## OVERVIEW

The Office of the Controller ("OOC") has implemented a subrecipient monitoring program in response to the Nation's plan to distribute approximately $200 million of Coronavirus Relief Funds to various subrecipients. Each subrecipient will be required to follow this monitoring program as required by the federal *Uniform Guidance* and *Single Audit* requirements. To aid each subrecipient with following the monitoring program guidelines, found in the subrecipient agreement, the OOC has created an electronic portal ("portal"). This document outlines the steps each entity should take once identified as a subrecipient.

## PROCESS

### STEP ONE – DRAFT SUBRECIPIENT AGREEMENT

Each subrecipient is required to complete a draft subrecipient agreement using the provided template, including all relevant attachments. The responsible Program will submit the draft agreement for the OOC, the Office of Management and Budget, and Department of Justice review; each of these Offices will provide feedback to the responsible Program officer if necessary. Each subrecipient will be notified if their agreement has been approved. Once approved, OOC will create a project in the portal based on the terms/budgets in the agreement.

### STEP TWO – CREATE LOGIN TO PORTAL

Each subrecipient will be required to create a username and password for the portal. Once created, each subrecipient will be able to view their respective project(s) based on the approved legislation supporting the project. *Please see directions for use of the portal beginning on page three.*

### STEP THREE – ADHERE TO MONTHLY FINANCIAL REPORTING REQUIREMENTS

Each subrecipient shall adhere to the reporting requirements below, and shall submit the documentation requested on a monthly basis, unless otherwise specified, to the portal. There will be designated places within the portal to upload these items. *Please see directions for use of the portal beginning on page three.*

Each subrecipient will be required to upload some or all of the monthly reporting requirements listed below as determined by the OOC's risk assessment of each subrecipient. A subrecipient will be notified upon execution of their subrecipient agreement as to the status of their risk assessment. This assessment of risk is dictated by the federal *Uniform Guidance* (2 CFR § 200.331(b)).

High    Moderate    Low
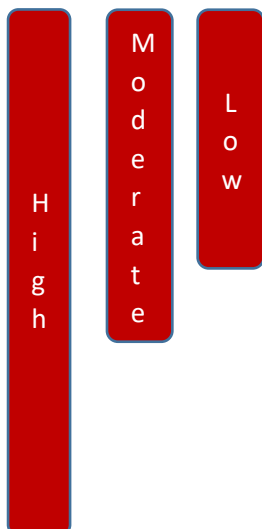
1. A copy of the most recent audit report, including an audit conducted in accordance with *Government Auditing Standards* and the *Uniform Guidance* (if required).
2. A monthly budget to actual report for expenditures incurred during the period of performance based on the approved budget.
3. A monthly financial narrative update including the overall status of the project, outcomes achieved, accomplishments of milestones (if any), and any obstacles to completing the grant and expending the funding during the period of performance.
4. A detailed line-item expenditure report (e.g. general ledger detail) for the month(s) reported.
5. Supporting documentation for any individual expenditure greater than twenty-five thousand dollars ($25,000) incurred during the month reported.
6. A reconciliation of the Subaward Funds, starting with the beginning balance, cash received, disbursement to date, program income (if applicable) and ending balance.

**STEP THREE – ADHERE TO MONTHLY FINANCIAL REPORTING REQUIREMENTS (cont.)**

The above reporting requirements are required to be uploaded no later than ten (10) days after the end of the calendar month.

Each project within the portal will have already been assigned a risk rating. The portal will automatically provide the necessary requirements based on the below ratings. Please see below for what the related reporting requirements are related to each risk assessment:

- Low – 1, 2, 3
- Moderate – 1, 2, 3, 4
- High – 1, 2, 3, 4, 5, 6

**STEP FOUR – SUBMIT FINAL FINANCIAL CLOSEOUT REPORT**

Each subrecipient is required to submit a *Final Financial Closeout Report* which provides a final accounting of the uses of the subaward funds, which should be supported by documentation, including but not limited to receipts, invoices, and payroll records. This report must be submitted to the Portal by the earlier of ninety (90) days after the end of the period of performance (December 30, 2020) or expiration or termination of the Agreement. This closeout report will be submitted using the portal once all reporting periods are closed.

