

**MEMORANDUM OF UNDERSTANDING
BUDGET ACT OF 2020**

ALVORD UNIFIED SCHOOL DISTRICT

Distance Learning Program

THIS MEMORANDUM OF UNDERSTANDING ("MOU") is made and entered into this 23rd day of Sept., 2020 ("Effective Date"), by and between the CITY OF RIVERSIDE, a California charter city and municipal corporation ("City") and ALVORD UNIFIED SCHOOL DISTRICT, a California public school district ("District").

RECITALS

A. The Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), Public Law 116-136, was signed by President Donald J. Trump on March 27, 2020, and made available 2.2 Trillion Dollars (\$2,200,000,000,000) in economic relief to individuals, families, businesses, and nonprofit organizations to prevent, prepare for, and respond to the coronavirus pandemic ("COVID-19"). The CARES Act also established the Coronavirus Relief Fund ("CRF") which allocated 150 Billion Dollars (\$150,000,000,000) to states and certain local governments.

B. The State of California ("State") in its Budget Act of 2020 ("Budget Act") allocated 500 Million Dollars (\$500,000,000) to municipalities that did not receive a direct CRF allocation.

C. The City of Riverside ("City"), through the Budget Act, has been directly allocated Twenty-Seven Million Nine Hundred Ninety-One Thousand Eight Hundred Eighty-Eight Dollars (\$27,991,888).

D. Pursuant to Control Section 11-90 of the Budget Act, funds allocated may only be used for expenditures incurred between March 1, 2020 and December 30, 2020, in response to COVID-19, as set forth in the Budget Act and in guidance from the United States Treasury Department, including the answers to Frequently Asked Questions. One such authorized expenditure is grant funding to small businesses to reimburse the costs of business interruption caused by required COVID-19 closures.

E. On August 4, 2020, the City Council approved an expenditure plan for the Budget Act funds, wherein approximately 2.1 Million Dollars (\$2,133,747.00) was allocated to support distance learning for Alvord Unified School District and Riverside Unified School District students in the City.

F. The Parties intend this MOU to set forth the District's obligations under the Budget Act and all other regulations pertaining to this MOU.

NOW THEREFORE, in consideration of the mutual covenants set forth herein, and the mutual benefits to be derived therefrom, the City and District agree as follows:

1. **SCOPE OF SERVICES.** District shall use the Funds (defined below), consistent with the Budget Act and as more specifically detailed in the Distance Learning Program ("Program"), as more particularly described in Exhibit "A," attached and incorporated by reference.

District hereby certifies and agrees that Funds shall be used exclusively as described in the Budget Act. District shall not make expenditures that deviate from the Budget Act or from the guidance given by the United States Treasury Department, including the answers to Frequently Asked Questions.

2. **TERM.** The term of the MOU shall begin on the Effective Date and shall remain in effect until December 31, 2020, or until all of the Parties' obligations under this MOU are fully satisfied, whichever occurs earlier. The District certifies that all Funds will be expended by December 30, 2020.

3. **FUNDS.** The City shall allocate to the District an amount not to exceed Eighty-Three Thousand Thirty-Four Dollars (\$83,034.00) ("Funds"), to provide the Programs. Allocation shall be made not more often than weekly, on an as-needed basis, upon a request by the District.

Except as otherwise limited by this MOU, Funds shall be used exclusively to cover eligible expenses in implementing the Program consistent with the provisions set forth in the Coronavirus Relief Fund Regulations attached hereto as Exhibit "B" and incorporated herein by reference.

City reserves the right to reduce the allocation when the City's fiscal monitoring indicates that District's rate of expenditure will result in unspent funds at the end of the term. Changes in the allocation will be done after consultation with District. Such changes shall be incorporated into this MOU by written amendments.

4. **NOTICES.** Any notices provided for, or required, to be given hereunder shall be in writing and shall be personally served or given by mail. Any notice given by mail shall be deemed given when deposited in the United States Mail, certified and postage prepaid, addressed to the party to be served as follows:

City

City of Riverside
Library Administration
Attn: Erin Christmas
Library Director
3900 Main Street
Riverside, CA 92522

District

Alvord Unified School District
Attn: Dusty Nevett
Chief Business Officer
AUDS 9 KPC Parkway
Corona, CA 92879

5. **AVAILABILITY OF FUNDS.** The City's allocation of funding to the District is contingent upon the allocation of Budget Act funds to the City. In the event of funding

reduction, including elimination, the City may reduce the Funds as a whole or as to cost category, and may, at its sole discretion, limit the District's authority to commit and spend Funds, and may restrict the District's use of both its uncommitted and its unspent Funds. Any such change shall be reflected by written amendment to this MOU pursuant to Section 11. Notwithstanding the foregoing, the City may also terminate this MOU pursuant to Section 12 of this MOU.

