

A Review of Pandemic Relief Funding and How It Was Used in Six U.S. Communities

Jicarilla Apache Nation Reservation in New Mexico

June 2025

City of Springfield, Massachusetts

City of Coeur d'Alene, Idaho

Sheridan County, Nebraska

Marion County, Georgia

White Earth Nation Reservation in Minnesota

Jicarilla Apache Nation Reservation in New Mexico

PANDEMIC RESPONSE
ACCOUNTABILITY COMMITTEE



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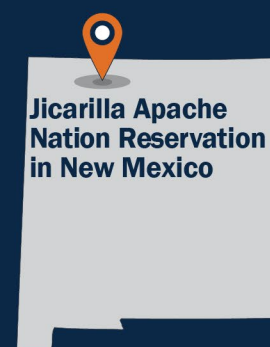
Taking a Closer Look at a Community's Experience: JICARILLA APACHE NATION RESERVATION IN NEW MEXICO

This report is the sixth in a series taking an in-depth look at how six communities used federal pandemic funding to address a wide range of community-based needs. In this report, we focus on the Jicarilla Apache Nation Reservation in New Mexico, with a detailed look at six of the 42 pandemic programs that provided funding to the community. For more information about our review, see [Appendix B](#).

The Jicarilla Apache Nation Reservation has a population of 3,108 with more than 2,700 members living on the reservation.¹ The Reservation comprises 1,316 miles in north-central New Mexico. The Tribal government is located in the town of Dulce. As of May 2023, Jicarilla Apache Nation Reservation's population had experienced 2,018 recorded cases of COVID-19, with 34 deaths.

1. The PRAC's scope for this project covers pandemic funding for recipients located within the geographical boundaries of the Jicarilla Apache Nation Reservation. One of the major recipients of funding within the reservation is the Jicarilla Apache Nation Tribal government. However, additional recipients within the reservation are not affiliated with the Tribe. As such, the PRAC uses the term "Jicarilla Apache Nation Reservation" to describe the geographical area and all its inhabitants, whether they are members of the Tribe. Similarly, the PRAC uses the term "Jicarilla Apache Nation Tribal government" to specifically describe the Tribe.

LOCATION

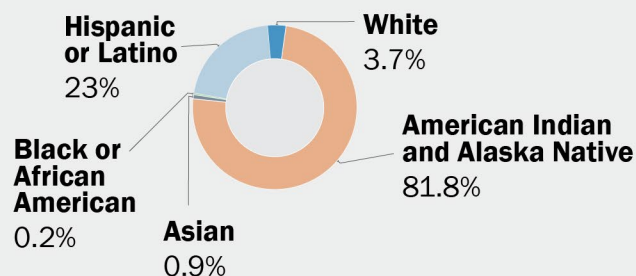


Population^a

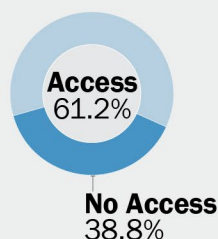


Land Area: 1,316 sq miles^a

Racial Demographic Information^{a,b}



Internet^a



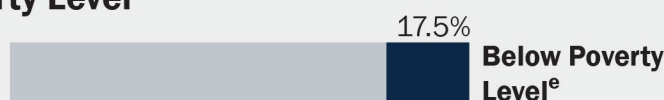
COVID-19

Vaccination Rate^c
83.7%

COVID-19 Cases^d
2,018

COVID-19 Deaths^d
34

Poverty Level



^a U.S. Census Bureau data for [Tribal areas](#).

^b Because individuals may be considered a member of more than one racial demographic, the percentages may not equal 100 percent.

^c [Centers for Disease Control and Prevention](#) data based on the rate of individuals who received at least two doses of the vaccine. The vaccination rate represents the county-wide rate. Data as of May 30, 2023.

^d Data was obtained from the Jicarilla Apache Nation Reservation Health Department and represent totals as of May 22, 2023.

^e [U.S. Census Bureau](#). The poverty line varies depending on factors such as the year and household size. Please see [Poverty Thresholds](#) for more information.

In our July 2023 report, [Tracking Pandemic Relief Funds that Went to Local Communities Reveals Persistent Data Gaps and Data Reliability Issues](#), we found that Jicarilla Apache Nation Reservation recipients, including the Tribal government, small businesses, health services, and individuals, received \$80 million from 42 federal pandemic relief programs and subprograms from March 2020 to September 2021. This report provides a closer look at 10 federal pandemic relief programs and subprograms from six federal agencies.² These programs sought to respond to and mitigate the effects of the pandemic by addressing community development needs, such as acquiring and distributing Personal Protective Equipment (PPE) and cleaning supplies, providing food distribution to ensure those in need did not go hungry, developing learning loss remediation programs for local schools, and other economic and health efforts. Through this review, we sought to gain more insight into how Jicarilla Apache Nation Reservation used its pandemic relief funding, how spending generally aligned with the goals and objectives of the federal programs and subprograms, and whether the funding helped Jicarilla Apache Nation Reservation residents in responding to the pandemic.

Programs Selected for Further Review

Coronavirus Relief Fund

U.S. Department of the Treasury

Elementary and Secondary School Emergency Relief Program

U.S. Department of Education

Farmers to Families Food Box Program

U.S. Department of Agriculture

Indian Housing Block Grant – CARES Act and ARP Act

U.S. Department of Housing and Urban Development

Pandemic Programs

U.S. Department of the Interior

Pandemic Unemployment Insurance Programs

U.S. Department of Labor

Pandemic Impact on the Community

According to residents and local officials, the pandemic impacted many aspects of life on the Jicarilla Apache Nation Reservation. For example, the average unemployment rate in Rio Arriba and Sandoval counties, which encompass the Jicarilla Apache Nation Reservation, increased from a low of 4.9 percent in 2018 to a peak of 10.8 percent in July 2020. This peak was higher in comparison to the State of New Mexico’s peak unemployment rate of 9.8 percent over the same period. To help address unemployment, Jicarilla Apache Nation Reservation residents received more than \$1.6 million in federal benefits from pandemic-related unemployment insurance (UI) programs.

² The Department of the Interior (DOI) Office of Inspector General (OIG) reviewed five programs within a single section (“Pandemic Programs”). These five programs are Indian Housing Assistance, Indian Schools Student Transportation, Assistance to Tribally Controlled Community Colleges and Universities, and Indian Self-Determination Contract Support.

Jicarilla Apache Nation Tribal government officials also highlighted that the COVID pandemic created a public health emergency which forced nearly every aspect of work and life into operating in a virtual landscape, such as remote government work and education. However, officials said that some of the Tribal government departments did not have basic information technology (IT) equipment to initially allow for remote and virtual work and services. To help address IT access and broadband telecommunication bandwidth issues, the community took several actions including government officials adding satellite dishes to buildings to aid network access and remote work, and school officials equipping six school-owned vehicles with internet hot spots or boosters to provide mobile connectivity for remote learning. Tribal government officials also used the Coronavirus Relief Fund (CRF) to build six communication towers within the tribal boundaries in the fall of 2021 to provide free internet access to government employees and students.

Having suffered 34 deaths during the pandemic, the Jicarilla Apache Nation Reservation's death rate was 11 times higher than in surrounding areas. To address the health emergency, the Tribal government focused efforts and funding on protecting the residents, especially the elderly. For example, the Tribal government increased communications and enforcement of a mask mandate to minimize the spread of COVID and required a 14-day isolation period, which carried a \$1,000 penalty for noncompliance.

Program Impact on the Community

Officials interviewed by the Pandemic Response Accountability Committee (PRAC) and Offices of Inspectors General (OIGs) offered a wide variety of responses about the community's use of federal pandemic funds to address the impacts of COVID. Sample responses include:

- The Jicarilla Apache Housing Authority (the Authority) received \$422,000 in Indian Housing Block Grant (IHBG) funds from the Coronavirus Aid, Relief, and Economic Security (CARES) Act and nearly \$945,000 of IHBG funds from the American Rescue Plan Act of 2021 (ARP) Act. As of September 30, 2021, the Authority had spent the entire amount of its IHBG CARES Act grant and approximately \$196,000 of its IHBG ARP Act grant to acquire PPE, undergo maintenance and various building upgrades, and provide housing rental assistance.³
- The U.S. Department of the Treasury (Treasury) awarded \$18.91 million in CRF funds to the Jicarilla Apache Nation Tribal government as a prime recipient to pay for government salaries, construct a food distribution warehouse, and provide emergency housing as well as various technology upgrades. Additionally, Treasury awarded approximately \$1.07 billion in CRF funds to the State of New Mexico as a prime recipient, which then awarded a \$1.7 million grant to the Jicarilla Apache Nation Tribal government as a subrecipient.

³ The IHBG received funding from both the ARP and CARES Act. For this report, the IHBG program is counted as a single program, encompassing its funding from these additional sources.

Participant Experience

During our visit in September 2022, we received feedback from multiple officials whose offices or organizations received federal funding. They shared their experiences with federal pandemic response programs and highlighted the challenges and successes. For example:

- Jicarilla Apache Nation Tribal government officials expressed overall satisfaction with the ability to use CRF award funds to address the Tribe's needs related to PPE, food distribution, and technology infrastructure.
- Dulce Independent School District officials noted that they struggled to facilitate remote learning. To address this concern, the school system used Elementary and Secondary School Emergency Relief Program (ESSER) funding to purchase an additional copier, laptops, and headphones.
- Jicarilla Apache Nation Tribal government officials commented the Farmers to Families Food Box Program helped their community address food insecurity concerns, which arose because of the pandemic. Recipients stated the program assisted in addressing insecurity; however, they were unclear as to exactly when, where, and what the Nation had received from the food box program.
- Jicarilla Apache Nation Tribal government officials stated that the Department of the Interior (DOI) funding was timely, and it adequately addressed their needs for sanitation of education facilities, purchase of PPE, connectivity of computers with software to continue coursework for students, installation of several telecommunication towers to provide internet access to citizens, and student enrichment activities for dormitories and outdoor areas. However, officials also stated that the federal government's timeliness, content, and clarity for allowable or prohibited expenditures for new programs could be improved.
- Most surveyed claimants of the UI program expressed overall satisfaction with the application process, promptness of receiving benefits, and the certification process to continue receiving benefits.

