

**DEPARTMENT OF THE TREASURY
OFFICE OF INSPECTOR GENERAL**



**Coronavirus Relief Fund
Prime Recipient Quarterly Grant Solutions Submissions
Monitoring and Review Procedures Guide¹**

OIG-CA-20-029R

April 19, 2021

¹ These procedures have been updated to reflect the extension of the covered period for Coronavirus Relief Fund prime recipients to use proceeds for eligible expenditures for the period March 1, 2020 through December 31, 2021, and replaces the previous procedures guide dated August 31, 2020.

A. Overview

Title VI of the Social Security Act, as amended by Title V of Division A of the *Coronavirus Aid, Relief, and Economic Security Act*² establishes the Coronavirus Relief Fund (CRF) and appropriated \$150 billion for making payments to States, Tribal governments, units of local government, the District of Columbia, and U.S. Territories. Payments were to be made in accordance with requirements outlined in Title V, of which \$3 billion is reserved for payments to the District of Columbia and U.S. Territories and \$8 billion is reserved for payments to Tribal governments. Further, no State was to receive a payment of less than \$1.25 billion. The CARES Act assigned the Department of the Treasury (Treasury) Office of Inspector General (OIG) with responsibility for monitoring and oversight of the receipt, disbursement, and use of CRF payments. Treasury OIG also was assigned authority to recoup CRF proceeds in the event that it is determined a recipient of a CRF payment failed to comply with requirements of subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). The *Consolidated Appropriations Act, 2021* extended the covered period for recipients of CRF payments to use proceeds through December 31, 2021.³ Accordingly, the GrantSolutions quarterly reporting requirement has been extended through September 30, 2022 with final reporting due by October 11, 2022.

The CARES Act stipulates that CRF recipients shall use the funds provided under a payment made under Title V to cover only those costs that

- (1) are necessary expenditures incurred due to the public health emergency with respect to Coronavirus Disease 2019 (COVID-19);
- (2) were not accounted for in the budget most recently approved as of March 27, 2020; and
- (3) were incurred between March 1, 2020 and December 31, 2021.

B. GrantSolutions Reporting Portal

GrantSolutions, a grant and program management Federal shared service provider under the U.S. Department of Health and Human Services, developed a customized and user-friendly reporting solution to capture the use of CRF payments from recipients (hereinafter referred to as prime

² P. L. 116-136 (March 27, 2020)

³ P. L. 116-260 (December 27, 2020)

recipients).⁴ The GrantSolutions portal has been prepopulated with prime recipient data to include CRF payment amount(s), date(s), recipient Dun & Bradstreet unique identification number (DUNS number), and contact information. It is the responsibility of the prime recipients to report on uses of CRF payments in the GrantSolutions portal.

Each prime recipient was required to designate at least one preparer (two preparers preferred) to enter data into GrantSolutions and an authorizing official, who is responsible for certification and submission of the recipient's quarterly report. The preparer(s) is only permitted to enter data into the required fields and validate entries once completed. The authorizing official is responsible for reviewing and certifying the information prior to submission within the portal. Accordingly, only these individuals will be granted user permissions in the GrantSolutions portal.

Prime recipient reported data is provided to the Pandemic Response Accountability Committee (PRAC), which publishes the data on its website in accordance with Section 15010 of the CARES Act.⁵

C. Prime Recipient Reporting Requirements

Each prime recipient must report COVID-19 related obligations and costs incurred during the covered period (the period beginning on March 1, 2020, and ending on December 31, 2021), as outlined in the *Coronavirus Relief Fund Reporting Requirements Update* (OIG-CA-20-025, July 31, 2020⁶) as follows.

Projects

The prime recipient must list all projects⁷ it plans to complete with CRF payments. For each project, the prime recipient will be required to enter the

1. project name,
2. identification number (created by the prime recipient),

⁴ Prime recipients include all 50 States, units of local governments, the District of Columbia, U.S. Territories, and Tribal Governments that received a direct Coronavirus Relief Fund payment from Treasury in accordance with the CARES Act.

⁵ Section 15010 of P. L. 116-136 established the PRAC within the Council of Inspectors General on Integrity and Efficiency to promote transparency and conduct and support oversight of covered funds and the coronavirus response to (1) prevent and detect fraud, waste, abuse, and mismanagement; and (2) mitigate major risks that cut across program and agency boundaries.

