the increased need by attributing any annual increase in client load to COVID-19 under ODMH-developed criteria. Treatment for these individuals, when no other payer source exists, could be billed to an emergency treatment fund.</td>
<td>$5,000,000.00</td>
<td>$5,000,000.00</td>
<td>Health</td>
</tr>
<tr>
<td><strong>Tele Health for Mental Health Support</strong></td>
<td>Provide technology (mobile devices), data, licenses so that clients can access mental health and addiction treatment virtually.</td>
<td>$2,600,000.00</td>
<td>$2,600,000.00</td>
<td>Health</td>
</tr>
<tr>
<td><strong>Mental Health Support for Law Enforcement Officers</strong></td>
<td>Funding for local treatment agencies to develop and implement mental health treatment/education model that uses mobile tech. for real time support of law enforcement.</td>
<td>$1,200,000.00</td>
<td>$1,200,000.00</td>
<td>Health</td>
</tr>
<tr>
<td><strong>Technology Expansion Grants for Mental Health Providers</strong></td>
<td>Create a pool for grants that can be distributed to local physicians, mental health and addiction providers, pediatricians, family medicine practices and school-based health services to add telehealth equipment and software, connect to consultation services, adopt evidence-based screening models, and provide one-time initial funding for staff or training, to better handle mental health care in primary care and pediatric settings and to expand tele-health in the behavioral health sector.</td>
<td>$1,000,000.00</td>
<td>$998,245.00</td>
<td>Health</td>
</tr>
<tr>
<td>Project Description</td>
<td>Additional Information</td>
<td>Budget Items</td>
<td>Percent of Budget</td>
<td></td>
</tr>
<tr>
<td>---------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------</td>
<td>----------------------------------</td>
<td>-------------------</td>
<td></td>
</tr>
<tr>
<td>Mental Health Training for Front Line Staff and First Responders</td>
<td>Expand evidence-based mental health awareness training to first responders and educators, including Crisis Intervention training for law enforcement officers who are on the front line of dealing with the public’s increased mental health needs outside of traditional care settings. ODMHSAS already curates training options.</td>
<td>$500,000.00 / $500,000.00</td>
<td>Health</td>
<td></td>
</tr>
<tr>
<td>DPS Digital Thermometers</td>
<td>Thermometers to allow troopers to check temperatures of persons taken into custody before transporting them to a county jail.</td>
<td>$20,631.40 / $20,631.40</td>
<td>Health</td>
<td></td>
</tr>
<tr>
<td>Mobile Health Units</td>
<td>Purchase vehicles to allow provision of health department services in rural Oklahoma during the pandemic.</td>
<td>$4,294,053.00 / $1,753,295.00</td>
<td>Health</td>
<td></td>
</tr>
<tr>
<td>TOTAL HEALTH</td>
<td>Service Wing - devices to manufacture sanitizer</td>
<td>$163,000.00</td>
<td>Health</td>
<td></td>
</tr>
<tr>
<td>State Government Business Continuity</td>
<td>State of Oklahoma has evaluated that conditions brought on by COVID19 have created inequities in a wide scale evacuation of employees to perform state service due to COVID19. The state desperately needs to improve disaster recover &amp; business continuity for all 189 state agencies.</td>
<td>$110,000,000.00 / $106,180,691.81</td>
<td>State Government Continuity</td>
<td></td>
</tr>
<tr>
<td>Remote Training State Employees</td>
<td>Provide access to a large database of classes to all state employees. These classes fall into several categories including support for teleworking, working in the coronavirus environment in which we now live and business and technology courses which furnish training on tools they are now using to function from home.</td>
<td>$600,000.00 / -</td>
<td>State Government Continuity</td>
<td></td>
</tr>
<tr>
<td>Pandemic Fiscal Cliff Review</td>
<td>Review of State Budget and Processes to determine possible solutions for funding government services in light of possible reduced revenues due to the pandemic.</td>
<td>$350,000.00 / -</td>
<td>State Government Continuity</td>
<td></td>
</tr>
<tr>
<td>Nurse Licensure Modernization</td>
<td>Replace the legacy AS400 at Board of Nursing to improve ability to license nurses.</td>
<td>$71,013.00 / $20,720.00</td>
<td>State Government Continuity</td>
<td></td>
</tr>
<tr>
<td>Paperless Accounts Payable Workflow</td>
<td>Roll-out accounts payable system statewide to foster remote working and faster provision of payment</td>
<td>$390,000.00 / $179,727.50</td>
<td>State Government Continuity</td>
<td></td>
</tr>
<tr>
<td>Virtual Education Programs for DOC Staff/Inmates</td>
<td>This project would facilitate the educational program for inmates to fall within social distancing guidelines.</td>
<td>$250,000.00 / $133,065.09</td>
<td>State Government Continuity</td>
<td></td>
</tr>
<tr>
<td>DOC Touchless Paperwork Processing</td>
<td>Computer kiosks placed in selected areas inside Oklahoma’s prisons will provide corrections staff the ability to access the agency’s intranet. ODOD’s intranet houses educational materials provided by the Centers for Disease Control and Prevention and the Oklahoma State Department of Health.</td>
<td>$250,000.00 / $615.34</td>
<td>State Government Continuity</td>
<td></td>
</tr>
<tr>
<td>DOC Virtual Court Hearings</td>
<td>Equipment to facilitate virtual court proceedings for inmates.</td>
<td>$250,000.00 / $48,353.86</td>
<td>State Government Continuity</td>
<td></td>
</tr>
<tr>
<td>OMES Touchless Mail Handling</td>
<td>Envelope Inserters to assist OESC with their mail in this COVID pandemic.</td>
<td>$100,000.00 / -</td>
<td>State Government Continuity</td>
<td></td>
</tr>
<tr>
<td>Digital Claim Services / Risk Property Claim App (Lia’s name)</td>
<td>First-party &amp; third-party claim reporting platforms via GovDelivery allows its users to submit claims anytime from anywhere to address the state of emergency due to Covid-19. The platforms eliminate the need for physical contact between agency, college, and university staff, as well as, the public with the Risk Management department to reduce the risk of transmission of Covid-19.</td>
<td>$100,000.00 / $33,000.00</td>
<td>State Government Continuity</td>
<td></td>
</tr>
<tr>
<td>Crises coordination assessment</td>
<td>Assess Oklahoma’s crisis/pandemic communication ability and identify opportunities for improvement.</td>
<td>$75,000.00 / -</td>
<td>State Government Continuity</td>
<td></td>
</tr>
<tr>
<td>Onboard National Guard for Election Support</td>
<td>The Oklahoma Military Department (OMD) needs to onboard 2,000-3,000 national guardsmen before the November elections. They want an automated process to alleviate manual data entry into PeopleSoft HCM.</td>
<td>$92,800.00 / $68,440.00</td>
<td>State Government Continuity</td>
<td></td>
</tr>
</tbody>
</table>
Remote Appointment Check-In: plan, purchase and implement a virtual check-in for use in OMES-managed buildings that will allow Oklahomans who choose to use the service to wait for appointments in their cars rather than waiting in lobbies.