PROGRAM SNAPSHOT

Indian Housing Block Grant – CARES Act and APR Act



U.S. Department of Housing and Urban Development

The Jicarilla Apache Nation Reservation has more than 2,700 members, most of whom reside in the town of Dulce in the northern part of New Mexico. Jicarilla Apache Nation Tribal government officials stated that while the nearby town had double the COVID infection rate of the reservation, the death rate was 11 times higher on the reservation than in the town. There was an emphasis on protecting its members, especially the elderly, as they are the Tribe's source of history and culture. Strong enforcement, such as a mask mandate, a 14-day isolation period, and a \$1,000 penalty for noncompliance, was implemented to minimize the spread of coronavirus.

The Jicarilla Apache Housing Authority operates low-rent, mutual-help, mortgaged, and lease-to-own homes.⁴ The Authority remained open during the pandemic, except for two weeks in November 2020 when the Tribe directed the Authority to shut down. The Authority's staff worked staggered schedules, with half of its employees working in the office in the morning and the other half in the afternoon.

U.S. Department of Housing and Urban Development's (HUD) IHBG is a formula grant that provides a range of affordable housing activities on Indian reservations and in Indian areas. Other eligible activities include housing services to eligible families and individuals, crime prevention and safety, and model activities that provide creative approaches to solving affordable housing problems.

The CARES Act, signed into law on March 27, 2020, provided an additional \$200 million in IHBG funds.⁵ The funds were allocated through a formula based on fiscal year 2020 Tribal allocations. The ARP Act (signed into law on March 11, 2021) provided an additional \$450 million in IHBG funds. These funds were distributed to Tribes and Tribally designated

GOOD WORKING RELATIONSHIP WITH HUD

The Authority had a good working relationship with HUD. Specifically, the Authority was able to reach out to the HUD Southwest Office of Native American Programs's staff to get clarification on eligible uses of the funds.

4 The Jicarilla Apache Housing Authority is the Tribally Designated Housing Entity (TDHE) of the Jicarilla Apache Nation Reservation. For IHBG, the TDHE is the agency that administers the funds to develop or support rental or ownership housing or provide housing services to benefit low-income Indian families on Indian reservations and other Indian areas.

5 The funds were allocated through a formula based on fiscal year 2020 Tribal allocations in which each Tribe received 30.57 percent of its IHBG formula allocation.

housing entities according to the same formula used in fiscal year 2021. Eligible uses for IHBG CARES and IHBG ARP Act funds included:

- Activities, projects, or programs to prevent, prepare for, and respond to COVID.
- Maintaining normal operations.⁶
- Funding eligible affordable housing activities (under the Native American Housing Assistance and Self-Determination Act).

Additionally, HUD guidance added that eligible uses of the funds included activities, projects, or programs that would reduce or mitigate the short-term, medium-term, and long-term risks and vulnerabilities of Tribal communities to COVID, such as activities to distribute PPE to staff and members of the community, provide rental assistance to eligible families that cannot pay rent, and cleaning common areas to prevent infections.

HUD provided guidance to IHBG CARES and IHBG ARP Act recipients in various formats, including notices, guidance letters, and webinars. These guidance materials were available on HUD's public website.

CLEAR GUIDANCE AND TECHNICAL SUPPORT

HUD provided guidance to IHBG CARES Act recipients in various formats, including notices, guidance letters, and webinars. These guidance materials were available on HUD's public website. The Authority's former executive director stated that the Authority was able to reach out to the HUD Southwest Office of Native American Programs's staff to get clarification on eligible uses of the funds.

Program Impact on the Community

HUD required Tribes to submit an abbreviated housing plan to identify their intended use(s) of IHBG CARES Act and IHBG ARP Act funds. In these plans, the Authority stated that it planned to use the funding for:

1. Acquiring and distributing PPE and cleaning supplies.
2. Providing rental assistance payments.
3. Maintaining normal operations.
4. Cleaning air ducts for the Authority's rental units, office, and maintenance building.
5. Reconfiguring office space to maintain social distancing.
6. Converting storage space to a laundry room for tenants.

HUD awarded nearly \$422,000 in IHBG CARES funds and nearly \$945,000 in IHBG ARP Act funds to the Authority. As of September 30, 2021, the Authority had spent the entire amount of its IHBG

⁶ One example of maintaining normal operations is using funds to carry out eligible activities that the recipient initially planned to carry out with its regular IHBG funds but did not because it had to use its regular IHBG funds to carry out an unplanned activity related to COVID.

CARES grant and approximately \$196,000 of its IHBG ARP Act grant. The executive director stated the Authority had experienced some challenges due to COVID. For example, the Authority had difficulty purchasing PPE because of supply shortages. Also, construction projects were delayed because of staffing issues at other Tribal departments. **The Authority demonstrated that the program funds were used as intended for rental assistance, payroll expenses, and continued operations. Our review showed that the Authority generally used its IHBG CARES Act and IHBG ARP Act funds in accordance with the goals and objectives of the program.**

Participant Experience

The Authority's executive director, who was in charge at the time when they received and spent the funding, stated the Authority appreciated the IHBG CARES and IHBG ARP funding. The funds allowed the Authority to keep its office open during the pandemic and to provide PPE to the community to minimize the spread of COVID. The executive director further stated the Authority had a good working relationship with HUD. Specifically, the Authority was able to reach out to the HUD Southwest Office of Native American Programs's staff to get clarification on eligible uses of the funds.

FOR MORE INFORMATION

For more information about Indian Housing Block Grant – CARES Act and ARP Act program spending across the country, visit the PRAC's [website](#).

PROGRAM SNAPSHOT

Coronavirus Relief Fund



U.S. Department of the Treasury

During the early stages of the COVID pandemic, the Jicarilla Apache Nation Tribal government faced many challenges responding to the public health emergency, including shortages and increased costs of PPE and other medical supplies; limited medical services; insufficient housing to isolate COVID positive residents; and inadequate telecommunications infrastructure. Jicarilla Apache Nation Tribal government faced major supply shortages when attempting to procure PPE and other medical supplies from its normal vendors in the early days of the pandemic. Therefore, the Tribe acquired the needed items from new vendors, which resulted in increased costs due to price inflation caused by the pandemic.

JICARILLA DEMOGRAPHICS

Jicarilla Apache Nation is a federally recognized Tribe. Jicarilla Apache Nation Reservation contains 1,316 square miles in north-central New Mexico and has a population of 3,108.

Due to the Jicarilla Apache Nation Reservation's remote location, medical services were limited and residents who required in-patient care had to be transported approximately 100 miles to the nearest hospital. Also, the Tribe is located within a very rural community with housing shortages, and the Tribal government did not budget to purchase isolation units for COVID-positive residents, which created challenges when attempting to isolate them. Additionally, the Tribe lacked a telecommunications infrastructure capable of accommodating remote work and distance learning during the early days of the pandemic. The Tribal government prioritized investing in wireless internet and information technology equipment which provided internet access to more than 800 households across the community and enabled employees and students to resume working and learning in a remote environment.

Program Information

The CARES Act established the CRF program and appropriated \$150 billion for Treasury to make payments to states, eligible units of local government, the District of Columbia, U.S. territories, and Tribal governments (collectively referred to as prime recipients) to assist with necessary

expenditures incurred due to COVID.⁷ **As of December 31, 2022, Treasury disbursed CRF award funds to 964 prime recipients, which subsequently distributed the award funds to 89,969 subrecipients through contracts, grants, loans, direct payments, or fund transfers.**⁸ CRF awards allowed prime recipients and subrecipients to provide fast and direct economic assistance to impacted workers, families, small businesses, and industries in response to the COVID pandemic. For example, the CRF awards could be used to address medical or public health needs, acquire PPE, provide small business assistance, facilitate distance learning, and provide economic support to those suffering from employment or business interruptions and closures.

The CARES Act required CRF recipients to use the funds to cover expenses that were (1) necessary expenditures incurred due to the public health emergency with respect to COVID; (2) not accounted for in the recipients' budget most recently approved as of March 27, 2020; and (3) incurred during the covered period (March 1, 2020 through December 31, 2021), except for Tribal governments whose covered period was extended through December 31, 2022.⁹ Prime recipients are responsible for reporting CRF award funds expenditures to Treasury on a quarterly basis during the covered period in GrantSolutions.¹⁰

Jicarilla Apache Nation Tribal government received CRF award funds directly from Treasury as a prime recipient, as well as from the State of New Mexico as a subrecipient. As a prime recipient, the State of New Mexico's and Jicarilla Apache Nation Tribal Government's responsibilities included, but were not limited to, providing guidance to subrecipients and beneficiaries, reiterating federal requirements, and reviewing subrecipients' expenditure reports to assess compliance with the CRF program's eligible use requirements. Jicarilla Apache National Tribal government officials noted they used the Tribe's budget policy to administer the CRF award funds. The officials also noted that the budget policy required approval from its Legislative Council for each purchase, which required justification for the expenditures as necessary to prevent, mitigate, or respond to the spread of COVID. To assess compliance with CRF eligible use requirements, Jicarilla Apache Nation Tribal government established a budget committee to monitor the use of CRF award funds. Additionally, the State of New Mexico required the Tribal government to submit a final report documenting its use of CRF award funds.

7 P.L. 116-136 (March 27, 2020); Title V of the CARES Act defines a unit of local government as a county, municipality, town, township, village, parish, borough, or other unit of general government below the state level with a population that exceeds 500,000; an eligible unit of local government serves a population of over 500,000 and certified its proposed uses of the funds received from the CRF program; and, the U.S. territories are as follows: United States Virgin Islands, Guam, American Samoa, Puerto Rico, and the Commonwealth of the Northern Mariana Islands.

8 A subrecipient is an entity that received CRF payments from a prime recipient that received a CRF award directly from Treasury. Subrecipients assist with carrying out the requirements of CRF awards. Subrecipients can also include recipients of transfers from a prime recipient that is a state, territory, local government, or Tribal government. Individuals and organizations (e.g., businesses, non-profits, or educational institutions) that directly benefit from an assistance program established using payments from CRF awards are not subrecipients but are beneficiaries. Treasury OIG requires that the prime recipient report on expenditures made by subrecipients, as well as payments made to beneficiaries in the GrantSolutions reporting system.

9 The Consolidated Appropriation Act, 2021, P. L. 116-260 (December 27, 2020), amended the CARES Act by extending the covered period for all CRF recipients to use their CRF award funds for eligible costs from December 30, 2020 to December 31, 2021. The covered period for Tribal governments was further extended from December 31, 2021 to December 31, 2022, by the State, Local, Tribal, and Territorial Fiscal Recovery, Infrastructure, and Disaster Relief Flexibility Act, included in Division LL Section 104 of the Consolidated Appropriations Act, 2023, P.L. 117-328, December 29, 2022, 136 Stat. 4459.

