

Federal Dollars, States' Recoveries

How Poorly Most States are
Disclosing CARES Act Spending

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Disclosing CARES Act Spending

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EXECUTIVE SUMMARY

Only six states' governments do a good job of using the web to disclose how they have been spending billions of dollars in CARES Act assistance provided by Congress to help them recover from the financial burdens caused by the COVID-19 pandemic: Alabama, Georgia, Illinois, Massachusetts, Michigan, and Wyoming. At the other extreme, eight states plus the District of Columbia have not bothered to post any of this information. The others have some information online, but it is poorly detailed, often hard to find, and doesn't enable public engagement.

These are among the findings from a Good Jobs First review of the online disclosure practices of the states and the District of Columbia for monies they have received from the Coronavirus Relief Fund (CRF), a provision of the 2020 CARES Act. The CRF has provided a total of \$111.8 billion to cover state COVID-related costs through the end of 2021.

Most states recognize the importance of disclosing their CRF-related spending to some extent, and they have created websites and landing pages that track program spending. The CARES Act intentionally gave state leaders wide flexibility for how the money was spent, to target the specific needs of their residents. How and on what they spent the money is crucial to letting the public determine whether it was put to good use.

While most states disclose some information on CRF spending, like awardee names and allocations to state agencies and programs, their websites often lack details on how *awardees* in turn spent their funds – which were often paid

in large blocks. Twenty-seven states fall into this category. Nine other states' websites include even less information, and eight states plus the District of Columbia don't have a website at all. Only six states provide enough details to give their residents a clear picture of how they're using their CRF money.

This paper evaluates the accessibility and content of each state's CRF website and highlights examples of good and bad disclosure.

Websites and landing pages were found via Google using broad search terms. When a website was located, it was judged by the following criteria:

- Whether the CRF information is easy to find on the page
- Agency or fund allocations
- Agency or fund recipients and vendors
- Expenditure categories for recipients' and vendors' spending
- Recipient or vendor spending descriptions

- State Department of Education and Department of Health program data

Because we grouped the states into three categories, instead of assigning numerical scores, we did not allocate point values to this information. However, recipient and vendor spending descriptions were of high importance to us, as they give constituents a detailed picture of how CRF money was ultimately spent. State pages with this information were treated as examples of good disclosure. States without spending websites or with websites with very little information were considered as poor disclosure.

We also provide case studies of three states with exemplary disclosure: Alabama, Georgia, and Wyoming. Alabama's site contains a matrix that discloses all of the state's expenditures. Georgia is one of only a few states that provides detailed descriptions of its spending beyond the CARES Act's required expenditure categories. Wyoming's website has a dataset of individual expenditures that includes recipients, award amounts, dates of disbursement, allocation agencies, expenditure categories, and brief expense descriptions.

Our case studies of poor disclosure include New York and Texas. New York's page is difficult to find and provides no details on expenditures. Texas offers little in the way of detail on the CRF page and instead places it on the state's open data portal website, a place most residents don't know about and would have trouble finding. Arizona is an example of a state with no CRF website. The other states without a website are: Kentucky, Maryland, Missouri, Nevada, Oregon, Pennsylvania, and Virginia, as well as the District of Columbia.

Our hope is that states with sub-standard CRF disclosure improve their practices in preparation for their next transparency challenge: informing the public on how they use the \$195 billion in state aid from the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF), a provision of the 2021 American Rescue Plan Act (ARPA).

Based on our observations, we recommend that the federal government help the states in this effort by adopting the following policies:

- The U.S. Treasury should revise its required categories for the final CRF quarterly reports to match those that are currently being used for CSLFRF reporting;
- Governments receiving CRF and CSLFRF money should be required to have a website landing page that tracks their COVID spending activities;
- Governments spending CRF and CSLFRF money should be required to post quarterly reports to the U.S. Treasury broken down by agency, sub-recipient, and vendor; and
- All CRF and CSLFRF prime recipients should take care to highlight their education department data.

This paper focuses only on state governments' transparency of CRF spending. It does not analyze whether the money was effective in helping communities most impacted by the pandemic.

Disclosure URLs and further details for each state's website can be found in the appendix at the end of this paper.

Federal Dollars, States' Recoveries: Summary Findings Table

Exemplary States	States with Some Disclosure	States with Inadequate or No Disclosure
Alabama	Alaska	Arizona*
Georgia	California	Arkansas
Illinois	Connecticut	Colorado
Massachusetts	Delaware	District of Columbia*
Michigan	Hawaii	Florida
Wyoming	Idaho	Kentucky*
	Indiana	Louisiana
	Iowa	Maryland*
	Kansas	Missouri*
	Ohio	Nevada*
	Maine	New Mexico
	Minnesota	New York
	Mississippi	Oregon*
	Montana	Pennsylvania*
	Nebraska	Tennessee
	New Hampshire	Texas
	New Jersey	Virginia*
	North Carolina	Washington
	North Dakota	
	Oklahoma	
	Rhode Island	
	South Carolina	
	South Dakota	
	Utah	
	Vermont	
	West Virginia	
	Wisconsin	

*These are states and localities without websites

BACKGROUND AND METHODOLOGY

The onset of the COVID-19 pandemic brought about massive layoffs and business shutdowns, which in turn sharply decreased state and local government tax revenues while also sharply increasing the demand for government safety-net services.

When President Trump signed the \$2.2 trillion Coronavirus Aid, Relief, and Economic Security (CARES) Act into law, one of its many provisions was the Coronavirus Relief Fund (CRF). It provides \$150 billion in emergency assistance to states, territories, tribes, and local governments with populations of 500,000 or more. State governments and the District of Columbia were given \$111.8 billion of the total.

CRF is the only program in the CARES Act that provides funding directly to state, local, and tribal governments. Money from other CARES Act programs was allocated directly to individuals or to businesses with no state input.