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Remote Appointment Check-In</td>
<td>$18,000.00</td>
<td>9%</td>
</tr>
<tr>
<td>TOTAL STATE GOVERNMENT CONTINUITY</td>
<td>$112,546,813.00</td>
<td>9%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$822,432,037.73</td>
<td></td>
</tr>
</tbody>
</table>
Appendix E: Business Continuity/Disaster Recovery for State Agencies Project Follow Up document
IDEA SUBMISSION PROJECT FOLLOW UP

PROJECT/AGENCY/POINT PERSON: Steve Harpe

Business Continuity & Disaster Recovery/ OMES

PROJECT DESCRIPTION:

Overview: On March 15, 2020, OMES responded to Governor Stitt’s Executive Order declaring an emergency caused by the impending threat of COVID-19. The State Emergency Operations Plan was activated. All State agencies established remote work policies that balanced the safety and welfare of state employees with the critical services they provide. As employees began to telework in record numbers, the Information Services division identified multiple facets of business continuity and disaster recovery that were not in place.

Recommendation: BC/DR is a necessary emergency acquisition. The State needs a data recovery center ensuring State agencies can access their data in a timely fashion allowing citizens to access the support they need that is provided by State government. The Health Department must be able to accumulate COVID 19 data. The Finance Department must be able to pay employees and vendors doing business with the State. The Oklahoma Employment Security Commission must be able to process unemployment claims. Medicaid and the State’s self-insured health plan must be able to provide telemedicine and pay providers. Other agencies providing economic support to those experiencing financial crisis due to business interruptions related to COVID 19 closures must have business continuity. Business continuity addresses the emotional and economic health and safety of all Oklahomans.

