



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

June 29, 2023

**MEMORANDUM FOR JESSICA MILANO, ACTING CHIEF RECOVERY OFFICER,
DEPARTMENT OF THE TREASURY**

FROM: Deborah L. Harker /s/
Assistant Inspector General for Audit

SUBJECT: Desk Review of Lancaster County, Pennsylvania's Use of
Coronavirus Relief Fund Proceeds (OIG-CA-23-024)

Please find the attached desk review memorandum¹ on Lancaster County, Pennsylvania's (Lancaster County) use of Coronavirus Relief Fund (CRF) proceeds. The CRF is authorized under Title VI of the Social Security Act, as amended by Title V, Division A of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). Under a contract monitored by our office, Castro & Company, LLC (Castro), a certified independent public accounting firm, performed the desk review. Castro performed the desk review in accordance with the Council of the Inspectors General on Integrity and Efficiency *Quality Standards for Federal Offices of Inspector General* standards of independence, due professional care, and quality assurance.

In its desk review, Castro found that Lancaster County personnel did not complete the required quarterly Financial Progress Reports (FPR) for Cycles 1² through 5.³ In addition, Castro noted Lancaster County's Cycle 6⁴ submission was prepared and certified by the same person, thus not complying with the segregation of duties requirement for quarterly submissions. Castro personnel reviewed documentation for a non-statistical selection of 20 transactions reported in the quarterly reports and found that Lancaster County personnel could not provide the necessary documentation to support 19 of the 20 transactions resulting in total unsupported obligations and expenditures in the amounts of \$57,734,925.41 and \$38,793,071.36, respectively (see attached schedule of monetary benefits).

¹ The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) assigned the Department of the Treasury Office of Inspector General with responsibility for compliance monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund (CRF) payments. The purpose of the desk review is to perform monitoring procedures of the prime recipient's receipt, disbursement, and use of CRF proceeds as reported in the grants portal on a quarterly basis.

² Calendar quarter ending June 30, 2020.

³ Calendar quarter ending June 30, 2021.

⁴ Calendar quarter ending September 30, 2021.

Based on the results of its desk review, Castro determined that the expenditures related to all payment types reviewed did not comply with the CARES Act and Treasury Guidance. Additionally, Castro determined that the risk of unallowable use of funds is high. As such, Castro is recommending Treasury OIG pursue obtaining documentation from Lancaster County personnel and ensure reporting corrections are made in the grants portal. Further, based on Lancaster County's responsiveness to Treasury OIG's requests and its ability to provide documentation, Castro recommends Treasury OIG determine if a full-scope audit is feasible. Castro and Treasury OIG personnel met with Lancaster County management to discuss the questioned costs and reporting issues.

In connection with our contract with Castro, we reviewed Castro's desk review memorandum and related documentation and inquired of its representatives. Our review, as differentiated from an audit performed in accordance with generally accepted government auditing standards, was not intended to enable us to express an opinion on Lancaster County's use of the CRF proceeds. Castro is responsible for the attached desk review memorandum and the conclusions expressed therein. Our review found no instances in which Castro did not comply in all material respects with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Federal Offices of Inspectors General*.

We appreciate the courtesies and cooperation provided to Castro and our staff during the desk review. If you have any questions or require further information, please contact me at (202) 486-1420, or a member of your staff may contact Lisa DeAngelis, Deputy Assistant Inspector General for Audit, at (202) 487-8371.

cc: Michelle A. Dickerman, Deputy Assistant General Counsel, Department of the Treasury
Victoria Collin, Chief Compliance & Finance Officer, Office of Recovery Programs, Department of the Treasury
Pat Mulligan, Budget Services Director, Lancaster County, Pennsylvania
Wayne Ference, Partner, Castro & Company, LLC

Attachment

Schedule of Monetary Benefits

According to the Code of Federal Regulations,⁵ a questioned cost is a cost that is questioned due to a finding:

- (a) which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds;
- (b) where the costs, at the time of the review, are not supported by adequate documentation; or
- (c) where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

Questioned costs are to be recorded in the Department of the Treasury's (Treasury) Joint Audit Management Enterprise System (JAMES).⁶ The amount will also be included in the Office of Inspector General (OIG) Semiannual Report to Congress. It is Treasury management's responsibility to report to Congress on the status of the agreed to recommendations with monetary benefits in accordance with 5 USC Section 405(b) of the Inspector General Act of 1978.

