Coronavirus Relief Fund Reporting and Record Retention Requirements

Department of the Treasury
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Coronavirus Relief Fund

• The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted on March 27, 2020 in response to the Coronavirus disease (COVID-19) outbreak

• The Coronavirus Relief Fund provides $150 billion in direct assistance for States, Tribal governments, eligible units local government, D.C., and U.S. Territories
Coronavirus Relief Fund

• Per the CARES Act, recipients must use Coronavirus Relief Fund payments to cover costs that:
  • Are necessary expenditures incurred due to the public health emergency with respect to COVID-19;
  • Were not accounted for in the budget most recently approved as of March 27, 2020; and
  • Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.
Treasury OIG Authority

• Responsible for compliance monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund payments

• Recouping funds in the event a recipient fails to comply with requirements
Who is a Prime Recipient?

Department of the Treasury

Coronavirus Relief Fund

Prime Recipients

- State Governments
- Local Governments with Populations > 500,000
- DC & U.S. Territories
- Tribal Governments
Reporting Requirements


• The first quarterly report must cover the period of March 1 through June 30, 2020 and is due by September 21, 2020.

• The GrantSolutions portal will be prepopulated with prime recipient data (amount, date, recipient identifier, and contact information)
Reporting Requirements

- Projects
- Obligations and Expenditures
  - Contracts ≥ $50,000
  - Grants ≥ $50,000
  - Loans ≥ $50,000
  - Transfers ≥ $50,000
- Direct Payments ≥ $50,000
- Aggregate Reporting below $50,000
- Aggregate Reporting on Payments to Individuals
Projects

• Prime recipients must list all projects they plan to complete with the Coronavirus Relief Fund payments, including:
  • Project name
  • Identification number
  • Description
  • Status of completion
• Associate the project with obligations and expenditures, if applicable
Expenditure Categories

- Administrative Expenses
- Budgeted Personnel and Services Diverted to a Substantially Different Use
- COVID-19 Testing and Contact Tracing
- Economic Support (Other than Small Business, Housing, and Food Assistance)
- Expenses Associated with the Issuance of Tax Anticipation Notes
- Facilitating Distance Learning
- Food Programs
- Housing Support

- Improve Telework Capabilities of Public Employees
- Medical Expenses
- Nursing Home Assistance
- Payroll for Public Health and Safety Employees
- Personal Protective Equipment
- Public Health Expenses
- Small Business Assistance
- Unemployment Benefits
- Workers’ Compensation
- Other (Item not listed)
Contracts ≥ $50,000

- Contractor identifying and demographic information (e.g. Dun & Bradstreet unique identification number (DUNS number) and location)
- Contract number
- Contract date, type, amount, and description
- Primary place of contract performance
- Related project name(s)
- Period of performance start date
- Period of performance end date
- Quarterly obligation amount
- Quarterly expenditure amount
- Expenditure categories
Grants ≥ $50,000

- Grantee identifying and demographic information (e.g. DUNS number and location)
- Award number
- Award date
- Award amount
- Award description
- Related project name(s)

- Award payment method (reimbursable or lump sum payment)
- Period of performance start date
- Period of performance end date
- Primary place of performance
- Quarterly obligation amount
- Quarterly expenditure amount
- Expenditure categories
Contract and Grant Definitions

• **Primary place of performance** - The address where the predominant performance of the contract or grant will be accomplished.

• **Period of performance start date** - The date on which efforts begin or the contract or grant is otherwise effective.

