



**REVIEW OF FUNDING ALLOCATED TO  
METROPOLITAN NASHVILLE AND  
DAVIDSON COUNTY UNDER THE FEDERAL  
CORONAVIRUS RELIEF FUND AND THE  
GOVERNOR'S LOCAL GOVERNMENT  
GRANT PROGRAM**

**OCTOBER 12, 2020**



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

October 12, 2020

The Honorable Cameron Sexton, Speaker of the House of Representatives and  
House Majority Leadership  
425 5<sup>th</sup> Avenue North  
Suite 600 Cordell Hull Building  
Nashville, Tennessee 37243

To Speaker Sexton and Members of the House Majority Leadership:

Enclosed you will find a report that documents the procedures performed by our staff regarding a review of funding received by Metropolitan Nashville and Davidson County (Metro) under the Coronavirus Relief Fund and the Governor's Local Government Grant Program.

Pursuant to your request, we have tried to provide an adequate explanation of the revenues and expenditures related to the many funding sources made available to Metro during the pandemic. In our report, we take note of Metro's existing internal controls and accounting practices that relate to the receipt and disbursement of these funds as well as the guidelines established by the Federal Government and the State of Tennessee regarding the appropriate use of the funds.

Please contact our office if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Jim Arnette". The signature is written in a cursive, flowing style.

Jim Arnette, CGFM, CISA  
Director  
Division of Local Government Audit



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## **EXECUTIVE SUMMARY**

Based on a request from the Tennessee Speaker of the House of Representatives and the House Majority Leadership, the Comptroller of the Treasury, Division of Local Government Audit conducted a review of funds received by Metropolitan Nashville and Davidson County (Metro) related to the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and the Governor's Local Government Grant Program. While there are different sources of funding related to the CARES Act, we focused on the funds Metro received directly as part of the Coronavirus Relief Fund (CRF). Other than verifying federal funding received, we did not review expenditures related to CARES Act funds sent directly to various Metro departments such as Schools, Police, WeGo Public Transit, Metro Development and Housing Agency, and the Airport Authority. We also did not confirm the amount of federal funds sent directly to businesses in Metro as part of the Paycheck Protection Program or the Governor's Tennessee Business Relief Program.

### **Coronavirus Relief Fund**

On March 27, 2020, the Federal Government passed the CARES Act. The CARES Act established the CRF and appropriated \$150 billion to the Fund. Under the CARES Act, the CRF was to be used to make direct payments to states and certain local governments to assist with the financial impact of COVID-19. Through the CRF, Tennessee was allocated more than \$2.6 billion. Of that amount, on April 22, 2020, Metropolitan Nashville and Davidson County (Metro) received a direct allocation of \$121,122,775.

The CARES Act provides that payments from the CRF may only be used to cover costs 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 March 27, 2020; and
3. Were incurred during the period that began March 1, 2020 and ends on December 30, 2020.

As of the date of this report, CRF funding cannot be used to cover government revenue shortfalls. Unused CRF funding must be returned to the U.S. Department of Treasury.

### **Governor's Local Government Grant Program**

The State's budget for the fiscal year beginning July 1, 2020, included a direct appropriation grant program for local governments. Due to financial implications of the pandemic, including local governments experiencing a significant loss of local revenue, the Governor recommended and the legislature passed the appropriation act so that these funds could be used by local governments for any purpose they deemed necessary. On August 19, 2020, Metro received a one-time appropriation of \$10 million.

### How Have Funds Been Appropriated?

Our staff gathered information from Metro's Department of Finance regarding the various sources of funding related to the CARES Act and the Governor's grant program. \$93,780,000 or 77% of their CRF funding has been appropriated by the Metro Council based on recommendations from Metro's COVID-19 Financial Oversight Committee (Committee). Of this amount, \$84,693,059 has been spent or obligated. This number represents accrued expenses to date, invoices received, outstanding purchase orders, and contracts. \$27,342,775 of the CRF funding remains unallocated.

Metro believes it is important to keep those unallocated funds held in reserve at this point. They have applied for several FEMA/TEMA grants that if declined, they will have to use a portion of these funds to cover eligible COVID-19 expenses. Furthermore, with the potential of a resurgence of Coronavirus cases, Metro plans to hold on to CRF funds to pay for future COVID-19-related expenses that may not be covered by additional Coronavirus relief funds appropriated as part of another Federal stimulus package. While Congress continues to debate another round of stimulus funding, Congress is also considering legislation to extend the deadline for spending current CRF funds to meet additional COVID-19 challenges anticipated in 2021.