6. **COMPLIANCE.** By executing this MOU, the District hereby certifies that it will adhere to and comply with the same obligations to the City that the City has undertaken with the State, including adherence to all federal requirements, pursuant to its application and certifications for any funding related to the CARES Act and the Budget Act, including but not limited to the following, as they may be applicable:

A. The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) of 2020 (P.L. 116-136), as amended.

B. Section 601 of the Social Security Act, as added by section 5001 of the CARES Act.

C. Office of Management and Budget (OMB) Circulars, as applicable: OMB Circular A-21 (Cost Principles for Educational Institutions); OMB Circular A-87 (Cost Principles for State, Local, and Indian Tribal Governments); OMB Circular A-102 (Grants and Cooperative Agreements with State and Local Governments); Common Rule, Subpart C for public agencies or OMB Circular A-110 (Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other NonProfit Organizations); OMB Circular A-122 (Cost Principles for Non-Profit Organizations); OMB Circular A-133 (Audits of States, Local Governments, and Non-Profit Organizations).

D. Single Audit Act (31 USC Sec. 7501 et seq.), OMB Circular A-133 (as stated above) and any administrative regulation or field memoranda implementing the Act, including related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements, and the Catalog of Federal Domestic Assistance (CFDA) 21.019.

E. Title VI of the Civil Rights Act of 1964 (P.L. 88-352) and implementing regulations issued at 24 CFR Part I; Title VIII of the Civil Rights Act of 1968 (P.L. 90-284) as amended; Executive Order 11246, as amended by Executive Orders 11375 and 12086, and implementing regulations at 41 CFR Chapter 60; Executive Order 11063, as amended by Executive Order 12259, and implementing regulations at 24 CFR Part 107.

F. Section 504 of the Rehabilitation Act of 1973 (P.L. 93-112), as amended, and implementing regulations.

G. The Age Discrimination Act of 1975 (P.L. 94-135), as amended, and implementing regulations.

H. The Federal Accounting and Transparency Act of 2006 (P.L. 109-282), as amended by Section 6202(a) of P.L. 110-252.

7. GENERAL CONDITIONS.

7.1 District as Independent Contractor. In the performance of this MOU, District, and District's employees, subcontractors and agents, shall act in an independent capacity as independent contractors, and not as officers or employees of the City. District acknowledges and agrees that the City has no obligation to pay or withhold state or federal taxes or to provide workers' compensation or unemployment insurance to District, or to District's employees, subcontractors and agents. This MOU shall not under any circumstances be construed or considered to create an employer-employee relationship or a joint venture. District shall be responsible for any and all taxes that apply to District as an employer.

District shall determine the method, details, and means by which it provides Services. District shall be responsible to the City only for the requirements and results specified in this MOU, and, except as expressly provided in this MOU, shall not be subjected to the City's control with respect to the physical action or activities of District in fulfillment of this MOU. If in the performance of this MOU, any third persons are employed by District, such persons shall be entirely and exclusively under the direction, supervision, and control of District. All terms of employment, including hours, wages, working conditions, discipline, hiring, and discharging or any other term of employment or requirements of law, shall be determined by District.

8. **INDEMNITY.** Except as to the sole negligence or willful misconduct of the City, District shall defend, indemnify, and hold the City, and its officers, employees and agents, harmless from any and all loss, damage, claim for damage, liability, expense or cost, including attorneys' fees, which arises out of or is in any way connected with the Program or the performance of the Services under this MOU by District or any of its employees, agents or subcontractors, and from all claims by District's employees, subcontractors and agents for compensation for services rendered to District in the performance of this MOU, notwithstanding that the City may have benefitted from their services. This indemnification provision shall apply to any acts or omissions, willful misconduct or negligent conduct, whether active or passive, on the part of District or of District's employees, subcontractors or agents. District understands and agrees that it shall defend the City from any claim even if it appears to be without merit.

District shall also defend, indemnify, and hold the City harmless from any loss, damage, or attorneys' fees incurred because of any claim by any person or entity, including the State of California.