<u>Recommendation</u>	<u>Questioned Costs</u>
Recommendation No. 1	\$38,793,071.36

The questioned cost represents amounts provided by Treasury under the Coronavirus Relief Fund. As discussed in the attached desk review, \$38,793,071.36 is Lancaster County's expenditures reported in the grant reporting portal that lacked supporting documentation.

⁵ 2 CFR § 200.84 – Questioned Cost

⁶ JAMES is Treasury's audit recommendation tracking system.

Desk Review of Lancaster County, Pennsylvania

June 29, 2023

OIG-CA-23-024

**MEMORANDUM FOR DEBORAH L. HARKER,
ASSISTANT INSPECTOR GENERAL FOR AUDIT**

FROM: Wayne Ference
Partner, Castro & Company, LLC

SUBJECT: Desk Review of Lancaster County, Pennsylvania

On August 10, 2021, we initiated a desk review of Lancaster County, Pennsylvania's (Lancaster County) use of the Coronavirus Relief Fund (CRF) authorized under Title VI of the Social Security Act, as amended by Title V Division A of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).¹ The objective of our desk review was to evaluate Lancaster County's documentation supporting its uses of CRF proceeds as reported in the GrantSolutions² portal and to assess the risk of unallowable use of funds. The scope of our desk review was limited to obligation and expenditure data for the period of March 1, 2020 through September 30, 2021 as reported in Cycles 1³ through 6⁴ in the GrantSolutions portal.

As part of our desk review, we performed the following:

- (1) reviewed Lancaster County's quarterly Financial Progress Reports (FPRs) submitted in the GrantSolutions portal through September 30, 2021;
- (2) reviewed the *Department of the Treasury's (Treasury) Coronavirus Relief Fund Guidance* as published in the Federal Register on January 15, 2021;⁵

¹ P.L. 116-136 (March 27, 2020).

² 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.

³ Calendar quarter ending June 30, 2020.

⁴ Calendar quarter ending September 30, 2021.

⁵ Coronavirus Relief Fund Guidance as published in the Federal Register (January 15, 2021) https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf

Desk Review of Lancaster County, Pennsylvania

- (3) reviewed Treasury Office of Inspector General (OIG) *Coronavirus Relief Fund Frequently Asked Questions Related to Reporting and Recordkeeping*;⁶
- (4) reviewed Treasury OIG's monitoring checklists⁷ of Lancaster County's quarterly FPR submissions for reporting deficiencies;
- (5) reviewed other audit reports issued, such as Single Audit reports, and those issued by the Government Accountability Office and other applicable Federal agency OIGs for internal control or other deficiencies that may pose risk or impact Lancaster County's uses of CRF proceeds;
- (6) reviewed Treasury OIG Office of Investigations, Pandemic Response Accountability Committee (PRAC),⁸ and Treasury OIG Office of Counsel input on issues that may pose risk or impact Lancaster County's uses of CRF proceeds;
- (7) interviewed key personnel responsible for preparing and certifying Lancaster County's GrantSolutions quarterly FPR submissions, as well as officials responsible for obligating and expending CRF proceeds;
- (8) made a non-statistical selection of contracts, grants, direct payments, and aggregate reporting data⁹ identified through GrantSolutions reporting; and
- (9) evaluated documentation and records used to support Lancaster County's quarterly FPRs.

Based on the results of our desk review, documentation supporting the uses of CRF proceeds did not comply with the CARES Act and Treasury's Guidance, resulting in total questioned costs of \$38,793,071.36. Additionally, we determined Lancaster County's risk of unallowable use of funds to be high. As such, Castro is recommending that Treasury OIG pursue obtaining documentation from Lancaster County management and ensure reporting corrections are made. Further, based on Lancaster County's responsiveness to

⁶ Department of the Treasury Office of Inspector General *Coronavirus Relief Fund Frequently Asked Questions Related to Reporting and Recordkeeping* OIG-20-028R; March 2, 2021

⁷ The checklists are used by Treasury OIG to monitor the progress of prime recipient reporting in the GrantSolutions portal. GrantSolutions quarterly submission reviews are designed to identify material omissions and significant errors, and where necessary, include procedures for notifying prime recipients of misreported data for timely correction. Treasury OIG follows the *CRF Prime Recipient Quarterly GrantSolutions Submissions Monitoring and Review Procedures Guide*, OIG-CA-20-029R to monitor the prime recipients quarterly.