10 GrantSolutions, a grant and program management federal shared service provider under the U.S. Department of Health and Human Services, developed a customized and user-friendly reporting solution to capture the use of CRF payments from recipients.

Program Impact on the Community

As of September 30, 2022, Treasury disbursed approximately \$18.91 million in CRF award funds to the Jicarilla Apache Nation Tribal government as a prime recipient. The Jicarilla Apache Nation Tribal government awarded approximately \$18.23 million to several subrecipients and beneficiaries located within the reservation through contracts, aggregate direct payments, aggregate contracts and aggregate payments to individuals.¹¹ Additionally, Treasury disbursed approximately \$1.07 billion in CRF award funds to New Mexico as a prime recipient, which awarded a grant of \$1.7 million to the Jicarilla Apache Nation Tribal government as a subrecipient. As of September 30, 2022, all subrecipients and beneficiaries spent a total of approximately \$19.93 million of CRF award funds to assist with overcoming local community pandemic impacts.

Treasury OIG selected a sample of approximately \$6.26 million (31 percent) of \$19.93 million in CRF expenditures for the Jicarilla Apache Nation Tribal Government's various subrecipients and beneficiaries to determine whether CRF award funds were used in alignment with program goals and objectives.¹² The CRF subrecipients and beneficiaries used the CRF award funds to: (1) acquire PPE and other supplies; (2) construct a warehouse and a food distribution and meat processing facility; (3) procure emergency housing; (4) install broadband telecommunications; (5) implement distance learning; (6) upgrade electric meters within the community to enable automated meter reading, which allowed for limited in-person interactions during the pandemic to help reduce the spread of the virus; and (7) pay for administrative leave for tribal government employees to enforce stay-at-home orders and limit the spread of the COVID-19 pandemic.

Based on Treasury OIG's analysis of the sampled expenditures, CRF award funds were generally used in alignment with the program's goals and objectives of preventing and mitigating the impacts from the COVID public health emergency. The selected subrecipients and beneficiaries complied with the CARES Act, Treasury's guidance, and Treasury OIG's guidance.¹³ However, Treasury OIG found the Jicarilla Apache Nation Tribal government used \$54,819 in CRF award funds for ineligible expenses. The funds were charged to administrative leave for: (1) an employee who was on leave without pay status; and (2) non-essential employees' holiday pay, which was accounted for in the government's approved budget as of March 27, 2020. Tribal government officials acknowledged these issues and returned \$54,819 to Treasury.

11 Aggregate reporting is allowed on contracts, grants, transfers, loans, and direct payments that are below \$50,000, and required on payments to individuals of any amount. Jicarilla Apache Nation Tribal government has returned all unused CRF award funds to the Department of the Treasury as of Cycle 13, ending June 30, 2023.

12 The results of the review of expenditures cannot be extrapolated to the population of expenditures as Treasury OIG judgmentally selected the expenditures.

13 Department of the Treasury Office of Inspector General Coronavirus Relief Fund Frequently Asked Questions Related to Reporting and Recordkeeping (OIG-CA-20-028R, March 2, 2021). The CARES Act provides Treasury OIG the responsibility for monitoring and oversight of the receipt, disbursement, and use of CRF award funds. Treasury OIG also has authority to recover funds if it is determined recipients failed to comply with the requirements of subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). Treasury OIG provided recipients reporting and record retention requirements.

Jicarilla Apache Nation Tribal government (as Prime Recipient)

As of September 30, 2022, the subrecipients and beneficiaries selected for review used approximately \$6.26 million in CRF award funds as described below:

- Subrecipients – Contracts greater than or equal to \$50,000

Jicarilla Apache Nation Tribal government distributed approximately \$11.96 million to multiple subrecipients through contracts. Treasury OIG reviewed approximately \$5.83 million in contracts and found the Jicarilla Apache Nation Tribal government used the funds to acquire PPE; construct a food distribution facility to assist residents with obtaining an adequate food supply; purchase emergency housing; purchase communications equipment; and install a free wireless internet network to assist with remote learning and working.

- Subrecipients/Beneficiaries – Aggregate Reporting

The Jicarilla Apache Nation Tribal government distributed approximately \$7.97 million to numerous other subrecipients and beneficiaries within the community through aggregate contracts, aggregate direct payments, and aggregate payments to individuals. Treasury OIG reviewed \$429,040 in these payments and found the Tribal government used the funds to facilitate distance learning; improve the public's telework capabilities; acquire PPE; provide financial assistance payments to cover burial expenses, emergency financial assistance, rental assistance, and other assistance to Tribal members impacted during the pandemic; and cover payroll expenses for employees placed on an administrative leave status to enforce stay-at-home orders and limit the spread of COVID.

Treasury OIG also found the Jicarilla Apache Nation Tribal government used \$54,819 in CRF award funds for ineligible expenses. Specifically, the Jicarilla Apache Nation Tribal government charged \$854 to administrative leave for an employee who was on leave without pay status. Additionally, Jicarilla Apache Nation Tribal government used \$53,965 for non-essential personnel's holiday leave. The holiday leave was accounted for in Jicarilla Apache Nation Tribal Government's most recently approved budget as of March 27, 2020. Jicarilla Apache Nation Tribal government officials acknowledged the issues and returned \$54,819 to Treasury.

Participant Experience

Satisfaction

Jicarilla Apache Nation Tribal government officials expressed overall satisfaction with the ability to use CRF award funds to address the Tribe's needs that arose due to the public health emergency. Specifically, the officials stated the funding saved lives, as it enabled the Tribe to address the community's PPE and food distribution needs. They also expressed the funding enabled the Tribe to implement information technology infrastructure, which allowed the Tribe to: (1) pre-register members and facilitate mass testing of COVID throughout the community; and (2) maintain more

efficient communications with state and federal entities to ensure the Tribe had the most current daily information regarding the virus.

Challenges

Jicarilla Apache Nation Tribal government officials expressed the Tribe faced challenges determining the eligible use of funds in a timely manner due to a lack of clear federal CRF guidance. Jicarilla Apache Nation Tribal government officials stated their representatives attended Treasury consultations but received little feedback. Jicarilla Apache Nation Tribal government officials believed it would have been better able to meet the needs of its residents with more federal and state guidance.

Additionally, officials expressed the Tribe experienced delays in responding to the pandemic because it needed additional time to review eligibility of the expenditures. They believed the delays contributed to lost Tribal memberships, hardships within the community, and casualties due to their inability to respond faster.

FOR MORE INFORMATION

For more information about Coronavirus Relief Fund program spending across the country, visit the PRAC's [website](#), including an interactive [dashboard](#).

Elementary and Secondary School Emergency Relief Program



U.S. Department of Education

The CARES Act created the Education Stabilization Fund which provided \$30.75 billion to the U.S. Department of Education (ED) “to prevent, prepare for, and respond to coronavirus, domestically or internationally...”¹⁴ The CARES Act also created the ESSER program—a subprogram of the Education Stabilization Fund. The ESSER program received funding through three pandemic related laws, and each law created different rounds in the program’s implementation. Each round had different funding totals, program expiration dates, and planning or reporting requirements. To support local schools, ED first provided ESSER funding to state educational agencies, which then provided funds to the local school districts.¹⁵

- **ESSER I:** A first round of ESSER funding came from the CARES Act and provided \$13.23 billion to prevent, prepare for, and respond to the coronavirus, domestically or internationally. ESSER I funds could be used to address the impact the pandemic had on elementary and secondary schools across the country. ESSER I funds were intended to help schools safely reopen, sustain safe operation, and address the pandemic’s impact on students.
- **ESSER II:** A second round of ESSER funding totaling \$54.31 billion came from the Coronavirus Response and Relief Supplemental Appropriations Act, 2021. ESSER II funds were to be used for the same purpose as ESSER I funds.
- **ESSER III:** A third round of ESSER funding came from the American Rescue Plan (ARP) Act and provided \$121.97 billion for ESSER. At least 20 percent of local educational agencies' ESSER III funds must be used to address the academic impact of lost instructional time (i.e., learning loss). The remaining funds may be used for the same purposes as ESSER I and ESSER II funds. For ESSER III, each local educational agency was also required to submit a plan to the state educational agencies “within a reasonable timeline determined by the [state educational agency]” on the use of the funds, how it would engage and consult with stakeholders when developing its plan, and how it intended to make the plan publicly available and explain the safe return to in-person instruction and continuity of services.¹⁶

¹⁴ See CARES Act, P.L. No. 116-136, Division B, Title VIII, (March 27, 2020).

¹⁵ State education agencies also reserved funds in accordance with the guidance described in the U.S. Department of Education’s *ESSER and GEER Use of Funds FAQs*; December 7, 2022. See questions A-8 through A-12.

¹⁶ See ED’s *ESSER and GEER Use of Funds FAQs* from December 7, 2022, question A-4.

During phase one of this review, we found that the Dulce Independent Schools District, located within the boundaries of the Jicarilla Apache Nation Reservation, was awarded almost \$3.3 million in ESSER funds. As of September 30, 2021, the school district had spent about \$258,000 in ESSER I and ESSER II funds, and the district had not spent any ESSER III funds as of September 30, 2021. They were working on updating their ESSER III plan at the time of our site visit in September 2022 to reflect changes to its response efforts that differed from the original submission.¹⁷ See Table 1 for more information about the total ESSER funding for the Dulce Independent School District.

Table 1: Jicarilla Apache Nation Reservation in New Mexico, ESSER Funding Information, as of September 30, 2021

	<i>Total Awarded</i>	<i>Total Expended</i>	<i>Expiration Date</i>
ESSER I	\$241,610	\$241,598 ^a	9/30/2022
ESSER II	\$991,377	\$16,582 ^b	9/30/2023
ESSER III	\$2,052,894	\$0	9/30/2024
Total	\$3,285,881	\$258,180	-

^a Total Expended reflects the total amount of funding expended by the local educational agency to which the state educational agency had issued a reimbursement.

^b As of September 30, 2021, the district had not yet been reimbursed for any ESSER II costs.

Source: New Mexico Public Education Department.

Program Impact

The Dulce Independent School District has an elementary, middle, and high school with an approximate total enrollment of 600 students. Policy and direction of the district is set by a five-member board of education.