⁶ The original prime recipient reporting requirements are contained in *Coronavirus Relief Fund Reporting and Record Retention Requirements* (OIG-CA-20-021; July 2, 2020).

⁷ Projects are a grouping of related activities that together are intended to achieve a specific goal.

3. description, and
4. status of completion.

Once a project is entered into the GrantSolutions portal, the prime recipient must report on the project's obligations and expenditures.

Expenditure Categories

The prime recipient must select the specific expenditure category from the available options from a dropdown menu:

- a. Administrative Expenses
- b. Budgeted Personnel and Services Diverted to a Substantially Different Use
- c. COVID-19 Testing and Contact Tracing
- d. Economic Support (Other than Small Business, Housing, and Food Assistance)
- e. Expenses Associated with the Issuance of Tax Anticipation Notes
- f. Facilitating Distance Learning
- g. Food Programs
- h. Housing Support
- i. Improve Telework Capabilities of Public Employees
- j. Medical Expenses
- k. Nursing Home Assistance
- l. Payroll for Public Health and Safety Employees
- m. Personal Protective Equipment
- n. Public Health Expenses
- o. Small Business Assistance
- p. Unemployment Benefits
- q. Workers' Compensation
- r. Items Not Listed Above - to include other eligible expenses that are not captured in the available expenditure categories

Each prime recipient must also provide detailed obligation and expenditure information for any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments made by the prime recipient that are greater than or equal to \$50,000 as follows.

Contracts Greater Than or Equal to \$50,000

- a. Contractor identifying and demographic information (e.g. DUNS number and location)
- b. Contract number
- c. Contract date, type, amount, and description
- d. Primary place of contract performance

- e. Related project name(s)
- f. Period of performance start date
- g. Period of performance end date
- h. Quarterly obligation amount
- i. Quarterly expenditure amount
- j. Expenditure categories (listed above)

Grants Greater Than or Equal to \$50,000

- a. Grantee identifying and demographic information (e.g. DUNS number and location)
- b. Award number
- c. Award date, amount, and description
- d. Award payment method (reimbursable or lump sum payment(s))
- e. Related project name(s)
- f. Period of performance start date
- g. Period of performance end date
- h. Primary place of performance
- i. Quarterly obligation amount
- j. Quarterly expenditure amount
- k. Expenditure categories (listed above)

Loans Greater Than or Equal to \$50,000

- a. Borrower identifying and demographic information (e.g. DUNS number and location)
- b. Loan number
- c. Loan amount, date (date when loan signed by prime recipient and borrower), and description
- d. Loan expiration date (date when loan expected to be paid in full)
- e. Purpose of loan
- f. Primary place of performance
- g. Related project(s)
- h. Quarterly obligation amount
- i. Quarterly payments on outstanding loans
- j. Recipient plans for reuse of Coronavirus Relief Fund loan repayments
- k. Loan/expenditure categories

Transfers to Other Government Entities Greater Than or Equal to \$50,000

- a. Transferee/government unit identifying and demographic information (e.g. DUNS number and location)
- b. Transfer date, amount, and description
- c. Related project(s)

- d. Quarterly obligation amount
- e. Quarterly expenditure information
- f. Expenditure categories (listed above)

Direct Payments Greater Than or Equal to \$50,000

- a. Payee identifying and demographic information (e.g. DUNS number and location)
- b. Direct Payments amount and date
- c. Related project(s)
- d. Quarterly obligation amount
- e. Quarterly expenditure amount
- f. Expenditure categories (listed above)

Aggregate reporting below \$50,000

Aggregate reporting is allowed on contracts, grants, transfers made to other government entities, loans, and direct payments that are below \$50,000, and all payments to individuals.

D. Prime Recipient Certification and Submission

Once the prime recipient preparer(s) has entered and validated data, the prime recipient's authorizing official is responsible for reviewing and certifying the information prior to submission within the GrantSolutions portal.

E. Treasury OIG GrantSolutions Monitoring and Review Overview

The CARES Act assigned responsibility for monitoring and oversight of the receipt, disbursement, and uses of CRF payments to the Treasury OIG. Treasury OIG was assigned authority to recoup funds in the event that it is determined a prime recipient of a CRF payment failed to comply with requirements under Section 601(d) of the Social Security Act, as amended by Title V of the CARES Act.