Eligible uses for CRF spending include expenditures brought about by COVID-19, and costs that were not accounted for in the state budget and were incurred between March 1, 2020, and December 31, 2021. States must report their CRF expenditures to the U.S. Treasury on a quarterly basis. They're required to disclose CRF recipients greater than or equal to \$50,000, the date funds were awarded, and the amounts. They are also required to assign each award to one of 18 expenditure categories from a list created by the Treasury Department.

These reports are essential to holding states accountable. For example, a report from the California State Auditor's Office from January 2021 found the state's Finance Department had mismanaged CRF money such that smaller counties had received far less funding per person than larger counties despite the smaller ones' needs being just as severe as those of their larger counterparts¹. Without the quarterly reports to the Treasury Department, errors like these would most likely go undetected.

The Treasury Department also shares the CRF data it receives from states with the Pandemic Response Accountability Committee (PRAC, composed of numerous federal agencies' Inspectors General). PRAC in turn posts the data on its own committee's website, pandemicoversight.gov. PRAC's intended purpose is to "promote transparency and support independent oversight of the funds provided by the CARES Act and other related legislation."

Even though the PRAC's website data is relatively detailed, users can only view states' CRF spending data from the most recent fiscal quarter. That is, even residents in states without a CRF website or one with very little information looking for information still cannot

obtain a full accounting of how taxpayer dollars have been spent throughout the pandemic.

Fortunately, most states recognize the importance of disclosure for their residents and have used the information from their quarterly reports to the Treasury to create their own websites and landing pages to track coronavirus state spending. The most comprehensive CRF spending pages are easy to find, provide recipient expenditure descriptions in addition to the reporting requirements set forth by the Treasury, and include expenditure data on healthcare and educational entities. There are 17 states plus the District of Columbia without such websites, or with websites that only provide very broad information. Most states' websites fall somewhere in between and disclose at least some of what they report to the Treasury.

Expecting all states to have websites that are easily accessible to residents and give thorough descriptions of CRF activities is a minimal expectation, given that they are already collecting this information to comply with the reporting requirements established by the U.S. Treasury.

In choosing our case studies for this paper, we began by determining whether each state has a COVID-19 spending website or landing page. We looked for sites and landing pages through Google searches using the following terms:

- “X State CARES Act spending”
- “X State coronavirus spending”
- “X State CARES Act allocations”
- “X State coronavirus allocations”
- “X State ‘Coronavirus Relief Fund’”

We limited our search to these terms because we believe that most state residents would have no knowledge of the fact that the Coronavirus Relief Fund is a state-assigned program and would more likely use broad search terms to find state spending information. The term “X State ‘Coronavirus Relief Fund’” was only used in cases in which a site with CRF data couldn't be found using the broader search terms. Some states had more than one disclosure site or landing page. In these cases, we evaluated the information from these pages as a whole.

We spent up to 20 minutes searching for each state's page, though most CRF sites were found in much less time than that, typically within five minutes. We chose this time limit due to our belief that most state residents should and would only spend a short amount of time looking for this information before giving up.

Once we identified all the disclosure resources, we analyzed each website or landing page's content based on the inclusion, or absence, of the following components:

- Whether the CRF information is easy to find on the page
- Agency or fund allocations
- Agency or fund recipients and vendors
- Expenditure categories for recipients' and vendors' spending
- Recipient or vendor spending descriptions
- State Department of Education and Department of Health program data (since education and healthcare are states' two largest expenses and the CARES Act addresses a public health crisis)

We did not assign points or scores to this information, but recipient and vendor spending descriptions were of high importance to us, as they give constituents a detailed picture of how CRF money was spent.

After analyzing and determining the quality of the content on a website or landing page, the sites were grouped into three categories: Those that include recipient or vendor spending descriptions as well as the majority, or all, of other disclosure components; sites that don't include recipient or vendor spending descriptions but have most, or all, other disclosure components; and states with websites that don't include recipient or vendor descriptions and very few or none of the other components, or do not have a website at all.

Sites and landing pages that include recipients and vendor spending descriptions were considered for positive disclosure case studies. Because most of the websites with this information present it in similar formats, three of the six were chosen as case studies.

States without spending websites or websites with very little information were considered for poor disclosure case studies. Because most states without any or with limited content are quite similar, only three were chosen as case studies.*

Disclosure URLs and details for each state's website can be found in the appendix at the end of this paper.

* Some information included in non-disclosing state case studies was extracted from the National Conference of State Legislatures' (NCSL) [CRF database](#) (NCSL is an independent association and not affiliated with the U.S. government). Its database's content fills in missing gaps to give readers a fuller picture of the amount of material that non-disclosing states published on their spending activities but failed to make easily accessible to residents.

EXAMPLES OF EXEMPLARY DISCLOSURE PRACTICES

Alabama

Website URL: https://crf.alabama.gov/	
Has a Website/Landing Page	✓
Easily Accessible	✓
Agency/Fund Allocations	✓
Recipients	✓
Expenditure Categories for Recipients	✓
Spending Descriptions	✓
Education Data	✓
Health Data	✓

Alabama is a good example of how states should be disclosing their CRF expenditures. We were able to pull up its CRF information by searching the simple phrase: “Alabama coronavirus spending.” Being able to find these results using a generic search term is important since most constituents don’t know that the CRF is the only CARES Act program that distributes emergency funds to state, local, and tribal governments.

The state, which received \$1.9 billion in Coronavirus Relief Funds, has a website that’s completely dedicated to CRF with a homepage that links to pages that give an overview of the program and its eligible uses for local governments, education entities, and state agencies; information on agriculture and forestry programs and how much was allocated to them; and a page with resources and press releases constituents might find useful.

