



STATE OF RHODE ISLAND
DEPARTMENT OF ADMINISTRATION
Enterprise Policy

Pandemic Recovery Office – Federal COVID Funding Reporting - 2020

Pandemic Recovery Office

Agency Reporting Requirements for Federal COVID Funding

Date of The Last Revision: October 26, 2020

Division Contact

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1. Purpose

To provide accurate, timely and reliable financial data concerning Rhode Island’s use of funds provided under any federal act primarily making appropriations for the Coronavirus response and related activities (“Federal COVID Funding,” as more specifically defined below).

2. Applicability

This policy applies to all state agencies, offices, departments, divisions, commissions, boards, councils, or other entities of the state receiving Federal COVID Funding both directly from federal agencies and through allocations from the \$1.25 billion Coronavirus Relief Fund distribution the State received.

3. Definitions

Award means a grant, cooperative agreement, or other form of financial assistance.

Contractor means an entity that provides property or services needed to carry out the project or program under a Federal award.

CRF Award means funding for a project from the Coronavirus Relief Fund (“CRF”) established under the Coronavirus Aid, Relief, and Economic Security (CARES) Act that a State Agency has been authorized to spend. Unlike COVID Direct Awards, which refer to funding awarded directly to State Agencies from federal agencies, CRF project Awards are allocated from the \$1.25 billion CRF distribution received by the State and administered by the Department of Administration.

COVID Direct Award means Federal COVID Funding awarded directly to a State Agency from a federal agency. COVID Direct awards are usually new awards or increased award amounts under an existing federal program.

Federal COVID Funding means funds provided by the federal government under (1) the Coronavirus Preparedness and Response Supplemental Appropriations Act, (2) the Families First Coronavirus Response Act, (3) the Coronavirus Aid, Relief, and Economic Security (CARES) Act, (4) the Paycheck Protection Program and Health Care Enhancement Act, or (5) any subsequent federal act that provides funds for relief associated with the Coronavirus pandemic. Federal COVID Funding includes COVID Direct Awards and CRF Awards.

FFATA means the Federal Funding Accounting and Transparency Act.

Pandemic Response Accountability Committee (PRAC) is the federal body tasked with promoting transparency and overseeing the use of Federal COVID Funding.

RIFANS means the State of Rhode Island's official financial reporting system of record.

State Agency means any state agency, office, department, division, commission, board, council, or other entity of the state.

Subaward means an Award of federal funds provided by a State Agency to a Subrecipient for the Subrecipient to carry out part of a federally funded program. It does not include payments to a contractor for goods and services or to an individual that is a beneficiary of a program. For further explanation of a Subaward, consult the definition in the Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2. CF.R. § 200 *et seq.*

Subrecipient means an entity that receives a Subaward from a State Agency to carry out part of a federally funded program; but does not include an individual that is a beneficiary of such program.

4. Policy

A. Reporting Point of Contact

Each State Agency shall establish a point of contact for Federal COVID reporting, who shall be referred to as the Agency Financial Reviewer. Each of the agencies shall also designate an alternate Agency Financial Reviewer, who may be contacted when the primary Agency Financial Reviewer is unavailable.

B. Federal Reporting Requirements For COVID Direct Awards

COVID Direct Awards may have their own financial and programmatic reporting obligations. Direct Awards may also result in certain reporting requirements under FFATA, and may have PRAC Reporting requirements contained in Section 15011 of the Coronavirus Aid, Relief, and

Economic Security (CARES) Act. State Agencies are responsible for complying with all federal reporting requirements for COVID Direct Awards, including any FFATA requirements and any PRAC Reporting requirements.

C. State Reporting Requirements For CRF Awards

The Department of Administration will be responsible for satisfying federal reporting requirements for CRF Awards, in addition to reporting spending information on the Rhode Island COVID-19 Transparency Portal. State Agencies administering CRF Awards must provide timely information to the Department of Administration so that it can fulfill these responsibilities.

Accordingly, each State Agency that does not utilize RIFANS must make provisions within its financial systems that allow for the systematic identification of all Federal COVID Funding expenditures and obligations.

i. CRF Project Reporting For State Agencies Using RIFANS

State Agencies administering CRF Awards that use RIFANS as their financial system of record must complete and submit a *CRF Reporting Workbook* for each unique CRF Award. The *CRF Reporting Workbook* follows the established Federal CRF reporting process required by the U.S. Department of Treasury Office of Inspector General. The process is coordinated for the State by the Pandemic Recovery Office (PRO) and includes six reporting cycles established by U.S. Treasury OIG.

Reporting Cycle	Reporting Period	CRF Reporting Workbooks Due
Cycle 1 & 2	3/1/20 - 9/30/20	11/20/20
Cycle 3	10/1/20 - 12/31/20	01/05/21
Cycle 4	1/1/21 - 3/31/21	04/06/21
Cycle 5	4/1/21 - 6/30/21	07/05/21
Cycle 6	7/1/21 - 9/30/21	10/05/21



ii. CRF Project Reporting for State Agencies Not Using RIFANS

State Agencies administering CRF awards that are not using the RIFANS system to manage a CRF award must follow the same procedures as outlined in 4. C (i) but also submit a transaction level financial report detailing expenditures and obligations using the template provided by the PRO. State Agencies in this category must submit their financial report template by the dates outlined in the chart below. Submit completed financial reports to: DOA.CRFReporting@doa.ri.gov.

Reporting Cycle	Reporting Period	CRF Financial Report Template Due (Non-RIFANS only)
Cycle 1 & 2	3/1/20 - 9/30/20	10/30/20
Cycle 3	10/1/20 - 12/31/20	01/04/21
Cycle 4	1/1/21 - 3/31/21	04/02/21
Cycle 5	4/1/21 - 6/30/21	07/02/21
Cycle 6	7/1/21 - 9/30/21	10/04/21

5. Signature



Director, Pandemic Recovery Office

October 26, 2020

Date