The GrantSolutions portal quarterly submission reviews are a first step in the Treasury OIG's overall monitoring and oversight responsibilities to ensure accountability and transparency of prime recipients' uses of CRF payments. Procedures for in-depth desk reviews and audits of prime recipients' uses of funds are contained in separate procedures documents. GrantSolutions quarterly submission reviews are designed to identify material omissions and significant errors, and where necessary, include procedures for notifying prime recipients of misreported data for timely correction.

- Material omissions are those instances in which required data is not reported resulting in significant risk that the public is not fully informed as to the status of a COVID-19 related project or activity cost.
- Significant reporting errors are those instances in which required data is not reported in accordance with the GrantSolutions portal instructions and such erroneous reporting results in significant risk that the public will be misled or confused by the prime recipient report in question.

Purpose

The purpose of GrantSolutions monitoring and review procedures is to assist Treasury OIG in performing reviews and approvals of prime recipients' quarterly submissions of CRF uses. Procedures for more-in-depth reviews are documented in the *Coronavirus Relief Fund: Prime Recipient Desk Review Procedures Guide*.

Objective

The objective of the quarterly GrantSolutions monitoring and review is to monitor the progress of prime recipient reporting in the portal and determine where direct follow up/outreach is needed; and for certified submissions, determine whether prime recipients' submissions were timely and were submitted in accordance with the GrantSolutions portal instructions prior to OIG approval.

Quarterly Monitoring Scope and Methodology

The scope of the quarterly monitoring will include prime recipients' quarterly submissions in GrantSolutions according to the submissions schedule, beginning with the first quarter submission due by September 21, 2020⁸ and ending with the quarter ending September 30, 2022, with final reports due by October 11, 2022.

Reporting Timeline for the GrantSolutions Portal

The initial reporting period began on September 1, 2020 for manual portal users. By September 21, 2020, the prime recipient's authorizing official was required to certify that the information entered into the GrantSolutions portal was true, accurate, and complete and was to submit the first detailed quarterly report, covering the period of March 1 through June 30, 2020. The

⁸ Prime recipients using the GrantSolutions upload feature were required to begin reporting in December 2020, which comprised data for the period March 1 through September 30, 2020 (cycles 1 and 2).

schedule for the prime recipients approved to use the GrantSolutions upload feature began on December 1, 2020, covering the period March 1, through September 30, 2020. Thereafter, quarterly reporting is due no later than 10 calendar days after the end of each calendar quarter. If the 10th calendar day falls on a weekend or a Federal holiday, the due date will be the next working day. For example, the period July 1 through September 30, 2020, must be reported no later than Tuesday, October 13, 2020 (considers that the 10th calendar is on a weekend and the following Monday is a Federal Holiday). The table below summarizes the quarterly reporting timeline for prime recipients of Coronavirus Relief Fund payments.

Reporting Cycle	Reporting Period	Open Date*	Close Date	Review Period	Data Extract to PRAC
Cycle 1	3/1-6/30/2020	9/1/2020	9/21/2020	9/22-29/2020	9/30/2020
Cycle 2	7/1-9/30/2020	10/1/2020	10/13/2020	10/14-20/2020	10/21/2020
Cycle 1 & 2**	3/1-9/30/2020	12/1/2020	12/15/2020	12/16-23/2020	12/24/2020
Cycle 3	10/1-12/31/2020	10/22/2020	1/11/2021	1/12-20/2021	1/21/2021
Cycle 4	1/1-3/31/2021	1/22/2021	4/12/2021	4/13-20/2021	4/21/2021
Cycle 5	4/1-6/30/2021	4/22/2021	7/12/2021	7/13-20/2021	7/21/2021
Cycle 6	7/1-9/30/2021	7/22/2021	10/12/2021	10/13-20/2021	10/21/2021
Cycle 7	10/1-12/31/2021	10/22/2021	1/10/2022	1/11-20/2022	1/21/2022
Cycle 8	1/1-3/31/2022	1/22/2022	4/11/2022	4/12-21/2022	4/22/2022
Cycle 9	4/1-6/30/2022	4/23/2022	7/11/2022	7/12-21/2022	7/22/2022
Cycle 10	7/1-9/30/2022	7/25/2022	10/11/2022	10/12-21/2022	10/24/2022

* A New Reporting Cycle opens upon approval of previous Reporting Cycle submission or after the Data Extract from the previous reporting cycle is sent to the PRAC.