The school district spent about 55 percent of its ESSER I funds on information technology supplies and other IT components, 38 percent on health and safety supplies, and 7 percent on other items. These purchases included computers, tablets, air purifiers, plexiglass, and PPE. See Table 2 for detail spending categories.

DULCE INDEPENDENT SCHOOL DISTRICT OPERATING STATUS

End of 2020 School Year

Fully remote learning.

2020–2021 School Year

Fully remote learning.

2021–2022 School Year

Hybrid learning.

¹⁷ ESSER III funds were not dispersed to states until March 2021.

Table 2: ESSER I Spending by Dulce Independent School District, as of September 30, 2021

Description	Total Spent
Information Technology Supplies and other IT components	\$133,344
Health and Safety Supplies	\$92,176
Other	\$16,078
Total	\$241,598

We spoke with officials about future needs and the overall response throughout the pandemic. In addition, we also reviewed their ESSER III plan—required by ED. Under ESSER III requirements, at least 20 percent of the funds must be spent on mitigating the academic impacts of lost instructional time (i.e., learning loss).

The ESSER III plan, also known as the ARP Grant Application, stated that funds would be used for:

- Tutoring programs.
- Contracting for three social-emotional learning support specialists.
- Purchasing or repairing a new ventilation system for the middle school.
- Purchasing supplies and material to maintain safety guidelines around COVID.

Participant Experience

A Dulce Independent School District official said the district experienced some issues with supply chain delays while purchasing laptops. The school district made two purchase orders for laptops, and both purchase orders had very long wait times, which resulted in laptops arriving incrementally as schools transitioned to remote learning. School staff members stated that they used a lot of work packets to continue facilitating learning, and they used some funding to purchase additional copiers to meet the increasing demand for packets. Once the laptops arrived and were distributed, officials then purchased headphones to help families with multiple children doing remote learning at the same table. Teachers also faced major challenges keeping children focused during remote and hybrid learning, and keeping parents or guardians engaged. For example, several students tried to download games and other software on the computers. In another example, background noise occurring in a household would distract the whole class if children did not have the ability or knowledge of how to mute their sound.

When discussing the effects of the pandemic, one school official explained that, based on experience working with younger children, it was almost like students missed a full year of learning. Once the children returned to in-person schooling, they had a significant problem trying to reintroduce structure, school rules, and programs to address educational setbacks. For example,

one program that provided funding from the state required students in pre-kindergarten through 5th grade to add an additional 45 minutes to each school day. The official explained that adding the additional time was difficult for most young children, so the district advised teachers to try and create different learning breaks with things like indigenous packets or other creative activities to help encourage learning throughout the longer days.

SPOTLIGHT ON | FEEDING STUDENTS DURING THE PANDEMIC

While schools across the nation closed, students continued to have nutritional needs during the day. In response, the U.S. Department of Agriculture (USDA) granted schools more flexibility to feed their students. State educational agencies were given the authority to approve the delivery of meals to students' homes, allow parents or guardians to pick up meals without their students being present, or approve students receiving multiple meals at a time. To help support these efforts, ESSER funds could be used for "planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students..."^a

The Dulce Independent Schools set up meal pickup events and used their bus drivers to help distribute meals when they were doing packet drop-offs and pickups across the reservation. Officials explained that use of the bus drivers to distribute food helped not only keep the bus drivers employed but also provided a sense of continuity and stability for children because they were able to see a familiar face while doing remote schooling.

^a [ED's ESSER and GEER Use of Funds FAQs](#), December 7, 2022 Update.

FOR MORE INFORMATION

For more information about the Education Stabilization Fund, including Elementary and Secondary School Emergency Relief program spending across the country, visit the PRAC's [website](#).

PROGRAM SNAPSHOT

Farmers to Families Food Box Program



U.S. Department of Agriculture

At the onset of the COVID pandemic, many restaurants, hotels, schools, and other food service entities were forced to close or scale back operations to ensure public safety. These closures had negative impacts on the food supply chain from farmers and other producers, distributors, food services, and hospitality entities. As a result of these supply and logistical issues, and reports of produce rotting in fields, the U.S. Department of Agriculture (USDA) established the Farmers to Families Food Box Program (Food Box Program) to mitigate the problems.

The purpose of the Food Box Program was to connect food—which would have otherwise been sold to restaurants, hotels, schools, and other food service entities—to regional and local food distributors. These distributors would package it in boxes and deliver fresh produce, dairy, and meat products to nonprofit and governmental organizations, which in turn would distribute the boxes to families and individuals in need.¹⁸ USDA contracted directly with the distributors to administer five rounds of the Food Box Program. **According to USDA, this program delivered approximately 176 million food boxes worth \$5.47 billion to nonprofit and governmental organizations from May 2020 to May 2021.**

Figure 1: Three Primary Goals of the Food Box Program



Providing an alternative outlet for domestic **Food Producers** (e.g., farmers) faced with declining demand because of food service entities closures.



Helping **Food Distributors** that supply and distribute food to retain jobs that could have been lost because of closures of food service entities.



Providing food to families in need by delivering food boxes to governmental and nonprofit **Food Recipient Organizations** that gave the food to families in need.

¹⁸ Food Distributors could only deliver boxes containing certain types of food or fluid milk (e.g., dairy box or meat box) or boxes that contained a combination of food and fluid milk (e.g., box containing both dairy and meat). Dairy boxes were standalone boxes in rounds 1 & 2 of the Food Box Program, and combination boxes containing fresh produce, meat, and fluid milk were available in rounds 3, 4, & 5.

Program Impact on the Community

To perform our work, the PRAC team used data previously collected and analyzed by USDA OIG in PRAC’s July 2023, [Tracking Pandemic Relief Funds that Went to Local Communities Reveals Persistent Data Gaps and Data Reliability Issues](#). Our first review highlighted data limitations that prevented us from determining whether the program served producers, distributors, and food recipient organizations in accordance with program goals and objectives. However, USDA OIG estimated that food distributors delivered 267 food boxes (valued at \$12,200) to one recipient organization to feed families in Jicarilla Apache Nation Reservation. Based on the data obtained from USDA, we noted that the Jicarilla Apache Nation Tribal government only participated in round three of the food box program. See Table 3 for more information about the food boxes that went to Jicarilla Apache Nation Reservation.

Table 3: Food Boxes Distributed to Jicarilla Apache Nation Reservation in New Mexico, as of June 21, 2023

Food Recipient Organization	Round Number	Number of Food Boxes	Value	Type of Food Boxes Delivered
Jicarilla Apache Nation Tribal government	3	267	\$12,200	Combination Box
Totals		267	\$12,200	

Source: USDA OIG analysis of USDA data on the Food Box Program.

According to a Government Accountability Office (GAO) report, USDA did not collect data to evaluate whether the Food Box Program met some of its primary goals—including providing food to those in need.¹⁹ Similarly, the PRAC observed a lack of data in our work which limited our ability to determine the extent to which USDA met the Food Box Program goals in Jicarilla Apache Nation Reservation in New Mexico.

19 GAO, USDA Food Box Program: Key Information and Opportunities to Better Assess Performance, GAO-21-353; September 2021.

Under the program structure set up by USDA, the food distributors provided USDA with an invoice detailing the number, type, and cost of the food boxes delivered, including high-level information about the nonprofit and governmental organizations that received the boxes. This structure did not provide USDA with information about which food producers (i.e., farmers) the program helped and how many of those boxes were actually provided to families (and how many families), or consistent information about which organizations received food boxes for distribution. Given this reporting structure, the total number of food boxes distributed to Jicarilla Apache Nation Reservation could have been less or more—for example, another organization not identified in the data could have received and distributed boxes to reservation residents, or a lesser percentage of residents than projected could have picked up the boxes. In addition, these data limitations prevented us from obtaining community-specific information on the total number of individuals or families in need served on the Jicarilla Apache Nation Reservation.

LEARN MORE ABOUT THE FOOD BOX PROGRAM

USDA OIG and the Governmental Accountability Office (GAO) have released reports and data stories about the Food Box Program:

USDA OIG, COVID-19—*Farmers to Families Food Box Program Administration*, [Rpt. No. 01801-0001-22](#), August 15, 2023

USDA OIG, COVID-19—*Farmers to Families Food Box Program Administration—Interim Report*, [Rpt. No. 01801-001-22\(1\)](#), June 24, 2022

USDA OIG, *USDA Farmers to Families Food Box Program* [Data Story](#), June 22, 2022

GAO, *USDA Food Box Program: Key Information and Opportunities to Better Assess Performance*, [GAO-21-353](#), September 8, 2021

Participant Experience

During our onsite work, the PRAC met with the Jicarilla Apache Nation Reservation officials who received and distributed boxes to members of their community. According to these officials, the food boxes helped their community address food insecurity concerns which arose because of the pandemic. Recipients stated the program assisted in addressing insecurity; however, they were unclear exactly when, where, and what the Nation had received from the food box program. As a result, we could not determine how the Food Box Program impacted families and individuals in the Jicarilla Apache Nation Reservation community.

PROGRAM SNAPSHOT

Pandemic Funding



U.S. Department of the Interior

As of September 30, 2021, the Department of the Interior (DOI) awarded \$2,493,711 to the Jicarilla Apache Nation Reservation in New Mexico for its pandemic response. As the PRAC reported in [Tracking Pandemic Relief Funds that Went to Local Communities Reveals Persistent Data Gaps and Data Reliability Issues](#), based on expenditure summaries from DOI's accounting system of record, the Financial and Business Management System, the Jicarilla Apache Nation Reservation used these funds to support day-to-day Tribal government operations, transportation, law enforcement, and education services.²⁰

These funds were provided to the community through the following programs:

- Indian Education Facilities, Operations, and Maintenance
- Indian Law Enforcement
- Aid to Tribal governments
- Indian Social Services and Welfare
- Highway Planning and Construction

See Table 4 for details on the funding awarded.

²⁰ DOI OIG validated the accounting system's records against data within USAspending.gov.

Table 4: DOI Pandemic Funding Awarded to the Jicarilla Apache Nation Reservation in New Mexico, as of September 30, 2021

Program Description	Appropriation	Awarded Amount	Total
Indian Education Facilities, Operations, and Maintenance	CARES Act	\$76,120	\$350,010
	ARP Act	\$193,860	
	Coronavirus Response and Relief Supplemental Appropriations Act	\$80,030	
Indian Law Enforcement	CARES Act	\$9,836	\$26,205
	ARP Act	\$16,369	
Aid to Tribal governments	CARES Act	\$1,316,334	\$1,316,334
Indian Social Services and Welfare	CARES Act	\$42,919	\$42,919
Highway Planning and Construction	Coronavirus Response and Relief Supplemental Appropriations Act	\$758,243	\$758,243
Total			\$2,493,711

Source: DOI Financial and Business Management System.