But perhaps the most important page on Alabama’s website is a matrix that discloses all state CRF expenditures. The database first allows users to see the CRF budget for each state agency, department, locality, or program and how much of it was spent. It then drills down further, documenting recipients and how much each one received. Most of the recipients disclose which categories those expenditures fall into (i.e., “medical,” “workplace safety preparations,” “telework expenses,” etc.).

For instance, the database allows users to see the budget and recipients for the state’s Independent Colleges Program for private institutions. The program was budgeted at \$17.2 million, and its largest recipient was Samford University at \$6.7 million. The matrix breaks Samford’s expenditures down into eight categories, with the school’s largest spending category labeled as “other” at \$5 million.

Figure 1: Coronavirus Relief Fund Breakdown of Private Higher Education Allocations in Alabama’s Spending Matrix

Community Colleges - Remote Instruction and Learning Program		\$27,345,000.00	
Corrections		\$78,999,980.32	
Counties		\$88,432,740.86	
Courts		\$9,081,008.61	
Education Health and Wellness		\$69,937,253.03	
Educational Remote Learning Devices		\$99,992,676.08	
Faith Based		\$13,312,026.13	
Health Department		\$4,999,996.82	
Healthcare		\$34,139,677.00	
Hospitals		\$38,466,629.10	
Independent Colleges Program	Alabama College of Osteopathic Medicine	\$240,514.03	
	Birmingham Southern	\$1,592,438.33	
	Faulkner University	\$2,860,056.00	
	Herzing University-Birmingham	\$441,972.45	
	Huntingdon College	\$1,087,658.22	
	Judson College	\$183,498.09	
	Miles College	\$514,090.00	
	Oakwood University	\$640,649.42	
	Samford University	Cleaning and Sanitation	\$133,192.44
		Covid Testing and Tracing	\$876,125.64
		Medical	\$28,578.14
		Other	\$5,073,982.95
		Personal Protective Equipment(PPE)	\$147,427.64
		Remote Learning for Private Colleges	\$25,429.38
		Telework Expenses	\$91,665.00
		Workplace Safety Preparations	\$333,452.94
		Total	\$6,709,854.13
	Selma University	\$112,745.89	
	Spring Hill College	\$524,962.90	
	Talladega College	\$30,178.00	
Tuskegee University	\$968,287.00		
U. S. Sports Academy	\$103,237.30		
University of Mobile	\$1,209,523.91		
Total	\$17,219,665.67		

Source: Alabama’s Coronavirus Relief Fund Website

Georgia

Website URL: https://opb.georgia.gov/CARESact	
Has a Website/Landing Page	✓
Easily Accessible	✓
Agency/Fund Allocations	✓
Recipients	✓
Expenditure Categories for Recipients	✓
Spending Descriptions	✓
Education Data	✓
Health Data	✓

Georgia is another model of CRF accessibility and transparency. It’s one of only a few states that provide detailed descriptions of their purchases in addition to the CARES Act’s required expenditure categories.

The state’s CRF landing page on the Governor’s Office of Budget and Planning website was the first result when we searched: “Georgia CARES Act spending” and it has links to pages on local government and state agency spending. Both pages have multiple dashboards that give users a visual summary of CRF spending by month, region, and agency division.

The most important dashboard on each of these pages breaks down activity by expense category. They include a pie chart showing how much was spent in each category, and a table with columns for recipients, expense categories, subcategories, and a brief description for each entry. Users can drill down on expenditures by selecting a

category on the pie chart to see all its entries listed in the table.

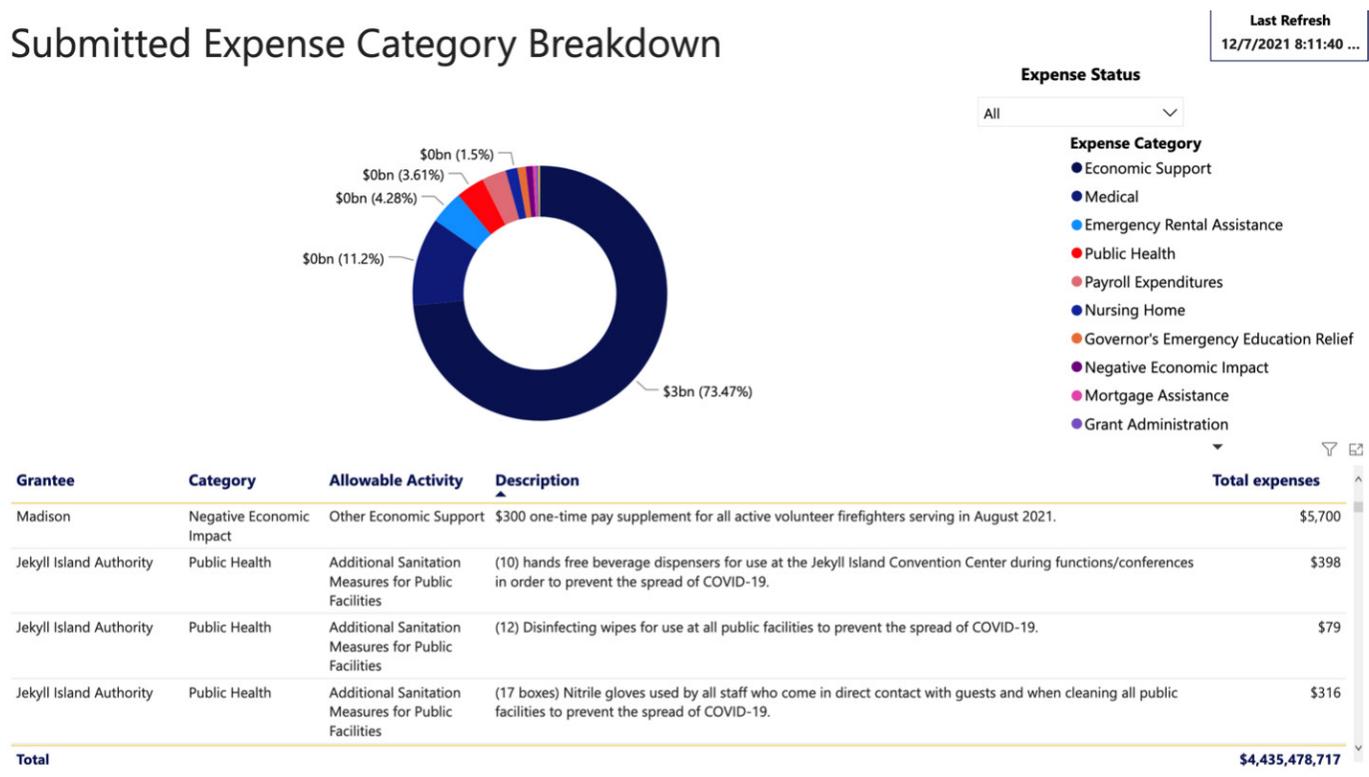
The description column in which recipients list exactly what was purchased is what separates Georgia from most of the other states. Georgia's dashboards provide descriptions of individual