Metro has yet to appropriate any of the \$10 million received under the Governor's grant program. Funds received through the program can be legally used for recurring and nonrecurring expenditures and may be used to cover revenue shortfalls. Metro believes it is important to also hold onto these funds to address future, unforeseen COVID-19 expenses that may not be covered in 2021.

### How are Funds Being Accounted For?

CARES Act money and funds received from the Governor's grant program are being maintained separately from other funds received. Expenditures for mitigation or response to COVID-19 are likewise separated from other expenditures. Moving forward, detailed documentation for all transactions should continue to be maintained and a separate set of files should continue to be established for each grant.

Metro has segregated the CRF funds into a separate bank account. They have also been segregated in the general ledger with their own fund number. Each Metro department has a separately identifiable business unit number that corresponds to the CRF's unique fund number. Metro's chart of accounts allows for them to track expenditures by department as well as keep all CRF eligible expenditures in one fund. The Committee has been put in place to review requests for CRF funds from the community as well as Metro departments. The Committee receives recurring reports from those who have received funding to monitor the expenses incurred and ensure the intentions of the Committee are being met.

The Governor's grant program funds have also been placed into their own fund within Metro's general ledger.

## Internal Controls

We met with Metro's external auditor, Crosslin, to review work they have performed regarding Metro's system of internal controls. Crosslin performs the annual financial and compliance audit of Metro as part of a three-party contract between the Comptroller's Office, Crosslin, and Metro. The intent of our meeting with Crosslin was to determine whether Metro maintained "sufficient internal control measures over the receipt and disbursement of these funds" (i.e., CRF and Governor's grant program funding). Our review of internal controls and the related risk assessment workpapers prepared by Crosslin was for the sole purpose of demonstrating that internal controls existed and had been considered in the June 30, 2020, financial audit of Metro. Based on that review, we found no evidence that Metro is not in compliance with the state statute that requires a documented system of internal controls.

## How Will These Funds be Audited?

CRF funding is subject to audit under the Single Audit Act and the United States Office of Management and Budget's (OMB) *Uniform Guidance*. Internal controls related to Federal funding are also required by OMB's *Uniform Guidance*. A Single Audit and an evaluation of internal controls related to the receipt and disbursement of Federal funds are a routine component of Metro's annual financial and compliance audit. Crosslin is in the beginning stages of performing the Single Audit for Metro for the year ending June 30, 2020. The Single Audit is produced separately from the financial and compliance audit. The two audits are related but produced under separate cover.

The Governor's grant program funds will be audited by Crosslin under *Government Auditing Standards* as part of Metro's financial and compliance audit for the year ending June 30, 2021.

## Supporting Schedules

The following pages include financial schedules that were prepared by Metro and provided to our staff for review. The first schedule provides a breakdown of the CRF funding showing funds appropriated as well as funds that have been spent or are obligated to be spent. This schedule is followed by a summary of CARES Act funding received by Metro. This schedule includes the CRF funds as well as funds sent directly to various Metro departments, agencies, and component units. We have attempted to verify these amounts by viewing Federal disbursements found on [pandemicoversight.gov](https://pandemicoversight.gov) and various individual federal agency websites. This schedule is followed by a list of Federal guidelines that relate to each bucket of funding.



**Review of Funding Allocated to Metropolitan Nashville and Davidson County Under the Federal Coronavirus Relief Fund and the Governor's Local Government Support Grant Program**

