

Coronavirus Relief Fund (CRF) 2020 CRF – HigherEd

Guidance & Frequently Asked Questions

Funding Period:

March 1, 2020 – December 30, 2020

US Department of the Treasury

CFDA # 21.019

NOTE: As U.S. Department of the Treasury issues future guidance and clarifications, the specific guidelines listed in this document are subject to change. Changes may be addendums to this document in the Frequently Asked Questions section.

The purpose of this document is to provide guidance to Ohio's higher education institutions (institutions) receiving Coronavirus Relief Funding through the Ohio Department of Higher Education (ODHE) per the ODHE allocation of federal funds.

Funding Information

Funds were awarded to the State of Ohio as Federal Financial Assistance from the U.S. Department of Treasury. Funds were awarded under the Social Security Act, as amended by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") as the Coronavirus Relief Fund (CRF).

Federal Assistance Information

The US Department of Treasury did not provide a notice of award to the State of Ohio, thus a Federal Award Identification Number (FAIN) is unknown and the federal award date is presumed to be the date of enactment of the CARES Act, March 27, 2020.

Funds are considered federal financial assistance and have been assigned a Catalog of Federal Domestic Assistance (CFDA) or Assistance Listing Number of 21.019. Fund payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Performance Period

The U.S. Department of Treasury has determined that CRF funds may only cover costs **incurred** between **March 1, 2020 and December 30, 2020**. The U.S. Treasury has not identified a liquidation period, thus it is assumed one does not exist and the close-out date stands at the last date of the performance period. ODHE has established the following timelines in use of funds:

- Interim financial compliance reports due from all CRF recipients on or before **October 6, 2020**,
- The balance of unexpended funds remaining must be returned to ODHE postmarked no later than **December 18, 2020**,
- Final financial compliance reports (close-out report for all activity) due on or before **February 15, 2021**.

Eligibility

When determining eligibility to distribute CRF funds it received, an institution should evaluate all proposed expenditures based on guidance contained within the U.S. Department of Treasury Guidance and Coronavirus Relief Fund Frequently Asked Questions which can be found at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>. This guidance document calls out some specific eligibility areas and related Frequently Asked Questions provide information about specific uses, but the examples are not all-inclusive.

If an institution has any questions regarding the eligibility of a cost, please contact ODHE via e-mail at OdheFiscalReports@highered.ohio.gov or the Ohio Grants Partnership via e-mail at grants@obm.ohio.gov.

General Eligibility Information

The CARES Act requires that the payments from the CRF 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**.

While the CRF distributions are not required to be the funding of last resort, the expenditures cannot be used in multiple programs or be reimbursed by other funds. Expenditures necessary to take direct action in response to the COVID-19 public health emergency are allowable. The basic eligibility requirement is “a cost is either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget (recently approved as of March 27, 2020) OR (b) the cost is for a **substantially different use** from any expected use of funds in such a line item, allotment, or allocation.” Expenditures are required to be related to current COVID-19 needs and not in preparation of or stock piling for future emergencies.

Permissible Use of Funds

The following list of specific permissible uses is not intended to be comprehensive:

Medical Expenses

- COVID-19-related expenses of public hospitals, clinics, and similar facilities.
- Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
- Costs of providing COVID-19 testing, including serological testing.
- Emergency medical response expenses related to COVID-19, including emergency medical transportation.
- Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
- Personal Protective Equipment to address the current COVID-19 pandemic.

