

A Review of Pandemic Relief Funding and How It Was Used in Six U.S. Communities

White Earth Nation Reservation in Minnesota

March 2025

City of Springfield, Massachusetts

City of Coeur d'Alene, Idaho

Sheridan County, Nebraska

Marion County, Georgia

White Earth Nation Reservation in Minnesota

Jicarilla Apache Nation Reservation in New Mexico

PANDEMIC RESPONSE
ACCOUNTABILITY COMMITTEE



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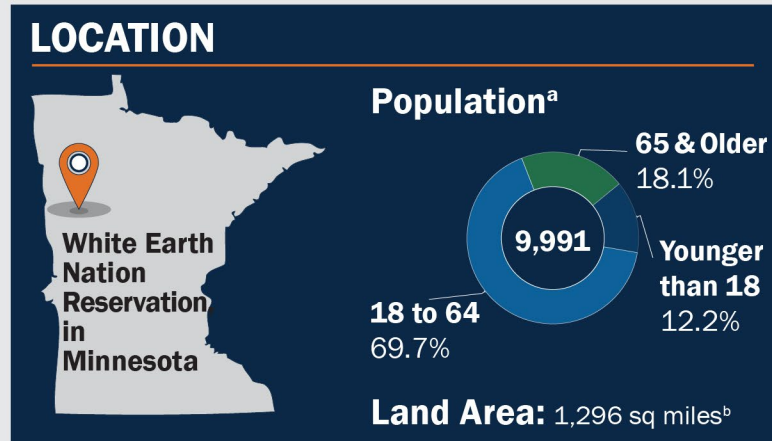
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Taking a Closer Look at a Community's Experience: WHITE EARTH NATION RESERVATION IN MINNESOTA

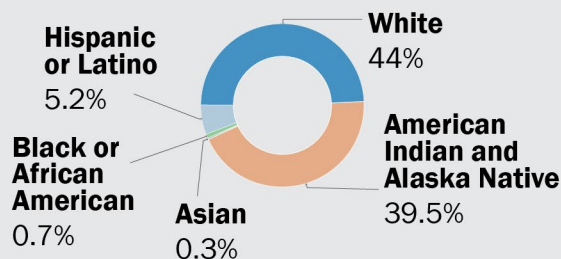
This report is the fifth in a series taking an in-depth look at how six communities used federal pandemic funding to address a wide range of community-based needs. In this report, we focus on the White Earth Nation Reservation in Minnesota, with a detailed look at 10 of the 56 pandemic programs that provided funding to the community. For more information about our review, see [Appendix B](#).

The White Earth Nation Tribe has approximately 17,000 members, some of whom reside on the White Earth Nation Reservation in northwestern Minnesota.¹ The White Earth Nation Reservation comprises approximately 1,300 square miles, covering all of Mahnomen County plus parts of Becker and Clearwater Counties. In 2022, the reservation had a population of 9,991. As of February 28, 2023, Mahnomen County, which encompasses a majority of White Earth Nation Reservation's population, had

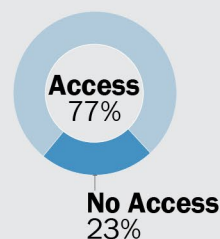
¹ The PRAC's scope for this project covers pandemic funding for recipients located within the geographical boundaries of the White Earth Nation Reservation. One of the major recipients of funding within the reservation is the White Earth Nation Tribal government. However, additional recipients within the reservation are not affiliated with the Tribe. As such, the PRAC uses the term "White Earth Nation Reservation" to describe the geographical area and all its inhabitants, whether or not they are members of the Tribe. Similarly, the PRAC uses the term "White Earth Nation Tribal government" to specifically describe the Tribe.



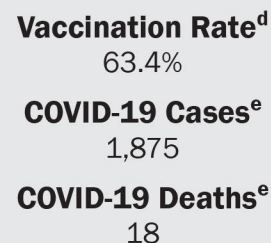
Racial Demographic Information^{a,c}



Internet^a



COVID-19



Poverty Level



^a U.S. Census Bureau data for [Tribal areas](#).

^b Land area size information was obtained from the Tribe's website.

^c Because individuals may be considered a member of more than one racial demographic, the percentages may not equal 100 percent.

^d [Centers for Disease Control and Prevention \(CDC\)](#) data based on the rate of individuals who received at least two doses of the vaccine. The vaccination rate represents the countywide rate and is not specific to the White Earth Nation Reservation borders. Data as of May 30, 2023.

^e Data was obtained from the White Earth Nation's Tribal Health Department and identified totals for Mahnomen County, which encompasses a majority of White Earth Nation Reservation's population, as of February 28, 2023.

^f [U.S. Census Bureau](#). The poverty line varies depending on factors such as the year and household size. Please see [Poverty Thresholds](#) for more information.

experienced 1,875 recorded cases of COVID-19, with 18 recorded deaths.²

In our July 2023 report, [Tracking Pandemic Relief Funds that Went to Local Communities Reveals Persistent Data Gaps and Data Reliability Issues](#), we found that White Earth Nation Reservation recipients, including the Tribal government, small businesses, and individuals, received more than \$278 million from 56 federal pandemic relief programs and subprograms from March 2020 to September 2021. This report provides a closer look at the funding provided from 10 of these pandemic relief programs and subprograms from seven federal agencies.³ These programs sought to respond to and mitigate the effects of the pandemic by addressing community development needs, such as a lack of adequate housing, that posed a serious threat to the health or welfare of the community; supporting nursing homes to ensure that they could prevent, prepare for, and respond to the spread of COVID; providing food to ensure that people in need did not go hungry; and other health, education, and economic efforts. Through this review, we sought to gain insight into how White Earth Nation Reservation used its pandemic relief funding, how the spending aligned with the goals and objectives of the federal relief programs, and whether the funding assisted the reservation’s residents in responding to the pandemic.

