



# Audit and Compliance Committee

CARES Act Higher Education Emergency Relief Fund  
SUS Compliance Summary

January 27, 2021

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# Board of Governors Compliance Guidance



## CARES Act Higher Education Emergency Relief Fund Compliance Guidance



Prepared by the State University System of Florida  
Board of Governors  
Office of Inspector General and  
Director of Compliance  
As of May 15, 2020  
Revised July 9, 2020

## Compliance Guidance for HEERF issued in May 2020:

- Awareness
- Funds criteria for use
- Federal Reporting Requirements

# Coronavirus Aid, Relief, & Economic Security Act



- \$14B to US DOE
- ~2% to State University System of Florida (\$288,498,869)
  - Student aid first tranche
  - Institutional aid second tranche

# CARES Act Sections for HEERF



## **Section 18004(a)(1):**

- All Title IV participating schools
- Emergency Financial Aid Grants to Students
- Recipient's Institutional Costs related to COVID-19 disruptions to campuses

## **Section 18004(a)(2):**

- Historically Black Colleges & Universities
- Tribally Controlled Colleges & Universities
- Minority Serving Institutions
- Strengthening Institutions Programs

## **Section 18004(c):**

- Student emergency relief (50% min. must go to students)
- Funds not to be used for contractors, endowments, et cetera

# HEERF – SUS Awards



University	Student/Institutional Allocations (a)(1)	Special Designation Allocations (a)(2)	Total University Allocations	% of Total SUS Allocation
<b>FAMU</b>	\$13,051,325	\$26,309,331	\$39,360,656	14%
<b>FAU</b>	\$22,429,874	\$1,660,047	\$24,089,921	8%
<b>FGCU</b>	\$11,143,620		\$11,143,620	4%
<b>FIU</b>	\$38,301,957	\$2,824,773	\$41,126,730	14%
<b>FL Poly</b>	\$1,253,303		\$1,253,303	<1%
<b>FSU</b>	\$29,339,828		\$29,339,828	10%
<b>NCF</b>	\$837,170		\$837,170	<1%
<b>UCF</b>	\$51,071,250	\$3,752,081	\$54,823,331	19%
<b>UF</b>	\$31,046,411		\$31,046,411	11%
<b>UNF</b>	\$11,770,196		\$11,770,196	4%
<b>USF</b>	\$34,839,748	\$1,729,395	\$36,569,143	13%
<b>UWF</b>	\$6,801,388	\$337,172	\$7,138,560	2%
<b>Total</b>	<b>\$251,886,070</b>	<b>\$36,612,799</b>	<b>\$288,498,869</b>	

# Emergency Financial Aid to Students



## **Purpose:**

“...to get support to those most in need as quickly as possible...to help cover expenses related to the disruption of campus operations....”

~4/9/2020, Secretary of Education Letter



“...demonstrate that he or she meets the eligibility criteria for federal student aid ... under Title IV of the Higher Education Act of 1965...”

~ US DOE FAQs, October 14, 2020

# Emergency Financial Aid to Students



## Examples of 18004 (a)(1) Eligible Expenses:

- Medical
- Food
- Housing
- Utilities
- Technology
- Relocation Costs
- Childcare
- Course Materials
- Any Other Cost Of Attendance



# Emergency Financial Aid to Students



## Examples of 18004 (a)(1) Ineligible Expenses:

- Refunds to Students
- Contractor Pay
- Endowments
- Capital Outlays
- Student Scholarships