Public Health and Related Measures

- Expenses for communication and enforcement by governments for public health orders related to COVID-19.
- Expenses for acquisition, distribution, and disposal of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

- Expenses associated with COVID-19 contact tracing.
- Food delivery to vulnerable populations to enable compliance with COVID-19 public health precautions.
- Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
- Expenses of providing paid sick and paid family and medical leave to public employees who are infected/directly impacted to enable compliance with COVID-19 public health precautions. Full costs are eligible despite leave being in previously approved budget.
- COVID-19-related expenses of maintaining correctional facilities and jails, including as related to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
- Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

Personnel

Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are **substantially dedicated** to mitigating or responding to the COVID-19 public health emergency are allowable. Personnel that fall into these sector areas are presumed for administrative convenience to be substantially dedicated unless the chief executive determines that specific circumstances indicate otherwise. Each institution decides if their costs are appropriate by virtue of charging to the CRF, unless the chief executive determines otherwise. **The Ohio Office of Budget and Management, Ohio Grants Partnership (OBM) generally defines a benchmark for identifying substantial dedication to be a contribution of 50% or more of time; however, it is up to each institution to define its own thresholds of substantial dedication and document the justification for that decision.**

In addition, personnel that that were diverted to a **substantially different use** due entirely to the COVID-19 public health emergency and are supporting the response to COVID-19 are allowable. This could mean the repurpose of positions who would have been furloughed or laid off (in other words were underutilized due to COVID) to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

This payroll topic has been a frequent discussion point among states and local leaders in discussions with officials from the U.S. Department of Treasury. Future federal guidance may clarify these requirements. In the meantime, OBM recommends that institutions maintain detailed documentation about decisions to use the CRF for employee payroll.

Equipment

- Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
- Equipment and lease costs if previously unbudgeted and consistent with other criteria.

Economic Support

- Small business assistance related to required and/or voluntary closures and the expenditures related to providing these programs.
- Increased workers compensation related to expanded coverage due to COVID-19.

- Unemployment insurance costs incurred by the Recipient as an employer.
- Financial assistance to individuals and families directly impacted by a loss of income due to COVID-19
 - Could include payment of overdue rent and mortgage to avoid eviction or foreclosure, unforeseen costs for funerals, or other emergency individual needs.

Prohibited Use of Funds

- Revenue replacement/forgone revenue including unpaid property taxes and utility fees.
- Expenses covered by business interruption insurance or reimbursed through other federal aid received in response to COVID-19.
- Expenses that have been or will be reimbursed under any other federal program.
- Any costs, including indirect, administrative, and payroll, that were already in the most recently approved budget as of March 27, 2020.
- Personnel expenses for employees whose work duties are not substantially dedicated to mitigating or responding to COVID-19.
- Personnel costs of private employees paid directly (grants or loans to private employers may be allowed to cover this).
- Workforce bonuses, this prohibition does not include hazard pay or overtime.
- Severance Pay.
- Medicaid Match.
- Property tax assistance, some exceptions may be made if assistance is provided to individuals who have been economically impacted by COVID-19 to prevent foreclosures.
- Prepayments on contracts related to COVID-19, unless this is part of the normal policies and procedures.
- Damages covered by insurances.
- Reimbursement to donors for donated items or services.
- Legal settlements.

Application Process

ODHE prepared a funding allocation and institutions of higher education listed in that funding allocation may apply for a grant award up to that allocation amount. Institutions must apply on the Ohio Grants Partnership website at <https://grants.ohio.gov/>. In order to apply, an institution must have a valid DUNS number and SAM registration. The System for Award Management (SAM) is an official website of the US Government found at <https://www.sam.gov/>.

Once registered, the grants contact listed on the application will be e-mailed login credentials to access the Ohio Grants Portal where institutions may submit additional required documentation and reports.

ODHE will review the grant applications and prepare a subrecipient risk assessment.

- If the institution is deemed low to medium risk, ODHE will pay the institution their full award via the HEI subsidy distribution system.
- If the institution is deemed high risk, they will be notified of their approved application and the institution will be required to submit their project budget to the Ohio Grants Portal prior to their payment being made. In addition, high-risk subrecipients will be required to submit monthly financial reports.