items purchased like masks, gloves, and hand sanitizer, and projects such as opening a clinic for residents and providing internet access for a specific behavioral health facility.

The only feature that's missing is the ability to download the data to a spreadsheet.

Figure 2: Georgia's Breakdown of State Agencies' Expenses

Submitted Expense Category Breakdown



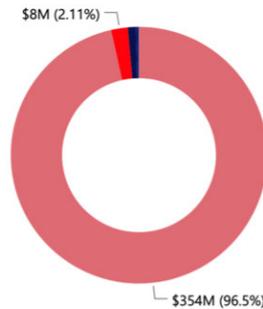
Source: Georgia's CRF State Agency Reports page, Governor's Office of Planning and Budget

Figure 3: Georgia's Breakdown of Local Governments' Expenses

Submitted Expense Category Breakdown

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Expense Status
All



- Expense Category**
- Payroll Expenditures
 - Public Health
 - Economic Support
 - Medical
 - Other

Grantee	Category	Allowable Activity	Description	Total expenses
Adrian	Payroll Expenditures	Payroll expenses for public safety employees	This is the remaining payroll that the first 30% did not cover.	\$1,035
Adrian	Public Health	Personal Protective Equipment	The city purchased a case of disinfectants, 2 orders of masks, and 2 thermometers. We need to ensure the safety of employees as well as citizens	\$377
Ailey	Public Health	Additional Sanitation Measures for Public Facilities	The City of Ailey had a surveillance system installed to notify the Clerk when someone was approaching the city hall. When notified there is a customer it allows time for the Clerk to prepare for face to face contact when absolutely needed. The system will also help secure the city hall in this uncertain time for us all and help oversee the outside drop box for anyone willing to utilize the box for payments instead of face to face. The surveillance system has allowed the City of Ailey and the community to put more trust into the drop box and receive more payments with less contact. The Surveillance System consist of an eight channel video recorder with eight weatherproof cameras, 200ft of video cable, Samsung TV, wall mount, HDMI cable, and cable ends.	\$562
Total				\$366,316,766

Source: Georgia's CRF Local Government Reports page, Governor's Office of Planning and Budget

Wyoming

Website URL: http://www.wyopen.gov/wbc	
Has a Website/Landing Page	✓
Easily Accessible	✓
Agency/Fund Allocations	✓
Recipients	✓
Expenditure Categories for Recipients	✓
Spending Descriptions	✓
Education Data	✓
Health Data	✓

While graphically simple, Wyoming's CRF pages are more informative than most due to their efficient layout and thorough information on

expenditures. The main landing page on the state's transparency platform was the first result when we conducted a Google search using the term "Wyoming CARES Act spending." The landing page also includes information on the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF), the American Rescue Plan Act counterpart to CRF. There are links to three separate pages following a summary of the program.

