

# Coronavirus Relief Fund Reporting and Record Retention Requirements

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Department of the Treasury  
Office of Inspector General (OIG)



# Treasury Office of Inspector General

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# Coronavirus Relief Fund

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- 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

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- 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

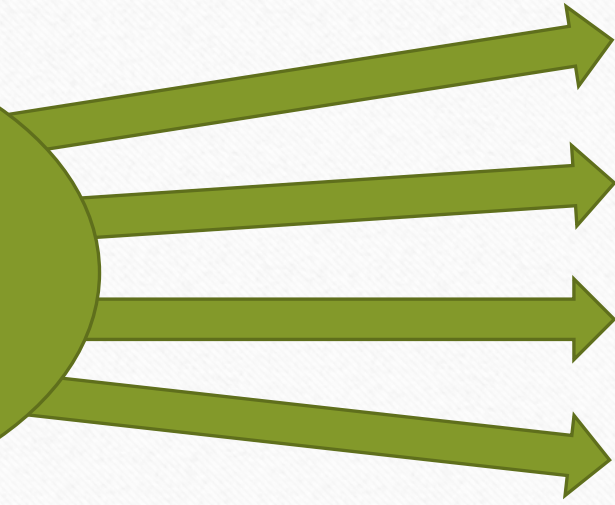
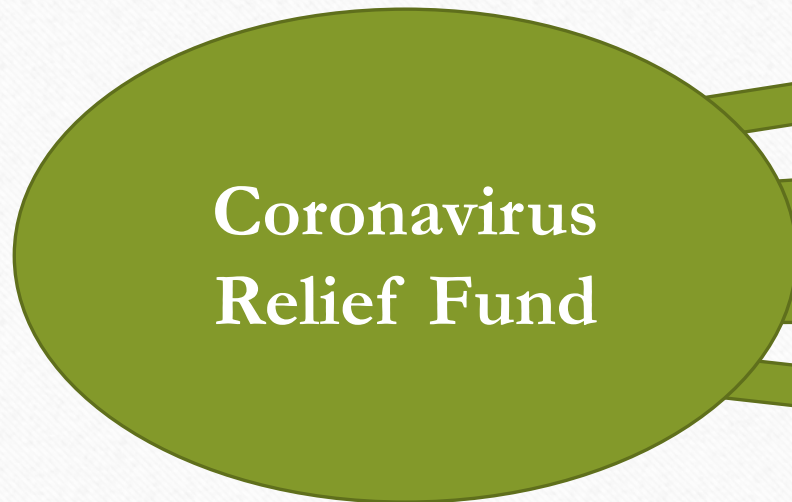
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- Responsible for compliance monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund payments
- Recouping funds in the event a recipient fails to comply with requirements

# Who is a Prime Recipient?

**Department of the Treasury**

**Prime Recipients**



**State Governments**

**Local Governments with Populations > 500,000**

**DC & U.S. Territories**

**Tribal Governments**



# Reporting Requirements

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- Prime recipients will begin reporting COVID-19 related costs incurred from March 1, 2020 – December 30, 2020 in the GrantSolutions portal beginning September 1, 2020.
- 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

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- Projects
- Obligations and Expenditures
- Contracts  $\geq$  \$50,000
- Grants  $\geq$  \$50,000
- Loans  $\geq$  \$50,000
- Transfers  $\geq$  \$50,000
- Direct Payments  $\geq$  \$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

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- 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 $\geq$ \$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 $\geq$ \$50,000

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- 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

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- **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 $\geq$ to \$50,000

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- 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 $\geq$ \$50,000

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- 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 $\geq$ \$50,000

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- 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

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- 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

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- 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

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- 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

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- 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

Reporting Cycle	Reporting Period	Reporting Due Date	OIG Review Period	Data Extract to PRAC
Cycle 1	3/1-6/30/2020	9/21/2020	9/22-29/2020	9/30/2020
Cycle 2	7/1-9/30/2020	10/13/2020	10/14-20/2020	10/21/2020
Cycle 3	10/1-12/31/2020	1/11/2021	1/12-20/2021	1/21/2021
Cycle 4	1/1-3/31/2021	4/12/2021	4/13-20/2021	4/21/2021
Cycle 5	4/1-6/30/2021	7/12/2021	7/13-20/2021	7/21/2021
Cycle 6	7/1-9/30/2021	10/12/2021	10/13-20/2021	10/21/2021

# Uses of the Reported Data

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- 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

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- 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?

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- 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

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- 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

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