

# Documentation for CARES Act Expenditures

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# Introduction

- A State, Tribal government, and unit of local government shall use the funds provided under a payment made under this section to cover only those costs of the State, Tribal government, or unit of local government that—
  - 1. are necessary expenditures incurred due to the public health emergency with respect to COVID-19;
  - 2. were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government;
  - 3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

# Documentation

## Includes, but isn't limited to...

- 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;

# Documentation

## Includes, but isn't limited to...

- grant agreements and grant subaward 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 subrecipients;
- all documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards;
- all internal and external email/electronic communications related to use of Coronavirus Relief Fund payments;
- all investigative files and inquiry reports involving Coronavirus Relief Fund payments.

# Retention Requirements

- **Records shall be maintained for a period of five (5) years after final payment is made using Coronavirus Relief Fund monies. These record retention requirements are applicable to all prime recipients and their grantees and subgrant recipients, contractors, and other levels of government that received transfers of Coronavirus Relief Fund payments from prime recipients.**

# External Memorandum

## US Treasury OIG Memorandum

- <https://home.treasury.gov/system/files/136/IG-Coronavirus-Relief-Fund-Recipient-Reporting-Record-Keeping-Requirements.pdf>

# Financial Statements

## Track Payments

<https://vista.wvsao.gov>

*Instructions on how to register and use this site are available at*

<https://www.wvsao.gov/Auditing>

*Look under “Additional Forms and Memos” for  
“Accessing VISTA Instructions”*

# Transparency

## CARES Act Transparency

Detailed information on the CARES Act is available at:

<http://www.wvcheckbook.gov>

**Scroll to the bottom and click on the  
“State COVID-19 Transparency” tile.**



# Transparency

## Items Available

Information available includes:

- **Grant payments disbursed to local governments**
- **Links to the Governor's Office grant portal**
- **Paycheck Protection Program recipients**
- **Raw transactional data for State COVID-19 related expenditures**
- **Federal monies/grant programs received by the State**

# How to Contact Us

## Contact Us

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