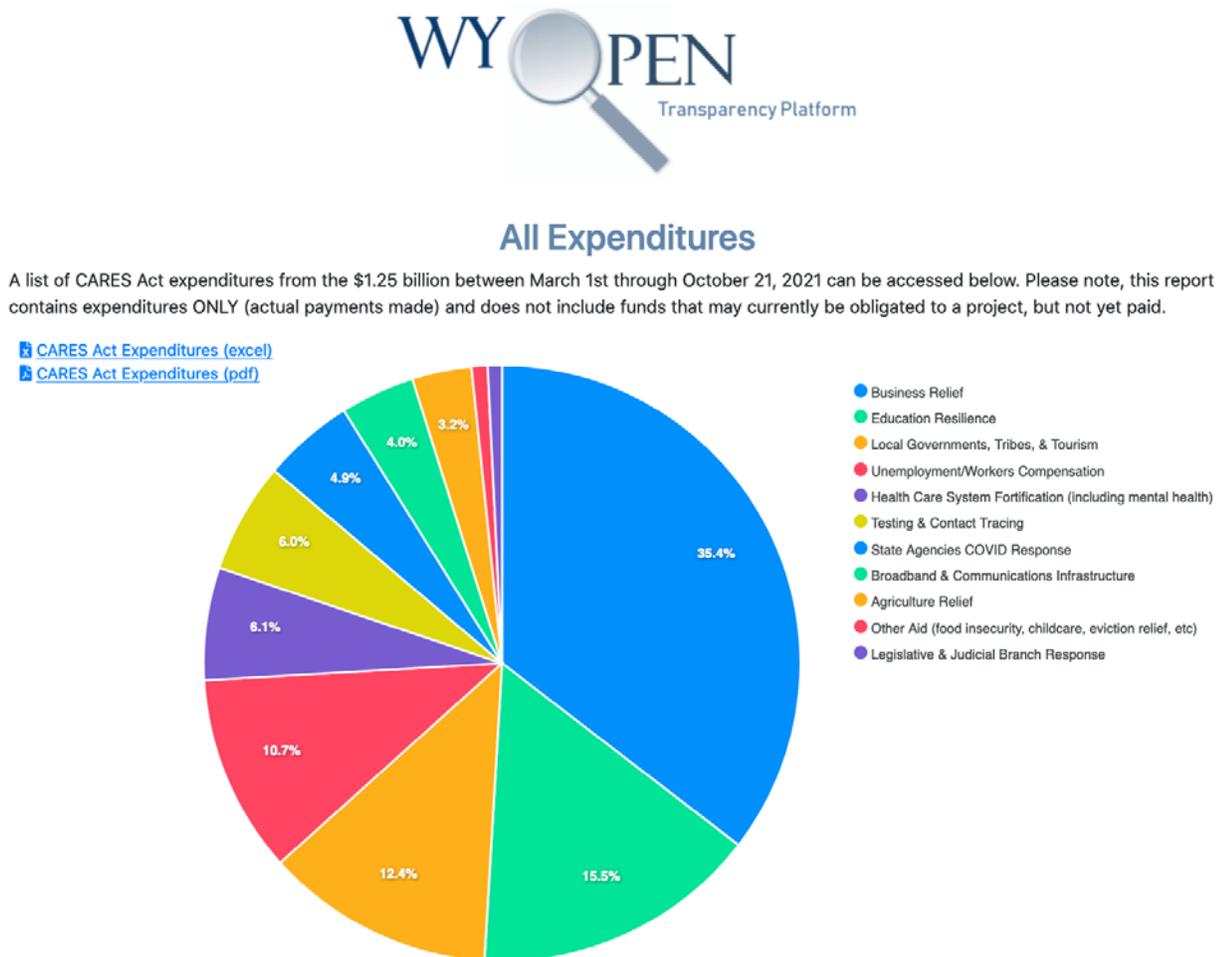
The most useful page accounts for all CRF expenditures and includes an interactive pie chart summarizing how much was spent in each expenditure category. A dataset of the state's

individual expenditures that includes recipients, award amounts, dates of disbursement, allocation agencies, expenditure categories, and brief expense descriptions is available to download to a spreadsheet. Unfortunately, the detail of Wyoming’s expense descriptions varies from entry to entry. Even though one recipient might list a specific item it purchased, another might use the description “grants.” But unlike Georgia, the fact that users can export this data to a spreadsheet allows them to look at the data in many ways.

For users who are interested in looking through the most detailed information the state has to offer, Wyoming posts PDFs of its quarterly CRF reports sent to the U.S. Treasury, something that most states don’t do despite the obvious simplicity of cross-posting the reports. These reports include all the data from the expenditures page as well as more nuanced information like project descriptions for allocations made to localities.

Having these reports available online is a best practice in CRF disclosure.

Figure 4: Wyoming’s CRF Expenditures Page



Source: Wyoming Transparency Platform

EXAMPLES OF POOR DISCLOSURE PRACTICES

New York

Website URL: https://www.osc.state.ny.us/reports/covid-relief-program-tracker	
Has a Website/Landing Page	✓
Easily Accessible	
Agency/Fund Allocations	
Recipients	
Expenditure Categories for Recipients	
Spending Descriptions	
Education Data	
Health Data	

Most states with poor disclosure practices have some sort of CRF spending information, but it's often too vague to give residents a meaningful picture of how tax dollars are being used. New York is an example of this shortcoming. Despite getting a little over \$5 billion and being one of the largest state recipients, it's vague about its CRF spending activities.

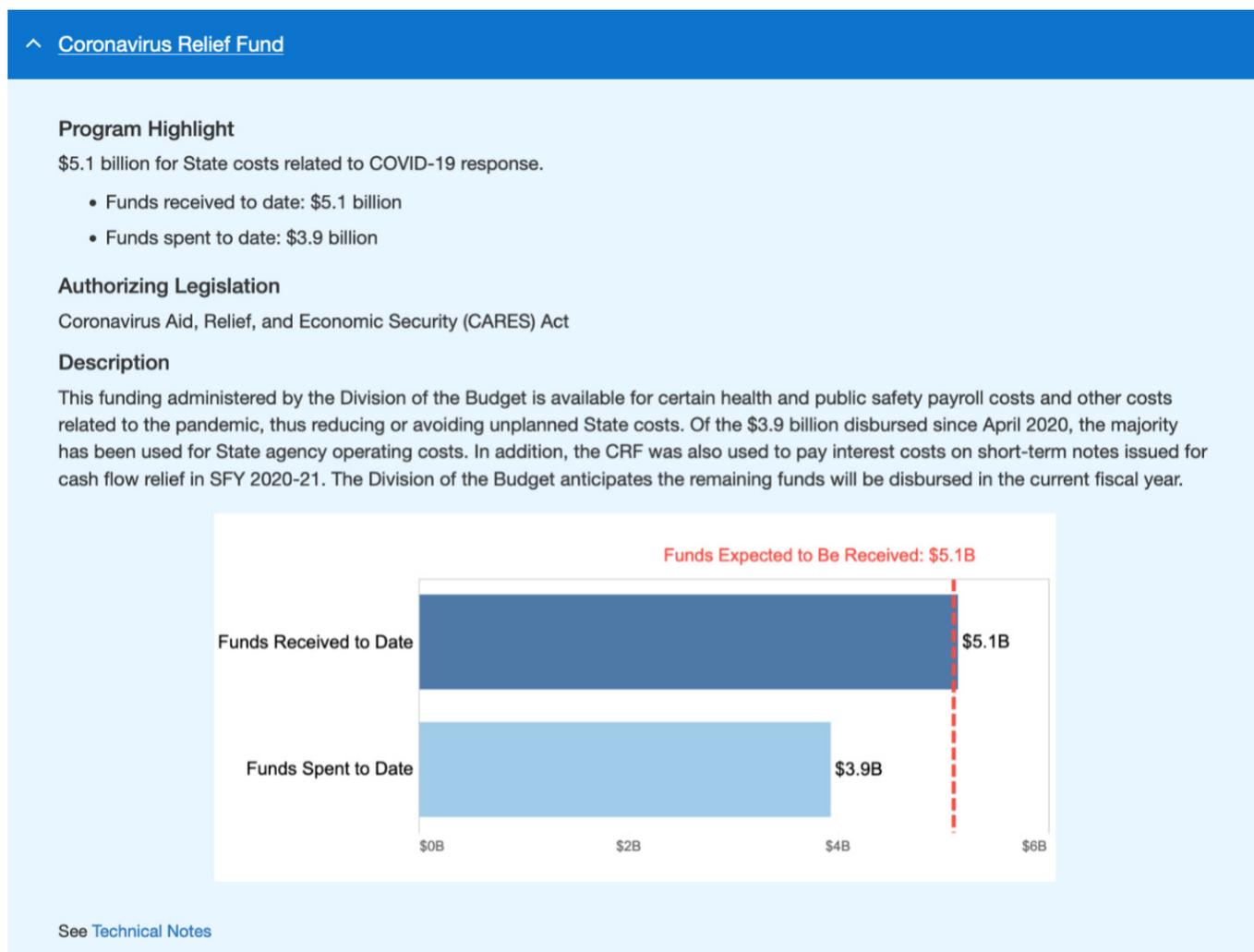
The state's landing page on the Office of the State Comptroller's website can't be found using broad search terms. We were only able to locate it after Googling "New York State 'Coronavirus Relief Fund.'" Using quotations around the program's name to find any state's CRF landing page is problematic in terms of its level of accessibility. Residents aren't likely to know the name of the CARES Act's state spending program, meaning they'd never be able to find what they were looking for.