⁸ Section 15010 of P.L. 116-136 established the Pandemic Response Accountability Committee within the Council of the Inspectors General on Integrity and Efficiency to promote transparency and conduct and support oversight of covered funds (see Footnote 17 for a definition of covered funds) and the coronavirus response to (1) prevent and detect fraud, waste, abuse, and mismanagement; and (2) mitigate major risks that cut across program and agency boundaries.

⁹ Recipients are required to report CRF transactions greater than or equal to \$50,000 in detail in the GrantSolutions portal. Transactions less than \$50,000 can be reported as an aggregate lump-sum amount by type (contracts, grants, loans, direct payments, and transfers to other government entities).

Desk Review of Lancaster County, Pennsylvania

Treasury OIG's requests and its ability to provide documentation, we recommend Treasury OIG determine if a full-scope audit is feasible.

Non-Statistical Transaction Selection Methodology

Treasury issued a CRF payment to Lancaster County of \$95,224,629.70. As of Cycle 6,¹⁰ Lancaster County's cumulative obligations and expenditures were \$90,231,105.54 and \$68,324,633.90, respectively. Lancaster County's cumulative obligations and expenditures by payment type as reported in GrantSolutions through Cycle 6¹⁰ are summarized below:

Payment Type	Cumulative	Cumulative
	Obligations	Expenditures
Contracts >= \$50,000	\$ 7,965,407.78	\$ 7,965,397.78
Grants >= \$50,000	\$ 49,269,040.04	\$ 49,269,040.04
Loans >= \$50,000	\$ -	\$ -
Transfers >= \$50,000	\$ -	\$ -
Direct Payments >= \$50,000	\$ 10,163,049.03	\$ 10,163,049.03
Aggregate Reporting < \$50,000	\$ 22,833,608.69	\$ 927,147.05
Aggregate Payments to Individuals (Any Amount)	\$ -	\$ -
Totals	\$ 90,231,105.54	\$ 68,324,633.90

Castro made a non-statistical selection of Contracts greater than or equal to \$50,000, Grants greater than or equal to \$50,000, Direct Payments greater than or equal to \$50,000, and Aggregate Reporting less than \$50,000. Selections were made using auditor judgment based on information and risks identified in reviewing audit reports, the GrantSolutions portal reporting anomalies¹¹ identified by the Treasury OIG CRF monitoring team, and review of Lancaster County's FPR submissions. Castro noted Lancaster County did not obligate or expend CRF proceeds for Loans greater than or equal to \$50,000, Transfers greater than or equal to \$50,000,¹² or Aggregate Payments to Individuals;¹³ therefore, we did not make a selection of transactions from these categories.

The number of transactions (20) we selected to test were based on Lancaster County's total CRF award amount and our overall initial risk assessment of Lancaster County. To allocate the number of transactions (20) by obligation type

¹⁰ Calendar quarter ending September 30, 2021.

¹¹ Treasury OIG has a pre-defined list of risk indicators that are triggered based on data submitted by recipients in the FPR submissions that meet certain criteria. Castro reviewed these results provided by Treasury OIG for Lancaster County.

¹² A transfer to another government entity is a disbursement or payment to a government entity that is legally distinct from the prime recipient.

¹³ Obligations and expenditures for payments made to individuals, regardless of amount, are required to be reported in the aggregate in the GrantSolutions portal to prevent inappropriate disclosure of personally identifiable information.