Parties also expressly agree that any payment, attorneys' fees, cost, or expense that the City incurs, or makes to or on behalf of an injured employee under the City's self-administered workers' compensation, is included as a loss, expense or cost for the purposes of this Section, and that this Section shall survive the expiration or early termination of the MOU.

9. INSURANCE

9.1 General Provisions. Prior to the City's execution of this MOU, District shall provide satisfactory evidence of, and shall thereafter maintain during the term of this MOU, such insurance policies and coverages in the types, limits, forms and ratings required herein. The rating and required insurance policies and coverages may be modified in writing by the City's Risk Manager, or a designee, unless such modification is prohibited by law.

9.2 Limitations. These minimum amounts of coverage shall not constitute any limitation or cap on District's indemnification obligations under Section 8 hereof.

9.3 Ratings. Any insurance policy or coverage provided by District or subcontractors as required by this MOU shall be deemed inadequate and a material breach of this MOU, unless such policy or coverage is issued by insurance companies authorized to transact insurance business in the State of California with a policy holder's rating of A or higher and a Financial Class of VII or higher.

9.4 Cancellation. The policies shall not be canceled unless thirty (30) days' prior written notification of intended cancellation has been given to the City by certified or registered mail, postage prepaid.

9.5 Adequacy. City, its officers, employees and agents make no representation that the types or limits of insurance specified to be carried by District pursuant to this MOU are adequate to protect District. If District believes that any required insurance coverage is inadequate, District will obtain such additional insurance coverage, as District deems adequate, at District's sole expense.

9.6 Workers' Compensation Insurance. By executing this MOU, District represents that District is aware of and will comply with Section 3700 of the Labor Code of the State of California requiring every employer to be insured against liability for workers' compensation, or to undertake self-insurance before commencing any of the work. District shall carry the insurance or provide for self-insurance required by California law to protect said District from claims under the Workers' Compensation Act. Prior to the City's execution of this MOU, District shall file with City either: (1) a certificate of insurance showing that such insurance is in effect, or that District is self-insured for such coverage; or (2) a certified statement that District has no employees, and acknowledging that if District does employ any person, the necessary certificate of insurance will immediately be filed with the City. Any certificate filed with the City shall provide that the City will be given at least ten (10) days' prior written notice before modification or cancellation thereof.

9.7 Commercial General Liability. Prior to the City's execution of this MOU, District shall obtain, and shall thereafter maintain during the term of this MOU, commercial general liability insurance as required to insure District against damages for personal injury, including accidental death, as well as from claims for property damage, which may arise from or which may concern operations by anyone directly or indirectly employed by, connected with, or acting for or on behalf of District. City, and its officers, employees and agents, shall be named as

additional insureds under District's insurance policies.

District's commercial general liability insurance policy shall cover both bodily injury (including death) and property damage (including, but not limited to, premises operations liability, products completed operations liability, independent contractor's liability, personal injury liability, and contractual liability) in an amount not less than \$1,000,000 per occurrence and a general aggregate limit in the amount of not less than \$2,000,000.

Prior to the City's execution of this MOU, copies of insurance policies or original certificates and additional insured endorsements evidencing the coverage required by this MOU, for both commercial general and automobile liability insurance, shall be filed with the City and shall include the City and its officers, employees and agents, as additional insureds. Said policies shall be in the usual form of commercial general and automobile liability insurance policies, but shall include the following provisions:

It is agreed that the City of Riverside, and its officers, employees and agents, are added as additional insureds under this policy, solely for work done by and on behalf of the named insured for the City of Riverside.

9.8 Subcontractors' Insurance. District shall require all of its subcontractors to carry insurance, in an amount sufficient to cover the risk of injury, damage or loss, which may be caused by the subcontractors' scope of work and activities provided in furtherance of this MOU, including, but without limitation, the following coverages: Workers' Compensation, Commercial General Liability, and Automobile liability. Upon the City's request, District shall provide the City with satisfactory evidence that subcontractors have obtained insurance policies and coverages required by this section.

9.9 Commercial Automobile Insurance. District is required to provide commercial automobile liability insurance for this MOU with the exception being those subrecipients that do not require the use of an automobile to meet program requirements as detailed in the Scope of Work.

If District does not require the use of an automobile to meet program requirements in the Scope of Work, District must complete a Certification Regarding Automobile Usage and Receipt of Funding from City of Riverside.

