



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

OFFICE OF  
INSPECTOR GENERAL

April 29, 2026

OIG-CA-26-030

Mr. Kevin Reed  
Deputy Director, Budget and Finance  
Baltimore County, Maryland  
400 Washington Avenue  
Towson, MD 21204-4606

Re: Final Determination on Corrective Actions for the Desk Review of Baltimore County, Maryland's Use of Coronavirus Relief Fund Proceeds (OIG-CA-25-004)

Dear Mr. Reed:

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 Baltimore 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 unsupported questioned costs of \$620,189 within the "aggregate reporting less than \$50,000" category. The IPA determined the expenditures were related to two small business grants, a variance in the payroll costs for public health and safety personnel, and payroll expenses.

In April 2025, we contacted Baltimore County requesting the county to provide supporting documentation for the questioned costs. In May and December 2025,

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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 the Baltimore County, Maryland's Use of Coronavirus Relief Fund Proceeds*, OIG-CA-25-004, (October 23, 2024)

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Baltimore County provided eligible replacement expenses documentation for the \$620,189 questioned costs. The replacement expenses were related to public health and safety payroll costs. As such, Baltimore 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  
Rebecca L. Lang, Chief Accountant, Baltimore County Government, Office of Budget and Finance