



OFFICE OF  
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

December 11, 2025

OIG-CA-26-007

Ms. Stacie Massey  
Deputy Director, Grants and Financial Reporting  
Executive Office State of Ohio  
30 E Broad St.  
Columbus, OH 43215

Re: Final Determination on Corrective Actions for Desk Review of State of Ohio's  
Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-037)

Dear Ms. Massey:

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 Ohio'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 \$86,801.20. In the "grants greater than or equal to \$50,000" category, the IPA determined that Ohio included \$30,705.68 of ineligible utility expenses and was unable to provide sufficient supporting documentation for a \$25,000 food bank invoice. Also, in the "transfers greater than or equal to \$50,000" category, the IPA determined that

---

<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 Ohio's Use of Coronavirus Relief Fund Proceeds*, OIG-CA-23-037 (July 27, 2023)

Page 2

Ohio included \$31,095.52 in severance pay expenses for a public health and safety employee.

In April 2025, we contacted Ohio requesting the state to provide supporting documentation for the questioned costs. Between May and August 2025, Ohio provided eligible replacement expenses documentation for the \$86,801.20 questioned costs. The replacement expenses were related to public health and safety personnel costs. As such, Ohio'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  
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