Programs Selected for Further Review

Coronavirus Relief Fund

U.S. Department of the Treasury

Elementary and Secondary School Emergency Relief Program

U.S. Department of Education

Farmers to Families Food Box Program

U.S. Department of Agriculture

Indian Housing Block Grant – CARES Act

U.S. Department of Housing and Urban Development

Pandemic Programs

U.S. Department of the Interior

Pandemic Unemployment Insurance Programs

U.S. Department of Labor

Provider Relief Fund Payments to Nursing Homes

U.S. Department of Health and Human Services

² The White Earth Nation Tribal government’s COVID emergency response team tracked COVID data within its boundaries until the team was decommissioned in mid-2021. As a result, White Earth Nation health officials provided COVID data for Mahnommen County as the closest representation of White Earth Nation Reservation COVID cases and death statistics at the time of our request.

³ The U.S. Department of the Interior (DOI) Office of Inspector General (OIG) reviewed four programs within a single section (“Pandemic Programs”). These four programs are Indian Housing Assistance, Indian Schools Student Transportation, Assistance to Tribally Controlled Community Colleges and Universities, and Indian Self-Determination Contract Support.

Pandemic Impact on the Community

According to residents and local officials, the pandemic impacted multiple aspects of life on White Earth Nation Reservation. For example, the average unemployment rate in Mahnomon County increased from 5 percent in 2019 to 13.3 percent in 2020, peaking at 25.3 percent in May 2020. To help address unemployment, White Earth Nation Reservation residents received more than \$25.9 million in federal benefits from pandemic-related unemployment insurance (UI) programs.

White Earth Nation Tribal government officials also highlighted that the COVID pandemic affected their community in unique ways that necessitated a tailored approach to address cultural sensitivities and prioritized the well-being of Tribal members. These officials noted that given the historical distrust in the federal government and Western medicine, they used familiar and trusted cultural symbols and practices to more effectively reach their community. As we previously highlighted in our March 2024 report, [Pandemic Relief Experience: A Focus on Six Communities](#), these officials developed a public health risk indicator that incorporated Centers for Disease Control and Prevention (CDC) guidance into their traditional medicine wheel.⁴ They also used the local casino that is owned and operated by the Tribe as a center to coordinate their pandemic response. The casino served as a testing and vaccination center as well as a staging ground for a food preparation and delivery program. These efforts enabled the White Earth Nation Tribal government to provide services to its community while also employing a portion of the casino's workforce, a majority of whom are members of the Tribe.

Program Impact on the Community

The officials we interviewed offered a wide variety of responses about the community's use of federal pandemic funds to address the impacts of COVID. Sample responses include:

- The White Earth Housing Authority received \$1,010,296 from the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the U.S. Department of Housing and Urban Development's (HUD) Indian Housing Block Grant (IHBG) to purchase 12 modular homes to address overcrowding and reduce the risk of COVID transmission in the community.
- The U.S. Department of Agriculture (USDA) Office of Inspector General (OIG) estimated that, as part of the Farmers to Families Food Box Program (Food Box Program), food distributors delivered 19,152 food boxes (valued at \$746,982) to three organizations to feed residents in the White Earth Nation Reservation community.
- The U.S. Department of the Interior (DOI) awarded \$19,591,617 to the White Earth Nation Reservation to support day-to-day Tribal government operations, transportation, law enforcement, and education services.

⁴ The medicine wheel is a traditional symbol used by many Native American Tribes. The Anishinaabe medicine wheel is central to teaching the Anishinaabe people of Minnesota's cultural and spiritual values and conveying cycles of life, growth, understanding, and achievement. The medicine wheel is oriented and depicted using the traditional directions and colors. Yellow is always East, red is always South, black is always West, and white is always North. Life begins in the East and proceeds in a circle, clockwise, finishing in the North. White Earth Nation Tribal government's use of the Anishinaabe medicine wheel was highlighted by CDC in its "Stories from the Field" blog series to show how tailoring public health practices to a specific community's values can build trust and long-lasting partnership, which can lead to better health outcomes.

Participant Experience

During our visit to the reservation in October 2022, we received feedback from multiple officials whose offices or organizations received federal funding. They shared their experiences with federal pandemic response programs and highlighted the challenges and successes. For example:

- Tribal officials said that the Coronavirus Relief Fund (CRF) bolstered initiatives that provided food security for the elderly and offered COVID testing to the entire community. They also stated that the “Feeding Our Families” and food shelf initiatives were established using the Tribe’s CRF award and enabled the Tribe to provide two boxes of mostly nonperishable food items per household.
- Mahnomen Public School District officials noted that the Elementary and Secondary School Emergency Relief (ESSER) Program funds that the school district received allowed them to practice effective social distancing with their students. The ESSER funds allowed the district to double the bus routes, add staff for distance learning, and increase cafeteria space.
- Most surveyed claimants for the UI program expressed overall satisfaction with the application process, promptness of receiving benefits, and the certification process to continue receiving benefits.
- Leaders for a nursing home located on the White Earth Nation Reservation reported that Provider Relief Fund (PRF) payments helped the facility respond to the COVID pandemic, improve infection control practices, and maintain resident safety and care.

PROGRAM SNAPSHOT

Indian Housing Block Grant – CARES Act



U.S. Department of Housing and Urban Development

The White Earth Nation has approximately 17,000 members, some of whom reside on the White Earth Nation Reservation in northwestern Minnesota. The reservation is home to more than 9,000 residents (Tribal members and nonmembers). White Earth Nation Tribal government officials stated that the reservation experienced a lower mortality rate compared to other Native American communities during the pandemic. However, the losses experienced were traumatic. White Earth Nation Tribal government officials stated that it managed to limit the effects of the coronavirus through quick, decisive action. Specifically, in March 2020, White Earth Nation Tribal government established an emergency operations center (EOC) to coordinate COVID priorities and community needs, such as obtaining personal protective equipment (PPE), ensuring food security, expanding public health outreach, and coordinating vaccination efforts.

