July 31, 2020

OIG-CA-20-025

MEMORANDUM FOR	**CORONAVIRUS RELIEF FUND RECIPIENTS**
FROM:	Richard K. Delmar /s/ Deputy Inspector General
SUBJECT:	Coronavirus Relief Fund Reporting Requirements Update

On July 2, 2020, my office issued memorandum OIG-CA-20-021, *Coronavirus Relief Fund Recipient Reporting and Record Retention Requirements* informing you of the Department of the Treasury (Treasury) Office of Inspector General's (OIG) monitoring and oversight responsibilities related to the Coronavirus Relief Fund, among other things. Specifically, Title VI of the Social Security Act, as amended by Title V of Division A of the *Coronavirus Aid, Relief, and Economic Security Act* (Public Law 116-136), provides that Treasury OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund payments. Treasury OIG also has authority to recover funds in the event that it is determined a recipient of a Coronavirus Relief Fund payment failed to comply with requirements of subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). Recipient reporting and record retention requirements are essential for the exercise of these responsibilities, including our conduct of audits and investigations.

This memorandum augments and clarifies the prime recipient's quarterly reporting requirements contained in memorandum OIG-CA-20-021. We plan to use reported data to support our office's Coronavirus Relief Fund compliance monitoring and oversight efforts and for audit and investigative purposes. In addition, reported data will be provided to the Pandemic Response Accountability Committee (PRAC), which will report the data on its website in accordance with Section 15010 of the CARES Act.[1]

---

[1] P. L. 116-136 (March 27,2020), Section 15010, 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. The PRAC's website will provide data on relevant operational, economic, financial, grant, subgrant, contract, and subcontract information in user-friendly visual presentations to enhance public awareness of the use of covered funds and the Coronavirus response.

Reporting Requirements

The Treasury OIG has engaged GrantSolutions, a grant and program management Federal shared service provider under the U.S. Department of Health and Human Services, to develop a customized and user-friendly reporting solution to capture the use of Coronavirus Relief Fund payments. In this regard, the GrantSolutions portal will be prepopulated with prime recipient data to include the Coronavirus Relief Fund payment amount, date, recipient Dun & Bradstreet unique identification number (DUNS number), and contact information. It is the responsibility of the prime recipients[2] to report on uses of Coronavirus Relief Fund payments. Accordingly, each prime recipient shall report Coronavirus Disease 2019 (COVID-19) related costs incurred [3] during the covered period (the period beginning on March 1, 2020, and ending on December 30, 2020), as follows.

Projects

List all projects[4] the prime recipient plans to complete with Coronavirus Relief payments. For each project, the prime recipient will be required to enter the project name, identification number (created by the prime recipient), description, and status of completion. Once a project is entered into the GrantSolutions portal, the prime recipient will be able to report on the project's obligations and expenditures.

Expenditure Categories

Once expenditures are entered against obligations, the prime recipient will need to 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

---

[2] 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.

[3] Refer to Treasury's *Guidance for State, Territorial, Local, and Tribal Governments* updated June 30, 2020, at https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf, for more information on costs incurred and the covered period.

[4] Projects are a grouping of related activities that together are intended to achieve a specific goal.

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 shall 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)

<u>Loans Greater Than or Equal to $50,000</u>

 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

<u>Transfers to Other Government Entities Greater Than or Equal to $50,000</u>

 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)

<u>Direct Payments Greater Than or Equal to $50,000</u>

 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)

<u>Aggregate reporting below $50,000</u>

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

Certification and Submission

As noted in our July 2, 2020 memorandum, each prime recipient was required to designate two preparers to enter data into GrantSolutions and an authorizing official, who is responsible for certification and submission of the recipient's quarterly report. Preparers are only permitted to enter data into the required fields and validate entries once completed. Authorizing officials are responsible for reviewing and certifying the information prior to submission within the portal. Accordingly, these individuals will be granted user permissions in the GrantSolutions portal.

Once a report submission is complete, the Treasury OIG will review the submission to ensure that the prime recipient has reported all required information and accounted for the current period's obligations, expenditures, and loan payments, among other information. The Treasury OIG will approve final submissions that are determined to be complete. After approval of the prime recipient's report, certain data fields that do not change will be carried forward to reduce reporting burden in future quarters. All prime recipient data will be captured on a quarterly and cumulative basis.

Reporting Timeline

By no later than September 21, 2020, the prime recipient's authorizing official shall certify and submit via the GrantSolutions portal the first detailed quarterly report, which shall cover the period of March 1 through June 30, 2020. Thereafter, quarterly reporting will be 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	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

Reporting Preparation and Training

To prepare for the initial reporting cycle, each prime recipient should ensure that any current or potential sub-recipients are registered in SAM.gov.[5] While each prime recipient is responsible for reporting on its sub-recipients, sub-recipient registration in SAM.gov will enable detailed sub-recipient data to be imported into the GrantSolutions portal. Therefore, the prime recipient should require that sub-recipients register with SAM.gov prior to September 1, 2020.

In anticipation of GrantSolutions portal becoming operational on September 1, 2020, training will be provided on portal access and use during the last week of August 2020.

Reporting Questions

For questions regarding eligible uses of Coronavirus Relief Fund payments, please first consult Treasury's *Guidance for State, Territorial, Local, and Tribal Governments* and Treasury's *Coronavirus Relief Fund Frequently Asked Questions* documents which are located at https://home.treasury.gov/policy-issues/cares/state-and-local-governments. You may also contact Treasury OIG with questions about reporting requirements at CARES@oig.treas.gov or Monday through Friday from 8:00 a.m. to 5:00 p.m. EST, at 1 (855)-584-4853.

Thank you and we appreciate your compliance with these reporting requirements.

---

[5] The System for Award Management (SAM) is an official website of the U.S. government. Entities are required to register at SAM.gov to do business with the U.S. government.