**Coronavirus Relief Fund Detailed Schedule  
Project Accounting is Ongoing  
As of September 30, 2020**

	Projected* Expenditures thru 12/30/2020	Funds Spent/Obligated** thru 9/30/2020	
Metro Nashville's Emergency Response			
Hazard pay for critical infrastructure employees	\$ 20,000,000	\$ 11,179,714	**
Medical lab testing invoices	11,900,000	8,046,212	**
Department overtime related to covid pandemic	10,000,000	5,381,625	
PPE, safety supplies, building prep, etc.	7,733,000	6,568,845	
Administrative leave for closures, sick or repurposed employees	4,500,000	4,169,212	
Davidson County Sheriff's Office - incremental expenses	1,500,000	65,576	
Temporary labor for Metro Health Department (including contact tracing)	2,710,400	2,216,355	
TANS interest and eligible finance fees	2,600,000	249,700	
Temporary labor for assessment centers	2,500,000	776,529	
Temporary labor & medical services for homeless shelters	2,375,000	2,397,518	
Technology, remote work needs	1,557,600	967,360	
Metro Health Dept - At-Risk Plan, outreach, communications	1,400,000	482,011	**
Estimated FEMA claim for covid eligible expenses	(20,000,000)	-	
	<u>\$ 48,776,000</u>	<u>\$ 42,500,657</u>	
Support for Public School Children			
Laptops for all 3rd-12th graders and teachers	\$ 19,950,502	\$ 19,950,502	**
Nurses in every school (Oct - Dec)	2,000,000	-	
Internet hotspots - service through 12/30/20	1,408,900	1,408,900	**
Translation support, other reserve for technology	640,598	-	
	<u>\$ 24,000,000</u>	<u>\$ 21,359,402</u>	
Rent, Mortgage, and Utility Assistance - administered by United Way and its agencies	\$ 10,000,000	\$ 10,000,000	
Small Business and Live Music Grants and Technical Support			
Pathway Lending Group - administration of \$4 million in grants	\$ 4,200,000	\$ -	
Nashville Business Incubation Center	600,000	-	
Nashville Entrepreneur Center	600,000	-	
Conexion Americas	200,000	-	
Nashville Area Chamber of Commerce	100,000	-	
	<u>\$ 5,700,000</u>	<u>\$ 5,700,000</u>	**
Essential Metro Services Conducted through Nonprofits			
Other Metro services provided by nonprofit partners	\$ 1,804,000	\$ 1,633,000	
Community Partnership Funds	1,000,000	1,000,000	
	<u>\$ 2,804,000</u>	<u>\$ 2,633,000</u>	**
Funding to Reduce Food Insecurity - administered by Second Harvest Food Bank	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>	
Total Funds Allocated from the Coronavirus Relief Fund	\$ 93,780,000	\$ 84,693,059	
Total Funds Received from US Treasury for Coronavirus Relief Fund	121,122,775		
Unallocated Funds from the Coronavirus Relief Fund	<u>\$ 27,342,775</u>		

\* The following estimates are based on information currently available. Revisions to these estimates will be ongoing.

\*\* The expenses with an asterisk are not paid as of 9/30/20 but represent the accrued expenses to date, invoices received, outstanding purchase orders & contracts



## Review of Funding Allocated to Metropolitan Nashville and Davidson County Under the Federal Coronavirus Relief Fund and the Governor's Local Government Support Grant Program

CARES Act Funding Summary Spreadsheet  
 Allocations to Metro Nashville Government & Related Entities  
 As of September 30, 2020  
 Project Accounting is Ongoing

	CFDA No.	Received*		Total	
		from the State	from Federal Agency		
US Department of the Treasury - Coronavirus Relief Fund <b>A</b>	Metropolitan Nashville	21.019	\$ -	\$ 121,122,775	\$ 121,122,775
US Department of Education - Education Stabilization Fund <b>B</b> K-12 funding for Davidson County = \$26,007,293	Metropolitan Nashville Public Schools	84.425	23,748,967	-	23,748,967
US Department of Health and Human Services					
Federal Aid to Hospitals & Healthcare Facilities <b>O</b>	Nashville General Hospital	93.224	-	10,275,707	10,275,707
Community Service Block Grant <b>C</b>	Metropolitan Action Commission	93.569	-	1,870,794	1,870,794
Low Income Home Energy Assistance Program <b>L</b>	Metropolitan Action Commission	93.568	-	1,459,928	1,459,928
Head Start Program <b>D</b>	Metropolitan Action Commission	93.600	-	1,305,029	1,305,029
Federal Aid to Hospitals & Healthcare Facilities <b>O</b>	Nashville Fire Department/Emergency Medical Services	93.224	-	373,542	373,542
US Department of Justice					
Byrne Justice Assistance Grant Program <b>E</b>	Metropolitan Nashville Police Department	16.034	-	1,551,648	1,551,648
US Department of Transportation					
Urbanized Area Formula <b>F</b>	WeGo, RTA, Franklin and Williamson County	20.507	-	65,387,453	65,387,453
State of Good Repair <b>F</b>	WeGo, RTA, Franklin and Williamson County	20.507	-	7,659,180	7,659,180
Growing States <b>F</b>	WeGo, RTA, Franklin and Williamson County	20.507	-	2,691,195	2,691,195
US Department of Housing and Urban Development					
Emergency Solutions Grant - 2nd Allocation <b>K</b>	Metropolitan Development and Housing Agency	14.231	-	8,489,679	8,489,679
Community Development Block Grant (CV3 Part A) <b>J</b>	Metropolitan Development and Housing Agency	14.218	-	5,940,972	5,940,972
Community Development Block Grant (CV1) <b>J</b>	Metropolitan Development and Housing Agency	14.218	-	3,125,875	3,125,875
Emergency Solutions Grant - 1st Allocation <b>K</b>	Metropolitan Development and Housing Agency	14.231	-	1,549,066	1,549,066
Housing Choice Voucher Program <b>I</b>	Metropolitan Development and Housing Agency	14.871	880,876	-	880,876
Housing Opportunities for Persons with AIDS	Metropolitan Development and Housing Agency	14.241	-	225,186	225,186
Supportive Housing for Persons with Disabilities	Metropolitan Development and Housing Agency	14.326	137,367	-	137,367
US Department of Agriculture					
Summer Food Service Program	Metropolitan Nashville Public Schools	10.559	1,291,847	-	1,291,847
Summer Food Service Program	Metropolitan Nashville	10.559	154,503	-	154,503
US Department of Homeland Security					
Assistance to Firefighters Grant <b>N</b>	Nashville Fire Department	97.044	-	903,301	903,301
Other					
Federal Election Commission <b>M</b>	Davidson County Election Commission	90.404	672,368	-	672,368
National Endowment for the Arts <b>G</b>	Metropolitan Arts Commission	45.024	-	35,000	35,000
US Institute of Museum and Library Services <b>H</b>	Nashville Public Library	45.310	18,258	-	18,258
<b>Total known funding to Metropolitan Government of Nashville and Davidson County (excludes airports)**</b>					<b>\$ 260,870,516</b>
US Department of Transportation					
Airport Improvement Program	Nashville International Airport	20.106		\$ 54,963,454	