Desk Review of Lancaster County, Pennsylvania

(Contracts greater than or equal to \$50,000, Grants greater than or equal to \$50,000, Direct Payments greater than or equal to \$50,000, and Aggregate Reporting less than \$50,000), we compared the obligation type dollar amounts as a percentage of cumulative obligations for Cycle 6.¹⁴

Additionally, Treasury OIG provided information on an anomaly identified for Lancaster County. Specifically, Lancaster County received funding from multiple other federal programs and would need effective internal controls to ensure funds were properly charged. Due to the coverage of our transactions selected for testing, this anomaly reported by Treasury OIG did not result in additional transactions to test for Castro's desk review.

Background

The CARES Act appropriated \$150 billion to establish the CRF. Under the CRF, Treasury made payments for specified uses to States; eligible units of local governments; the District of Columbia; U.S. Territories, including the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands; and Tribal governments. Treasury issued a CRF payment to Lancaster County for \$95,224,629.70. The CARES Act stipulates that a recipient may only use the funds to cover costs that—

- (1) are 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 budget most recently approved as of March 27, 2020; and
- (3) were incurred between March 1, 2020 and December 31, 2021.¹⁵

Section 15011 of the CARES Act, requires each covered recipient¹⁶ to submit to Treasury and the PRAC, no later than 10 days after the end of each calendar

¹⁴ Calendar quarter ending September 30, 2021.

¹⁵ P.L. 116-260 (December 27, 2020). The period of performance end date of the CRF was extended through December 31, 2021 by the Consolidated Appropriations Act, 2021. The period of performance end date for tribal entities was further extended to December 31, 2022 by the State, Local, Tribal, and Territorial Fiscal Recovery, Infrastructure, and Disaster Relief Flexibility Act, Division LL of the Consolidated Appropriations Act, 2023, P.L. 117-328, December 29, 2022, 136 Stat. 4459.

¹⁶ Section 15011 of P.L. 116-136 defines a covered recipient as any entity that receives large covered funds and includes any State, the District of Columbia, and any territory or possession of the United States.

Desk Review of Lancaster County, Pennsylvania

quarter, a report that contains (1) the total amount of large covered funds^{17,18} received from Treasury; (2) the amount of large covered funds received that were expended or obligated for each project or activity; (3) a detailed list of all projects or activities for which large covered funds were expended or obligated; and (4) detailed information on any level of sub-contracts or sub-grants awarded by the covered recipient or its sub-contractees or sub-grantees.

The CARES Act assigned Treasury OIG the responsibility for compliance monitoring and oversight of the receipt, disbursement, and use of CRF proceeds. Treasury OIG also was assigned authority to recoup funds in the event that it is determined a recipient failed to comply with requirements of subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)).

Desk Review Results

Our review of the quarterly FPR submissions through September 30, 2021 identified reporting issues and variances, as detailed below.

Financial Progress Reports

Lancaster County personnel completed a quarterly FPR for Cycle 6¹⁹ however; they did not complete FPRs for Cycles 1²⁰ through 5²¹ as required under the CARES Act. The CARES Act guidance requires quarterly FPRs to be submitted by the 10th day of the month following quarter end unless it falls on a holiday. Further, their Cycle 6¹⁹ submission was prepared and certified by the same person. Treasury OIG Guidance²² requires "two (2) designees (preparers) to input quarterly data and one (1) official authorized to certify that the data, in part, is true, accurate, and complete." The certifying official for Lancaster County reported that the Budget Services department was responsible for the CRF quarterly reporting. This official reported that the lack of segregation of duties occurred because staffing in his office was reduced to one person.

Overall Obligation and Expenditure Variance

As of Cycle 6,¹⁹ Lancaster County personnel obligated CRF proceeds of

¹⁷ Section 15010 of P.L. 116-136 defines covered funds as any funds, including loans, that are made available in any form to any non-Federal entity, not including an individual, under Public Laws 116-123, 127, and 136, as well as any other law which primarily makes appropriations for Coronavirus response and related activities.

¹⁸ Section 15011 of P.L. 116-136 defines large covered funds as covered funds that amount to more than \$150,000.

¹⁹ Calendar quarter ending September 30, 2021.

²⁰ Calendar quarter ending June 30, 2020.

²¹ Calendar quarter ending June 30, 2021.

