



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

January 13, 2026

OIG-CA-26-015

Ms. Margaret A. McKevitt
Chief Operating Officer
55 E Court St FL 5
Doylestown, PA 18901

Re: Final Determination on Corrective Actions for Desk Review of Bucks County, Pennsylvania's Use of Coronavirus Relief Fund Proceeds (OIG-CA-24-019)

Dear Ms. McKevitt:

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act),¹ 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 Bucks County's documentation supporting its uses of CRF proceeds as reported in the GrantSolutions² portal. In the desk review memorandum,³ the IPA identified total unsupported and ineligible questioned costs of \$111,423. Specifically,

- In the "aggregate reporting less than \$50,000" category, the IPA identified unsupported questioned costs of \$5,000 related to a grant program.

¹ P.L. 116-136 (March 27, 2020)

² 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.

³ Treasury OIG, *Desk Review of Bucks County, Pennsylvania's Use of Coronavirus Relief Fund Proceeds*, OIG-CA-24-019 (August 1, 2024)

- In the “contracts greater than or equal \$50,000” category, the IPA identified ineligible questioned costs of \$94,172 related to prepaid subscription and indirect costs.
- In the “aggregate payments to individuals” category, the IPA identified ineligible questioned costs of \$12,251 related to payroll expenses.

In April 2025, we contacted Bucks County requesting the county to provide supporting documentation for the questioned costs. Between July and October 2025, Bucks County provided eligible replacement expenses documentation for the \$111,423 questioned costs. The replacement expenses were related to public health and safety payroll costs. As such, Bucks County’s corrective actions 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
Thao P. Tran, Acting Chief Operating Officer, Department of the Treasury
Jeffery W. Stout, Acting Chief Program Officer, Office of Capital Access, Department of the Treasury