The White Earth Housing Authority (Authority) assists enrolled members in obtaining affordable housing. HUD OIG interviewed the former executive director of the Authority who was in position during the period the pandemic funds were spent.⁵ The official told HUD OIG that the Authority had experienced some challenges due to COVID. For example, at the onset of the pandemic the Authority was rehabilitating its housing stock, and some of these construction projects were delayed. As the pandemic continued and projects resumed, the Authority found that the cost of materials had increased substantially. The Authority stated that it tried to minimize the impact of COVID on its community and staff by limiting face-to-face business interactions. For example, the Authority closed its office for three months and transitioned eligible employees to remote work.

⁵ The White Earth Housing Authority is the Tribally Designated Housing Entity (TDHE) of the White Earth Nation. For IHBG, the TDHE is the agency that administers the funds to develop or support rental or ownership housing or provide housing services to benefit low-income Indian families on Indian reservations and other Indian areas.

HUD's IHBG is a formula grant that provides a range of affordable housing activities on Indian reservations and in Indian areas. IHBG funds may be used for housing construction and acquisition and the modernization and operating expenses for housing previously developed under the Indian Housing Program. Other eligible activities include housing services to eligible families and individuals, crime prevention and safety, and model activities that provide creative approaches to solving affordable housing problems.

The CARES Act, signed into law on March 27, 2020, provided an additional \$200 million in IHBG funds.⁶ Eligible uses for IHBG CARES Act funds included:

- Activities, projects, or programs to prevent, prepare for, and respond to COVID
- Maintaining normal operations⁷
- Funding eligible affordable housing activities (under the Native American Housing Assistance and Self-Determination Act)

Additionally, HUD guidance added that eligible uses of the funds included activities, projects, or programs that would reduce or mitigate the short-term, medium-term, and longer-term risks and vulnerabilities of Tribal communities to COVID, such as activities that reduce overcrowding.

HUD provided guidance to IHBG CARES Act recipients in various formats, including notices, guidance letters, and webinars. These guidance materials were available on HUD's public website. The Authority's executive director in charge at the time stated that HUD held regular meetings with his office to discuss the program and provided clear guidance. The executive director added that staff at HUD's Eastern Woodlands Office of Native American Programs were very helpful.

CLEAR GUIDANCE AND TECHNICAL SUPPORT

HUD provided guidance to IHBG CARES Act recipients in various formats, including notices, guidance letters, and webinars. These guidance materials were available on HUD's public website. The Authority's former executive director stated that HUD held regular meetings to discuss the program and provided clear guidance.

⁶ The funds were allocated through a formula based on fiscal year 2020 Tribal allocations in which each Tribe received 30.57 percent of its IHBG formula allocation.

⁷ One example of maintaining normal operations is using funds to carry out eligible activities that the recipient initially planned to carry out with its regular IHBG funds but did not because it had to use its regular IHBG funds to carry out an unplanned activity related to COVID.

Program Impact on the Community

HUD required Tribes to submit an abbreviated housing plan to identify their intended use(s) of IHBG CARES Act funds. Authority officials stated that a housing study of the White Earth Nation Reservation community found that the Tribe needed an additional 1,000 housing units to address overcrowding. Specifically, the Authority’s plan documented the purchase of 12, three-bedroom modular homes to be placed on lots leased from the Tribe, and HUD reviewed the plan for compliance with the CARES Act. The Authority then used the funds to purchase the homes and prepared the sites in a way to help reduce the overcrowding and lower the risk of COVID transmission in its community.

As of September 30, 2021, the Authority spent all of the more than \$1 million in IHBG CARES Act funds awarded by HUD.⁸ **The Authority demonstrated that the program funds were used as intended to construct the modular homes and for other expenses related to construction of the homes, including installing decks and establishing electrical, water, and gas access. HUD OIG’s review showed that the Authority generally used its IHBG CARES Act funds in accordance with the goals and objectives of the program.**

Participant Experience

The Authority’s former executive director, who was in charge at the time when it received and spent the funding, stated that the Authority successfully used its IHBG CARES Act funds to respond to the coronavirus with the purchase and installation of the new housing.⁹ He also stated that because overcrowding in the community was significant, the Authority could have used additional funding to further mitigate its overcrowding problem. The reservation needed 1,000 housing units to address

overcrowding before the pandemic, so the pandemic exacerbated the existing overcrowding in the community and need for funding. He further stated that HUD was supportive by providing guidance on eligible uses, holding monthly calls, and having local field office staff available for assistance.

FOR MORE INFORMATION

For more information about Indian Housing Block Grant – CARES Act program spending across the country, visit the PRAC’s [website](#).

⁸ Although the Authority was awarded more than \$1 million in IHBG CARES Act funds and more than \$2.3 million in IHBG American Rescue Plan Act funds, HUD OIG’s review was limited to its use of IHBG CARES Act funds because only IHBG CARES Act funds had been spent during its review period, as of September 30, 2021.

⁹ HUD OIG interviewed the former executive director because he was the executive director during the expenditure period.

Coronavirus Relief Fund



U.S. Department of the Treasury

As of February 2023, the White Earth Nation Reservation experienced 1,875 COVID cases and 18 deaths.¹⁰ White Earth Nation’s reservation contains approximately 1,300 square miles in northwestern Minnesota and has a population of 9,991.¹¹

During the early stages of the COVID pandemic, the White Earth Nation Tribal government faced significant challenges including addressing public health misinformation; the financial strain of paying salaries and wages; developing remote work and learning platforms; and addressing food insecurity of vulnerable demographic groups. For example, White Earth Nation Tribal government officials encountered obstacles in disseminating accurate COVID information to the community because some Tribal and non-Tribal

members have a historically rooted distrust in the federal government and Western medicine. White Earth Nation Tribal government activated an EOC as part of a COVID response public information campaign. The EOC provided weekly updates to the public to emphasize the importance of social distancing, wearing masks, and checking on elders; and to provide information for both active and cumulative cases of COVID within the reservation.