Reporting

ODHE will require reporting in the Ohio Grants Partnership grants portal. ODHE is requiring an interim and a final financial status report. The interim report is due October 6, 2020 for activity through September 30, 2020. This interim financial status report will be used to assess institutional utilization of funds to date and ODHE may re-allocate underutilized funds to other recipients if necessary. A final financial status report is due February 15, 2021 as a close-out report for all activity, from initial payment and any redistributed funds received. In addition, high-risk subrecipients will be required to submit monthly financial reports.

Note: The balance of unexpended, unencumbered funds remaining must be returned to ODHE postmarked no later than **December 18, 2020**.

Responsibilities, Records, & Future Audits

The U.S. Treasury has limited compliance to the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, § 200.330 through § 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. Effective internal controls must be established and maintained (2 C.F.R. § 200.303). **Every CRF dollar should be accounted for with supporting documentation.** Institutions should maintain documentation evidencing that the funds were expended in accordance with federal, state, and local regulations for five years.

The CRF is subject to future audits to ensure appropriate use with ultimate recoupment by Treasury. Records must be made available to ODHE, the Ohio Auditor of State, Independent Public Auditors that perform audits on behalf of Ohio Auditor of State, the federal government, and/or other oversight entities for audit or review. Records shall be maintained for a period of five (5) years after final payment is made using Coronavirus Relief Fund monies, per the Department of the Treasury, Office of Inspector General memo OIG-CA-20-021. While these funds are considered payments, they are also subject to and count towards the threshold of the Single Audit Act (31 U.S.C. § 7501-7507).

Frequently Asked Questions

NOTE: That this information is provided as a reference and is current as of July 14, 2020. In the event of a conflict between this document and state law, federal law, or U.S. Treasury guidance, the state and federal laws and guidance supersede this document. This document will be updated if the U.S. Treasury provides future clarifications.

The registration form requires a project description, what do I need to put there?

This can be a basic description and can be as simple as “costs incurred by [insert institution] as a result of the COVID-19 public health emergency.” ODHE recognizes many institutions have not determined specifically how funds will be utilized at the time of registration.

What is the difference between the Authorized Representative and the Grant Contact?

ODHE is collecting information from institutions receiving funds to allow for future administration and monitoring. The Authorized Representative is the main executive within the institution that can authorize acceptance of the funds on behalf of the institution. The grant contact will be the main person ODHE will reach out to for monitoring, obtaining resolutions, or other questions regarding the funds. This contact will be responsible for completing the reporting in the OBM grants portal on behalf of the institution. Institutions can enter the same person for both contacts if applicable.

Are all institutions required to register on OBM’s grants site?

Yes, ODHE requires institutions to register on the OBM website at <https://grants.ohio.gov/fundingopportunities.aspx>. After the registration is approved, the grant contact will receive an e-mail confirmation and a temporary log-in to the OBM grants portal. Grant contacts will access the portal to upload documents and complete the required interim and final financial reporting.

How do I access the OBM grants portal after receiving a log-in?

The grants portal can be accessed at <https://grantsportal.ohio.gov>

When will the financial status reports be due?

ODHE is requiring an interim and a final financial status report. The interim report is due October 6 for activity through September 30. This interim financial status report will be used to assess institutional utilization of funds to date and ODHE may re-allocate underutilized funds to other recipients if necessary. A final financial status report is due **February 15, 2021** as a close-out report for all activity, from initial payment and any redistributed funds received. High-risk subrecipients will be required to submit monthly financial reports.

In addition to the CARES Act CRF Fund, should my institution setup a separate fund to account for other CARES Act and federal COVID-19 financial assistance?

Institutions should refer to the terms and conditions of their federal award. Generally, federal programs with new or expanded COVID-19 assistance require separate accountability and institutions will need to establish either a Special Revenue Fund (for a new program) or a subfund/special cost center (for expanded assistance within an existing federal program) to separately track the receipt and expenditure activity of the COVID-19 funding.

Are these funds allowed to be used as cost-share or match to other federal grant programs?