**ADDITIONAL INFORMATION**

**ALLOWABLE COSTS**

Each subrecipient should keep expenditures in line with the approved legislative budget as well as the below guidance from the U.S. Treasury, which states that payments from the Coronavirus Relief Fund only be used to cover expenses that:

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

**REMINDER - All projects started using this funding must be completed by December 30, 2020**. *For example, if a water pipeline is to be built, but is only half constructed and not deemed operational by 12/30, the expenditures incurred related to that project would be deemed unallowable and must be returned back to the U.S. Treasury. However, if a project calls for 20 cisterns and only 10 are completed and operational by 12/30, only the funds related to 10 unfinished cisterns will need to be returned.*

For any additional questions on allowability of expenditures, please reach out to NNCaresHelp@nnooc.org.

**SUPPORTING DOCUMENTATION EXAMPLES**

Depending on each subrecipient's risk assessment they will be required to provide supporting documentation. Some supporting documentation examples include, but are not limited to:

- Vendor Invoices
- Receipts
- Construction contracts
- Service contracts
- Payroll records
- General ledger detail
- Cash disbursements journal
- Debt Agreements

**DEADLINES**

- Monthly Reporting due dates: 10/10/20, 11/10/20, 12/10/21, 1/10/21
- Final Financial Closeout due date: 3/30/21

# SUBRECIPIENT PORTAL INSTRUCTIONS

## OVERVIEW:

The portal is designed to aid each subrecipient with compliance to reporting requirements. All requirements can be completed via the portal. The basic process is that a subrecipient uploads and submits information on the portal, then OOC reviews and approves each submission and notifies the subrecipient if any changes are needed. The below pages give a brief walkthrough of how to use the portal.

## CONTACT INFORMATION

The OOC will assign a staff for each subrecipient who will be in charge of reviewing submissions and will be in communication with each subrecipient. This staff member will contact the responsible subrecipient official directly at the outset and will be available for any questions that arise during the process. The Controller's Office has also set up the email address NNCaresHELP@nnooc.org for any other questions related to CARES funds.

## PORTAL INSTRUCTIONS

## STEP ONE:  OPEN PORTAL

- Go to www.nnooc.org
    - Click the ***CARES ACT Information*** tab
    - Click the ***Subrecipient Portal*** link

## STEP TWO:  CREATE USERNAME AND PASSWORD

- Once at Portal landing page you will be prompted to login
- When prompted, click ***Forgot your password?***
    - Enter email address
    - A link will be sent to your email which will prompt you to create a new password

## STEP THREE:  VIEW FUNDED PROJECTS

- Once logged in, you will be taken to the Home Page
    - Click the ***VIEW MY FUNDED PROJECT(S)*** tab. This will take you to the project described in your subrecipient agreement.

- Once you locate your project, click the *Go to Project Detail* button



You will then be at the *Detailed Project View* landing page. On this page you will be able to see the details of your project prepopulated based on the subrecipient agreement. Please review to ensure accuracy.

- Once reviewed, click the "Cancel/Go Back" button

- Click the *Go to Project Reporting* button.



- Next, click the *Go to Report* button for the period you are reporting for. In this example, we are reporting March – September. This shows the related reporting period, due date, as well as status. Once all requirements are submitted and approved, the status will change from "Open" to "Closed".



You will then be taken to a landing page that gives a summary of the necessary reporting requirements, with the status of each requirement. The status will change as the requirements are submitted.

- As you scroll down the page, you will see each requirement sectioned off and a brief description of what should be submitted/uploaded. For each requirement, upload the necessary files or fill in necessary data fields, then click the *Submit* button at the top of that section. See below for an example of one of the requirements:

Once all requirements are submitted, OOC will review what you have submitted for each requirement. If something was uploaded incorrectly, or more information is needed, OOC will reject that particular requirement and notify you. Then you will be able to re-submit that particular requirement that was rejected.

The **View Conversation** button within each requirement section allows you to communicate with the reviewer (OOC) if you have any additional comments to add to your submission.

## STEP SIX: CLOSEOUT PROJECT

Once all reporting requirements are met for all periods, you will be required to close out the project. This should not be done until OOC has reviewed and approved the final month's reporting requirements.

- To close out the project, click the ***REPORT SUBAWARD FOR CLOSEOUT*** button within the Detailed Project View landing page.



- You will then be prompted a dialogue box, to submit click the ***YES*** button after reading.

Once clicked, your project is now closed out. OOC will review and approve the final close out and notify you.