A casino, the largest employer within the White Earth Nation Reservation, experienced difficulties paying salaries and wages to its employees. About 40 to 50 percent of the Tribe’s revenues come from the casino, and it closed for six months due to the public health emergency. Casino officials stated they experienced a decrease in staffing by approximately 50 percent and a decrease in customers by 40 percent due to fears of contracting COVID. The officials also stated they leveraged the CRF to hire additional employees and make modifications to the casino’s COVID protocols by implementing social distancing of gaming equipment, adding tobacco smokehouses, and dispersing sanitation stations throughout the casino. White Earth Nation Tribal government also struggled to facilitate remote work and distance learning in the early stages of the pandemic and had to install

WHITE EARTH DEMOGRAPHICS

White Earth Nation Tribal government is a federally recognized Tribe. White Earth Nation Reservation contains approximately 1,300 square miles in northwestern Minnesota and has a population of 9,991.

¹⁰ Data was obtained from the White Earth Nation’s Tribal Health Department and identified totals for Mahnomon County, which encompasses a majority of White Earth Nation Reservation’s population, as of February 28, 2023.

¹¹ U.S. Census Bureau for Indian Tribes (2017–2021 American Community Survey Estimates, pulled on May 31, 2023).

fiber optics and purchase technology equipment. Additionally, the White Earth Nation Reservation experienced food insecurity as food shelf managers were unsuccessful reaching various food suppliers to obtain food for the community. White Earth Nation Tribal government employees made supply runs to a neighboring city to obtain bulk supplies of food that they packaged and delivered to the elderly and other affected residents within the community.

Program Information

The CARES Act established the CRF program and appropriated \$150 billion for the U.S. Department of the Treasury (Treasury) to make payments to states, eligible units of local government, the District of Columbia, U.S. territories, and Tribal governments (collectively referred to as prime recipients) to assist with necessary expenditures incurred due to COVID.¹² **As of December 31, 2022, Treasury disbursed CRF award funds to 964 prime recipients, which subsequently distributed the award funds to 89,969 subrecipients through contracts, grants, loans, direct payments, or fund transfers.**¹³ CRF award funds allowed prime recipients and subrecipients to provide fast and direct economic assistance to impacted workers, families, small businesses, and industries in response to the COVID pandemic. For example, CRF award funds could be used to address medical or public health needs, provide small business assistance, facilitate distance learning, and provide economic support to those suffering from employment or business interruptions and closures.

The CARES Act required CRF recipients to use the funds to cover expenses that were (1) necessary expenditures incurred due to the public health emergency with respect to COVID; (2) not accounted for in the recipients' budget most recently approved as of March 27, 2020; and (3) incurred during the covered period (March 1, 2020 through December 31, 2021), except for Tribal governments whose covered period was extended to December 31, 2022.¹⁴ Prime recipients are responsible for reporting CRF award funds expenditures to Treasury on a quarterly basis during the covered period in GrantSolutions.¹⁵

12 P.L. 116-136 (March 27, 2020); Title V of the CARES Act defines a unit of local government as a county, municipality, town, township, village, parish, borough, or other unit of general government below the state level with a population that exceeds 500,000; an eligible unit of local government serves a population of over 500,000 and certified its proposed uses of the funds received from the CRF program; and, the U.S. territories are as follows: United States Virgin Islands, Guam, American Samoa, Puerto Rico, and the Commonwealth of the Northern Mariana Islands.

13 A subrecipient is an entity that received CRF payments from a prime recipient that received a CRF award directly from Treasury. Subrecipients assist with carrying out the requirements of CRF awards. Subrecipients can also include recipients of transfers from a prime recipient that is a state, territory, local government, or Tribal government. Individuals and organizations (e.g., businesses, non-profits, or educational institutions) that directly benefit from an assistance program established using payments from CRF awards are not subrecipients but are beneficiaries. Treasury OIG requires that the prime recipient report on expenditures made by subrecipients, as well as payments made to beneficiaries in the GrantSolutions reporting system (see footnote 15 for definition of the grant reporting system).

14 The Consolidated Appropriation Act, 2021, P. L. 116-260 (December 27, 2020), amended the CARES Act by extending the covered period for all CRF recipients to use their CRF award funds for eligible costs from December 30, 2020, to December 31, 2021. The covered period for Tribal governments was further extended from December 31, 2021, to December 31, 2022, by the State, Local, Tribal, and Territorial Fiscal Recovery, Infrastructure, and Disaster Relief Flexibility Act, included in Division LL, Section 104 of the Consolidated Appropriations Act, 2023, P.L. 117-328, December 29, 2022, 136 Stat. 4459.

15 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.

White Earth Nation Tribal government received CRF award funds both directly from Treasury as a prime recipient, as well as from the State of Minnesota as a subrecipient. Additionally, two other Tribal governments received their CRF award funds directly from Treasury as prime recipients and distributed CRF award funds to two businesses (beneficiaries) located within the geographic boundaries of the White Earth Nation Reservation.¹⁶

As a prime recipient, White Earth Nation Tribal government's responsibilities included, but were not limited to, providing guidance to subrecipients, reiterating federal requirements, and reviewing subrecipients' expenditure reports to assess compliance with the CRF program's eligible use requirements. White Earth Nation Tribal government followed its Finance Department's fiscal policies and procedures to administer its CRF award funds and to assure the accurate recording and timely reporting of all financial transactions completed to meet the objectives of the White Earth Nation Reservation Tribal Council and comply with all federal laws and regulations set forth in each grant or other funding source. White Earth Nation Tribal government's Finance Department used journal entries to track the use of CRF award funds, and reviewed program and financial reports quarterly. White Earth Nation Tribal government's subrecipients also utilized Treasury's CRF Frequently Asked Questions (FAQs) for additional guidance on eligible uses of CRF award funds.