The website's "COVID-19 Relief Program Tracker" page isn't solely devoted to CRF. It also includes information on other CARES Act programs; the American Rescue Plan's State and Local Fiscal Recovery Fund; and other programs that are funded using a combination of state and federal money. The website's CRF's dropdown section briefly describes the program and has a bar graph to visualize the state's allocation and how much of it has been spent so far but has no information on specific expenditures.

State Comptroller Thomas DiNapoli recently acknowledged policymakers' responsibility to engage with the public to show how New York's money is being used and the importance of transparency when it comes to coronavirus state spending. He went on to reference the state's Coronavirus Tracker, calling it "user-friendly" and claiming that it can be used to "see how the state is performing in its duties to assist New Yorkers during the pandemic." But it fails to break down the data in meaningful ways, making such an appraisal virtually impossible.

An independent database run by the National Conference of State Legislatures (NCSL) that tracks state, tribal, and local government's CRF spending across the country links to a press release on the New York Governor's website from July 2020 announcing a COVID Rental Assistance Program that's funded by CRF money. The comptroller's COVID tracking page could more useful if it included this information.

Figure 5: The CRF Dropdown Section of New York’s COVID-19 Relief Program Tracker



Source: New York’s COVID-19 Relief Program Tracker page, Office of the New York State Comptroller

Texas

Website URL: https://tdem.texas.gov/crf/	
Has a Website/Landing Page	✓
Easily Accessible	✓
Agency/Fund Allocations	✓
Recipients	
Expenditure Categories for Recipients	
Spending Descriptions	
Education Data	
Health Data	

Many states, including Texas, have a CRF page but post their allocation information on a different website. And even though the state received \$8 billion in CRF money, it provides virtually no details on its CRF spending. Even the broad information that is available is not easily accessible to its residents.

The state's Division of Emergency Management does have a CRF landing page, which is easy to find. It's the second Google result when searching "Texas CARES Act spending." The page includes a summary of the CRF program with a funding breakdown of the state's allocation at the top, followed by materials such as a letter from the governor, FAQs on eligible expenses, and instructions on how to apply for funds. The only resource on funding *disbursements*, however, is a PDF that lists part of each locality's CRF allocation.

But the most detailed CRF spending information that Texas has to offer isn't on this website. Instead, it's on the state's open data portal, which most state residents might not even know exists. The portal has a dataset on CRF payments to cities and counties. Unfortunately, it only includes the localities, their address, and total dollar payments. There are no expenditure details, and the dataset accounts for only \$550 million out of the \$8 billion allocated to the state, or just 7%.

A press release on the governor's website (found through NCSL) states that Texas allocated \$171 million of CRF money to rental assistance and eviction diversion, but further details on those spending activities are nowhere to be found on the CRF landing page or the open data portal.

Texas received the second largest sum of Coronavirus Relief Funds after California, so the state's poor transparency on coronavirus spending activities is especially troublesome.

Figure 6: Texas's CRF Landing Page

CARES Act

Coronavirus Aid, Relief, and Economic Security Act

Coronavirus Relief Fund

Under the CARES Act, the Coronavirus Relief Fund (CRF) is to be used to make payments for specified uses to states and local governments. The total CRF funding allocated to the state of Texas is approximately \$11 billion. The U.S. Treasury managed the initial distribution of these funds to states and jurisdictions with populations above 500,000. These 18 Texas jurisdictions (Austin, Bexar County, Collin County, Dallas County, Dallas, Denton County, El Paso County, El Paso, Fort Bend County, Fort Worth, Harris County, Hidalgo County, Houston, Montgomery County, San Antonio, Tarrant County, Travis County and Williamson County) received their allocation of the \$11 billion directly from the Treasury.