Program Impact on the Community

According to Jicarilla Apache Nation Tribal government leadership, pandemic funds were used to pay for the sanitation of education facilities, including student dormitories. The Tribe also used funding to purchase PPE for students and staff. During quarantines and stay-at-home orders, students and staff received computers with software to stay connected and continue coursework. The Tribe also erected several telecommunication towers to provide internet access to its citizens, and program managers used funds to provide student enrichment activities for dormitories and outdoor areas. Tribal officials also stated that the Tribe used funds to pay staff salaries during stay-at-home orders and provide hazard pay for essential employees.

Participant Experience with Programs

According to Jicarilla Apache Nation Tribal government officials, DOI's pandemic funding adequately addressed their needs. However, the officials stated that the timing, content, and clarity of overall federal expenditure guidance could be improved.

Jicarilla Apache Nation Tribal Government's Finance Department officials told DOI OIG the Tribe was able to quickly use most of the funding from the DOI because spending guidance for existing programs was established prior to the pandemic. However, the Tribe received funding from

multiple federal agencies over a short period, and each of those agencies had their own spending requirements. In particular, the Jicarilla Apache Nation Tribal government received funding from nine other agencies totaling approximately \$77.8 million in addition to funds from the DOI.²¹ To ensure the Tribe spent funds appropriately, staff from the Finance Department told DOI OIG they conducted additional research regarding expense allowability, which caused delays in spending funds. According to the Finance Department, uniform expenditure guidance from the federal government would have reduced uncertainty and delays in spending funds.

DOI's Assistant Secretary for Indian Affairs provided general funding guidance in an April 2020 letter, but the letter did not specify allowable or prohibited expenditures for each fund source. Instead, the letter required that funds be used for the general purposes of "prevention, preparedness, and response to COVID-19." Tribal officials stated that guidance with details about allowable or prohibited expenses would have helped the Tribe spend funds more efficiently. What the Jicarilla Apache Nation Tribal government described as the lack of detailed and uniform federal guidance may pose a risk of misuse or mismanagement of funds.²² Without specific federal guidance for allowable and prohibited expenses, the Tribe applied its own determinations on expense allowability, or it delayed spending while its Finance Department coordinated with the DOI's Bureau of Indian Affairs (BIA).

NEW DISTRIBUTION CENTER

The Jicarilla Apache Nation Tribal government used pandemic funds to build a new distribution center to supply its citizens with food and PPE. But Tribal officials stated that ongoing operations and maintenance costs associated with the structure will require future funding.

21. Aside from the funding sources listed in Table 4, the Jicarilla Apache Nation Tribal government received funding from the U.S. Department of Agriculture, U.S. Department of Education, U.S. Department of Health and Human Services, U.S. Department of Homeland Security, U.S. Department of Housing and Urban Development, U.S. Department of Labor, U.S. Department of Transportation, U.S. Department of the Treasury, and the Small Business Administration.

22. Through other oversight work, DOI OIG noted instances in which the Bureau of Indian Affairs (BIA) may not have provided sufficient guidance to recipients of DOI COVID funding. For example, DOI OIG performed an inspection to determine whether the BIA and Bureau of Indian Education (BIE) developed controls to prevent or detect multi-dipping to reduce the potential for misuse of pandemic response funds. DOI OIG found that the BIA and the BIE provided CARES Act and ARP Act Frequently Asked Questions guidance to Tribes, but this guidance did not state that Tribes cannot use funds from multiple programs for the same expenses.

PROGRAM SNAPSHOT

Pandemic Unemployment Insurance Programs



U.S. Department of Labor

The federal-state UI program, created by the Social Security Act of 1935, offers an economic line of defense against the ripple effects of unemployment. Specifically, UI benefits are intended to provide temporary financial assistance to workers who are unemployed through no fault of their own.

On March 27, 2020, the CARES Act was signed into law with the intent to provide expanded UI benefits to workers who were unable to work as a direct result of the COVID pandemic. The CARES Act was designed to mitigate the economic effects of the pandemic in a variety of ways, including the establishment of three key CARES Act UI programs: Federal Pandemic Unemployment Compensation (FPUC), Pandemic Emergency Unemployment Compensation (PEUC), and Pandemic Unemployment Assistance (PUA). The three programs were later extended by the Continued Assistance for Unemployed Workers Act of 2020 (CAA) and ARP Act, ending on September 6, 2021.

The COVID pandemic was historic in its impact on the UI system. From March 28, 2020, to September 4, 2021, the U.S. Department of Labor (DOL) reported approximately 110 million initial jobless claims were filed for state UI (regular UI) or PUA, and 1.5 billion continued claims were submitted for regular UI, PUA, or PEUC.²³

The COVID-19 pandemic significantly impacted the unemployment rates in Rio Arriba and Sandoval Counties. **The U.S. Bureau of Labor Statistics estimated the unemployment rates in Rio Arriba and Sandoval Counties peaked in July 2020 at 10.1 and 10.8 percent, respectively—60 to 83 percent greater than the prior year's highest monthly rates.** (see Table 5).

²³ Regular UI, also known as state UI, is a program administered by state workforce agencies in the United States to provide temporary financial assistance to eligible workers who have lost their jobs through no fault of their own. Continued claims are ongoing weekly unemployment benefit claims by workers who previously filed an initial claim.

Table 5: Rio Arriba and Sandoval Counties, New Mexico – Unemployment Estimates

Year	Rio Arriba Average Unemployment Rate (%)	Rio Arriba Highest Monthly Unemployment Rate (%)	Sandoval Average Unemployment Rate (%)	Sandoval Highest Monthly Unemployment Rate (%)	New Mexico Average Unemployment Rate (%)	New Mexico Highest Unemployment Rate (%)
2018	5.2	5.9	4.9	5.7	4.9	5.2
2019	5.4	6.3	4.9	5.9	4.9	5.2
2020	7.9	10.1	8.2	10.8	8.1	9.8
2021	7.1	8.2	6.6	8.0	6.8	7.4

Source: DOL OIG analysis of U.S. Bureau of Labor Statistics data.

In addition to regular UI, New Mexico reported 121 unemployed workers in Jicarilla Apache Nation Reservation received about \$1,678,480 in federal UI benefits from FPUC, PUA, and PEUC (see Table 6).²⁴

Table 6: Jicarilla Apache Nation Reservation in New Mexico – CARES Act UI Benefits

CARES Act UI Program	Total Benefits Paid
FPUC provided a \$600 weekly supplement through July 31, 2020. FPUC resumed in December 2020 with a \$300 weekly supplement.	\$930,600
PEUC provided additional weeks of UI benefits to individuals who had exhausted their regular unemployment benefits.	\$488,706
PUA extended UI benefits to individuals not traditionally eligible for UI benefits, such as self-employed workers. ^a	\$259,174
Total Benefits	\$1,678,480

Source: DOL OIG data analysis of New Mexico state workforce agency claims data for the period March 27, 2020, to September 6, 2021.

a PUA also included independent contractors, those with limited work history, and those who otherwise did not qualify for regular UI or extended benefits under state or federal law or under PEUC.

²⁴ State workforce agencies provided DOL OIG data about pandemic unemployment insurance-related programs as part of a data disclosure process. The New Mexico state workforce agency provided this data as of February 24, 2022.

Program Information

To participate in these three CARES Act UI programs, states signed an agreement with DOL. State workforce agencies, which administer unemployment programs on behalf of the state, were then allowed to provide benefits to eligible UI claimants. DOL made funding available to cover additional benefits, ongoing administrative costs, and reasonable implementation costs.

DOL's Employment and Training Administration provides leadership, direction, and assistance to state workforce agencies in the implementation and administration of state UI programs and federal unemployment compensation programs. It is also responsible for the oversight and monitoring of these programs to ensure states' compliance with federal laws. To support this role, the Employment and Training Administration provided program guidance to state workforce agencies through Unemployment Insurance Program Letters, Training and Employment Notices, and webinars available through the UI community of practice page located on the WorkforceGPS website, which it sponsors. As the CARES Act UI programs were temporary, the Employment and Training Administration did not establish performance metrics specific to these programs.

Under these three new UI programs, claimants were required to file a UI claim to receive benefits. State workforce agencies would then assess eligibility and provide the claimant with the applicable regular UI or CARES Act UI program payments, or both, for each week certified by the claimant.²⁵

Participant Experience

CARES Act UI Program Participant Assessment

To assess the new CARES Act UI programs (FPUC, PEUC, and PUA), DOL OIG judgmentally selected 60 Jicarilla Apache Nation Reservation residents (claimants).²⁶ DOL OIG investigators traveled to the area, confirmed the individuals filed a UI claim, and performed in-person interviews with the claimants. Of the 60 claimants, 18 (30 percent) who received benefits from at least one of the three key pandemic UI programs chose to respond. The surveys were conducted November 14-18, 2022.

DOL OIG's deliberative process for this project's sample selection included removing possible fraudulent claims to ensure interviews of only eligible UI claimants. To do so, DOL OIG used fraud indicators. This removal also ensured that DOL OIG investigators did not impact ongoing investigations or interact with possible subjects or targets of future DOL OIG investigations.