Implementation and Planning Disaster Response: An on-premise hybrid cloud solution is recommended to bring OMES to the forefront of recovery for Oklahoma agencies. This would include hardware on-premise of the OMES data center, redundant hardware at an offsite location and Azure cloud.

For OMES to quickly respond to a disaster situation, a disaster recovery/business continuity site needs to be brought online. This DR site would allow OMES to provide core services immediately in the event of a building loss or catastrophic network disruption. OMES could then begin the restore of mission critical and business critical applications. Immediately available core services would include: Service Desk, O365 for email and file shares, Azure maintained applications, connectivity to compute/SAN storage, and backup information. Once these services are restored, OMES can quickly restore mission critical applications for Health Department, Finance Department, Human Services, Oklahoma Employment Security Commission and many others. For business continuity, this plan will include migration of agencies to files to O365 for easier access.

To build out the network and server environment, OMES would utilize VMware NSX or NSX-T, as a network virtualization platform. Network traffic overlay protocols would be established for encapsulating the network traffic. VMware Orchestrator would be utilized to automate and manage the processes of the environment. VMware Cloud Foundation, which consists of Operations Manager (vROPS), Log Insight, and Site Recovery Manager, would allow replication
of virtual servers between the OMES data center, Microsoft Azure, and a disaster recovery site. Replacement hardware for firewalls and switches at the remote sites and OMES data center will allow for better bandwidth for applications and through put to the state-of-the-art equipment supporting this disaster recovery business continuity environment. Better tooling to provide visibility and automation of services will be introduced with this solution.

**Contingency Planning:** Investing in the states core ability for disaster recovery with the goal to meet these identified items:

- Restore identified mission critical key services within 48 hours of the incident
- Restore business critical identified services within 5 days
- Recover to business as usual within 15 days

**FOLLOW UP QUESTIONS AND INFORMATION:**

1) **Was this item included in your budget prior to March 27, 2020?** No

2) **How many locations need this equipment/application/etc.**?
   - All state agencies

3) **Could/should this become a statewide project?**
   - Yes, and so far as it relates to all state agencies

4) **Would there be installation or other up-front expenses in addition to those noted in the idea submission overview?**
   - Yes

5) **What is the total, estimated project cost?** $100M

6) **What is the estimated timeline for completion of the project and expenditures?**
   - December 30, 2020

7) **Would the agency be able to incur the costs prior to reimbursement?** No

8) **Would there be on-going costs to the agency after December 30, 2020?** If so, could the agency cover such costs without additional funding? There will be ongoing licensing and maintenance costs which the agency will address internally.
Appendix F: Welcome Center Pandemic Modernization Project Follow Up document
IDEA SUBMISSION PROJECT FOLLOW UP

PROJECT/AGENCY/POINT PERSON:
SAFER STATE WELCOME CENTERS PROJECT /Lieutenant Governor/Amy Blackburn

DESCRIPTION:

Requested by the Oklahoma Department of Transportation, Oklahoma Tourism and Recreation Department, Oklahoma Department of Commerce, and the Office of Lieutenant Governor Matt Pinnell

Oklahoma serves as a hub for both business and recreational ground travel. Serving as an intersection of two of the nation’s most utilized highways (I-35 and I-40) as well as home to the most miles of Route 66 in the nation, Oklahoma is a crucial part of the transport infrastructure in the United States. Strategically located at each of our major points of entry and at major intersections in the state, our Welcome Centers serve as crucial facilities for both business and recreational travelers alike.

With some of the lowest infection rates in the nation, Oklahoma’s response to the COVID-19 pandemic has been a model for many other states. Unfortunately, our surrounding states have not experienced the same relatively low case levels.

The Oklahoma Tourism and Recreation Department estimates that approximately 60% of all Welcome Center traffic is from the aforementioned surrounding states. In order to keep Oklahomans safe from increased COVID-19 infection levels from surrounding states, while maintaining our crucial role in the Nation’s interstate infrastructure, our Welcome Centers must
be updated to accommodate social distancing and sanitation guidance provided by the Center for Disease Control.

