



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

OFFICE OF
INSPECTOR GENERAL

May 15, 2026

OIG-CA-26-036

Mr. Harlan Baker
Chairman
Chippewa Cree Tribe
96 Clinic Road
Box Elder, MT 59521

Re: Final Determination on Corrective Actions for Desk Review of Chippewa Cree Tribe's Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-018)

Dear Mr. Baker:

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 between March 1, 2020, and ended on December 31, 2021, for states, local governments, and territories. In the case of tribal governments, were incurred between March 1, 2020, and ended on December 31, 2022.

Under a contract monitored by our office, a certified independent public accounting firm performed a desk review to evaluate Chippewa Cree Tribe's documentation supporting its uses of CRF proceeds as reported in the GrantSolutions² portal. In the desk review memorandum,³ the independent public accounting firm identified total unsupported questioned costs of \$75,090.88 in the "grants greater than or equal to \$50,000" category.

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 Chippewa Cree Tribe's Use of Coronavirus Relief Fund Proceeds*, OIG-CA-23-018 (June 26, 2023)

In July 2025, we contacted Chippewa Cree Tribe requesting it provide supporting documentation for the questioned costs. Between August and September 2025, Chippewa Cree Tribe provided adequate supporting documentation for the \$75,090.88 questioned costs. As such, Chippewa Cree Tribe's corrective actions addressed the questioned costs identified in the desk review.

We appreciate the courtesy 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) 927-5400, or a member of your staff may contact Dianna L. Jones, Audit Director, at (202) 997-4491.

Sincerely,

/s/

Pauletta P. Battle
Assistant Inspector General for Audit

cc: Michelle A. Dickerman, Deputy Assistant General Counsel, Department of the Treasury
Danielle R. 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