Program Impact on the Community

As of June 30, 2022, Treasury disbursed approximately \$32.3 million in CRF award funds to White Earth Nation Tribal government as a prime recipient. White Earth Nation Tribal government awarded all the funds to several subrecipients and beneficiaries located within White Earth Nation Reservation through transfers, direct payments, aggregate direct payments, and aggregate payments to individuals. Additionally, the State of Minnesota disbursed approximately \$899,000 of the total \$1.9 billion in CRF award funds it received from Treasury to the White Earth Nation Tribal government as a subrecipient.

Treasury also disbursed approximately \$280,000 in CRF award funds to two other Tribal governments as prime recipients, who distributed all the funds to two businesses (beneficiaries) located within the geographic boundaries of White Earth Nation Reservation. As of June 30, 2022, all subrecipients and beneficiaries located within the reservation's geographic boundaries received and expended a total of \$33.43 million of CRF funding awarded to assist with overcoming local community pandemic impacts.

Treasury OIG selected a sample of \$1.3 million (3.9 percent) of \$33.43 million in CRF expenditures for the casino, various other subrecipients and beneficiaries geographically located within White Earth Nation Reservation, and White Earth Nation Tribal government itself as a subrecipient to determine whether CRF award funds were used in alignment with the program's goals and objectives.¹⁷ The selected CRF subrecipients and beneficiaries used the funds in response to the

¹⁶ The two other Tribal governments that received CRF award funds on the reservation are based out of Minnesota and Oklahoma, respectively.

¹⁷ The results of the review of expenditures cannot be extrapolated to the population of expenditures as Treasury OIG judgmentally selected the sample.

COVID public health emergency in various ways, including renovating and enhancing the casino to comply with CDC's COVID protocols, to address food insecurity within the community by securing food supply inventories, to facilitate distance learning and remote work in order to mitigate the spread of the pandemic, to provide emergency financial assistance to members of the community directly impacted by a loss of income or hardships due to COVID, and to pay payroll expenses for public health and safety workers.

Based on Treasury OIG's analysis of the sampled expenditures, CRF award funds were used in alignment with the program's goals and objectives of preventing and mitigating the impacts from the COVID public health emergency. The selected subrecipients and beneficiaries complied with the CARES Act, Treasury's guidance, and Treasury OIG's guidance.¹⁸ Specifically, the White Earth Nation Tribal government and other subrecipients and beneficiaries geographically located within the reservation used the \$33.43 million CRF award funds as described below.

White Earth Nation Tribal Government (as Prime Recipient)

As of June 30, 2022, Treasury disbursed approximately \$32.3 million in CRF award funds to White Earth Nation Tribal government as a prime recipient, which distributed the funds to various subrecipients and beneficiaries through transfers, direct payments, aggregate direct payments, and aggregate payments to individuals. Specifically, White Earth Nation Tribal government distributed CRF award funds to the following subrecipients and beneficiaries to address the COVID public health emergency as follows:

- Casino – The casino, a subrecipient that received the largest amount of CRF award funds from the White Earth Nation Tribal government, it received a total of \$2.3 million in CRF award funds through transfers and direct payments. Of this amount, Treasury OIG reviewed approximately \$387,000 distributed to the casino. Treasury OIG found that the casino used the funds in a variety of ways to respond to the pandemic, such as to purchase casino equipment and software necessary to reduce face-to-face interactions, to provide for low-touch kiosks and contactless options for check-ins, to rearrange casino layouts and install plexiglass shields to facilitate social distancing, to replace doors for automatic/low-touch operation, to increase the inventory of bed linens to prevent disease transmission, and to purchase a new fingerprinting scanner and software to digitize the fingerprinting process to reduce prolonged contact between staff and new hires and provide for a clean and sanitized fingerprinting surface for each user. The casino also used the funds for payroll of security personnel guarding food distribution sites to prevent looting of the food inventory that was in short supply due to COVID. Additionally, the casino used the funds to host food programs to feed the Tribal community, to modify its event center to accommodate the EOC's COVID operations, and to upgrade communal areas to meet public health guidelines.

¹⁸ *Department of the Treasury Office of Inspector General Coronavirus Relief Fund Frequently Asked Questions Related to Reporting and Recordkeeping* (OIG-CA-20-028R, March 2, 2021). The CARES Act provides Treasury OIG the responsibility for monitoring and oversight of the receipt, disbursement, and use of CRF payments. Treasury OIG also has authority to recover funds if it is determined recipients failed to comply with the requirements of subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). Treasury OIG provided recipients reporting and record retention requirements.

- Other subrecipients and beneficiaries – White Earth Nation Tribal government also distributed approximately \$30 million in CRF award funds to several other subrecipients and beneficiaries including food supply companies, technology companies, COVID rapid testing laboratories, and reservation residents through direct payments, aggregate direct payments, and aggregate payments to individuals. Of this amount, Treasury OIG reviewed approximately \$647,000 distributed to various subrecipients and beneficiaries. Overall, Treasury OIG found funds were used to facilitate distance learning for students and remote work for employees, to provide emergency financial assistance to individuals and families directly impacted by a loss of income or hardships due to COVID, to provide food for families during stay-at-home orders, and to pay payroll expenses for public health and safety employees, such as police officers and employees that work on the elderly nutrition program.

White Earth Nation Tribal Government (as a State of Minnesota Subrecipient)

The State of Minnesota, a prime recipient, distributed approximately \$899,000 of the \$1.9 billion in CRF award funds it received from Treasury to the White Earth Nation Tribal government through a CRF Tribal Public Health grant. Of this amount, Treasury OIG reviewed approximately \$271,000 of grant expenditures and found the funds were used to purchase COVID rapid tests and supplies, a COVID rapid response test machine, and COVID antigen tests, as well as to pay payroll costs of public health employees, to include registered nurses, home health registered nurses, and health education specialists.