²² Department of the Treasury Office of Inspector *General Coronavirus Relief Fund Reporting and Record Retention Requirements* OIG-CA-20-021; July 2, 2020

Desk Review of Lancaster County, Pennsylvania

\$90,231,105.54. Castro noted that \$1,725,769.40 in the Direct Payments greater than or equal to \$50,000 obligation type should have been reported as Aggregate Reporting less than \$50,000.

Aggregate Grants less than \$50,000 in GrantSolutions were reported in amounts of \$22,833,608.69 in Obligations and \$927,147.05 for both Current Quarter Expenditures and Cumulative Expenditures. According to Lancaster County personnel, they should have reported Cumulative Expenditures in the amount of \$22,833,608.69, which includes expenditures for Project 45018 (\$927,147.05), Project 45009 (\$21,524,618.53), and Project 45016 (\$381.843.11). As a result, Lancaster County under-reported expenditures for Aggregate Grants less than \$50,000 by \$21,906,461.64. Lancaster County officials stated staffing constraints were attributable to the variance.

Based on the issues noted above, we determined Lancaster County is not compliant with Treasury OIG Guidance OIG-CA-20-021²³ because the official authorized to certify that the data is true, accurate, and complete did not ensure that its submission met all the Treasury OIG Guidance requirements.

We determined Lancaster County was not compliant with Treasury OIG Guidance OIG-CA-20-028R²⁴ FAQs #'s 10, 53, 54, and 59 because these transactions did not meet the definition of an Aggregate Reporting less than or equal to \$50,000 transaction.

Sub-recipient Reporting

Based on our review of the supporting documentation, Lancaster County personnel did not input sub-recipient information in their FPR for all 19 sub-recipients. We noted that Lancaster County personnel incorrectly reported the DUNS/ID Number, Awardee Name and Award Number within GrantSolutions for all obligation types by using project numbers and project names. A Lancaster County official stated this issue was due to staffing constraints.

²³ <https://oig.treasury.gov/sites/oig/files/2021-01/OIG-CA-20-021.pdf>

²⁴ <https://oig.treasury.gov/sites/oig/files/2021-03/OIG-CA-20-028R.pdf>

Summary of Testing Results

Transactions selected for detailed review were not supported by documentation and we were unable to determine if expenditures were allowable in accordance with the CARES Act and Treasury’s guidance. For all payment types tested, we were unable to determine if all the transactions tested were necessary expenditures due to the COVID-19 public health emergency, were not accounted for in the budget most recently approved as of March 27, 2020, and were incurred during the covered period. The transactions selected for testing were not selected statistically, and therefore results cannot be extrapolated to the total universe of transactions.

The following table includes the total cumulative expenditure population amount and the cumulative expenditure amount tested. Additionally, this table includes a summary of Castro’s testing results over cumulative expenditure transaction balances. Within the “Exception Noted: IPA [Independent Public Accountant] Recommended for Treasury OIG Follow-up” section of this table, we have included a summary of unsupported and ineligible expenditures identified as questioned costs during our desk review. These costs do not comply with the CARES Act and Treasury’s Guidance. Additionally, in the far-right column, we have identified the cumulative expenditures that Castro tested without exceptions noted. See the Desk Review Results section below this table for a detailed discussion of questioned costs and other issues identified throughout the course of our desk review.

Desk Review of Lancaster County, Pennsylvania

Summary of Expenditure Testing and Recommended Results As of Cycle 6 ²⁵					
Payment Type	Cumulative Expenditure Population Amount	Cumulative Expenditure Tested Amount	Exception Noted: IPA Recommended for Treasury OIG Follow up		Castro Reviewed Value Without Exception (per Support)
			Unsupported	Ineligible	
Contracts >= \$50,000	\$ 7,965,407.78	\$ 7,965,407.78	\$ 142,779.53	\$ -	\$ 7,822,628.25
Grants >= \$50,000	\$ 49,269,040.04	\$ 49,269,040.04	\$ 33,976,014.86	\$ -	\$ 15,293,025.18
Loans >= \$50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers >= \$50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Payments >= \$50,000	\$ 8,437,279.63	\$ 4,727,141.97	\$ 3,930,341.97	\$ -	\$ 796,800.00
Aggregate Reporting < \$50,000	\$ 24,559,378.09	\$ 838,185.62	\$ 743,935.00	\$ -	\$ 94,250.62
Aggregate Payments to Individuals (in any amount)	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 90,231,105.54	\$ 62,799,775.41	\$ 38,793,071.36	\$ -	\$ 24,006,704.05