** Separate Reporting Cycle for Data Upload Prime Recipients.

General Instructions

Treasury OIG staff will review the quarterly submission to ensure that prime recipients have reported required information and accounted for the current period's obligations and expenditures for contracts, grants, loans, direct payments, and obligations and expenditures for these categories, among other information, in accordance with the GrantSolutions portal instructions.

The process for reviewing reporting submissions is as follows:

- CARES Act Audit Director and/or Audit Manager or other designee will assign prime recipient quarterly submission to a Treasury OIG reviewer.
- The Treasury OIG reviewer will launch GrantSolutions website at www.grantsolutions.gov.

- Login: The system will prompt for a password and the user will login.
- Select Quarterly Report: The Treasury OIG reviewer will select the report(s) to initiate review. There will be a mechanism for extracting prime recipient reports for review.
 - Checks for total CRF disbursements from Treasury to a prime recipient may be conducted by comparing the prime recipient's funding reported on the GrantSolutions prime section to Treasury's published payment amount at [The CARES Act Provides Assistance for State, Local, and Tribal Governments | U.S. Department of the Treasury](#) and amounts reported in [USAspending.gov](#).

Treasury OIG Review and Timeline

- Other than the first reporting period (see schedule), during days 1-10 following the end of the quarter, the prime recipient is required to prepare and enter CRF data into GrantSolutions. The preparer(s) must validate data entries by categories (i.e. contract, grant, loan, etc.) and the authorizing official must certify as to the accuracy and completeness of the quarterly submission. Treasury OIG reviewers will track progress of prime recipient submissions through the GrantSolutions Status Dashboard and follow up on those prime recipients that have not initiated entries to the GrantSolutions portal by the end the 5th day. A prime recipient that has not submitted its quarterly submission by the due date will be considered non-compliant with Treasury OIG's prime recipient reporting requirements. Treasury OIG will follow up with the prime recipient on cause of non-compliance and resolution for next quarter's submission.
- Once the prime recipient has submitted the financial progress report form, Treasury OIG reviewers will initiate quarterly submission reviews as assigned by the CARES Act Audit Director and/or Audit Manager or other designee. If the Treasury OIG reviewer determines that corrections or additional information may be required, the reviewer should determine if corrections can be made before the prime recipient's reporting due date. If so, the reviewer should contact the prime recipient and request the corrections be made. If the reporting due date has passed, the reviewer will need to determine if they should return the submission, recommend approval of the submission

with instructions to the prime recipient to correct the issue in the next reporting period, or return the submission and grant an extension (with the approval of the Deputy Assistant Inspector General and the Audit Director) to allow the prime recipient to correct the issue before the end of the OIG Review Period. Once a quarterly submission is recommended for approval by the reviewer, the submission will be approved by the CARES Act Audit Director and/or Audit Manager or other designee.

F. Quarterly Monitoring and Review Guidelines

The following procedures are guidelines to assist Treasury OIG Reviewers and Approvers in monitoring and reviewing prime recipient reporting in GrantSolutions. These procedures are to be used at the discretion of the reviewer and are not required for each review. In addition, these procedures do not exclude other reviews and analysis of prime recipient data as deemed appropriate. While performing reviews, the following is a list of items to consider. More in-depth reviews of prime recipient data will be part of the Treasury OIG desk reviews and/or audits of a prime recipient.

CARES Act: CRF Quarterly Monitoring Procedures

Objective: To monitor the progress of prime recipient reporting in the GrantSolutions portal and determine where direct follow up/outreach is needed; and for certified submissions, determine whether prime recipients' submissions were timely and followed the GrantSolutions portal reporting instructions.

Pre-Assessment of Prime Recipient Quarterly Reporting - During days 1-10 following the end of the quarter.

