



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

OFFICE OF  
INSPECTOR GENERAL

January 16, 2026

OIG-CA-26-018

Mr. Jason Quon  
Deputy Executive Director  
501 North West Street, Woolfolk Building, Suite 1301A  
Jackson, MS 39201

Re: Final Determination on Corrective Actions for Desk Review of State of Mississippi's Use of Coronavirus Relief Fund Proceeds (OIG-CA-25-015)

Dear Mr. Quon:

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 Mississippi's documentation supporting its use of CRF proceeds as reported in the GrantSolutions<sup>2</sup> portal. In the desk review memorandum,<sup>3</sup> the IPA identified total questioned costs of \$1,324,066. In the "direct payments greater than or equal to \$50,000" category, the IPA determined that Mississippi erroneously duplicated a \$1,320,000 previous expenditure and failed to adjust the expenditures claimed in the GrantSolutions portal by this amount. Also, in the "aggregate payments to individuals" category,

<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 State of Mississippi's Use of Coronavirus Relief Fund Proceeds*, OIG-CA-25-015 (December 12, 2024)

the IPA determined that a medical cart transaction purchase for \$4,066 lacked payment support.

In April 2025, we contacted Mississippi requesting the state to provide supporting documentation for the questioned costs. In May 2025, Mississippi returned \$1,324,066 to the Department of the Treasury. As such, Mississippi'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