



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

OFFICE OF
INSPECTOR GENERAL

December 11, 2025

OIG-CA-26-008

Ms. Lauren Kowunna
Chief Financial Officer
Native Village of Point Hope
916 Ippiq St.
Point Hope, AK 99766

Re: Final Determination on Corrective Actions for Desk Review of the Native Village of Point Hope's Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-038)

Dear Ms. Kowunna:

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 Native Village of Point Hope's (Point Hope) documentation supporting its use of CRF proceeds as reported in the GrantSolutions² portal. In the desk review memorandum,³ the IPA questioned the entire \$2,348,064 of CRF award funds that Point Hope received. Due to the lack of documentation, the IPA was unable to evaluate transactions reported in Point Hope's quarterly Financial Progress Reports submitted in GrantSolutions.

In February 2024 and April 2025, we contacted Point Hope requesting the tribe to provide supporting documentation for the questioned costs. In June and August

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 Native Village of Point Hope's Use of Coronavirus Relief Fund Proceeds*, OIG-CA-23-038 (July 28, 2023)

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2024, and May 2025, Point Hope provided adequate supporting documentation for the \$2,348,064 questioned costs. As such, Point Hope'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