[Letter from Governor Greg Abbott](#)

[U.S. Treasury's CARES CRF](#)

[TDEM FAQ](#)

[Coronavirus Relief Fund FAQ](#)

[Direct Deposit Form](#)

CRF Funding Breakdown

- Texas Received:** \$11.24 billion
- Texas Jurisdictions w/Direct U.S. Treasury Payments (Populations 500,000+):** \$3.2 billion
- Texas Jurisdictions (Not receiving direct U.S. Treasury Payments):** \$1.85 billion

All allocations are population based with the largest funding amounts going to those jurisdictions with the largest populations.

Source: *The Texas Division of Emergency Management*

Arizona

Website URL: N/A	
Has a Website/Landing Page	
Easily Accessible	
Agency/Fund Allocations	
Recipients	
Expenditure Categories for Recipients	
Spending Descriptions	
Education Data	
Health Data	

Eight states and the District of Columbia don't have coronavirus tracking websites or landing pages. Arizona, which received \$1.9 billion in CRF money, is one of them. Google searches only led to press releases on the Office of the Governor's website that listed allocations for the Governor's Emergency Relief Fund, another CARES Act program. That website does have press releases that briefly list CRF allocations, but we were only able to locate those after sifting through all press releases, something that a state resident is unlikely or should have to do.

We were able to locate some other materials on Arizona's CRF spending, but they were only found using the National Conference of State Legislatures' (NCSL) [CRF database](#). The links that NCSL listed led to documents on the State Legislature's website—a place few residents would think to consult—and they provided the same broad information as the governor's press releases.

We reached out to several of Arizona's state agencies in hopes of obtaining more information on coronavirus state spending, but most did not respond to our inquiries. The ones that did failed to provide any spending data or an explanation².

However, our Google searches easily found *local government* websites in Arizona that are posting CRF spending.

If local governments are tracking their own uses of CRF funds, the data obviously exists for the state to aggregate and post. Websites like [pandemicoversight.gov](#) and NCSL are not a substitute for states posting this information themselves. Only by states putting allocation and spending in one comprehensive place can the public evaluate decisions leaders made on their behalf.

A SECOND CHANCE FOR STATES TO IMPROVE: RECOMMENDATIONS FOR TRACKING AMERICAN RESCUE PLAN ACT (ARPA) STATE SPENDING

As we've documented, most states are doing a middling to poor job of disclosing their uses of CARES Act CRF funds. Fortunately, they now have a second chance to improve their performance: The American Rescue Plan Act has the Coronavirus State and Local Fiscal Recovery Fund Program (CSLFRF), which at \$350 billion, is far larger than CRF, its CARES Act counterpart.

To assist the Treasury and all states in improving their disclosure methods moving forward, we offer the following recommendations:

The U.S. Treasury should revise its required categories for the final CRF quarterly reports to match those that are currently being used for CSLFRF reporting

The Treasury's current list of expenditure categories for CRF recipients is too broad and makes it difficult to decipher how funds are actually being spent. The expenditure category options that CSLFRF recipients must choose from are—although not perfect—far more detailed. It might be too late to retroactively change expenditure information from previous

CRF quarterly reports to the Treasury, but CRF recipients should be able to choose from CSLFRF's list when they report their expenditures for the program's final three fiscal quarters. Replacing the old list with the CSLFRF's new one will help residents better understand how the money is being used.

Governments receiving CRF and CSLFRF money should be required to have a website landing page that tracks their COVID spending activities

While most states have some sort of page that accounts for their CRF spending, there are a few outliers with no website to speak of and which seem to be leaving it to organizations like NCSL and PRAC to report on their spending activities. PRAC's website, pandemicoversight.gov, was created as a requirement of the CARES Act in an effort to promote transparency. We recommend that legislators go one step further with ARPA and require that each locality receiving CSLFRF money establish a website or landing page that posts their spending activities.

Governments receiving CRF and CSLFRF money should be required to post their quarterly reports to the U.S. Treasury

Since states are already collecting this information to satisfy reporting requirements, they should provide this information on their own sites. The quarterly reports that states submit to the Treasury include the expenditure data available on websites and much more.

All CRF and CSLFRF prime recipients should take extra care to highlight their education data

States with mediocre and poor reporting practices often failed to include allocations made to local education bodies on their websites. This was doubly frustrating after we discovered that several of these states' departments of education websites had this information readily available on a finance or COVID grants page. Moving forward with CSLFRF, states should put all allocation data in one place.

STATE DISCLOSURE APPENDIX

State	Has a Website/ Landing Page	Website URL	Easily Accessible	Agency/ Fund Allocations	Recipients	Expenditure Categories for Recipients	Spending Descriptions	Education Data	Health Data
Alabama	Yes	https://crf.alabama.gov/	✓	✓	✓	✓	✓	✓	✓
Alaska	Yes	https://omb.alaska.gov/information/omb-monthly-covid-19-reports/		✓	✓	✓	✓		
Arizona	No								
Arkansas	Yes	https://www.dfa.arkansas.gov/administrative-services/covid-19-cares-act/	✓						
California	Yes	https://www.dof.ca.gov/budget/COVID-19/CRF_Report/	✓	✓	✓	✓		✓	✓
Colorado	Yes	Office of the State Controller- https://osc.colorado.gov/grants/osc-guidance-cares-act Department of Local Affairs- https://cdola.colorado.gov/cvrf	✓		✓				
Connecticut	Yes	https://portal.ct.gov/OPM/Coronavirus/Coronavirus-Relief-Fund/CRF-Overview	✓	✓	✓	✓			
Delaware	Yes	https://auditor.delaware.gov/fundtracker/	✓	✓	✓	✓		✓	✓
District of Columbia	No								
Florida	Yes	https://www.myfloridacfo.com/caresact/	✓		✓				
Georgia	Yes	https://opb.georgia.gov/CARESact	✓	✓	✓	✓	✓	✓	✓
Hawaii	Yes	https://www.hawaiiidata.org/federalfunds	✓	✓		✓			