\* Not all funds included on this schedule have been received by the department indicated as of the date this schedule was prepared, but the funds have been applied for or identified to be received.

\*\* This schedule includes funding known by the Metro Nashville Finance Department. There may be others that the Finance Department is not aware. Guidelines indicated by red letters are on the following tab.



- A** US Treasury CRF: The general guidelines of this funding are that the expenditures must not be already accounted for in our budget, must be incurred March 1-December 30, 2020 and are for direct, out of pocket expenses related to COVID-19. There is much more detailed guidance available at: <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>
- B** Department of Education, Education Stabilization Fund: These funds are primarily for FY 21 school year, but a portion can be used for FY20. The funds are available for schools to prepare classrooms for social distancing, providing distance learning, teacher training for distance learning, PPE, and other expenditures that school principals need to be operational for the FY 21 school year. MNPS is requesting \$10M for supplemental nutrition programming needs. For more information, please see: <https://oese.ed.gov/files/2020/06/Tennessee-ESSERF-Certification-and-Agreement.pdf>
- C** US Dept of Health & Human Services: <https://www.acf.hhs.gov/ocs/resource/csb-g-im-2020-158-cares-act-supplemental-administrative-guidance>. Metro Action Commission Director Dr. Cynthia L. Croom advises that the Community Services Block Grant (CSBG) CARES Act funding will be used to assist Davidson County residents with rent and mortgage. Due to the recent pandemic, the CSBG funds will allow the Metropolitan Action Commission to assist households up to 200% of the Federal Poverty Level(FPL). This will allow us to assist more households with the increase from 125% of poverty to 200% poverty. In addition, this funding is available to any households in Davidson County that meet the income guidelines and impacted by COVID 19.
- D** US Dept of Health & Human Services
- E** Dept of Justice: This is a two year grant for the MNPd, it will cover covid related expenses, and will also cover overtime expenses. More details can be found at: <https://bja.ojp.gov/funding/opportunities/bja-2020-18553>
- F** Federal Transit Authority: This total of \$75M is to support the current operating levels of MTA/RTA/Franklin & Williamson County Transit, which allows them to use these funds for normal, recurring expenditures. The funds are available as necessary for up to 5 years. The funds may also be used for capital expenditures. For detailed guidance, see <https://www.transit.dot.gov/cares-act>.
- G** National Endowment for the Arts: Operational support to help these entities and their employees endure the economic hardships caused by the forced closure of their operations due to the spread of COVID-19.
- H** US Institute of Museums and Library Services: A grant of up to \$35,000 can be awarded for hotspots, Wi-Fi extenders, circulating hardware, videoconferencing equipment, or protective, safety, and cleaning supplies.
- I** These funds are being administered by MDHA.
- J** HUD: These CDBG funds are intended to provide buildings & improvements to provide testing, diagnosis or treatments sites; assistance to businesses, including special economic development assistance; provision of new or quantifiably increased public services. MDHA plans to primarily provide rent and mortgage assistance to qualifying low income
- K** HUD: These ESG-CV funds are to be used to prevent, prepare for, and respond to the coronavirus pandemic (COVID-19) among individuals and families who are homeless or receiving homeless assistance; and to support additional homeless assistance and homelessness prevention activities to mitigate the impacts of COVID-19.
- L** These funds will be distributed by MAC for individuals/families already served since October 2019. They will automatically receive an additional \$325 in energy assistance from NES. Additionally, under the CARES Act, these funds can be used for individuals/families who have income at 175% of the poverty level, up from 125%.
- M** These funds are coming from a grant received from the State. The funds will cover increased needs in staffing, technology and PPE/cleaning/supplies.
- N** Department of Homeland Security: The main objective of the AFG program are to provide critically needed resources that equip personnel to respond to the COVID-19 public health emergency and support community resilience.
- O** Dept of Health & Human Services: Funds may be used to prevent, prepare for, and respond to coronavirus, and shall reimburse the recipient only for health care related expenses or lost revenues that are attributable to coronavirus.