1. Review the GrantSolutions Status Dashboard for progress of the prime recipient's data input initialization for the quarterly submission period.
 - a. Select prime recipient Quarterly Progress Report Forms
 - b. Flag the prime recipient for follow up if no data input has been initialized by day 5 of the quarterly submission period.
 - c. If the prime recipient requests an extension, document the request and forward to the Deputy Assistant Inspector General for Audit and Audit Director for extension approval/disapproval.

Assessment of Prime Recipient Quarterly Reporting Subsequent to Submission.

2. Was the quarterly submission submitted by the due date in the schedule above (the 10th of day of the month following quarter end, unless it falls on a holiday or weekend)? Circle one:
 - a. Yes
 - No

For quarterly submissions not in the portal by the due date, follow up with prime recipient contacts on cause of non-compliance and its resolution to include the missing data in the subsequent reporting period. If the prime recipient requests an extension, document the request and forward to the Deputy Assistant Inspector General for Audit and Audit Director for extension approval/disapproval.

CARES Act: CRF Quarterly Monitoring Procedures

Objective: To monitor the progress of prime recipient reporting in the GrantSolutions portal and determine where direct follow up/outreach is needed; and for certified submissions, determine whether prime recipients' submissions were timely and followed the GrantSolutions portal reporting instructions.

b. Is the Project Identification Number included? Circle one:

Yes

No

c. Is a Description of the project included? Circle one:

Yes

No

- i. If yes, is the description sufficient to justify use of funds for COVID-19 related uses.
- ii. If no, correction or additional information in the portal is needed, follow up with the prime recipient.

d. Is the Status of the project included? Circle one:

Yes

No

9. If any part of question 8 is answered no, the prime recipient may be required to enter corrections or additional information into the portal. The reviewer should determine if corrections can be made before the reporting due date. If so, the reviewer should contact the prime recipient and request the corrections be made. If the reporting due date has passed, the reviewer will need to determine whether to return the submission, recommend approval of the submission with instructions to the prime recipient to correct the issues in the next reporting period, or return the submission and grant an extension (with the approval of the Deputy Assistant Inspector General and the Audit Director) to allow the prime recipient to correct the issue before the end of the OIG Review Period.

CONTRACTS > = \$50,000

10. Does the quarterly submission for obligation, expenditure, and contract description information for contracts awarded greater than or equal to \$50,000 follow the GrantSolutions reporting instructions? Circle one:

Yes

No

a. For each contract expenditure category where 'Other' was selected, is the description reasonably sufficient to justify uses of funds? Circle one:

Yes

No

CARES Act: CRF Quarterly Monitoring Procedures

Objective: To monitor the progress of prime recipient reporting in the GrantSolutions portal and determine where direct follow up/outreach is needed; and for certified submissions, determine whether prime recipients' submissions were timely and followed the GrantSolutions portal reporting instructions.

11. Did all expenditures reported for the quarter occur before the quarter end date?

Yes

No

12. Does the contract amount equal the cumulative obligations for each contract reported?

Yes

No

13. Do cumulative expenditures exceed cumulative obligations for each contract reported?

Yes

No

14. Did the prime recipient report contracts to itself?

Yes

No

15. If answered no to questions 10 or 11, the prime may be required to enter corrections or additional information into the portal. If answered yes to questions 12 or 13, notify GrantSolutions since this data should automatically calculate in the portal. If answered yes to question 14, notify GrantSolutions because this information should automatically fail validation checks in the portal. The reviewer should determine if corrections can be made before the reporting due date. If so, the reviewer should contact the prime recipient and request the corrections be made. If the reporting due date has passed, the reviewer will need to determine whether to return the submission, recommend approval of the submission with instructions to the prime recipient to correct the issues in the next reporting period, or return the submission and grant an extension (with the approval of the Deputy Assistant Inspector General and the Audit Director) to allow the prime recipient to correct the issue before the end of the OIG Review Period.

GRANTS > = \$50,000

16. Does the quarterly submission obligation, expenditure, and award description information for grants awarded by the prime recipient that are greater than or equal to \$50,000 follow the GrantSolutions reporting instructions? Circle one:

Yes

No

CARES Act: CRF Quarterly Monitoring Procedures

Objective: To monitor the progress of prime recipient reporting in the GrantSolutions portal and determine where direct follow up/outreach is needed; and for certified submissions, determine whether prime recipients' submissions were timely and followed the GrantSolutions portal reporting instructions.

