

## **Quarterly Report on Higher Education Emergency Relief Funds (HEERF)—Institution Portion**

Report Date: August 4, 2020

South Louisiana Community College (SLCC) received education stabilization funds under Section 18004(a)(1) and 18004(c) of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”), Public Law No: 116-136. This report applies to the institution portion received under the Higher Education Emergency Relief Fund (CFDA 84.425F). Reporting for HEERF funds distributed to SLCC will be accessible to the public on a quarterly basis.

### **Acknowledgement**

The Certification and Agreement was signed by the Chancellor on 4/21/2020 and submitted to the Department of Education on 4/23/2020. SLCC received a grant award notification on 5/6/2020.

### **Amount of Funding Received**

SLCC received \$2,822,975 (P425F201489) from the Department of Education pursuant to the institution’s Certification and Agreement for the Institution Portion of the Higher Education Emergency Relief Fund to cover institutional costs associated with the coronavirus.

### **Amount of Funding Expended**

As of July 30, 2020, SLCC has expended \$901,498 in Institutional Funds under Section 18004(a)(1) of the CARES Act. Initial funds have been used for the following purposes:

- Payroll costs of personnel converting face-to-face courses to online
- Public safety expenses
- Janitorial expenses
- Payroll for employees unable to work remotely
- Payroll costs for faculty contracts that were extended to teach out the Spring semester due to the conversion to online
- IT purchases to support remote learning
- PPE supplies

SLCC continues to assess its institutional needs and prioritize the best use of HEERF Institutional Funds to address the significant changes to the delivery of instruction due to the coronavirus, including costs associated with technology, cleaning & disinfecting supplies/equipment, PPE supplies, expanding library access, and faculty and staff training.

### **Internal Controls**

SLCC follows established institutional accounting policy and procedure “Allowable Costs and Cost Principles” as a measure of internal control to ensure that funds are used only for allowable purposes and under existing cash management principles. Those controls include utilization of the accounting system’s fund structure to segregate funding by source to identify and track the activity of that with externally imposed restrictions. SLCC requests HEERF reimbursement only after allowable costs have been incurred. Transaction documentation for HEERF draws are reviewed by the Director of Accounting prior to submission, with draws initiated in the Department of Education’s G5 site by separate personnel. Reconciliation of funding received in banking records and accounting transactions for receipt are also segregated to additional, separate personnel.

In her role as Director of Accounting, Ms. Carla Ortego will certify that the use of the funds is in accordance with cash management principles and appropriate internal controls. Ms. Ortego will submit requests to draw down funds to SLCC’s Senior Accountant, Ms. Sarah Morrow. Ms. Morrow will review and approve the request prior to draw down and will ensure that the funds, once received, are allocated to the correct account within the institutional accounting system to reimburse the costs. Information on the expenditure of grant funds also will be shared with the Office of Grants Management for review and preparation of reports.