On June 24, 2020, the U.S. Department of Treasury updated their Frequently Asked Questions to allow for the use of funds to meet the non-federal matching requirements for Stafford Act assistance to the extent such matching requirements entail COVID-19 related costs that otherwise satisfy the CRF eligibility requirements and the Stafford Act. The ability to use funds to match any other grant programs is prohibited.

What does the prohibition, or limitation against using CRF Funds for costs already in an approved budget prior to March 27 mean? Does this mean I am unable to be reimbursed if I already incurred the costs with budgeted funds?

A cost is allowable if either: 1. The cost cannot lawfully be funded using a line item, allotment, or allocation within that budget, or 2. The cost is for a substantially different use from an expected use of funds in such a line item, allotment, or allocation. An institution may have incurred costs prior to the receipt of CRF funds in response to COVID-19 utilizing budgeted resources that were previously budgeted for another purpose. Thus, necessitating a reimbursement – and that is allowable.

This may be best explained by considering the following hypothetical example: If the institution's most recently approved budget prior to March 27, 2020 had a provision to allocate \$10,000 for personal protective equipment (PPE) to address COVID-19, the institution must use their funds to purchase \$10,000 of PPE and any amounts spent over \$10,000 for PPE can be covered by CRF monies.

What is "the most recently approved" budget and how do adjustment, amendment or supplemental appropriations effect the use of CRF funds?

The "most recently approved" budget refers to the enacted budget for the relevant fiscal period for your institution, which includes subsequent supplemental appropriations or other budgetary adjustments, or amendments made in response to COVID-19 that were approved prior to March 27, 2020. Temporary appropriation measures allowable by Ohio law that were passed prior to March 27, 2020 are considered an approved budget.

Generally, what expenses related to cleaning buildings and facilities are allowable uses of the CRF funds?

Expenses for disinfection and/or cleaning of college and university facilities in response to the COVID-19 public health emergency is an allowable expense

Can payroll expenses, which are already budgeted, be funded by CRF funds? (updated June 29, 2020)

CRF money can be used for payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to COVID-19 public health emergency. Further, personnel that were diverted to a substantially different use due entirely to the COVID-19 public health emergency and are substantially dedicated to mitigating or responding to COVID-19 are allowable expenses.

On June 24, 2020, the US Treasury updated their Frequently Asked Questions stating CRF money can be used for payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or

responding to COVID-19 public health emergency. OBM recommends the local government Chief Executive Official declare a proclamation in some manner and document the individuals or job positions with the specific duties that meet the substantially dedicated criteria. Please be familiar with the Auditor of State FAQ related to payroll costs and be aware the US Treasury may clarify the payroll expense requirements in the future.

What constitutes "substantially dedicated" for payroll expenses of which employees can be funded with CRF funds?

OBM generally defines a benchmark for identifying substantial dedication to be a contribution of 50% or more of time; however, it is up to an institution to define its own thresholds of substantial dedication and to maintain clear documentation of the justification for that decision.

Must institutions keep time sheets or other accounting of the time that an employee spends on COVID-19 related work to document that the employee is "substantially dedicated"? (updated June 29, 2020)

For public safety, public health, health care, human services, and similar employees whose services are substantially dedicated it is presumed for administrative convenience that personnel costs related to these areas are substantially dedicated unless the chief executive determines that specific circumstances indicate otherwise. On June 24, 2020, the US Treasury updated their Frequently Asked Questions further clarifying as a matter of administrative convenience that the entire payroll cost of an employee in these sectors whose time is substantially dedicated to mitigating or responding to the COVID-19 public health emergency is eligible. OBM recommends the local government Chief Executive Official declare a proclamation in some manner and document the individuals or job positions with the specific duties that meet the substantially dedicated criteria.

For personnel that were diverted to a substantially different use due entirely to the COVID-19 public health emergency to mitigating or responding to COVID-19 there must be some supporting documentation or evidence which corroborates the substantially different use and the time charged. Time sheets may be useful documentation for audit purposes.