Other Tribal Government Beneficiaries (not White Earth Nation Tribal government) within White Earth Nation Reservation

Two other Tribal governments, as prime recipients, distributed approximately \$280,000 in CRF award funds to two businesses (beneficiaries) geographically located within the White Earth Nation Reservation. Treasury OIG did not review expenditures for these beneficiaries. However, the prime recipients reported that the CRF award funds were used to purchase PPE and pay other medical expenses in response to the public health emergency.

Participant Experience

Satisfaction

White Earth Nation Tribal government officials expressed overall satisfaction with the ability to use CRF award funds to address their needs and challenges due to the pandemic. **The officials noted that initiatives such as providing food security for the elderly and offering COVID testing went very well after CRF monies were distributed. They also stated that the “Feeding Our Families” and food shelf initiatives were established using its CRF award and enabled the Tribe to provide two boxes of mostly nonperishable food items per household.** Additionally, they stated CRF monies were used to purchase laptops for students and teachers, purchase wireless hot spots, and provide technology support to facilitate distance learning. Furthermore, they expressed that CRF reporting was a lot faster to process and was less detailed compared to other program funding. In addition, the casino officials stated the funding helped the casino reset and continue operations.

Challenges

White Earth Nation Tribal government officials expressed that its main challenges with the CRF program were frequently changing federal rules and policies and the limited timeframe to expend the funds. The officials stated they would have liked additional guidance from Treasury as to what items were eligible for purchase with the CRF award. Additionally, the officials expressed difficulties with hiring contractors due to the limited timeline for expending the funds. They also expressed that it was difficult to verify individual financial assistance applications and issue assistance checks in such a short amount of time.

FOR MORE INFORMATION

For more information about Coronavirus Relief Fund program spending across the country, visit the PRAC's [website](#), including an interactive [dashboard](#).

PROGRAM SNAPSHOT

Elementary and Secondary School Emergency Relief Program



U.S. Department of Education

The CARES Act created the Education Stabilization Fund, which provided \$30.75 billion to the U.S. Department of Education (ED) “to prevent, prepare for, and respond to coronavirus, domestically or internationally...”¹⁹ The CARES Act also created the ESSER program – a subprogram of the Education Stabilization Fund. The ESSER program received funding through three pandemic related laws, and each law created different rounds in the program’s implementation. Each round had different funding totals, program expiration dates, and planning or reporting requirements. To support local schools, ED first provided ESSER funding to state educational agencies, which in turn provided funds to the local school districts.²⁰

- **ESSER I:** A first round of ESSER funding came from the CARES Act and provided \$13.23 billion to prevent, prepare for, and respond to the coronavirus pandemic, domestically or internationally. ESSER I funds could be used to address the impact the pandemic had on elementary and secondary schools across the country. ESSER I funds were intended to help schools safely reopen, sustain safe operations, and address the pandemic’s impact on students.
- **ESSER II:** A second round of ESSER funding totaling \$54.31 billion came from the Coronavirus Response and Relief Supplemental Appropriations Act, 2021. ESSER II funds were to be used for the same purpose as ESSER I funds.
- **ESSER III:** A third round of ESSER funding came from the American Rescue Plan (ARP) Act and provided \$121.97 billion for ESSER. At least 20 percent of local educational agencies’ ESSER III funds must be used to address the academic impact of lost instructional time (i.e., learning loss). The remaining funds may be used for the same purposes as ESSER I and ESSER II. For ESSER III, each local educational agency was also required to submit a plan to the state educational agencies “within a reasonable timeline determined by the [state educational agency]” on the use of the funds, how it would engage and consult with stakeholders when developing its plan, and how it intended to make the plan publicly available and explain the safe return to in-person instruction and continuity of services.²¹

19 See CARES Act, P.L. No. 116-136, Division B, Title VIII, (March 27, 2020).

20 State education agencies also reserved funds in accordance with the guidance described in ED’s Elementary and Secondary School Emergency Relief Programs and Governor’s Emergency Education Relief Programs, FAQs, December 7, 2022, Update. See questions A-8 through A-12.

21 See ED’s ESSER and GEER Use of Funds FAQs from December 7, 2022, question A-4.

During phase one of this review, we found that the schools and school districts within the boundaries of the White Earth Nation Reservation were awarded about \$11.1 million in ESSER funds, and had spent around \$2.0 million in ESSER I and ESSER II funds.²² As of September 30, 2021, they had not yet spent any ESSER III funds.²³ See Table 1 for more information about the total ESSER funding for the schools and school districts within the White Earth Nation Reservation, with awards and expenditures noted for Mahnomen Public School District and Waubun-Ogema-White Earth Public School District—the two school districts that we selected for further review.

Table 1: White Earth Nation Reservation in Minnesota Schools ESSER Funding Information, as of September 30, 2021

	<i>Total Awarded</i>	<i>Total Spent^a</i>	<i>Expiration Date</i>
ESSER I	\$829,034	\$819,035	9/30/2022
<i>Mahnomen Public School District</i>	\$418,075	\$418,075	
<i>Waubun-Ogema-White Earth Public School District</i>	\$277,107	\$277,107	
ESSER II	\$3,232,321	\$1,241,935	9/30/2023
<i>Mahnomen Public School District</i>	\$1,606,087	\$800,000	
<i>Waubun-Ogema-White Earth Public School District</i>	\$1,145,834	\$167,529	
ESSER III	\$7,057,762	--	9/30/2024
<i>Mahnomen Public School District</i>	\$3,607,044	--	
<i>Waubun-Ogema-White Earth Public School District</i>	\$2,573,381	--	
Total	\$11,119,117	\$2,060,970	--

a Total Expended reflects the total amount of funding expended by the local educational agencies for which the state educational agency has issued a reimbursement.

22 A total of six schools and school districts located within the geographic boundaries of the White Earth Nation Reservation received funding from ESSER I and/or ESSER II.