If District requires the use of an automobile or must drive to meet program requirements in the Scope of Work, District must submit insurance certificates acceptable to the City that meet the following requirement(s): District's automobile liability policy shall cover both bodily injury and property damage in an amount not less than \$1,000,000 per occurrence and an aggregate limit of not less than \$1,000,000. All of District's automobile and/or commercial general liability insurance policies shall cover all vehicles used in connection with District's performance of this MOU, which vehicles shall include, but are not limited to, District owned vehicles, District leased vehicles, District's employee vehicles, non-District owned vehicles and hired vehicles. City, and its officers, employees and agents, shall be named as additional insureds

under the District's automobile insurance policy.

10. **PERSONNEL.** District shall furnish all personnel necessary to perform the services under the Program and shall be responsible for their performance and compensation. District recognizes that the qualifications and experience of the personnel to be used are vital to professional and timely completion of the Program.

11. **AMENDMENT.** This MOU may only be amended in writing by mutual agreement between the City and District.

12. **TERMINATION**

12.1 For Cause. City may terminate this MOU immediately if District materially fails to comply with any terms of this MOU, including but not limited to:

- A. Failure to comply with any of the rules, regulations or provisions referred to herein, or such statutes, regulations, executive orders, and, policies or directives as may become applicable at any time;
- B. Failure, for any reason, to fulfill in a timely and proper manner its obligations under this MOU;
- C. Improper use of the Funds provided under this MOU; and
- D. Submission of reports that are incorrect or incomplete in any material respect.

12.2 For Cause – Additional Remedies. If District materially fails to comply with any term of this MOU, as set forth in subsection 12.1 herein, the City, in addition to immediate termination, may also take any one or more of the following actions as appropriate in the circumstances:

- A. Temporarily withhold Funds pending correction of the deficiency by District;
- B. Disallow all or part of the cost of the activity or action not in compliance;
- C. Withhold further Funds for the Program; and
- D. Take other remedies that may be legally available.

12.3 Availability of Funds. Should the Funds change pursuant to Section 5 of this MOU, the City may suspend the operation of this MOU upon three (3) days' written notice to District of its intention to so act.

12.4 Without Cause. Notwithstanding any other provision of this MOU, this MOU may be terminated for convenience by either Party, upon ten (10) days' written notice to the other Party.

13. **COSTS FOLLOWING TERMINATION.** Costs of District resulting from obligations incurred by the District during a suspension or after termination of this MOU are not allowed unless the City expressly authorizes them in writing in connection with any notice of suspension or termination. Other District costs during suspension or after termination which are necessary and not reasonably avoidable are allowed if: (a) the costs resulted from obligations which were properly incurred by District before the effective date of suspension or termination, are not in anticipation of it, and, in the case of a termination, are non-cancellable; and (b) the costs would be allowable if the award were not suspended or expired normally at the end of the funding period in which the termination takes effect.

14. **PROGRAM RECORDS.** District shall maintain financial, programmatic, statistical and other supporting records of its operations and financial activities, including but not limited to, documentation of all Funds received from the City or other sources to operate the Program, documentation of expenses identified in the Budget, and any other related records as City may require from time to time. Such records shall be retained for a period five (5) years after termination of this MOU or after final disposition of all pending matters. "Pending matters" include, but are not limited to, an audit, litigation or other actions involving records.

15. **REPORTS.** District shall provide the City with weekly reports, beginning on September 1, 2020, and a closeout report by February 15, 2021, as well as any other reports as the City may reasonably require. Such reports shall identify the Eligible Expenses paid from the Funds, the name and location of each Eligible Business receiving economic support from the Program, and the balance of the Funds that District has not spent.

16. **PERFORMANCE MONITORING.** City will monitor the performance of District against goals and performance standards required herein. Substandard performance as determined by the City will constitute non-compliance with this MOU. If action to correct such substandard performance is not taken by District within a reasonable period of time after being notified by the City, termination procedures will be initiated pursuant to Section 12.

17. **RECOGNITION OF CITY.** District shall ensure recognition of the City in providing funding for the Services provided by this MOU. All advertisements, notifications, publications, signs, brochures, and other promotional or information material shall identify the Program as being funded in part by the City of Riverside's CARES Act Allocation for response to COVID-19.

18. **LOBBYING.** District certifies to the best of its knowledge and belief that:

18.1 No federally appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an

employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

18.2 If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, Disclosure Form to Report Lobbying, in accordance with its instructions.