Please be familiar with the Auditor of State FAQ related to payroll costs and be aware the US Treasury may clarify the payroll expense requirements in the future.

When can CRF funds be used to cover payroll expenses of employees on leave?

In order to use CRF money to pay for leave, the leave must comply with the leave required in the Families First Coronavirus Response Act (FFCRA). If the institution cannot ensure that the leave was taken for reasons outlined in FFCRA, then CRF money cannot be used for leave (such as leave taken because an employee cannot work from home). Regardless of what your government calls the leave - bonus leave, emergency leave, etc. - the leave is reimbursable if used for FFCRA leave. OBM suggests structuring leave under the FFCRA leave types and making sure that employees are properly recording time. Budget amendments and changes to your government's budget do not affect the ability to reimburse these expenses.

Can CRF be used for hazard pay and how should hazard pay be determined? Hazard pay is an allowable expense; however, please note that the U.S. Treasury guidance has limited allowable hazard pay to those employees who are performing hazardous duty work directly responding the COVID-19. The institution must determine the rate of hazard pay

to be provided and that should be set forth in a policy. Hazard pay cannot be across the board to all employees and must relate to COVID-19. Hazard pay is a form of payroll expense and so CRF payments may only be used to cover hazard pay for individuals that meet the other requirements for eligible CRF payroll expenses.

Can I dispose of assets purchased with CRF funds?

If assets are disposed of prior to December 30, 2020, then the proceeds are subject to the restrictions on eligible use of payments from the Fund.

What happens if there is interest earned on CRF funds?

Funds are not subject to the Cash Management Improvement Act of 1990. Interest funds earned must be placed back into the program and used in a manner consistent with the U.S. Department of Treasury guidance on eligible costs within the performance period.

Under FEMA, there are equipment use rates to determine cost. Is there something comparable under this funding?

There are no schedules for equipment time.

Are in-kind costs such as donated time allowable to be reimbursed using a standard labor rate?

No, only actual costs incurred.

Can CRF funds be used to reimburse for expenses already incurred (dating back to 3/1/2020) or only for new expenses going forward?

CRF monies can be used to reimburse expenses already incurred dating back to March 1, 2020 assuming the expense meets the other requirements for use of the Coronavirus Relief Fund. Per U.S. Treasury Guidance, costs must have been incurred on or after March 1, 2020. Treasury Guidance defines "incurred" as being "when the responsible unit of government has expended funds to cover the cost." Thus, if an institution obligated funds for COVID-19 related expenses prior to March 1, 2020 but had not yet expended those funds as of March 1, 2020 those expenses are an allowable use.

Can CRF funds be used to reimburse for refunds, including but not limited to housing and dining, that were previously issued to students?

No, refunds are not allowed. That is a form of revenue replacement.

Can CRF funds be used to pay for expenses in preparation for a future COVID-19 outbreak or for pandemic public health measures for a future pandemic or disaster?

CRF funds may be used only for expenditures necessary to address the current COVID-19 public health emergency. CRF funds cannot be used to prepare for or stockpile excess supplies for possible use related to future disasters. However, it may be necessary to create a reserve of eligible items to address areas that are likely to be impacted by the current COVID-19 pandemic.

When is a cost incurred? (Updated per June 30, 2020 US Treasury Guidance)

Initial guidance released on April 22, 2020, provided that the cost of an expenditure is incurred when the recipient has expended funds to cover the cost. Upon further consideration and informed by an understanding of State, local, and tribal government practices, **Treasury is**

clarifying that for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). For instance, in the case of a lease of equipment or other property, irrespective of when payment occurs, the cost of a lease payment shall be considered to have been incurred for the period of the lease that is within the covered period, but not otherwise. Furthermore, in all cases it must be necessary that performance or delivery take place during the covered period. Thus the cost of a good or service received during the covered period will not be considered eligible under section 601(d) if there is no need for receipt until after the covered period has expired.