23 ESSER III funds were not dispersed to states until March 2021.

Program Impact

Our work covered two school districts within the White Earth Nation Reservation: the Mahnomen Public School District and the Waubun-Ogema-White Earth Public School District. Spending by the Mahnomen Public School District and the Waubun-Ogema-White Earth Public School District encompassed over 80 percent of the total ESSER funding provided to schools within the White Earth Nation Reservation.

Mahnomen Public School District

The Mahnomen Public School District has three schools and a total student population of approximately 700. The district is governed by an elected school board. As of September 30, 2021, the Mahnomen Public School District had spent all of its ESSER I funding and about 49.8 percent of its ESSER II funding. The district spent ESSER funds to purchase items to assist with cleaning schools, promoting social distancing, and improving air ventilation within the schools. See Table 2 for details on spending by category at the Mahnomen Public School District.

MAHNOMEN PUBLIC SCHOOLS OPERATING STATUS

End of 2020 School Year

Fully remote learning.

2020–2021 School Year

Hybrid learning, with different portions of the student body coming into the school on different days to manage the total number of students in-person at one time. Also, fully in-person or fully remote learning was offered, if chosen by the parents.

2021–2022 School Year

In-person with hybrid options available. Fully in-person or fully remote could be selected by parents. In-person schooling included four in-person days and one remote day.

Table 2: White Earth Nation Reservation in Minnesota Schools ESSER Spending by Category, as of September 30, 2021 – Mahnomen Public School District

Description	ESSER I	ESSER II	Total
Staff/Benefits	\$143,914	\$162,955	\$306,869
Transportation	\$232,261	\$303,189	\$535,450
Supplies/Technology	\$41,900	\$302	\$42,202
Cleaning Services	--	\$126,795	\$126,795
Building Improvements	--	\$206,759	\$206,759
Total	\$418,075	\$800,000	\$1,218,075

The Mahnomen Public School District took several actions to help with social distancing during in-person learning. This included doubling the bus routes to reduce the number of children on a bus at any one time and purchasing an additional bus to assist with the increase in routes, hiring

additional drivers, and paying for extended driver hours. The district also decreased class sizes to allow for social distancing, which in turn required hiring additional staff to support a larger number of classes. In addition, the district purchased cleaning services and made updates to its buildings' HVAC systems to improve the cleanliness and air quality in the schools.

We spoke with officials about future needs and the district's overall response throughout the pandemic and reviewed their ESSER III plan—required by ED. Under ESSER III requirements, at least 20 percent of those funds must be spent on mitigating the academic impacts of lost instructional time (i.e., learning loss).

According to the ESSER III application for the Mahanomen Public School District, planned uses of the ESSER III funds included:

- Hiring a social worker to address students' social emotional, and physical health.
- Bringing on additional teachers to create smaller class sizes.
- Providing a six-week summer school program, through the hiring of 15 teachers to provide instruction and clerical and paraprofessional support staff to assist with the summer school interventions, as well as covering the associated breakfast and lunch food service costs and transportation costs.
- Conducting an after-school tutoring program four days a week, and an after-school credit recovery program two days a week, which required hiring additional tutors and staff and covering the associated transportation costs to take children home after the sessions.

Waubun-Ogema-White Earth Public School District

The Waubun-Ogema-White Earth Public School District has five schools and approximately 700 students. The district is governed by an elected school board. As of September 30, 2021, the Waubun-Ogema-White Earth Public School District had spent all of its ESSER I funding and about 14.6 percent of its ESSER II funding. See Table 3 for details on spending by category at the Waubun-Ogema-White Earth Public School District.

According to expenditure summaries provided by officials of the Waubun-Ogema-White Earth Public School District, staff/benefits costs were related to providing an additional nurse to address pandemic-related health issues, additional staff for childcare, and costs related to paid leave provisions of the Families First Coronavirus Response Act. According to school district staff, childcare had to be provided pursuant to the

WAUBUN-OGEMA-WHITE EARTH PUBLIC SCHOOL DISTRICT OPERATING STATUS

End of 2020 School Year

Fully remote learning.

2020–2021 School Year

Hybrid learning through winter break, and transition to fully in-person by the end February 2022.

2021–2022 School Year

In-person all year.

Minnesota Governor’s Emergency Executive Order 20-02, which stated “schools are directed to provide care to, at a minimum, district-enrolled students aged 12 and under who are children of emergency workers.” Supplies/technology costs included funding for cameras, learning apps for online access, Wi-Fi access for students, PPE, seating for outdoor learning spaces, supplemental classroom manipulatives, and supplies for learning packets.

Table 3: ESSER I and ESSER II Spending by Category, as of September 30, 2021 – Waubun-Ogema-White Earth Public School District

<i>Description</i>	<i>ESSER I</i>	<i>ESSER II</i>	<i>Total</i>
Staff/Benefits	\$107,897	\$2,200	\$110,097
Supplies/Technology	\$169,210	\$165,329	\$334,539
Total	\$277,107	\$167,529	\$444,636

We also spoke with officials about future needs and the district’s overall response throughout the pandemic, and we reviewed their ESSER III plan—required by ED. According to the ESSER III application for Waubun-Ogema-White Earth Public School District, planned uses of the ESSER III funds included:

- Using a family engagement and community coordinator to work with Indian Education programs, staff, students, and parents to increase engagement and attendance.
- Implementing a blended program for pre-kindergarten and kindergarten to address COVID learning loss.
- Providing on-site mental health services to those in need.

Participant Experience

Mahnomen Public School District

District staff noted that “one size does not fit all” when it comes to responding to a pandemic and having flexibility regarding allowable uses of funds makes a difference. Staff stated that use of ESSER funds was broad and they appreciated the flexibility. According to local officials, the district was able to pivot quickly at the beginning of the pandemic to purchase items they needed. An official told us that the district followed guidance from the State of Minnesota Department of Education (Minnesota ED) on how to fill out applications and determine allowable ESSER expenditures. In addition, district officials said they found value in the webinars hosted by Minnesota ED. The question-and-answer format of the webinars helped them better understand the guidance. While district officials said they did not have any significant issues completing required reporting or the applications for assistance, Minnesota ED was helpful when minor issues did arise.

