



State of Michigan Coronavirus Relief Fund Reporting

OnCue Subrecipient Training
Tuesday, October 13, 2020
10 a.m.

Agenda

I. Welcome & Introductions

Rod Taylor, Administrator, Community Engagement and Finance, Michigan Department of Treasury

II. Coronavirus Relief Funds (CRF) Reporting Requirements for Subrecipients

Jennifer Edmonds, Director, COVID-19 Office of Accountability, State Budget Office
Mark Moeller, COVID-19 Office of Accountability, State Budget Office

III. Report Processing and Key Dates

Jennifer Edmonds, Director, COVID-19 Office of Accountability, State Budget Office
Mark Moeller, COVID-19 Office of Accountability, State Budget Office

IV. OnCue Reporting Tool Overview and Demonstration

Elizabeth Barron, OnCue SME, CGI

V. Question and Answer

Jennifer Edmonds, Director, Office of Accountability, State Budget Office
Mark Moeller, Office of Accountability, State Budget Office

VI. Closing Remarks

Rod Taylor, Administrator, Community Engagement and Finance, Michigan Department of Treasury

Training Purpose

- To provide background on Coronavirus Relief Fund (CRF) and reporting requirements from the US Treasury;
- To provide the reasons for the use of the OnCue reporting tool;
- To gain an understanding of the use of the OnCue tool including registration, access, and expenditure entry.

Allowable Expenditures

Awarded under the CARES Act, The Coronavirus Relief Fund (CRF) provided \$150 billion in direct assistance for states, tribal governments, eligible units of local government, D.C., and U.S. Territories. The State of Michigan received \$3.08 billion.

Subrecipients shall use CRF payments to only 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.

What are the different recipient reporting types?

Information is required to be reported for individual recipients based on the type of award amount and award type


- Contracts Greater Than or Equal to \$50,000
- Grants Greater Than or Equal to \$50,000
- Loans Greater Than or Equal to \$50,000
- Transfers to Other Government Entities Greater Than or Equal to \$50,000
- Direct Payments Greater Than or Equal to \$50,000

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

Quarterly Expenditure Reporting to U.S. Treasury

Reporting requirements established by US Department of Treasury Office of Inspector General

Requirements Defined in OIG Memorandum



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

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

Overview of Quarterly Reporting Requirements to the US Treasury

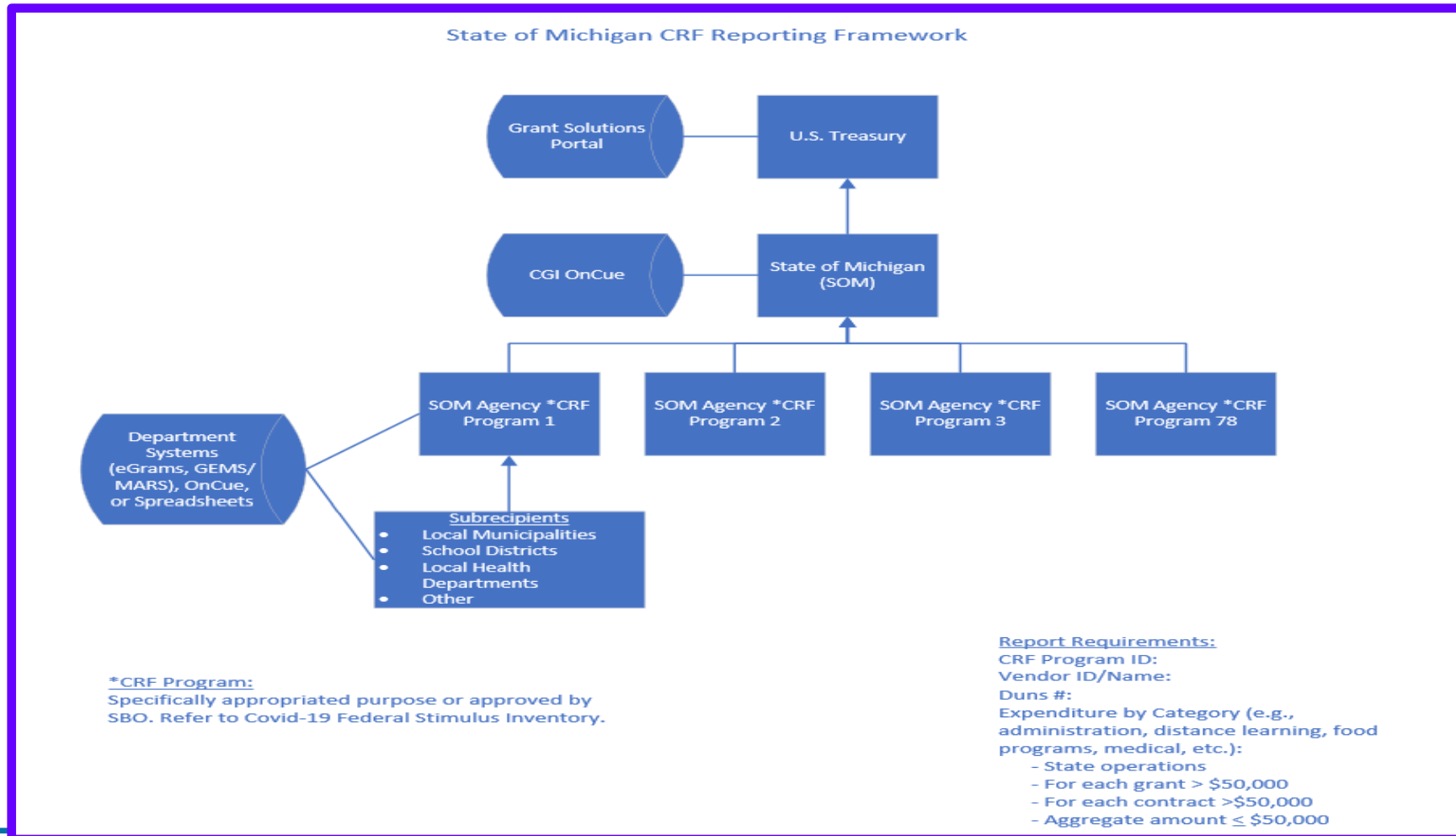
- Required for CRF prime recipient (State of Michigan)
- Data required includes, but not limited to -
 1. the total amount of payments from the Coronavirus Relief Fund received from Treasury;
 2. the amount of funds received that were expended or obligated for each project or activity;
 3. detailed list of all projects or activities for which funds were expended or obligated, including: (a) the name of the project or activity and (b) a description of the project or activity;
 4. detailed information on any loans issued; contracts and grants awarded; transfers made to other governmental entities; and direct payments made by the recipient that are greater than \$50,000.
- The State is required to report CRF-related costs in the US Treasury's GrantSolutions portal

