



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

OFFICE OF  
INSPECTOR GENERAL

October 01, 2026

OIG-CA-27-003

Ms. Tracy B. Norita,  
Secretary of Finance  
P.O. Box 5234 CHRP,  
Saipan, MP 96950

Re: Final Determination on Corrective Actions for Desk Review of the  
Commonwealth of the Northern Mariana Islands' Use of Coronavirus Relief Fund  
Proceeds (OIG-CA-23-039)

Dear Ms. Norita:

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 the Commonwealth of the Northern Mariana Islands' (CNMI) 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 \$11,146,813.35. In the "contracts greater than or equal to \$50,000" category, the IPA determined that CNMI was unable to identify the type of federal funding used to purchase COVID-19 tests and medical supplies of \$11,093,139.95. In the "aggregate reporting less than \$50,000" category, the IPA determined that CNMI was unable to identify the type of federal funding used to purchase medical supplies and equipment of

<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 Commonwealth of the Northern Mariana Islands' Use of Coronavirus Relief Fund Proceeds*, OIG-CA-23-039 (August 8, 2023)

\$45,956.40. Lastly, in the “aggregate payments to individuals” category, CNMI was unable to provide adequate support for \$7,717 in expenditures related to non-substantially dedicated<sup>4</sup> payroll costs.

In April 2025, we contacted CNMI requesting the territory to provide supporting documentation for the questioned costs. Between December 2025 and May 2026, CNMI provided eligible replacement expenses documentation for the \$11,146,813.35 questioned costs. The replacement expenses related to COVID-19 testing and disinfecting supplies and temporary quarantine sites. As such, CNMI’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) 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, Office of Capital Access, Department of the Treasury

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<sup>4</sup> Payroll costs that are not substantially dedicated means that the costs are not related to public health and safety; and not substantially dedicated to performing COVID-19 related tasks.