

| Records Series | Description | Retention |
|--|---|---|
| <p>Coronavirus Relief Fund Payment Records</p> | <p>The Coronavirus Relief Fund was established by the Coronavirus Aid, Relief, and Economic Security Act (“CARES” Act) of 2020. The fund is to be used by State and local governments to make payments for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).</p> <p>Recipients of Coronavirus Relief Fund payments shall maintain and make available to the US Treasury’s Office of Inspector General 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)).</p> <p>Records that support compliance with subsection 601 (d) of the Social Security Act include, but are not limited to, the following:</p> <ul style="list-style-type: none"> • 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; • Budget records for 2019 and 2020; • Payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19; • Receipts of purchases made related to addressing the public health emergency due to COVID-19; • Contracts and subcontracts entered into using Coronavirus Relief Fund payments and all documents related to such contracts; • Grant agreements and grant sub-award agreements entered into using Coronavirus Relief Fund payments and all documents related to such awards; • All documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and sub-recipients; • All documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient sub-awards; • All internal and external email/electronic communications related to use of Coronavirus Relief Fund payments; and • All investigative files and inquiry reports involving Coronavirus Relief Fund payments. | <p>Retain for 5 years after final payment is made using Coronavirus Relief Monies. (US Department of Treasury Memorandum OIG-CA-20-021)</p> |