Satisfaction with Key CARES Act UI Programs Was High—Both Overall and with Specific Components

Generally, most surveyed claimants reported being satisfied with the ease of completing the application process as well as the overall experience filing a claim and the promptness of UI benefit

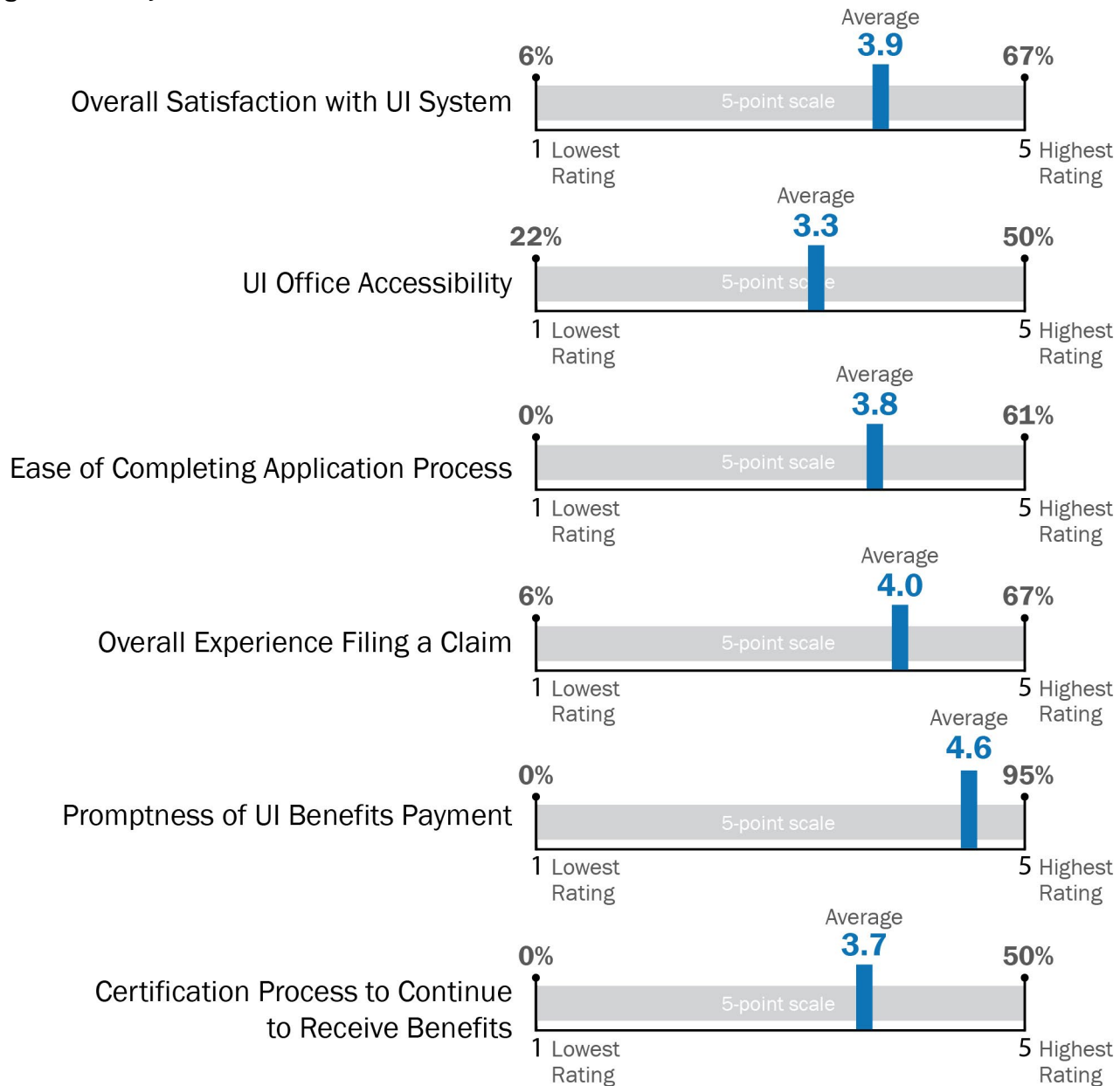
²⁵ FPUC was provided as a supplement (or add-on) benefit to an underlying UI payment, such as regular UI, PEUC, or PUA. Claimants did not file a separate claim for FPUC benefits. FPUC benefits were added if the individuals met the eligibility requirements for the underlying week claimed.

²⁶ Judgmental sampling is a non-probability sampling technique in which the sample members are chosen on the basis of the auditor's knowledge and judgment.

payments.²⁷ **Overall, satisfaction with the UI system was rated 3.9 on a 5-point scale, with 67 percent of surveyed claimants rating their experience as extremely satisfying** (see Figure 2).

The accessibility of the UI office to answer questions and offer assistance was rated the lowest of all aspects—22 percent of surveyed claimants rated their experiences as extremely dissatisfying. Further, surveyed claimants identified difficulties including claim denials and the certification process.

Figure 2: Surveyed Claimants Assessment of Claims Process



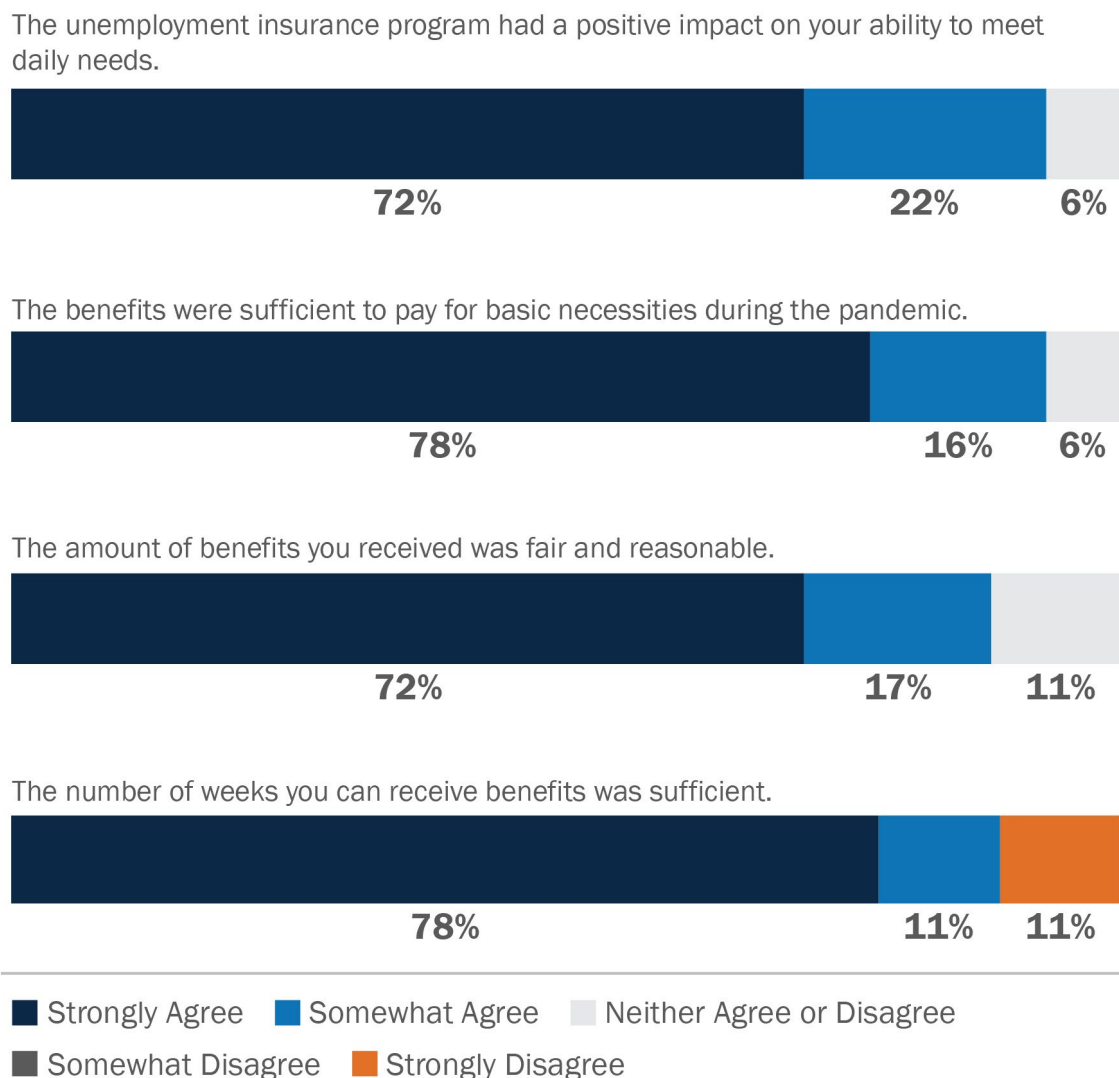
Source: DOL OIG data analysis of claimant surveys conducted November 14-18, 2022.

²⁷ Surveyors asked claimants a series of questions and claimants responded with a 5-point scale where one was extremely dissatisfied and five was extremely satisfied.

Surveyed Claimants Generally Felt the CARES Act UI Programs Were Impactful, Sufficient, and Fair

The majority of surveyed claimants reported either agreeing or strongly agreeing the benefits provided by the CARES Act had a positive impact on their ability to meet their needs, were sufficient to pay for basic necessities, and were fair and reasonable (see Figure 3).²⁸ The surveyed claimants also agreed or strongly agreed that the number of weeks benefits were provided was sufficient. On average, 0 to 11 percent of surveyed claimants felt the benefits did not have a positive impact, were insufficient, or were not fair and reasonable.

Figure 3: Surveyed Claimants Assessment of Benefits



Source: DOL OIG data analysis of claimant surveys conducted from November 14-18, 2022.

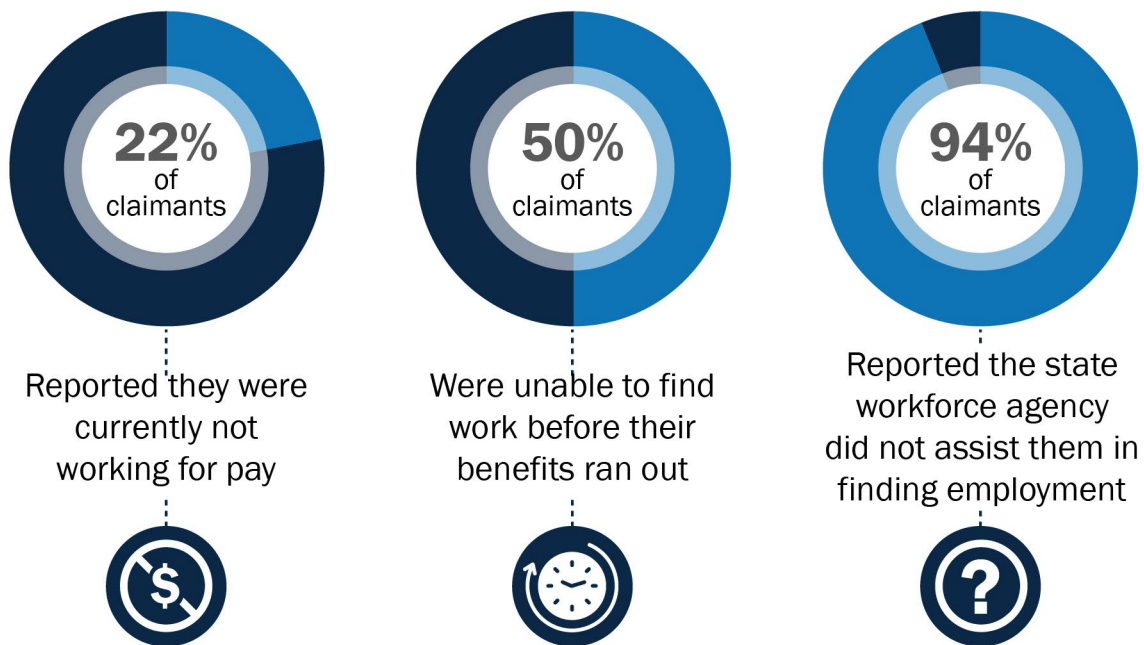
28 Surveyors offered claimants a series of statements and, for each statement, asked claimants to tell them if they: (a) strongly agreed, (b) somewhat agreed, (c) neither agreed nor disagreed, (d) somewhat disagreed, or (e) strongly disagreed.