# University HEERF Spending, Student Tranche



University	(a)(1) 50% Student Allocation	Student Spending as of 12/31/2020	Unspent Student Spending	
<b>FAMU</b>	\$6,525,662	\$6,367,573	\$158,089	2%
<b>FAU</b>	\$11,214,937	\$11,214,937	\$0	0%
<b>FGCU</b>	\$5,571,810	\$5,571,810	\$0	0%
<b>FIU</b>	\$19,150,978	\$19,150,979	\$0	0%
<b>FL Poly</b>	\$626,651	\$586,455	\$40,196	6%
<b>FSU</b>	\$14,669,914	\$14,669,914	\$0	0%
<b>NCF</b>	\$418,585	\$383,715	\$34,870	8%
<b>UCF</b>	\$25,535,625	\$25,535,625	\$0	0%
<b>UF</b>	\$15,523,205	\$15,523,206	\$0	0%
<b>UNF</b>	\$5,885,098	\$5,885,098	\$0	0%
<b>USF</b>	\$17,419,874	\$14,487,264	\$2,932,610	17%
<b>UWF</b>	\$3,400,694	\$3,379,720	\$20,974	1%
<b>Total</b>	\$125,943,033	\$122,756,295	\$3,186,740	3%



## **Purpose:**

“... these funds can be used to cover any costs associated with significant changes to the delivery of instruction due to COVID-19.”

~4/21/2020, Secretary of Education Letter



## **Examples of 18004(a)(1) Eligible Expenses:**

- Support for Students
- Expand Remote Learning Programs
- Build IT Capacity
- Train Faculty & Staff on Remote Instruction and Operations
- Hiring Additional Faculty



## **Examples of 18004 (a)(1) Ineligible Expenses:**

- Pre-enrollment Recruitment
- Student Scholarships
- Defraying Revenue Losses
- Previously Planned IT Upgrades
- Senior Administrator, Executive Salaries or other cash benefits
- Replacing State Funds

# Recipient's Special Designation Funds



## **Examples of 18004(a)(2) Eligible Expenses:**

- Replace Lost Revenue
- Reimburse Expenses already incurred
- IT costs for Distance Education
- Faculty & Staff Trainings
- Grants to Students for any Component of the Student's Cost of Attendance

# Recipient's Institutional Costs



University	50% Institutional Allocation 18004(a)(1)	Special Designation Allocation 18004(a)(2)
FAMU	\$6,525,662	\$26,309,331
FAU	\$11,214,937	\$1,660,047
FGCU	\$5,571,810	
FIU	\$19,150,978	\$2,824,773
FL Poly	\$626,651	
FSU	\$14,669,914	
NCF	\$418,585	
UCF	\$25,535,625	\$3,752,081
UF	\$15,523,205	
UNF	\$5,885,098	
USF	\$17,419,874	\$1,729,395
UWF	\$3,400,694	\$337,172
<b>Total</b>	<b>\$125,943,033</b>	<b>\$36,612,799</b>