17. For each grant expenditure category where 'Other' was selected, is the description reasonably sufficient to justify the use of funds? Circle one:

Yes

No

18. Did all expenditures reported for the quarter occur before the quarter end date?

Yes

No

19. Are grantees' in compliance with grant agreements?

Yes

No

a. If no, did prime recipient provide reasonably sufficient description of noncompliance? Determine if follow up is needed.

20. Does the grant amount equal the cumulative obligations for each grant reported?

Yes

No

21. Do cumulative expenditures exceed cumulative obligations for each grant reported?

Yes

No

22. Did the prime recipient report grants to itself?

Yes

No

23. If answered no to grant questions 16 – 20, the prime recipient may be required to enter corrections or additional information into the portal. If answered yes to questions 21 or 22, notify GrantSolutions because this information should automatically fail validation checks in the portal. The reviewer should determine if corrections can be made before the reporting due date. If so, the reviewer should contact the prime recipient and request the corrections to be made. If the reporting due date has passed, the reviewer will need to determine whether to return the submission, recommend approval of the submission with instructions to the prime recipient to correct the issues in the next reporting period, or return the

CARES Act: CRF Quarterly Monitoring Procedures

Objective: To monitor the progress of prime recipient reporting in the GrantSolutions portal and determine where direct follow up/outreach is needed; and for certified submissions, determine whether prime recipients' submissions were timely and followed the GrantSolutions portal reporting instructions.

submission and grant an extension (with the approval of the Deputy Assistant Inspector General and the Audit Director) to allow the prime recipient to correct the issue before the end of the OIG Review Period.

LOANS > = \$50,000

24. Does the quarterly submission obligation, expenditure, and loan description information for loans issued that are greater than or equal to \$50,000 follow the GrantSolutions reporting instructions? Circle one:

Yes No

a. For each loan expenditure category where 'Other' was selected, is the description reasonably sufficient to justify the use of funds? Circle one:

Yes No

25. Did all payments reported for the quarter occur before the quarter end date?

Yes No

26. How is the prime recipient using loan repayment amounts? Select one:

- a. For future COVID-19 uses
- b. Transfer to Treasury. Determine if follow up is required.

27. Does the loan amount equal the cumulative obligations for each loan reported?

Yes No

28. Do cumulative expenditures exceed cumulative obligations for each loan reported?

Yes No

29. Did the prime recipient report loans to itself?

Yes No

If answered no to loan questions 24 – 27, the prime recipient may be required to enter corrections or additional information into the portal. If answered yes to questions 28 or 29, notify GrantSolutions because this

CARES Act: CRF Quarterly Monitoring Procedures

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information should automatically fail validation checks in the portal. The reviewer should determine if corrections can be made before the reporting due date. If so, the reviewer should contact the prime recipient and request the corrections be made. If the reporting due date has passed, the reviewer will need to determine whether to return the submission, recommend approval of the submission with instructions to the prime recipient to correct the issues in the next reporting period, or return the submission and grant an extension (with the approval of the Deputy Assistant Inspector General and the Audit Director) to allow the prime recipient to correct the issue before the end of the OIG Review Period.

TRANSFERS TO OTHER GOVERNMENT ENTITIES > = \$50,000

30. Is the sub-recipient a government unit?

Yes

No

31. Does the quarterly submission obligation, expenditure and transfer purpose information for transfers that are greater than or equal to \$50,000 follow the GrantSolutions reporting instructions? Circle one:

Yes

No

32. For each transfer expenditure category where 'Other' was selected, is the description reasonably sufficient to justify the use of funds? Circle one:

Yes

No

33. Did all expenditures reported for the quarter occur before the quarter end date?

Yes

No

34. Does the transfer amount equal the cumulative obligations for each transfer reported?

Yes

No

CARES Act: CRF Quarterly Monitoring Procedures

Objective: To monitor the progress of prime recipient reporting in the GrantSolutions portal and determine where direct follow up/outreach is needed; and for certified submissions, determine whether prime recipients' submissions were timely and followed the GrantSolutions portal reporting instructions.