## **ELIGIBLE/INELIGIBLE CRF EXPENDITURES**

The CARES Act provides that payments from the CRF may only be used to cover costs that were incurred during the period that began on March 1, 2020 and ends on December 30, 2020.

Here is a list of examples that relate to eligible and ineligible expenditures per federal guidance:

### **Eligible Expenditures**

1. Medical expenses such as:
  - 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.
  - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
  - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
  - Expenses for communication and enforcement by local governments of public health orders related to COVID-19.
  - Expenses for acquisition and distribution 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.
3. 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.
4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
  - Expenses for food delivery to residents, including, for example, senior citizens and other 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 to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
  - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
  - COVID-19-related expenses of maintaining state prisons and county jails, including as relates 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.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
- Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
  - Expenditures related to a State or local government payroll support program.
  - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

### Ineligible Expenditures

The following is a list of examples of costs that would *not* be eligible expenditures of payments from the CRF:

1. Expenses for the State share of Medicaid.
2. Damages covered by insurance.
3. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses that have been or will be reimbursed under any Federal program, such as the reimbursement by the Federal Government pursuant to the CARES Act of contributions by States to State unemployment funds.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.

## **CONCLUSIONS AND RECOMMENDATIONS**

Based on our review of the funds received by Metro under the CARES Act and the Governor's Local Government Support Grant Program, we believe Metro is spending CRF funds to cover eligible COVID-19 expenses. We do not have a recommendation as to how funds have been appropriated or how they should be allocated in the future. Those decisions are being made by Metro's COVID-19 Financial Oversight Committee and the Metro Council. Metro should be keenly aware of the deadlines by which these funds must be spent or obligated. Under current requirements, Metro has until December 30, 2020, to use CRF funds. The Governor's grant program funds must be spent or obligated by June 30, 2021.

As of the date of our report, Metro has appropriated \$93,780,000 of the \$121,122,775 in CRF funds they received. \$84,693,059 of those appropriated funds have been spent or are obligated to be spent. \$27,342,775 of the CRF funding has yet to be appropriated. Metro has also not spent any of the Governor's grant program funds.

Metro has segregated the CRF funds into a separate bank account. They are also being accounted for in the general ledger with their own fund number. The Governor's grant program funds have also been placed into their own fund within the general ledger. Metro's chart of accounts is being utilized to track expenditures by department as well as keep all CRF eligible expenditures and expenditures related to the use of the Governor's grant funds within their own funds. The oversight Committee continues to review requests for CRF funds from the community as well as Metro departments and makes spending recommendations to the Metro Council. Metro will need to be careful not to claim expenditures for COVID-19 mitigation and response under more than one Federal program.

We have determined that Crosslin has followed generally accepted government auditing standards issued by the Comptroller General of the United States for their review of Metro's internal controls. These standards require auditors to consider the entity, its operating environment, and its internal controls. These procedures assist the auditor in determining the risk of material misstatements in Metro's financial statements and the corresponding nature and extent of audit procedures required. It appears Metro does have internal controls in place to help ensure the appropriateness of recorded revenues and expenses. No material weaknesses or significant deficiencies in internal control were discovered during Metro's FY2019 audit nor were any discovered to this point in the audit for the year ended June 30, 2020.

As part of the Single Audit, Crosslin expects to receive the Schedule of Expenditures of Federal Awards from Metro no earlier than the middle of November. Metro must prepare this schedule and present it to auditors according to OMB guidelines. This is the schedule from which Crosslin performs its Single Audit and determines which Federal programs will be audited. This schedule should include all Federal grants and Federal assistance including CRF funding and other Federal assistance received under the CARES Act. The CRF will be part of the Single Audit.

The Governor's grant program funds will also be audited by Crosslin as part of Metro's financial and compliance audit for the year ending June 30, 2021.