18.3 The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into.

19. **NONDISCRIMINATION.** During District's performance of this MOU, District shall not discriminate on the grounds of race, religious creed, color, national origin, ancestry, age, physical disability, mental disability, medical condition, including the medical condition of Acquired Immune Deficiency Syndrome (AIDS) or any condition related thereto, marital status, sex, genetic information, gender, gender identity, gender expression, or sexual orientation, military and veteran status, in the selection and retention of employees and subcontractors and the procurement of materials and equipment, except as provided in Section 12940 of the California Government Code. Further, District agrees to conform to the requirements of the Americans with Disabilities Act in the performance of this MOU.

20. **CONFLICT OF INTEREST.** District, for itself and on behalf of its employees, contractors and agents, represents and warrants that by the execution of this MOU, they have no interest, present or contemplated, in the Project affected by the above-described Services.

21. **COUNTERPARTS.** This MOU may be signed by the Parties hereto in counterparts, each of which shall be an original but all of which together shall constitute one and the same agreement and shall become effective when counterparts have been signed by each party and delivered to the other party, it being understood that both parties need not sign the same counterpart. In the event that any signature is delivered by facsimile or electronic transmission, such signature shall create a valid and binding obligation of the party executing (or on whose behalf such signature is executed) with the same force and effect as though such facsimile or electronic signature page were on original thereof.

22. **EXHIBITS.** The following exhibits attached hereto are incorporated herein to this MOU by this reference:

Exhibit "A" – Program

Exhibit "B" – Coronavirus Relief Fund Regulations

IN WITNESS WHEREOF, the City and District have caused this MOU to be executed on the day and year first above written.

CITY OF RIVERSIDE, a
California charter city and
municipal corporation

ALVORD UNIFIED SCHOOL DISTRICT,
a California public school district

By: _____
City Manager

By: Dusty Nevett
Name: Dusty Nevett
Its: Chief Business Officer

Attest:

By: _____
City Clerk

By: _____
Name: _____
Its: _____

CERTIFIED AS TO AVAILABILITY OF
FUNDS:

By: _____
Chief Financial Officer

APPROVED AS TO FORM:

By: _____
Chief Assistant City Attorney

EXHIBIT “A”

PROGRAM

City of Riverside will provide Alvord Unified School District . These funds will pay for 700 Jetpack 900L Verizon hotspots and connectivity through the end of December 2020. AUSD will be responsible to cover any remaining months of service.

Hotspots will be distributed to AUSD students in need of internet connectivity.

AUSD will provide the quotes, invoices, purchase orders and receiving documents for the above listed devices. Additionally, a list of students will be provided that received the devices.

EXHIBIT “B”

CORONAVIRUS RELIEF FUND REGULATIONS



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

July 2, 2020

OIG-CA-20-021

MEMORANDUM FOR CORONAVIRUS RELIEF FUND RECIPIENTS

FROM: Richard K. Delmar /s/
Deputy Inspector General

SUBJECT: Coronavirus Relief Fund Reporting and Record Retention
Requirements

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 115-136), provides that the Department of the Treasury (Treasury) Office of Inspector General (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)). Accordingly, we are providing recipient reporting and record retention requirements that are essential for the exercise of these responsibilities, including our conduct of audits and investigations.

Reporting Requirements and Timelines

Each prime recipient of Coronavirus Relief Fund payments¹ shall report Coronavirus Disease 2019 (COVID-19) related "costs incurred" during the "covered period"² (the period beginning on March 1, 2020 and ending on December 30, 2020), in the manner of and according to the timelines outlined in this memorandum. As described below, each prime recipient shall report interim and quarterly data and other recipient data according to these requirements. Treasury OIG is working on development of a portal with GrantSolutions³ that is expected to be operational on

¹ Prime recipients include all 50 States, Units of Local Governments, the District of Columbia, U.S. Territories, and Tribal Governments that received a direct payment from Treasury in accordance with Title V.

² Refer to Treasury's guidance dated June 30, 2020 for more information on costs incurred and the covered period.

³ A grant management service provider under the U.S. Department of Health and Human Services.

September 1, 2020, for recipients to report data on a quarterly basis. Until the GrantSolutions portal is operational, each prime recipient shall follow the interim reporting requirements. Treasury OIG will notify each prime recipient when GrantSolutions is operational or of any changes to the expected September 1, 2020 start date.