35. Do cumulative expenditures exceed cumulative obligations for each transfer reported?

Yes

No

36. Did the prime recipient report transfers to itself?

Yes

No

37. If answered no to transfers to other governments' questions 30 – 34, the prime recipient may be required to enter corrections or additional information into the portal. If answered yes to questions 35 or 36, notify GrantSolutions because this information should automatically fail validation checks in the portal. The reviewer should determine if corrections can be made before the reporting due date. If so, the reviewer should contact the prime recipient and request the corrections be made. If the reporting due date has passed, the reviewer will need to determine whether to return the submission, recommend approval of the submission with instructions to the prime recipient to correct the issues in the next reporting period, or return the submission and grant an extension (with the approval of the Deputy Assistant Inspector General and the Audit Director) to allow the prime recipient to correct the issue before the end of the OIG Review Period.

DIRECT PAYMENTS > = \$50,000

38. Does the quarterly submission obligation and expenditure information for direct payments that are greater than or equal to \$50,000 follow the GrantSolutions reporting instructions? Circle one:

Yes

No

39. For each direct payment expenditure category where 'Other' was selected, is the description reasonably sufficient to justify the use of funds? Circle one:

Yes

No

40. Did all expenditures reported for the quarter occur before the quarter end date?

Yes

No

41. Does the direct payment amount equal the cumulative obligations for each direct payment reported?

Yes

No

CARES Act: CRF Quarterly Monitoring Procedures

Objective: To monitor the progress of prime recipient reporting in the GrantSolutions portal and determine where direct follow up/outreach is needed; and for certified submissions, determine whether prime recipients' submissions were timely and followed the GrantSolutions portal reporting instructions.

42. Do cumulative expenditures exceed cumulative obligations for each direct payment?

Yes

No

43. Did the prime recipient report direct payments to itself?

Yes

No

44. If answered no to direct payment questions 38 – 41, the prime recipient may be required to enter corrections or additional information into the portal. If answered yes to questions 42 or 43, notify GrantSolutions because this information should automatically fail validation checks in the portal. The reviewer should determine if corrections can be made before the reporting due date. If so, the reviewer should contact the prime recipient and request the corrections be made. If the reporting due date has passed, the reviewer will need to determine whether to return the submission, recommend approval of the submission with instructions to the prime recipient to correct the issues in the next reporting period, or return the submission and grant an extension (with the approval of the Deputy Assistant Inspector General and the Audit Director) to allow the prime recipient to correct the issue before the end of the OIG Review Period.

AGGREGATE REPORTING < \$50,000 and for Individuals

45. Does the quarterly submission include aggregate reporting on contracts, grants, transfers made to other government entities, loans, and direct payments that are below \$50,000, or payments to individuals of any amount? Circle one:

Yes

No (see question 48)

46. If answered no to question 45, the prime recipient may be required to enter corrections or additional information into the portal. The reviewer should determine if corrections can be made before the reporting due date. If so, the reviewer should contact the prime recipient and request the corrections be made. If the reporting due date has passed, the reviewer will need to determine whether to return the submission, recommend approval of the submission with instructions to the prime recipient to correct the issues in the next reporting period, or return the submission and grant an extension (with the approval of the Deputy Assistant Inspector General and the Audit Director) to allow the prime recipient to correct the issue before the end of the OIG Review Period.

47. If no corrections or additional information are required go to question 48.

CARES Act: CRF Quarterly Monitoring Procedures

Objective: To monitor the progress of prime recipient reporting in the GrantSolutions portal and determine where direct follow up/outreach is needed; and for certified submissions, determine whether prime recipients' submissions were timely and followed the GrantSolutions portal reporting instructions.

TOTALS

48. Does the prime recipient have a negative total available balance of CRF funds and/or any net obligations?

Yes

No

If answered yes to question 48, notify GrantSolutions since this information should automatically calculate in the portal.

Treasury OIG Quarterly Submission Approval

49. Has the CARES Act Audit Director and/or Audit Manager or other designee been notified that submissions are ready to be approved?

a. If so, provide date.

50. For CARES Act Director and/or designee, has the prime recipient's quarterly submission been approved?

a. If so, provide date.

b. If not, provide explanation for non-approval.

51. Did the prime recipient indicate that its report is ready for closeout?

a. If so, provide date and follow the closeout procedures documented in separate guidance.