The issues discussed below represent unsupported transaction balances noted during our testing. Subsection 601 (d) of the Social Security Act, as amended, (42 U.S.C. 801 (d)) requires prime recipients to ensure eligible use of funds, and Treasury OIG Guidance OIG-CA-20-021, *CRF Reporting and Record Retention Requirements*, states: "Recipients of Coronavirus Relief Fund payments shall maintain and make available to the Treasury OIG upon request all documents and financial records sufficient to establish compliance." Lancaster County did not comply because it did not maintain and provide sufficient records to support transactions reported in the GrantSolutions portal.

Contracts Greater than or Equal to \$50,000

Lancaster County's Contracts greater than or equal to \$50,000 did not comply with the CARES Act and Treasury's Guidance. Lancaster County personnel could not provide the necessary documents, including contracts and invoices, to support \$7,221,357.78 in obligations and \$142,779.53 in expenditures reported for all five selected transactions as reported in GrantSolutions. This resulted in total questioned costs for Contracts greater than or equal to \$50,000 of \$142,779.53. A

²⁵ Calendar quarter ending September 30, 2021.

Desk Review of Lancaster County, Pennsylvania

Lancaster County official explained that maintaining documentation was difficult due to staffing constraints.

Grants Greater than or Equal to \$50,000

Lancaster County personnel could not provide the necessary documents, including grants and expenditure detail to support \$45,945,040.04 in obligations and \$33,976,014.86 in expenditures reported for all seven selected transactions as reported in GrantSolutions. This resulted in total questioned costs for Grants Greater than or Equal to \$50,000 of \$33,976,014.86. A Lancaster County official explained that maintaining documentation was difficult due to staffing constraints.

Direct Payments Greater than or Equal to \$50,000

Lancaster County personnel could not provide the necessary documents to support \$3,930,341.97 in obligations and \$3,930,341.97 in expenditures reported for the two selected transactions as reported in GrantSolutions. This resulted in total questioned costs for Direct Payments Greater than or Equal to \$50,000 of \$3,930,341.97. A Lancaster County official explained that maintaining documentation was difficult due to staffing constraints.

Aggregate Reporting Less than \$50,000

Lancaster County personnel could not provide the necessary documents to support \$638,185.62 in obligations and \$743,935.00 in expenditures reported for all six of the selected transactions as reported in GrantSolutions. This resulted in total questioned costs for Aggregate Reporting less than \$50,000 of \$743,935.00. A Lancaster County official explained that maintaining documentation was difficult due to staffing constraints.

Conclusion

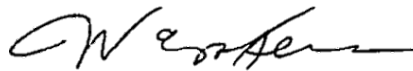
Based on our review, Lancaster County lacked documentation to support the uses of CRF proceeds as reported in the GrantSolutions portal and we determined that the expenditures related to all obligation types reviewed did not comply with the CARES Act and Treasury's Guidance. Total unsupported obligations and expenditures amounted to \$57,734,925.41 and \$38,793,071.36, respectively. Total costs questioned are \$38,793,071.36.

Based on the totality of the work performed and due to the errors identified above, we determined Lancaster County's risk of unallowable use of funds to be high. As such, Castro is recommending that Treasury OIG pursue obtaining documentation from Lancaster County personnel and ensure reporting corrections are made. Further, based on Lancaster County's responsiveness to Treasury OIG's requests and its ability to provide documentation, we recommend Treasury OIG determine if a full-scope audit is feasible.

Desk Review of Lancaster County, Pennsylvania

All work completed with this letter complies with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Federal Offices of Inspectors General*, which require that the work adheres to the professional standards of independence, due professional care, and quality assurance to ensure the accuracy of the information presented.²⁶ We appreciate the courtesies and cooperation provided to our staff during the desk review.

Sincerely,



Wayne Ference
Partner, Castro & Company, LLC

²⁶ <https://www.ignet.gov/sites/default/files/files/Silver%20Book%20Revision%20-%208-20-12r.pdf>