

How to strategically plan, spend and track your tribe's CARES Act dollars

A guide for tribal governments and their grant-funded arms on Coronavirus Aid, Relief, and Economic Security (CARES) Act allocations

Putting CARES Act dollars to work in the right places will allow you to better serve your members — if you spend the funds before the deadline.

The \$8 billion allocation of CARES Act funds to Indian Country must be used by December 30, 2020. Your tribe has the opportunity to put these funds toward a range of qualified investments, including remote-enabled technology solutions; enhanced health services and access; communication improvements; cybersecurity infrastructure; and disaster planning services.

With this impending deadline, it is imperative that tribes immediately begin to identify, research and select services and solutions. Driving that even further is a key component of the Treasury's somewhat vague guidance: "Spend must be on solutions and services necessary to maintain and resume the operation of the tribe, particularly in the area of investing in technology infrastructure to create more stable and sustainable government administration."

Due to the flexibility — and to some degree uncertainty — of how these CARES dollars can be allocated, Wipfli's Tribal Practice team has been partnering with Indian Country to strategically evaluate the governmental spend planning of many individual tribes. Our goal is to ensure that under this time crunch, tribal governments and their grant-funded arms can address broader needs, improve quality of services, increase capacity to deliver and create over-preparedness should another crisis or new wave of COVID-19 cases occur.

Work with Wipfli's tribal team today to create a plan to invest in your tribe. With over 35 years of experience in partnering with Indian Country, Wipfli partners Joseph Eve, Grant Eve and Lisa Desotelle and their team are here to assist across a number of areas — working with you to invest in solutions that will pay long-term dividends for your tribal membership.

Reopening, ramping up or refocusing your services: Creating your operating plan

Demand for your leadership is increasing during a time when you have to rethink how your tribe will deliver services and what tools your staff needs moving forward. As we begin to look at what it means to reopen and refocus, tribal organizations are considering:

- How can we build plans to reopen, ramp up or refocus our own organizations?
- What tools and solutions are key for our tribe to invest in to maintain business as close to usual?
- How will each of our programs or services be impacted differently, both short- and long-term?
- What are the scenarios that we should be prepared for, and what impact will each of these scenarios have on our workforce, technology, finances, risk and public relations?
- How should we prepare for a potential resurgence of COVID-19?
- How will our decisions impact our key stakeholders (members, council, staff, children, families, communities, etc.)?
- Who can partner with our tribe's leaders to contribute to the design of these action plans so that we can rapidly respond when we need to and minimize the shock to the membership?

In a proven and process-driven fashion, Wipfli developed a process to develop action plans for the best, worst and most likely scenarios to help build your strategy for:

- Ramping up
- Services impact
- Organizational change
- Stakeholder impact analysis
- Technology improvement
- Financial management
- Workforce
- Risk and public relations

Investing in the right technology is key

Many tribal organizations plan to invest a substantial portion of their stimulus funds in technology enhancements. The experiences they have had when shifting to remote working and service delivery have shined a light on a lack of technology preparedness. For too many years, technology has not received the time or investment to create the proper security, accessibility and collaboration necessary to support a high-performing government administration.

If you want to determine how to best invest your money in technology, you need a multi-phased, prioritized roadmap. You need to know what the next 1-3 years should look like for where you need to spend on technology, as well as what your immediate needs are.

Wipfli has performed countless technology and cybersecurity health checks to assess the current state of the technology environment, looking at all applications and infrastructure needs. Together, we identify key gaps and build priorities for short-term, mid-term and long-term investments to help ensure the sustainability of your tribe. We also help implement and manage the technology infrastructure to keep your organization compliant and your data safe. We can continue to advise on an on-going basis.

Now is the time for migrating to a better financial system

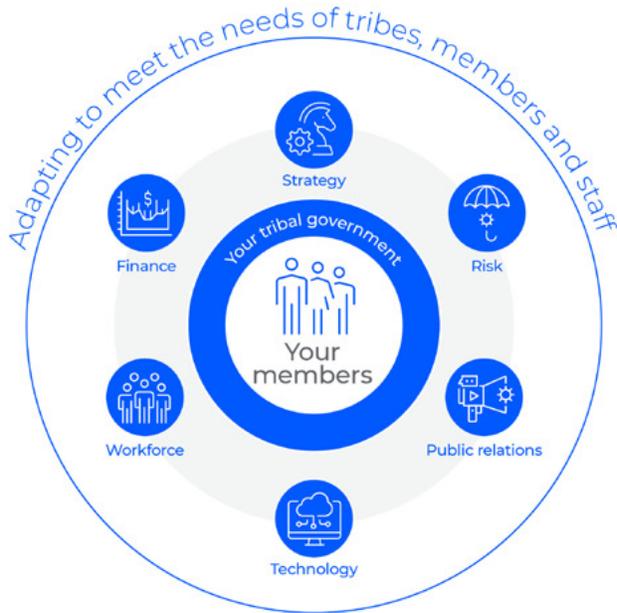
Many tribes have shared stories about the challenges they have faced working remotely on antiquated accounting systems such as MIP. A short list of these challenges includes:

- Paper-based processes resulting in slowed AP and AR processes
- Requiring staff to go into the office to cut checks
- Sending someone to multiple locations to grab vendor invoices
- Needing to have written signatures for approvals of invoices



Response coming into COVID-19 crisis

- Blame →
- Shock →
- Anger →
- Denial →
- Bargaining →



Response coming out of COVID-19 crisis

- Explore →
 - Accept →
 - Sustain →
 - Understand →
 - Integrate →
- Innovation

- Challenges with an accounting team working with each other when working remotely
- Inability to access the system
- Knowing, at the end of the day, what the audit trail for all of this looks like
- System outages

Wipfli has implemented its tribal-specific edition of the industries-leading, modern accounting and financial management software Sage Intacct for over 250 tribal entities. These organizations have ranged from government administrations, housing authorities, economic development corporations and healthcare facilities. All using one system. All feeding one fully remote-enabled source of truth.

This crisis has fully highlighted why it is so crucial to build efficient, electronic workflows that do not require the paper shuffling many tribal organizations are accustomed to.

Make your data and technology secure and accessible

During this crisis, tribal organizations became increasingly aware of the need to move some of their key systems and processes (e.g., email, document storage and financial management) to a secure cloud. Tribes experienced limited or no accessibility to some systems, slow performance or

increased risk in a time when things needed to work to keep staff performing and delivering.

Wipfli's tribal practice leaders, Joseph Eve and Grant Eve, have collaborated with Wipfli's technology consulting practice to identify a specific set of tools to migrate key systems and processes to the cloud. [Wipfli's Remote Workforce Services](#) are essential for any tribe that is looking to reduce or eliminate IT maintenance costs, reduce the IT burden on staff and increase the security of your key data – not to mention to be prepared for anytime that staff need to be working remotely.

Strengthen your healthcare delivery system

The COVID-19 pandemic highlighted the existing gaps in today's healthcare system. The importance of preparation for remote care (i.e., telehealth/telemedicine), as well as the financial investment needed to have a high-functioning care delivery system in trying times, cannot be underestimated.

Work with a team who understands the complexities of your tribal healthcare system's needs, the financial reimbursement environment and what it takes to succeed in today's healthcare industry. Our specialists can help you develop a comprehensive plan with integrated solutions that fit your tribe's unique challenges.

Healthcare services



Reimbursement

- Cost report preparation
- Reimbursement and provider compliance
- Specialized reimbursement consulting
- Provider licensing and compliance



Management consulting

- Strategic, operational and performance improvement
- Hospital, physician and service line strategy
- Capital and facility planning
- Revenue cycle improvement, outsourced billing and HIM



Technology

- System selection
- Infrastructure support
- Business analytics and dashboards

By bringing together CPAs, consultants and technology professionals with healthcare and tribal-specific experience, our team helps move you through the process of strategic planning, where you identify key initiatives and the steps to implement these initiatives. Whether your tribe identifies facility needs, financial enhancement opportunities and/or new electronic health record systems as priorities, we can help.

Our services include but are not limited to reimbursement, rate setting, billing and coding, revenue cycle management, service line expansions, facility planning, feasibility studies, and audit and tax. In addition, our COVID-19 response team is ready and able to assist you with navigating the reporting and compliance of funds your healthcare organizations have received from the CARES Act.

Nationwide, we work with over 300 hospitals and health systems, many of which are tribal healthcare systems, dedicated to the health and wellbeing of the communities they serve.

Provide education to leaders and staff from reliable sources

You probably think about [professional development](#) in terms of your frontline staff. Leaders, this is the time to ensure you are getting up to speed on what it means to run your tribe in an environment where you need to not only meet the needs of the tribe but also impact its vast collection of businesses.

Understanding each of your funding sources' regulatory requirements, what money is restricted and unrestricted, how you can spend money, how you need to allocate money, how to generate in-kind/match in some of your programs, and so much more – these areas are so important in professional development.

Let our Tribal Community of Practice and vast resources take care of your today and transform your tomorrow.

Contact Wipfli's Director of Tribal Business Services at jason.winkler@wipfli.com