What is the State of Michigan process for CRF Financial Reporting to US Treasury?

Upward Flow



Information flow from subrecipients (if necessary) to agency to Office of Accountability to US Treasury



Technology

US Treasury - GrantSolutions input by OOA

Agency app or OnCue - input by subrecipients

Reporting Timelines

Federal Reporting Calendar

Cycle	Reporting Period	Open Date	Close Date
Cycle 1 and 2	3/1 - 9/30/2020	12/1/2020	12/15/2020
Cycle 3	10/1 - 12/31/2020	12/25/2020	1/11/2021

Updated Michigan Reporting Calendar

Cycle	Reporting Period	Reporting Open	OnCue Reporting Close	Agency Review and Correction Close
Cycle 1 and 2	3/1 - 9/30/2020	10/19/2020	10/28/2020	11/11/2020

Note – Cycle 3 reporting period will have much shorter reporting window.

Sub-Recipient Expenditure Reporting

Reporting is done in two categories by Sub-Recipients:

- Obligations/Expenditures equal to or greater than \$50,000
- Obligations/Expenditures less than \$50,000

Overall process for Sub-Recipient Expenditure Reporting:



What are the expenditure reporting categories?

Expenditures must be reported by category. Programs by their nature may fall into a single category or multiple categories based on the expenditures allowed by the program

- a. Administrative
- 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
- 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

Expenditure Reporting

- Over/under \$50,000 is based on award/contract amount regardless of the amount of expenditures incurred during the period;
- Expenditures are incurred when services rendered/goods received;
 - Amounts advanced are not expenditures;
 - Total expenditures include the amounts already paid and the amounts incurred but not yet paid.

What is OnCue and why use it?

OnCue is a reporting tool from CGI

General Information

- OnCue is an online data entry portal and reporting tool;
- It can be used by a high volume of users simultaneously;
- The tool is designed to gather the gathering of subrecipient information, including expenditure details, needed for entry into the federal GrantSolutions system;
- The tool will include some prepopulated information about the CRF programs, for subrecipients to confirm and report expenditures in a user-friendly format;
- Provides a vehicle for agency review and certification of expenditure details submitted by the subrecipients.

OnCue User Registration

An email from the State of Michigan **SIGMA GovDelivery** account will provide you with a link to access the OnCue system.

- For local governments, the email will be sent to the email address provided with your grant application;
- All others, the email will be sent to email address(es) as previously requested by the State of Michigan.

To establish your password, click “Forgot Password” on the OnCue login screen.

- You will receive an email from: donotreply@cginotify.net, **CGI OnCue360**
 - Link to reset the password;
 - Provide you with your Vendor ID.
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OnCue Demonstration

- Registration of users;
- OnCue Navigation;
- Expenditure Greater than or Equal to \$50,000: Entry, certification and finalization;
- Expenditure Less than \$50,000: Entry, certification and finalization.

Recap

- Reporting is prescribed by the U.S. Treasury Office of Inspector General;
- The first reporting period: March 1 to September 30, 2020;
- OnCue was selected to provide a vehicle for submission, review, and certification of a high volume of expenditure reports by subrecipients;
- Reporting to the State of Michigan in OnCue must be completed by October 28, 2020;
- In addition to the training and demonstration today, guidance will be available through a recording of this session and the OnCue User Guide.

Next Steps

- Prepare expenditure information for reporting – start now;
- Obtain access to OnCue – Scheduled to go live October 19, 2020;
- Enter expenditure data into OnCue from October 19-28, 2020;
- Review and certify expenditure data by October 28, 2020.



Questions & Answers

Contacts

For Technical Assistance, Contact the SIGMA Help Desk:

- Monday – Friday, 7AM to 5PM
 - 517.284.0550
 - SIGMA-Financial-Helpdesk@michigan.gov
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For Questions Regarding How & What To Report:

- DTMB-SBO-COVID-19-Stimulus-PMO@michigan.gov
-

For Questions Specific to Local Governments:

- Treas-CARES@michigan.gov or 517-335-0155
-

For Questions Specific to Universities & Community Colleges:

- Brent Turner, TurnerB8@michigan.gov
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For Questions Specific to Fair Food Network (MDARD):

- Heather Throne, ThroneH@michigan.gov
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Reference Material

- **OnCue User Guide – will be sent with OnCue registration notification and instructions**
- **A recording of this training session will be available October 20th:**
 - https://www.michigan.gov/treasury/0,4679,7-121-1751_100201---,00.html
- **Office of Inspector General CRF Reporting Requirements:**
 - [Link to OIG Reporting Requirements](#)
- **Office of Inspector General FAQ About CRF Reporting:**
 - [Link to OIG FAQ Regarding CRF Reporting](#)



Thank
You!