



OFFICE OF  
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

December 4, 2025

OIG-CA-26-004

Ms. Melissa Howard  
Bergen County Treasurer  
One Bergen County Plaza  
Hackensack, NJ 07601

Re: Final Determination on Corrective Actions for Desk Review of Bergen County,  
New Jersey's Use of Coronavirus Relief Fund Proceeds (OIG-CA-24-028)

Dear Ms. Howard:

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act),<sup>1</sup> established the Coronavirus Relief Fund (CRF) and appropriated \$150 billion for making payments to states, District of Columbia, local, territorial, and tribal government entities. CRF recipients may use the CRF award funds to cover costs that:

1. were necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the government's budget most recently approved as of March 27, 2020; and
3. were incurred during the period that began on March 1, 2020, and ended on December 31, 2021, for states, local governments, and territories. In the case of tribal governments, were incurred during the period that began on March 1, 2020, and ended on December 31, 2022 (covered period).

Under a contract monitored by our office, a certified independent public accounting firm (IPA) performed a desk review to evaluate Bergen County's documentation supporting its uses of CRF proceeds as reported in the GrantSolutions<sup>2</sup> portal. In the desk review memorandum,<sup>3</sup> the IPA identified total unsupported questioned costs of \$57,000 within the "aggregate reporting less than \$50,000" payment category. Bergen County used the CRF proceeds to distribute lump sum payments to cover extra duty pay to county employees working on COVID-19 related tasks. The IPA noted that Bergen County did not maintain or appropriately document how the lump sum payments were determined for each employee.

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<sup>1</sup> P.L. 116-136 (March 27, 2020)

<sup>2</sup> GrantSolutions, a grant and program management Federal shared service provider under the United States Department of Health and Human Services, developed a customized and user-friendly reporting solution to capture the use of CRF payments from prime recipients.

<sup>3</sup> Treasury OIG, *Desk Review of Bergen County, New Jersey's Use of Coronavirus Relief Fund Proceeds*, OIG-CA-24-028 (September 20, 2024)

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In April 2025, we contacted Bergen County requesting the county to provide supporting documentation for the questioned costs. In May 2025, Bergen County returned \$57,000 to the Department of the Treasury. As such, Bergen County's corrective action addressed the questioned costs identified in the desk review.

We appreciate the courtesies and cooperation provided to our staff during the desk review follow-up. If you have any questions or require further information, please contact me at (202) 927-5792, or a member of your staff may contact Olivia Scott, Acting Audit Director, at (202) 927-9635.

Sincerely,

/s/

Pauletta Battle  
Acting Assistant Inspector General for Audit

cc: Michelle A. Dickerman, Deputy Assistant General Counsel, Department of the Treasury  
Danielle Christensen, Deputy Chief Program Officer for State and Local Programs, Office of Capital Access, Department of the Treasury  
Jeffery W. Stout, Acting Chief Program Officer, Office of Capital Access, Department of the Treasury  
Thao P. Tran, Acting Chief Operating Officer, Department of the Treasury