



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

OFFICE OF
INSPECTOR GENERAL

March 9, 2026

OIG-CA-26-024

Ms. Beth Gable
Interim Director, Budget Services
County of Lancaster
150 North Queen Street Suite 715
Lancaster, PA 17603

Re: Final Determination on Corrective Actions for Desk Review of Lancaster County, Pennsylvania's Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-024)

Dear Ms. Gable:

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 Lancaster County's documentation supporting its use of CRF proceeds as reported in the GrantSolutions² portal. In the desk review memorandum,³ the IPA identified total unsupported questioned costs of \$38,793,071.36. In the "contracts greater than or equal to \$50,000" category, the IPA identified questioned costs of \$142,779.53 related to developmental training for individuals facing unemployment due to COVID-19 related issues and law enforcement. In the "grants greater than or equal to \$50,000" category, the

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 Lancaster County, Pennsylvania's Use of Coronavirus Relief Fund Proceeds*, OIG-CA-23-024 (June 29, 2023)

Page 2

IPA identified questioned costs of \$33,976,014.86 related to personal protective equipment and distance learning. Also, in the "direct payments greater than or equal to \$50,000" category, the IPA identified questioned costs of \$3,930,341.97 related to prison payroll. Lastly, in the "aggregate reporting less than \$50,000" category, the IPA identified questioned costs of \$743,935 related to emergency medical services, housing assistance, and teleworking equipment.

In April 2025, we contacted Lancaster County requesting the county to provide supporting documentation for the unsupported questioned costs. Between June and December 2025, Lancaster provided sufficient supporting documentation for the \$38,793,071.36 questioned costs. As such, Lancaster County'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) 927-5400, or a member of your staff may contact Olivia Scott, Acting Audit Director, at (202) 277-1196.

Sincerely,

/s/

Pauletta Battle
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