



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

OFFICE OF  
INSPECTOR GENERAL

December 22, 2025

OIG-CA-26-013

Mr. Joon Cho, CPA  
Chief Administrative Analyst  
385 N. Arrowhead Ave,  
San Bernardino, CA 92415-0125

Re: Final Determination on Corrective Actions for Desk Review of San Bernardino County, California's Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-030)

Dear Mr. Cho:

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 San Bernardino County'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 \$4,151,612. In the "grants greater than or equal to \$50,000" category, the IPA identified unsupported questioned costs of \$280,186 related to medical care. Additionally, the IPA identified ineligible costs of \$64,488 related to information technology security expenses incurred after the CRF covered period. In the "direct payments greater than or equal to \$50,000" category, the IPA identified

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<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 San Bernardino County, California's Use of Coronavirus Relief Fund Proceeds*, OIG-CA-23-030 (July 20, 2023)

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ineligible costs of \$3,806,938 related to excessive depreciation expenses for vehicles used to respond to the COVID-19 pandemic.

In April 2025, we contacted San Bernardino requesting the county to provide supporting documentation for the questioned costs. In May and June 2025, San Bernardino provided adequate documentation for \$4,087,124 and returned the remaining \$64,488 questioned costs to the Department of the Treasury. As such, San Bernardino'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