



Posted Date: December 14, 2020
 Institution: Arizona Western College

Subject: Higher Education Emergency Relief Fund Reporting – Emergency Financial Aid Grants to Minority Serving Institution (MSI) Portion of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

Section 18004(a)(2) of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act” or the “Act”), Pub. L. No. 116-136 (March 27, 2020), directs institutions receiving funds under Section 15011 (b)(2) of Division B of the CARES Act to submit (in a timely and manner required by the Secretary) a report to the Secretary describing the use of funds distributed from the Higher Education Emergency Relief Fund (“HEERF”).

Arizona Western College (AWC), in compliance with section 15011 of Division B of the CARES Act is submitting the following quarter report that provides performance information on the relief funding. As described in the Federal Performance Framework and Evidence Act, and the Federal Funding Accountability and Transparency Act of 2006 (FFATA), Pub.L. 109-282, amended by the Digital (DATA Act), Pub.L. 113-101. AWC has prudently aligned our spending to complement a broader programmatic impact with long-term decision-making, with a transparency strategy detailing distribution of funds.

The Arizona Western College distribution of CARES Act – MSI funding for this 2nd quarter was strategically planned to support student academic success. Distribution of funds was necessary and reasonable with respect to funding objectives, which focused upon providing uninterrupted instructional and operational services to AWC students.

Arizona Western College (AWC) is reporting that all MSI funds associated with the MSI - CARES Act disbursements for the second quarter have been fully expended in the amount of \$284,499. The chart below shows the distribution of funds.

Category / Items	CARES Act Amount in Dollars	Explanatory Notes
Lost Revenue from non-tuition sources	\$284,499	Replacing lost food-service revenue

Due to COVID-19, State of Arizona and AWC Safety Mandates and Controls were enacted during spring semester 2020. AWC internal control consists of communication and collaboration between AWC's Leadership/Administration team (President Cabinet), business services -Director of Financial Services/Controller and the Director of Grants Administration. The AWC CARES Act team members have collective and individual roles in the planning, distribution, and monitoring of federal funds. Grant funding oversight is constant and endemic.

The internal controls that AWC has in place ensure that funds were used for allowable Purposes, and in accordance with cash management principles. Arizona Western College (AWC) internal controls have been established and are consistent with the Bureau/Office accounting and administrative controls which require reasonable assurance that all Federal funds are safeguarded against waste, loss, unauthorized use, or misappropriation. AWC exercises guidance for monitoring and reporting in accordance with the Bureau/Office's cash management practices.

Reference FEMA Public Assistance guidelines:

In addition, AWC consults and practices use of FEMA Public Assistance progress report guidelines to ensure that Federal and State tracking departments have up-to-date information on the work and expenditures. Specific guideline requirements generally focus on: federal funding identification, proper timelines, amount of expenditures for each transaction, and documentation of any extenuating circumstances with the conditions of the HEERF approval.

AWC recognizes the important of maintaining consistent Cash Management internal controls and practices prudent use and proper safeguard of Government funding and assets. The distribution of funding includes expenses that were used to fulfill the mission and purpose of the CARES Act program. AWC will continue to utilize CARES Act funds in accordance with federal policies and regulations during the grant period. State COVID-19 mandates and unforeseen activities are also taken into consideration.