State	Has a Website/ Landing Page	Website URL	Easily Accessible	Agency/ Fund Allocations	Recipients	Expenditure Categories for Recipients	Spending Descriptions	Education Data	Health Data
Idaho	Yes	https://stories.opengov.com/idahorebounds/published/kaGhFn8k	✓	✓	✓	✓		✓	✓
Illinois	Yes	Office of the State Comptroller- https://illinoiscomptroller.gov/covid19-information/ Department of Commerce and Economic Opportunity- https://www2.illinois.gov/dceo/Pages/CURE.aspx	✓	✓	✓	✓	✓	✓	✓
Indiana	Yes	Indiana Finance Authority- https://www.in.gov/ifa/coronavirus-relief-fund-program/ Indiana State Budget Agency- https://www.in.gov/sba/covid-19-financial-management/federal-2020-coronavirus-relief-fund/	✓	✓	✓				
Iowa	Yes	https://dom.iowa.gov/state_budget_links	✓	✓		✓			
Kansas	Yes	https://covid.ks.gov/covid-data/	✓	✓	✓	✓			
Kentucky	No								
Louisiana	Yes	https://louisianacares.la.gov/index.cfm	✓		✓				
Maine	Yes	https://www.maine.gov/budget/federal-covid19-assistance#crf-grants	✓	✓	✓			✓	✓
Maryland	No								
Massachusetts	Yes	https://www.mass.gov/info-details/about-covid-19-federal-funds#about-the-coronavirus-relief-fund-	✓	✓	✓	✓	✓	✓	✓
Michigan	Yes	https://www.michigan.gov/budget/0,9357,7-379-88616_100398---,00.html	✓	✓	✓	✓	✓	✓	✓

State	Has a Website/ Landing Page	Website URL	Easily Accessible	Agency/ Fund Allocations	Recipients	Expenditure Categories for Recipients	Spending Descriptions	Education Data	Health Data
Minnesota	Yes	https://mn.gov/mmb/covid-19-response-accountability-office/reports/	✓	✓	✓	✓		✓	✓
Mississippi	Yes	https://www.osa.ms.gov/covid19/default.aspx?data=CRF	✓	✓	✓	✓		✓	✓
Missouri	No								
Montana	Yes	https://commerce.mt.gov/Coronavirus-Relief/	✓	✓	✓			✓	✓
Nebraska	Yes	https://coronavirus.nebraska.gov/CRFDashboard	✓	✓	✓	✓			✓
Nevada	No								
New Hampshire	Yes	Transparency map: https://www.goferr.nh.gov/ CRF dashboards- https://www.goferr.nh.gov/transparency/coronavirus-relief-fund-dashboards		✓	✓			✓	✓
New Jersey	Yes	https://www.nj.gov/covid19oversight/index.shtml	✓	✓		✓			
New Mexico	Yes	https://www.nmdfa.state.nm.us/budget-division/cares-act/	✓						
New York	Yes	https://www.osc.state.ny.us/reports/covid-relief-program-tracker							
North Carolina	Yes	https://www.nc.gov/agencies/pandemic-recovery-office/coronavirus-relief-funds-crf-information-resources	✓	✓	✓	✓			
North Dakota	Yes	https://www.omb.nd.gov/financial-transparency/dashboards/covid-19cares-act-spending-dashboard	✓	✓	✓	✓		✓	✓
Ohio	Yes	https://checkbook.ohio.gov/Coronavirus/	✓	✓	✓	✓		✓	✓

State	Has a Website/ Landing Page	Website URL	Easily Accessible	Agency/ Fund Allocations	Recipients	Expenditure Categories for Recipients	Spending Descriptions	Education Data	Health Data
Oklahoma	Yes	Open Data Website- https://stories.opengov.com/oklahomastate/published/5tKIEAjcQ CRF Landing Page- https://caresact.ok.gov/crf-transparency	✓	✓	✓	✓			✓
Oregon	No								
Pennsylvania	No								
Rhode Island	Yes	http://www.transparency.ri.gov/covid-19/	✓	✓	✓	✓		✓	✓
South Carolina	Yes	https://admin.sc.gov/transparency/InsideSC/CaresDashboards/CARES	✓	✓	✓	✓		✓	✓
South Dakota	Yes	https://bfm.sd.gov/covid/	✓	✓	✓			✓	
Tennessee	Yes	Department of Finance and Administration Landing Page- https://tncaresact.tn.gov/ CARES Act Spending Dashboard- https://www.tn.gov/finance/looking-for/cares-act-awards-.html		✓	✓				
Texas	Yes	https://tdem.texas.gov/crf/	✓	✓					
Utah	Yes	https://gopb.utah.gov/covid-19-materials/	✓	✓		✓			
Vermont	Yes	https://auditor.vermont.gov/content/state	✓	✓	✓	✓			✓
Virginia	No								
Washington	Yes	Department of Commerce- https://www.commerce.wa.gov/serving-communities/local-government/covid-resiliency-grants/ Office of Financial Management- https://ofm.wa.gov/budget/covid-19-budget-information-agencies/federal-covid-19-response-funding-distributed-through-state-government	✓		✓				

State	Has a Website/ Landing Page	Website URL	Easily Accessible	Agency/ Fund Allocations	Recipients	Expenditure Categories for Recipients	Spending Descriptions	Education Data	Health Data
West Virginia	Yes	https://stories.opengov.com/westvirginia/published/mn0zKr2wB	✓	✓	✓	✓			
Wisconsin	Yes	https://doa.wi.gov/Pages/COVIDRelief-Investments.aspx	✓	✓	✓				
Wyoming	Yes	http://www.wyopen.gov/wbc	✓	✓	✓	✓	✓	✓	✓

ENDNOTES

- 1 CA. Audit 2020-610, January 19, 2021. <https://auditor.ca.gov/reports/2020-610/index.html>
- 2 Email exchange with Arizona Governor's Office of Strategic Planning and Budgeting

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