

MEMORANDUM

TO: Coronavirus Relief Fund – Municipal Program Recipients
FR: Heath Fahle, A&F FFO
DT: March 2022
RE: Reminder on Close Out Process for the Coronavirus Relief Fund – Municipal Program

Overview

The Commonwealth of Massachusetts made up to \$502 million in federal resources available to municipalities to respond to the public health emergency caused by the Coronavirus Disease (COVID-19) through the Coronavirus Relief Fund – Municipal Program (CvRF-MP). The CvRF-MP is now in the **close out phase**. All municipalities should have fully reported all CvRF-MP expenditures to A&F through the quarterly reporting periods.

On September 15, 2021, A&F issued a [memorandum](#) describing the steps required for a municipality to close out their CvRF-MP grant. A [supplemental memorandum](#) was issued on November 16, 2021 with additional information regarding the close out process. Finally, on January 11, 2022, A&F issued a [memorandum](#) reiterating the close out process steps. These memorandums all provide guidance on the close out process for the CvRF-MP. Please see Appendix for detailed steps to close out grant.

Close Out Process Timing

As the CvRF-MP is now closed, **all municipalities must submit a [close out form](#) by Friday, April 1, 2022**. Please review the form prior to this date in case follow up is needed.

The close out form requires municipalities to certify the data is complete and accurate. Please review this data carefully – **do not** submit a form if data displayed does not align with your municipal records. Please reach out to A&F immediately to identify the discrepancy.

After submitting a close out form, A&F will conduct a compliance evaluation and verify that municipalities pursued FEMA reimbursement. The A&F team will reach out with any data or compliance concerns. Municipalities will have an opportunity to supply documentation for questioned expenditures. It is critical municipalities respond in a timely manner. After follow up is complete, municipalities will submit a final certification form and send unspent funds back to the Commonwealth, if applicable. A&F expects municipalities to have completed the close out process by Friday, July 1, 2022.

In summary, key deadlines for the close out process include:

- Close out forms submitted by **Friday, April 1, 2022**
- Close out follow up and final certification complete by **Friday, July 1, 2022**

Please do not hesitate to reach out to A&F with any questions or concerns.

Appendix A: Steps to Close out CvRF-MP Grant

Submitting CvRF-MP Close Out Form

Municipalities must complete the CvRF-MP Close Out Certification Form [here](#) to close out the grant. In this form, you will be required to:

- Confirm accuracy of data
 - Total Eligible Amount
 - Amount Received through CvRF-MP
 - Amount Reported through CvRF-MP
- Confirm amount to be returned to the Commonwealth (*if applicable, only if amount reported is less than received*)
- Confirm eligible use of CvRF dollars under Treasury and A&F guidance
- Confirm that your municipality worked with MEMA and took all necessary steps to seek FEMA PA reimbursement
- Confirm understanding of ongoing compliance obligations
 - Municipalities are still subject to A&F desk reviews and other audits as applicable
- Confirm understanding of reporting expectations
 - After completion of the close out process, your municipality is not subject to future Commonwealth CvRF reporting deadlines

Data on the close out form is updated weekly. **Do not submit the form if data displayed does not align with your municipal records.** Please reach out to A&F to identify the discrepancy.

Post-Submission Steps

Upon submission of form, A&F will:

- Confirm all reported data, including amount to be returned to the Commonwealth
- Complete compliance evaluation to ensure eligibility of reported expenditures
 - Evaluation will include reviewing any previous Single Audit findings
- Verify that your municipality pursued FEMA reimbursement for eligible costs
- Communicate with municipalities regarding any data or compliance concerns
 - **A&F will provide municipalities with the opportunity to supply additional detail and documentation for questioned expenditures.** A Formstack will be provided to answer questions and upload documentation as needed. **Responses must be provided in a timely manner. Responses that are not received within 2 weeks will be presumed ineligible and removed from a municipality's reported data.**
 - Expenditures deemed ineligible will be removed from reported data. Municipal accounting should reflect that federal funds were not applied to these expenses

- To the extent applicable, provide instructions to return the CvRF-MP unspent balance to the Commonwealth
 - **Checks should be made out to the Commonwealth of Massachusetts** and sent to:
 - Dan Shark
 - 24 Beacon Street, Room 373
 - Boston, MA 02133
 - **Do not mail a check to the Commonwealth until an A&F representative verifies the amount to be returned.** This will only happen after the compliance review and follow up is complete.
- Send a grant close out confirmation notice when the process is complete
 - This form will need to be reviewed and signed by a city official and uploaded to a Formstack.