Claimants Generally Still Experienced Difficulty in the Labor Market

Of those who responded, 22 percent of surveyed claimants reported they were not currently working for pay as of November 2022, and **50 percent reported they were unable to find employment before benefits ran out** (see Figure 4).

Additionally, 94 percent of surveyed claimants reported the state workforce agency did not assist them with finding employment. The survey did not address whether the surveyed claimants were aware of the state workforce agency's job placement services. However, Employment and Training Administration officials reported that, during the pandemic, initial claims for federal and state programs rose to 10 times pre-pandemic levels, far higher than state systems were designed to handle. Therefore, processing may have impacted other services offered, such as job placement.

Figure 4: Surveyed Claimants Return to Work Assessment



Source: : DOL OIG data analysis of claimant surveys conducted from November 14-18, 2022.

Program Integrity

With the passage of the CARES Act and subsequent pandemic legislation, pandemic-related UI programs became a target for fraud. DOL OIG investigators, auditors, and data scientists have created a series of fraud indicators to identify potentially fraudulent UI claims. DOL OIG identified **7.4 percent of the claimants from Jicarilla Apache Nation Reservation in New Mexico as being associated with potential fraud indicators**²⁹ (see Table 7).

Table 7: Jicarilla Apache Nation Reservation in New Mexico – Fraud Indicators

Category	Claimants	Percent of Total Claimants	Amount Paid
Total Claimants	121	-	\$1,678,480
Claimants with Potential Fraud Indicator:			
Multistate	7	5.8%	\$170,953
Suspicious Email	4	3.3%	\$5,273
State Flagged	- *	- *	- *
Deceased Person	- *	- *	- *
All Preceding Fraud Indicators (claimants with multiple indicators were only included once to avoid duplication)	9	7.4%	\$173,129

Source: DOL OIG data analysis of state workforce agency claimant claims data for the period March 27, 2020, to September 6, 2021.

* No fraud indicator identified.

Prior to the release of this report, the potentially fraudulent claims were referred to DOL OIG's Office of Investigations to determine if the claims warranted investigation. If the claims did not warrant investigation, we referred each claim to the state workforce agency.

FOR MORE INFORMATION

For more information about unemployment insurance programs during the pandemic, visit the PRAC's [website](#).

²⁹ Please note that potentially fraudulent claims are based on data analytics and have not been investigated, adjudicated, or confirmed as fraud by a state UI agency. Flagged transactions may not be fraudulent, and not all fraudulent transactions may be flagged. More generally, these types of potential fraud measures can be used to identify transactions that may be indicative of potential fraud. They cannot, though, be interpreted directly as measures of the extent of fraud in any specific geographic area. Moreover, importantly, this does not imply that the fraud was committed by residents of this area. According to the Employment and Training Administration, many of the estimated fraudulent overpayments, especially those from the pandemic, involve UI identity fraud, where the perpetrator of the fraud is unknown. Identity fraud is often perpetrated by sophisticated criminal organizations, with many of these fraud rings operating outside of the United States.

Appendix A: Acronyms and Abbreviations

ARP Act	American Rescue Plan Act of 2021
Authority	Jicarilla Apache Housing Authority
BIA	Bureau of Indian Affairs
BIE	Bureau of Indian Education
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CRF	Coronavirus Relief Fund
DOI	U.S. Department of the Interior
DOL	U.S. Department of Labor
ED	U.S. Department of Education
ESSER	Elementary and Secondary School Emergency Relief
ETA	Employment and Training Administration
FAQ	Frequently Asked Question
Food Box Program	Farmers to Families Food Box Program
FPUC	Federal Pandemic Unemployment Compensation
GAO	U.S. Government Accountability Office
HUD	U.S. Department of Housing and Urban Development
IHBG	Indian Housing Block Grant
NM	State of New Mexico
OIG	Office of Inspector General
PEUC	Pandemic Emergency Unemployment Compensation
PPE	personal protective equipment
PRAC	Pandemic Response Accountability Committee

PUA	Pandemic Unemployment Assistance
Treasury	U.S. Department of the Treasury
UI	unemployment insurance
USDA	U.S. Department of Agriculture

Appendix B: Scope and Methodology

Scope

In October 2021, the PRAC along with 10 of our OIG members, initiated a case-study-based review that sought to identify the federal pandemic response funds provided to select geographic areas, the purpose of those funds, and if the spending aligned with intended goals and objectives. To conduct our work, we divided the review into two phases. Phase one sought to determine how much pandemic funding went to the six selected communities. The final report for phase one, [Tracking Pandemic Relief Funds that Went to Local Communities Reveals Persistent Data Gaps and Data Reliability Issues](#), was issued on July 6, 2023. Phase two of the review sought to gain more insight into how the six communities used their pandemic relief funding; if the spending generally aligned with goals and objectives of the programs and subprograms; and whether the funding helped the six communities respond to the pandemic. The final insights report for phase two of this review, [Pandemic Relief Experiences: A Focus on Six Communities](#), was issued on March 28, 2024.

To conduct our work, we selected six communities across the United States: Springfield, MA; Coeur d'Alene, ID; Sheridan County, NE; Marion County, GA; White Earth Nation Reservation in Minnesota; and Jicarilla Apache Nation Reservation in New Mexico. More information about the selection process can be found in Scope and Methodology section of our July 2023 [report](#).

For phase two, we worked with the participating OIGs to select a total of 21 pandemic relief programs and subprograms for review. Of those 21 programs, 10 provided funding to recipients in Jicarilla Apache Nation Reservation. In our review of the 10 programs, we sought to identify how the recipients used the funds and if the uses generally aligned with respective program goals and objectives. The programs or subprograms selected for Jicarilla Apache Nation Reservation were:

- Indian Housing Block Grant | U.S. Department of Housing and Urban Development
- Coronavirus Relief Fund | U.S. Department of the Treasury
- Elementary and Secondary School Emergency Relief Program | U.S. Department of Education
- Farmers to Families Food Box Program | U.S. Department of Agriculture
- Indian Education, Facilities, Operations, and Maintenance | U.S. Department of the Interior
- Indian Law Enforcement | U.S. Department of the Interior
- Aid to Tribal governments | U.S. Department of the Interior
- Indian Social Services and Welfare | U.S. Department of the Interior

- Highway Planning and Construction | U.S. Department of the Interior
- Pandemic Unemployment Insurance | U.S. Department of Labor

More information about the scope and methodology for phase two of this review can be found in our [March 2024 report](#).

Methodology

We visited Jicarilla Apache Nation Reservation in New Mexico in September 2022 and conducted interviews with government, community, and business leaders to discuss the community's experiences with the pandemic, federal guidance, best practices, lessons learned, and suggestions for improvement. The overall methods we used to achieve the objectives included reviewing laws, program guidelines, and background information for the programs as well as working with our OIG partners. The specific scope and methodology used to review each of the selected programs and subprograms is provided in the program sections below.

Standards

Each OIG and the PRAC conducted this study in accordance with its own respective processes and standards to ensure that all the contributions to this report met quality standards issued in accordance with the generally accepted government auditing standards, the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) *Quality Standards for Inspection and Evaluation*, and internal OIG guidance. All these standards required that we plan and perform this study to obtain sufficient and appropriate evidence to provide a reasonable basis for the insights and conclusions. This work was completed between October 2021 and June 2024 and complies with the CIGIE's *Quality Standards for Inspection and Evaluation*.

Indian Housing Block Grant – CARES Act and ARP Act | U.S. Department of Housing and Urban Development, Office of Inspector General

Methodology

Scope | HUD OIG conducted the review remotely from October 2022 through August 2023. Its review covered the Jicarilla Apache Housing Authority's use of IHBG CARES and IHBG ARP funds from program inception through September 30, 2021. Its review objectives were to determine whether the Authority spent IHBG CARES Act and IHBG ARP Act funds in alignment with program goals and objectives and whether the funds positively or negatively impacted its ability to respond to the pandemic.

Methodology | To accomplish HUD OIG’s review objectives, it:

- Reviewed applicable HUD requirements.
- Interviewed HUD staff to gain an understanding of the goals and objectives for the IHBG CARES Act and IHBG ARP Act funds.
- Interviewed the Authority’s former executive director, who was in the role when federal funds were received, to obtain an understanding of how the Authority used the IHBG CARES Act and IHBG ARP Act funds.
- Reviewed the Authority’s Indian housing plans, annual performance reports, and financial reports.
- Reviewed supporting documentation for a sample of IHBG CARES Act and IHBG ARP Act expenses, including expenditure reports, invoices, applications for rental assistance, and payroll reports.

The review universe consisted of 3,113 expenditure transactions totaling more than \$618,000 between May 5, 2020, and September 30, 2021. From this universe, HUD OIG selected a statistical sample of 67 expenditures totaling \$12,819 for review. HUD OIG then reviewed supporting documentation for all expenditures in the sample to determine whether the Authority used IHBG CARES Act and IHBG ARP Act funds in alignment with the program goals and objectives.

To achieve its objectives, HUD OIG relied in part on the Authority’s computer-processed data. Although it did not perform a detailed assessment of the reliability of the data, HUD OIG determined that the data was sufficiently reliable for the purposes of our review because it corroborated the data for the sampled expenditures against supporting documentation provided.

HUD OIG determined that internal controls were not relevant to its objectives. HUD OIG’s objectives were not to evaluate or provide assurance of the Authority’s internal controls. Therefore, it did not assess the controls or express an opinion on them.