<b>Total Allocation</b>	<b>\$162,555,832</b>
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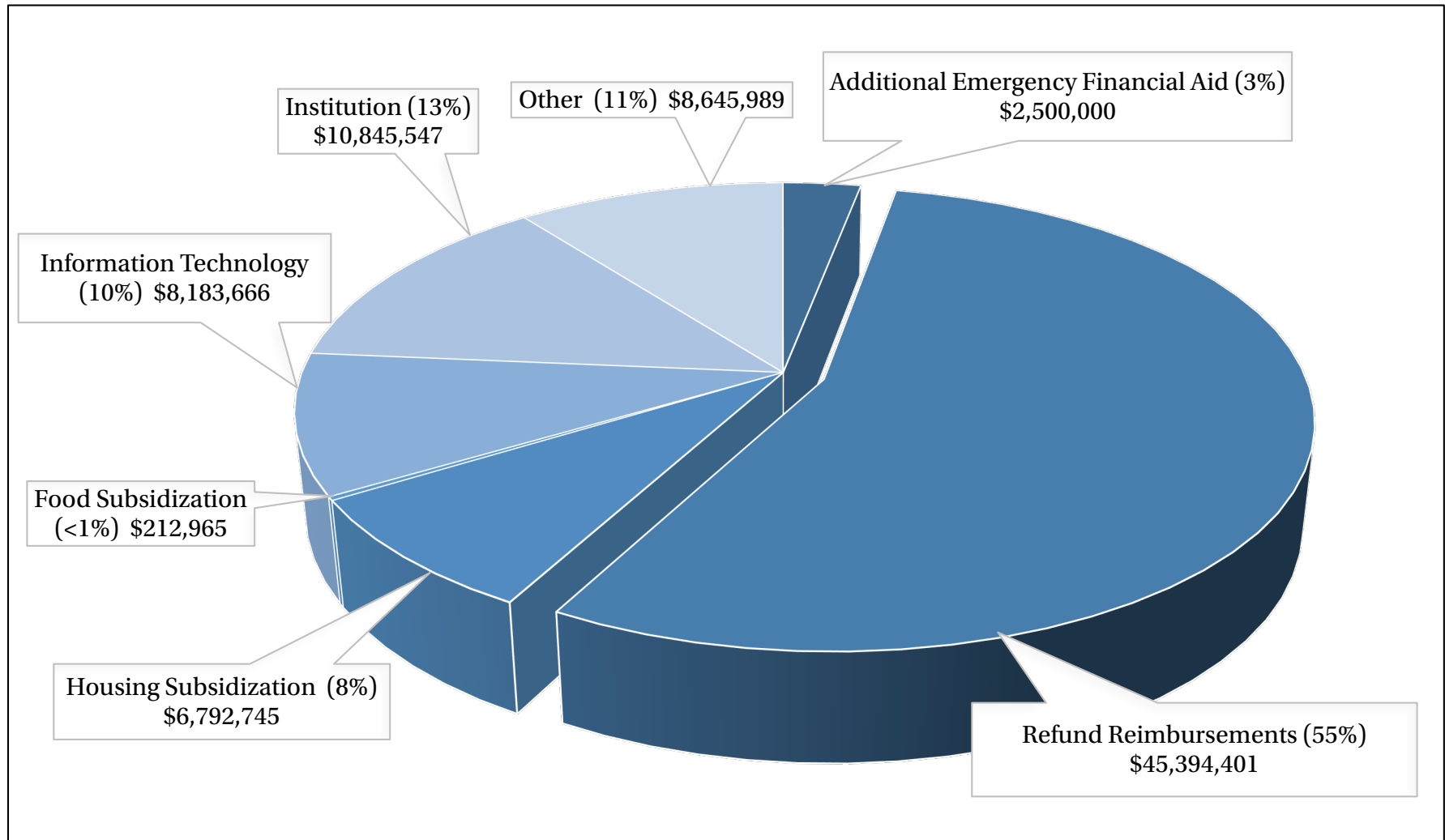
University	Institutional Fund Spending as of 12/31/2020; 18004(a)(1)	Special Designation Fund Spending as of 12/31/2020; 18004(a)(2)
FAMU	\$6,525,662	\$12,109,253
FAU	\$9,042,837	\$0
FGCU	\$5,571,810	
FIU	\$7,709,556	\$0
FL Poly	\$626,650	
FSU	\$8,901,590	
NCF	\$418,585	
UCF	\$15,324,995	\$13,496
UF	\$9,902,271	
UNF	\$3,920,273	
USF	\$12,238,356	\$0
UWF	\$2,392,728	\$337,172
<b>Total</b>	<b>\$82,575,312</b>	<b>\$12,459,921</b>

<b>Total Spending</b>	<b>\$95,035,234</b>
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# (a)(1) Institutional Funds Spending Breakdown



\*as of December 31, 2020





# Coronavirus Response & Relief Supplemental Appropriation Act of 2021



- Enacted December 27, 2020
- Approximately \$20 Billion to Higher Education
- Allocations for SUS Institutions TBD



## **Examples of Eligible Expenses:**

- Defray Expenses Associated with Coronavirus
- Student Support Activities that relate to Coronavirus
- Financial Aid Grants



## **Examples of Ineligible Expenses:**

- Pre-enrollment Recruitment
- Endowments
- Capital Outlay for Athletic Facilities
- Sectarian Instruction
- Religious Worship
- Senior Administrator, Executive Salaries or other Cash Benefits

# Sample of Audit & Compliance Activities



**Audits**

**Management  
Reviews**

**Compliance Reviews**

**Communication  
and Reporting**

**Consulting**

**Monitoring**



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