



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

OFFICE OF
INSPECTOR GENERAL

October 2, 2026

OIG-27-005

Ms. Pamela Francis
Tribal Administrator
Pleasant Point Indian Reservation
15 Elders Way, Suite 201
Perry, ME 04667-4113

Re: Final Determination on Corrective Actions for Desk Review of Pleasant Point Indian Reservation, Maine's Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-033)

Dear Ms. Francis:

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 Pleasant Point Indian Reservation, Maine's (Pleasant Point) 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 \$339,672.43. Specifically,

- In the "contracts greater than or equal to \$50,000" category, the IPA identified ineligible questioned costs of \$58,263 related to the purchase of a chassis for a garbage truck.

¹ P.L. 116-136 (March 27, 2020)

² GrantSolutions, a grant and program management Federal shared service provider under the U. S. Department of Health and Human Services, developed a customized and user-friendly reporting solution to capture the use of CRF payments from recipients.

³ Treasury OIG, *Desk Review of the Pleasant Point Indian Reservation, Maine's Use of Coronavirus Relief Fund Proceeds*, OIG-CA-23-033 (July 21, 2023)

- In the “transfers greater than or equal to \$50,000” category, the IPA identified unsupported questioned costs of \$232,590.53 due to the amount being incorrectly reported in the GrantSolutions portal that was to be returned to Treasury.
- In the “aggregate payments to individuals” category, the IPA identified an unsupported variance of \$48,818.90 between the expenditure amount reported in the GrantSolutions portal and Pleasant Point’s supporting documentation.

In April 2025, we contacted Pleasant Point requesting the tribe to provide supporting documentation for the questioned costs. In May 2025, December 2025, and February 2026, Pleasant Point provided adequate documentation for \$337,118.32 and returned the remaining \$2,554.11 questioned costs to the Department of the Treasury. As such, Pleasant Point’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
Jeffery W. Stout, Acting Chief Program Officer, Office of Capital Access, Department of the Treasury
Thao P. Tran, Acting Chief Operating Officer, Office of Capital Access, Department of the Treasury
Timothy Joyce, Chief Financial Officer, Pleasant Point Indian Reservation