Interim Reporting for the period March 1 through June 30, 2020

By no later than July 17, 2020, each prime recipient is responsible for reporting costs incurred during the period March 1 through June 30, 2020. For this interim report, prime recipients need only report totals by the following broad categories:

- a. Amount transferred to other governments;
- b. Amount spent on payroll for public health and safety employees;
- c. Amount spent on budgeted personnel and services diverted to a substantially different use;
- d. Amount spent to improve telework capabilities of public employees;
- e. Amount spent on medical expenses;
- f. Amount spent on public health expenses;
- g. Amount spent to facilitate distance learning;
- h. Amount spent providing economic support;
- i. Amount spent on expenses associated with the issuance of tax anticipation notes; and
- j. Amount spent on items not listed above.

Recipients should consult Treasury's guidance and Frequently Asked Questions in reporting costs incurred during the period March 1 through June 30, 2020. The total of all categories must equal the total of all costs incurred during that period. A spreadsheet is attached for your use in providing the data. As discussed below, the prime recipient will be required to report information for the period March 1 through June 30, 2020 into GrantSolutions once it is operational.

Quarterly Reporting

Each prime recipient of Coronavirus Relief Fund payments shall report COVID-19 related costs into the GrantSolutions portal. Data required to be reported includes, but is not limited to, the following:

1. the total amount of payments from the Coronavirus Relief Fund received from Treasury;
2. the amount of funds received that were expended or obligated for each project or activity;
3. a detailed list of all projects or activities for which funds were expended or obligated, including:
 - a. the name of the project or activity;
 - b. a description of the project or activity; and

4. detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000.

The prime recipient is responsible for reporting into the GrantSolutions portal information on uses of Coronavirus Relief Fund payments.

Recipient Portal Access: For future quarterly reporting, each prime recipient will have GrantSolutions portal access for three (3) individuals: two (2) designees (preparers) to input quarterly data and one (1) official authorized to certify that the data is true, accurate, and complete.⁴ **By no later than July 17, 2020**, please provide the name, title, email address, phone number, and postal address of these individuals so that portal access can be granted. After this information is received, guidance on the GrantSolutions portal access and data submission instructions will be issued separately.

Reporting timeline

By no later than September 21, 2020, recipients shall submit via the portal the first detailed quarterly report, which shall cover the period March 1 through June 30, 2020. Thereafter, quarterly reporting will be due no later than 10 days after each calendar quarter. For example, the period July 1 through September 30, 2020, must be reported no later than October 13, 2020 (Tuesday after the 10th day of October and the Columbus Day Holiday). Reporting shall end with either the calendar quarter after the COVID-19 related costs and expenditures have been liquidated and paid or the calendar quarter ending September 30, 2021, whichever comes first.

Record Retention Requirements

Recipients of Coronavirus Relief Fund payments shall maintain and make available to the Treasury OIG upon request all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)), which provides:

(d) USE OF FUNDS.—A State, Tribal government, and unit of local government shall use the funds provided under a payment made under this section to cover only those costs of the State, Tribal government, or unit of local government that—

1. are necessary expenditures incurred due to the public health emergency with respect to COVID-19;
2. were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and

⁴ The certifying official is an authorized representative of the recipient organization with the legal authority to give assurances, make commitments, enter into contracts, and execute such documents on behalf of the recipient.

3. were incurred⁵ during the period that begins on March 1, 2020, and ends on December 30, 2020.

Records to support compliance with subsection 601(d) may include, but are not limited to, copies of the following:

1. general ledger and subsidiary ledgers used to account for (a) the receipt of Coronavirus Relief Fund payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19;
2. budget records for 2019 and 2020;
3. payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
4. receipts of purchases made related to addressing the public health emergency due to COVID-19;
5. contracts and subcontracts entered into using Coronavirus Relief Fund payments and all documents related to such contracts;
6. grant agreements and grant subaward agreements entered into using Coronavirus Relief Fund payments and all documents related to such awards;
7. all documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients;
8. all documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards;
9. all internal and external email/electronic communications related to use of Coronavirus Relief Fund payments; and
10. all investigative files and inquiry reports involving Coronavirus Relief Fund payments.

Records shall be maintained for a period of five (5) years after final payment is made using Coronavirus Relief Fund monies. These record retention requirements are applicable to all prime recipients and their grantees and subgrant recipients, contractors, and other levels of government that received transfers of Coronavirus Relief Fund payments from prime recipients.

Thank you and we appreciate your assistance.

⁵ Refer to Treasury's guidance dated June 30, 2020 for more information on the definition of costs incurred.