Coronavirus Relief Fund Reporting and Record Retention Requirements

August 5, 2020

Department of the Treasury

Office of Inspector General (OIG)

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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

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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.
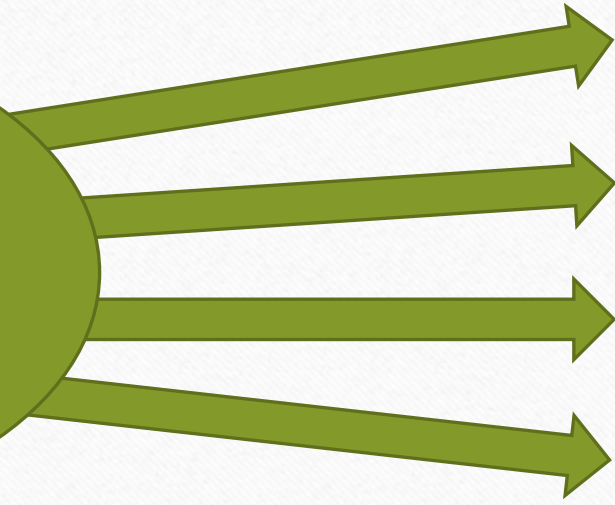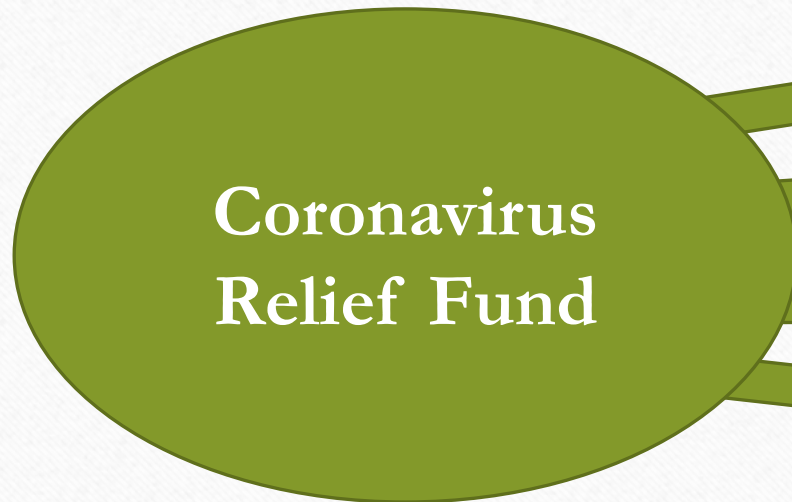
Treasury OIG Authority

- 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

Prime Recipients

Coronavirus Relief Fund

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

Reporting Requirements

- 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

- 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

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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

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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

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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

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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

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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

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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

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

- 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

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/Pages/testimony_index.aspx

Resources

EMAIL: CARES@oig.treas.gov

1 (855) 584-4853, Monday through Friday from

8:00 a.m. to 5:00p.m. EST

Questions

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