

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: COVID Funding for Higher Education

Date: October 7, 2020

Institutions of higher education (i.e. colleges, universities, career centers, joint vocational school districts) received a significant amount of funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, primarily through two programs from the Ohio Department of Higher Education (ODHE): Coronavirus Relief Fund (CRF), CFDA #21.019 and Higher Education Emergency Relief Fund (HEERF), CFDA #84.425.

The state allocated approximately \$200 million of the CRF funding provided to the state from the US Department of Treasury for distributions to institutions of higher education.

CRF Funds are for costs incurred between March 1, 2020 and December 30, 2020 but can 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 government; and
- (3) were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

In addition, the Office of Postsecondary Education approximately \$14 billion of the CARES Act funding for HEERF funding to be distributed to institutions of higher education. To date, approximately \$127 million has been allocated to Ohio Public Universities; \$18 million to Ohio Community Colleges; and \$781 thousand to Ohio Career Centers.

Institution	Allocations to Date	Award Range to Date
Public Universities	15	\$170,376 - \$27,447,240
Career Centers	52	\$574 - \$111,409
Community Colleges	22	\$122,591 - \$3,105,492

ODHE's website <https://www.ohiohighered.org/covid19> provides several resources, including the ODHE Guidance & Frequently Asked Questions (specific to HigherED CRF funding) <https://www.ohiohighered.org/sites/default/files/uploads/rfp/ODHE%20Coronavirus%20Relief%20Fund%20for%20Higher%20Ed%20Guidance%20%26%20FAQ%207-27-20.pdf>, which includes a recap of funding information and related requirements as well as program FAQs. See also the USDE's website at <https://www2.ed.gov/about/offices/list/ope/caresact.html>.

AOS' *General Auditor of State FAQs* document

http://www.ohioauditor.gov/resources/covid19/Coronavirus_new_FAQ_final.pdf includes relevant guidance related topics such as separate accountability and Schedule of Expenditures of Federal Awards reporting requirements relevant to all COVID-19 funding. In addition to the HEERF (line 54) and CRF funding mentioned above, AOS has identified other COVID-19 programs, flexibilities and waivers that may be applicable in the *AOS Coronavirus Funding Tracker* at http://www.ohioauditor.gov/resources/COVID19_assistance.html

The AOS resources linked above and other valuable resources are available on AOS' COVID-19 Resources for Local Government page at http://www.ohioauditor.gov/resources/COVID19_assistance.html.

Questions can be directed to FACCR@ohioauditor.gov.