These updates include touchless entry points, touchless bathroom amenities, counter barriers to protect Welcome Center staff, and revised layouts that allow visitors to socially distance while still enjoying the features and amenities at each Welcome Center. Further, additional amenities will be added to help bolster to Travel and Hospitality industry, which is lagging at a rate of -42% year-over-year. These amenities will include eye-catching signage, improved aesthetics to draw traffic, and socially-distanced picnic facilities to minimize capacity at nearby restaurants.

Oklahoma currently has 11 Welcome Centers. Based on cost opinions provided by Selser Schaefer Architects, the total cost of each will be approximately $1,862,100. For 10 out of 11 Welcome Centers (Capitol location excluded), the total cost will be $18,621,000.

**FOLLOW UP QUESTIONS AND INFORMATION:**

1) Was this item included in your budget prior to March 27, 2020? **No.**

2) How many locations need this equipment/application/etc.? **10**

3) Could/should this become a statewide project? **This project would affect 10 of our statewide 11 welcome centers (Capitol location excluded).**

4) What is the cost for each location/piece of equipment/etc., and would the costs vary? **Costs will vary by location.**

5) Would there be installation or other up-front expenses in addition to those noted in the idea submission overview? (If so, please include an estimate.) **No.**

6) What is the total, estimated project cost? **$18,621,000**

7) What is the estimated timeline for completion of the project and expenditures? **February 5, 2021**

8) Would the agency be able to incur the costs prior to reimbursement? **No.**
9) Would there be on-going costs to the agency after December 30, 2020? If so, could the agency cover such costs without additional funding? **No.**

10) Will the work on this project be completed (project up and running) by December 30, 2020? **No; original timeline extended by Congress.**
Appendix G: Tourism Re-Marketing Campaign Project Follow Up document
IDEA SUBMISSION PROJECT FOLLOW UP

PROJECT/AGENCY/POINT PERSON: Secretary Sean Kouplen

Re-marketing Tourism & Safe Experiences

PROJECT DESCRIPTION: The state will promote that Oklahoma is open and ready for safe travel and tourism.

COVID-19 has significantly impacted the tourism industry across the entire state. This project would support Oklahoma retail, restaurants, and hospitality businesses across the state through a regional advertising campaign encouraging travel to Oklahoma, to mitigate the negative financial effects of COVID-19 to local businesses. The overall message is that Oklahoma is open, and the state’s wide-open spaces and extra precautions provide the opportunity for safe travel and recreational activities.

The Oklahoma Department of Commerce (Commerce), in collaboration with the Oklahoma Tourism and Recreation Department (OTRD), will create and produce high-quality advertisements to market Oklahoma’s exceptional tourism destinations and the steps taken to ensure safety of travelers. The ads will feature and be narrated by Governor Stitt.

Additional aspects of the project and messaging:

- Create two to three :30 spots and at least one :15
- Tactical Approach
  - Blend of broadcast and cable TV
  - Digital video – OTT, Trueview, social video
  - Cross-promotion on all OTRD social channels and Discover Oklahoma
- Governor Stitt - narrator
- Footage
  - Wide-open spaces/landscapes
  - Route 66
  - Museums: Urban Museum (Philbrook, Oklahoma City Museum of Art, etc.)
  - Retail and restaurants
- Showcase diversity (race, location, activity)
FOLLOW UP QUESTIONS AND INFORMATION:

1) Was this item included in your budget prior to March 27, 2020? **No**

2) How many locations need this equipment/application/etc.? **One**
3) **Could/should this become a statewide project?** No

4) **What is the cost for each location/piece of equipment/etc., and would the costs vary?**
   - Media hard costs: $1,850,000
   - Creative production: $50,000-$100,000 (depending on creative scope of work)
   - Tourism’s marketing firm VI will also need to include hours for account and project management, digital strategy and digital ad operations. Estimated at $25,000

5) **Would there be installation or other up-front expenses in addition to those noted in the idea submission overview? (If so, please include an estimate.)** NO

6) **What is the total, estimated project cost?** $2,000,000

7) **What is the estimated timeline for completion of the project and expenditures?**
   12/30/20

8) **Would the agency be able to incur the costs prior to reimbursement?** NO

9) **Would there be on-going costs to the agency after December 30, 2020? If so, could the agency cover such costs without additional funding?** NO