Standards

HUD OIG conducted this review in accordance with generally accepted government auditing standards. Those standards require that it plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on its objective(s). HUD OIG believes the evidence obtained provides a reasonable basis for its conclusions based on the objectives.

Coronavirus Relief Fund | U.S. Department of the Treasury, Office of Inspector General

Objectives/Scope/Methodology

Treasury OIG's objectives were to determine whether subrecipients and beneficiaries in the Jicarilla Apache Nation Tribal government in New Mexico used CRF award funds in alignment with program goals and objectives, and whether they believe that CRF funding impacted (positively or negatively) their ability to respond to the pandemic.

The scope of this engagement covered CRF expenditures reported in GrantSolutions from March 1, 2020 (cycle 1), through September 30, 2022 (cycle 10). Treasury OIG selected a sample of \$6.26 million (31 percent) of \$19.93 million in CRF expenditures, representing the following payment types: contracts, aggregate contracts, aggregate direct payments, and aggregate payments to individuals, for various subrecipients and beneficiaries to determine whether they used the CRF award funds in alignment with the program's goals and objectives. Specifically, Treasury OIG sampled approximately \$5.83 million in CRF expenditures awarded to eight subrecipients through contracts including: (1) a uniform store; (2) an engineering and construction management company; (3) a modular home company; (4) a telecommunications engineering company; (5) a telecommunications service provider; (6) a telecommunications company; (7) a computer support and services company; and (8) a network and electrical solutions distributor. The remaining \$429,040 in selected expenditures were for subrecipients and beneficiaries reported in the aggregate.

To accomplish these objectives, Treasury OIG performed the following activities during engagement fieldwork conducted from September 2022 through February 2024:

- Reviewed Title VI of the Social Security Act, as amended by Title V of Division A of the CARES Act³⁰
- Reviewed the Consolidated Appropriations Act, 2021³¹
- Reviewed Treasury Guidance and Frequently Asked Questions published in the Federal Register, Volume 86, No. 10 (January 15, 2021)
- Reviewed Jicarilla Apache Nation Tribal Government's policies and procedures for determining CRF award funds eligible use
- Interviewed subrecipient Jicarilla Apache Nation Tribal government officials regarding use of CRF award funds, experience, and impact
- Reviewed the state's Single Audit Reports for fiscal years 2020 and 2021 to assess findings that may pose risk to the subrecipients' and beneficiaries' uses of CRF award funds

³⁰ P. L. 116-136 (March 27, 2020).

³¹ P. L. 116-260 (December 27, 2020).

- Reviewed Jicarilla Apache Nation Tribal Government’s Single Audit Report for fiscal year 2018, dated November 2020, as this was the most current Single Audit Report available for the Jicarilla Apache Nation Tribal government at the time of Treasury OIG’s fieldwork; other selected sample subrecipients did not have Single Audit Reports for 2020 and 2021
- Reviewed media reports associated with the COVID-19 pandemic and CRF impacts within the Jicarilla Apache Nation Tribal government
- Reviewed supporting documentation to determine if the selected sample transactions were (1) necessary expenditures incurred due to the public health emergency with respect to COVID; (2) for costs not accounted for in the recipients’ budget most recently approved as of March 27, 2020; and (3) for costs incurred from March 1, 2020 to December 31, 2021 for non-Tribal recipients and in the case of Tribal recipients, costs incurred from March 1, 2020 to December 31, 2022. Supporting documentation includes invoices, purchase orders, requests for payment, timesheets, Jicarilla Apache Nation Tribal Government’s presidential memorandums, payment vouchers, Jicarilla Apache Nation Tribal Government’s Human Resources Policy Manual, and data extracts from Jicarilla Apache Nation Tribal Government’s accounting systems.

Standards

Treasury OIG conducted this engagement in accordance with CIGIE’s *Quality Standards for Inspection and Evaluation*.

Elementary and Secondary School Emergency Relief Program | Pandemic Response Accountability Committee and U.S. Department of Education, Office of Inspector General

Methodology

Scope | The PRAC and ED OIG’s review covered Dulce Independent School District’s use of Elementary and Secondary School Emergency Relief (ESSER) funds (three rounds of funding) from program inception through September 30, 2021. Our review objectives were to identify how Dulce Independent School District used the ESSER funding it received and to determine whether it spent ESSER funds in alignment with program goals and objectives. The PRAC staff coordinated this work with the ED OIG.

Methodology | To answer these objectives, we:

- Reviewed applicable ESSER guidance including Frequently Asked Questions, Elementary and Secondary School Emergency Relief Program and Governor’s Emergency Education Relief Program issued in May 2021, revised December 7, 2022.

- Obtained summary descriptions of ESSER spending from Dulce Independent School District.
- Determined if the descriptions of the funding uses aligned with ESSER's objectives of helping Dulce Independent School District prevent, prepare for, and respond to coronavirus, domestically or internationally.
- Interviewed Dulce Independent School District officials and New Mexico Public Education Department officials about uses of funds as well as the effects the ESSER funds had on the district's ability to respond to the pandemic.

Standards

We conducted this study in accordance with CIGIE's *Quality Standards for Inspection and Evaluation* issued by CIGIE.

Farmers to Families Food Box Program | Pandemic Response Accountability Committee and U.S. Department of Agriculture, Office of Inspector General

Methodology

Scope | The PRAC and USDA OIG's review covered the use and impact of the Farmers to Families Food Boxes implemented by USDA. We included all five rounds of the program in our review—to the extent that data was available and when boxes were provided to Jicarilla Apache Nation Reservation. Our review objective was to determine whether the program served producers, distributors, and food recipient organizations in accordance with program goals and objectives.

Methodology | To try to determine if the program served producers, distributors, and food recipient organizations in accordance with program goals and objectives in Jicarilla Apache Nation Reservation community, we:

- Reviewed multiple federal reports evaluating the Food Box Program.
- Obtained and reviewed data showing the number of food boxes sent to Food Recipient Organizations serving the Jicarilla Apache Nation Reservation community.
- Interviewed a Food Box recipient to determine how the Food Box Program helped Jicarilla Apache National Reservation community respond to the pandemic.

We also worked with USDA OIG to obtain data about the total number of food recipients and to ensure that we fully understood the program objectives and structure.

Data Limitations

We used data collected and analyzed by USDA OIG during part one of this case-study-based review. Part one introduced data limitations that prevented us from determining if the program served producers, distributors, and Food Recipient Organizations in accordance with program goals and objectives.

Standards

We conducted this study in accordance with CIGIE's *Quality Standards for Inspection and Evaluation*.

Pandemic Funding | U.S. Department of the Interior, Office of Inspector General

Methodology

Scope | DOI OIG reviewed the purpose and resulting community impacts of DOI pandemic response funds provided to the Jicarilla Apache Nation Reservation as of September 30, 2021. DOI OIG focused the review on the impact that \$2.5 million in funding had on the Jicarilla Apache Nation Reservation programs and the experiences of community stakeholders.

Due to the limited scope of this review and collaboration with other agencies, DOI OIG did not evaluate if expenditures were allowable according to fund source requirements. DOI OIG spoke with program managers to obtain their perspective on the impact funds had on programs, and reviewed funding and expenditure summaries.

Methodology | To accomplish review objective, DOI OIG:

- Traveled to the Jicarilla Apache Nation Reservation and interviewed officials responsible for programs that received DOI pandemic funding.
- Gathered and reviewed pandemic response legislation, funding summaries, and program descriptions.
- Identified and reviewed DOI and other federal guidance related to pandemic response funding.
- Determined the community's general use of funds through interviews and review of budgetary reports.

Limitations

Based on the scope of this review, DOI OIG did not examine the accuracy or allowability of Tribal expenditures. It also did not examine the federal pandemic response funds provided by other agencies.

Data Quality | DOI OIG pulled funding data from its Financial and Business Management System and validated it based on USAspending.gov data.

Standards

DOI OIG conducted this evaluation in accordance with CIGIE's *Quality Standards for Inspection and Evaluation*. DOI OIG believes that the work performed provides a reasonable basis for its conclusions.

Pandemic Unemployment Insurance | U.S. Department of Labor, Office of Inspector General

Methodology

Scope | The evaluation covered the DOL's UI response to the COVID pandemic. Specifically, the federal UI benefits from the following three key CARES Act UI programs were reviewed: FPUC, PUA, and PEUC. These three CARES Act UI programs were extended or resumed under the Continued Assistance for Unemployed Workers Act of 2020 and extended by the ARP Act until September 6, 2021. Three states ended the expanded UI programs early. Specifically, Nebraska and Idaho ended their programs on June 19, 2021, and Georgia on June 26, 2021. DOL OIG's evaluation included any benefits that claimants received from these programs as reported by the states. These programs were selected based on federal spending research and program funding amounts.

Data Sources | The DOL OIG team assessed UI payments to individuals in the designated geographic areas based upon UI claims data transfers from state workforce agencies to DOL OIG. Additionally, the DOL OIG team performed on-site surveys of claimants confirmed to have collected benefits from FPUC, PEUC, or PUA.

Methodology | To answer the objective, the DOL OIG team reviewed the CARES Act, Continued Assistance for Unemployed Workers Act of 2020, American Rescue Plan Act of 2021, Employment and Training Administration guidance, Federal Emergency Management Agency guidance, state agreements, PandemicOversight.gov, and USAspending data. To determine the amount of fraud flags for the three key CARES Act programs paid in the designated geographic areas, the review team worked with OIG data scientists to assess claimants in the designated area for several key fraud indicators.

To assess the participants' experiences with the three key CARES Act UI programs in the designated geographic areas, DOL OIG judgmentally selected 60 claimants with whom DOL OIG investigators performed on-site interviews.³² Prior to selection, claimants with fraud indicators were removed to ensure interviews of only eligible UI claimants and to not impact ongoing or future investigations. DOL OIG investigators traveled to the area and performed in-person interviews with the claimants. The survey results were then aggregated to present an overall depiction of the participants' experiences in the area.

Data Limitations

Since the claimants were judgmentally selected, DOL OIG cannot project the results of its audit to larger populations, such as statewide or national. This limitation is acceptable based on the objective of this evaluation.

Standards

DOL OIG conducted this study in accordance with CIGIE's *Quality Standards for Inspection and Evaluation*. Those standards require that DOL OIG plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on its objective.

³² Judgmental sampling is a nonprobability sampling technique in which the sample members are chosen on the basis of the auditor's knowledge and judgment.

For more information:

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