Goods delivered in the covered period need not be used during the covered period in all cases. For example, the cost of a good that must be delivered in December in order to be available for use in January could be covered using payments from the Fund. Additionally, the cost of goods purchased in bulk and delivered during the covered period may be covered using payments from the Fund if a portion of the goods is ordered for use in the covered period, the bulk purchase is consistent with the recipient's usual procurement policies and practices, and it is impractical to track and record when the items were used. A recipient may use payments from the Fund to purchase a durable good that is to be used during the current period and in subsequent periods if the acquisition in the covered period was necessary due to the public health emergency.

Given that it is not always possible to estimate with precision when a good or service will be needed, the touchstone in assessing the determination of need for a good or service during the covered period will be reasonableness at the time delivery or performance was sought, e.g., the time of entry into a procurement contract specifying a time for delivery. Similarly, in recognition of the likelihood of supply chain disruptions and increased demand for certain goods and services during the COVID-19 public health emergency, if a recipient enters into a contract requiring the delivery of goods or performance of services by December 30, 2020, the failure of a vendor to complete delivery or services by December 30, 2020, will not affect the ability of the recipient to use payments from the Fund to cover the cost of such goods or services if the delay is due to circumstances beyond the recipient's control.

Can we prepay for services or goods that will be provided or received after December 30, 2020?

No. Prepayment for any goods or services is not allowed.

If the funds are encumbered, would they be considered spent?

Yes, if performance or delivery took place by December 30. US Treasury is clarifying that for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). *Therefore, if funds were encumbered for a service or delivery made prior to December 30, 2020 (or in the rare occasion of a supply chain disruption, delivery after December 30), and paid from that encumbrance after December 30, 2020, those expenses should be reported on the final financial report. Although the Treasury is listing 90 days, ODHE would like to close-out the grant by February 15, 2021. All unspent funds must be returned to ODHE.*

Will receiving CRF funds impact or limit the amount of FEMA Category B reimbursement that my institution is eligible for?

Unlike CRF funding, which was appropriated in specific total dollar amounts, the total dollar amounts of FEMA Category B reimbursement that an applicant may receive is not capped at an overall dollar amount. If an institution exhausts its CRF funds and still has COVID-19 expenses that are eligible for FEMA Category B reimbursement, it may still apply to FEMA for reimbursement of those funds. It is important to avoid duplication of benefits. Expenses paid for with CRF funds cannot also be reimbursed by FEMA, and vice versa. Institutions should carefully track both their COVID-19 expenses along with all sources of federal funds used to pay for those expenses to avoid duplication of benefits and to be prepared to document no duplication of benefits if requested by ODHE, the Auditor of State, or federal oversight agency.

Who is my grant contact for questions or concerns?

ODHE and the Ohio Grants Partnership are available to answer any questions or concerns that you may have via e-mail at OdheFiscalReports@highered.ohio.gov or grants@obm.ohio.gov.

What is the process for returning funds to the State of Ohio?

Any cash on hand that is not encumbered must be returned to ODHE so that ODHE can return the funds to the US Treasury by the end of the grant period. Returns of grant funds **must be sent to the Ohio Department of Higher Education and postmarked no later than December 18, 2020**. Returns can be made via check payable to the Treasurer of the State of Ohio and mailed to:

Ohio Department of Higher Education
ATTN: Fiscal Department, CRF Refund
25 South Front Street, 2nd Floor
Columbus, Ohio 43215

Helpful Resources:

US Treasury - <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>

Ohio Grants Partnership - <https://grants.ohio.gov/forstateagencies.aspx#state-agencies-resources-manuals-training>

Federal System for Award Management - <https://beta.sam.gov/>

Ohio Auditor of State - https://www.ohioauditor.gov/resources/COVID19_assistance.html

The Association of Government Accountants - <https://www.agacgfm.org/Tools-Resources/COVID19Resources.aspx>