• **Period of performance end date** - The date on which all effort is completed or the contract or grant is otherwise ended.
Loans ≥ to $50,000

- Borrower identifying and demographic information (e.g. DUNS number and location)
- Loan number
- Loan amount
- Loan date (date when loan signed by prime recipient and borrower)
- Loan expiration date (date when loan expected to be paid in full)
- Purpose of loan
- Primary place of performance
- Related project(s)
- Quarterly obligation amount
- Quarterly payments on outstanding loans
- Recipient plans for reuse Coronavirus Relief Funds from loan repayments
- Loan/expenditure categories
Transfers ≥ $50,000

- Transferee/government unit identifying and demographic information (e.g. DUNS number and location)
- Transfer type (reimbursable or advance transfer)
- Transfer date, amount, and description
- Related project(s)
- Quarterly obligation amount
- Quarterly expenditure information
- Expenditure categories
Direct Payments ≥ $50,000

- Payee identifying and demographic information (e.g. DUNS number and location)
- Direct Payments amount and date
- Related project(s)
- Quarterly obligation amount
- Quarterly expenditure amount
- Expenditure categories
Aggregate Reporting

• Aggregate reporting of obligations and expenditures is allowed on:
  • Contracts, grants, transfers made to other government entities, loans, and direct payments below $50,000
  • All payments to individuals
Certification and Submission

• Each prime recipient was required to designate two preparers and one authorizing official

• **Preparers**: enter data into GrantSolutions and validate entries once completed

• **Authorizing Officials**: review and certify the data prior to submission within the portal
Submission Approval

- Treasury OIG will review and approve the submission to ensure all required information is reported and all data is accounted for.
- After Treasury OIG’s approval, certain data that does not generally change will be carried forward (or “cloned”) to reduce reporting burden in future reporting quarters.
Reporting Timeline

• By no later than September 21, 2020, recipients shall submit via the portal the first detailed quarterly report (March 1 – June 30, 2020)
• Thereafter, quarterly reporting will be due no later than 10 days after the end of each calendar quarter
# Reporting Timeline

<table>
<thead>
<tr>
<th>Reporting Cycle</th>
<th>Reporting Period</th>
<th>Reporting Due Date</th>
<th>OIG Review Period</th>
<th>Data Extract to PRAC</th>
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<td>10/12/2021</td>
<td>10/13-10/20/2021</td>
<td>10/21/2021</td>
</tr>
</tbody>
</table>
Uses of the Reported Data

• Support Treasury OIG’s compliance monitoring and oversight efforts
• Support Treasury OIG audit and investigations
• Reported to the Pandemic Response Accountability Committee (PRAC)
Reporting Preparation

• Require current or potential sub-recipients to register with SAM.gov by September 1, 2020
• This will enable detailed sub-recipient data to be imported into the GrantSolutions portal
What if a Sub-Recipient Is Not Registered in SAM.gov?

If a sub-recipient is not registered in SAM.gov, the prime recipient will be responsible for manually entering the following data elements in the GrantSolutions portal:

- Legal Name
- Address Line 1
- Address Line 2, if applicable
- Address Line 3, if applicable
- City Name
- State Code
- Zip Code
- Country Name (selection menu)
- Organization Type (selection menu)
Reporting Training

• GrantSolutions will provide training on the portal access and use during the last week of August 2020
• The GrantSolutions CRF reporting portal is expected to be operational on September 1, 2020
Resources

• Treasury’s Resources (Eligible Expenditures):
  • Guidance for State, Territorial, Local, and Tribal Governments
    https://home.treasury.gov/policy-issues/cares/state-and-local-governments
  • Coronavirus Relief Fund Frequently Asked Questions
    https://home.treasury.gov/policy-issues/cares/state-and-local-governments

• Treasury’s OIG Resources (Reporting):
  • Coronavirus Relief Fund Reporting and Record Retention Requirements (OIG-CA-20-021)
    https://www.treasury.gov/about/organizational-structure/ig/Audit%20Reports%20and%20Testimonies/OIG-CA-20-021.pdf
  • Coronavirus Relief Fund Reporting Requirements Update (OIG-CA-20-025)
    https://www.treasury.gov/about/organizational-structure/ig/Audit%20Reports%20and%20Testimonies/OIG-CA-20-025.pdf
Questions