A school official told us they felt that without the ESSER funds the school would not have been able to take the actions that it did, including doubling the bus routes, adding staff for distance learning, and adding cafeteria space.

Waubun-Ogema-White Earth Public School District

Officials we spoke with appreciated that Minnesota ED used similar processes for ESSER funds as it did for other assistance. The use of the same system and a similar application made it easier for the school officials to understand and use.

Officials from the Waubun-Ogema-White Earth Public School District also felt that the guidance from Minnesota ED was clear. Officials stated that the state did a great job providing the guidance regarding which costs could be funded by ESSER funds and were responsive to questions.

Overall, the school district officials felt that the ESSER funds helped, and in some cases, the amounts were more than sufficient. Officials said the district was able to use the money in creative ways to assist children and do things they otherwise could not have done such as purchasing additional instructional materials. However, given the large amounts of money spent in

a short period of time, staff expressed concern about sustainability after September 30, 2024, including how the temporary nature of the funding would require them to review and assess their priorities over time.

FOR MORE INFORMATION

For more information about the Education Stabilization Fund, including Elementary and Secondary School Emergency Relief program spending across the country, visit the PRAC's [website](#).

PROGRAM SNAPSHOT

Farmers to Families Food Box Program



U.S. Department of Agriculture

At the onset of the COVID pandemic, many restaurants, hotels, schools, and other food service entities were forced to close or scale back operations to ensure public safety. These closures had negative impacts on the food supply chain from farmers and other producers, distributors, food services, and hospitality entities. As a result of these supply and logistical issues, as well as reports of produce rotting in fields, the USDA established the Farmers to Families Food Box Program (Food Box Program) to mitigate the problems.

The purpose of the Food Box Program was to connect food—which would have otherwise been sold to restaurants, hotels, schools, and other food service entities—to regional and local food distributors. These distributors would purchase the food, package it in boxes, and deliver fresh produce, dairy, and meat products to nonprofit and governmental organizations, which in turn would distribute the boxes to families and individuals in need.²⁴ USDA contracted directly with the distributors to administer five rounds of the Food Box Program. **According to USDA, this program delivered approximately 176 million food boxes worth \$5.47 billion to nonprofit and governmental organizations from May 2020 to May 2021.**

Figure 1: Three Primary Goals of the Food Box Program



Providing an alternative outlet for domestic **Food Producers** (e.g., farmers) faced with declining demand because of food service entities closures.



Helping **Food Distributors** that supply and distribute food to retain jobs that could have been lost because of closures of food service entities.



Providing food to families in need by delivering food boxes to governmental and nonprofit **Food Recipient Organizations that gave the food to families in need.**

²⁴ Food distributors could only deliver boxes containing certain types of food or fluid milk (e.g., dairy box or meat box) or boxes that contained a combination of food and fluid milk (e.g., box containing both dairy and meat). Dairy boxes were standalone boxes in rounds 1 & 2 of the Food Box Program, and combination boxes containing fresh produce, meat, and fluid milk were available in rounds 3, 4, & 5

Program Impact on the Community

To perform our work, the PRAC team used data previously collected and analyzed by USDA OIG in PRAC’s July 2023, [Tracking Pandemic Relief Funds that Went to Local Communities Reveals Persistent Data Gaps and Data Reliability Issues](#). Our first review highlighted data limitations that prevented us from determining whether the program served producers, distributors, and food recipient organizations in accordance with program goals and objectives. However, USDA OIG estimated distributors delivered 19,152 food boxes (valued at \$746,982) to three recipient organizations to feed families in the White Earth Nation Reservation community. Based on the data obtained from USDA for these three organizations, we noted one organization, the White Earth Nation Tribal government, participated in rounds three and five of the food box programs while a second organization only participated in round three of the program and third organization participated in rounds four and five of the program. See Table 4 for more information about the food boxes that went to the White Earth Nation Reservation.

Table 4: Food Boxes Distributed to White Earth Nation Reservation in Minnesota, as of September 30, 2021

Food Recipient Organization	Round Number	Number of Food Boxes	Value	Type of Food Boxes Delivered
White Earth Nation Tribal government	3	2,074	\$120,962	Combination Box
	5	2,493	\$82,751	
Food Recipient Organization 2	3	1,037	\$60,481	Combination Box
Food Recipient Organization 3	4	7,448	\$280,268	Combination Box
	5	6,100	\$202,520	
Totals		19,152	\$746,982	

Source: USDA OIG analysis of USDA data on the Food Box Program.

According to a Government Accountability Office (GAO) report, USDA did not collect data to evaluate whether the Food Box Program met some of its primary goals—including assisting food producers with declining demand.²⁵ Similarly, the PRAC observed a lack of data in our work, which limited our ability to determine the extent to which USDA met the Food Box Program goals in White Earth Nation Reservation.

²⁵ GAO, USDA Food Box Program: Key Information and Opportunities to Better Assess Performance, GAO-21-353; September 2021.

Under the program structure set up by USDA, food distributors provided USDA with an invoice detailing the number, type, and cost of food boxes delivered, including high-level information about the nonprofit and governmental organizations that received the boxes. However, this structure did not provide USDA with information about which food producers (i.e., farmers) the program helped and how many of those boxes were actually provided to families (and how many families), or consistent information about which organizations received food boxes for distribution. Given this reporting structure, the total number of food boxes distributed to White Earth Nation Reservation could have been less or more—for example, another organization not identified in the data could have received and distributed boxes to White Earth Nation Reservation residents, or a lesser percentage of residents than projected could have picked up boxes. In addition, these data limitations prevented us from obtaining community-specific information on the total number of individuals or families in need served on the White Earth Nation Reservation.

Participant Experience

During our field work in White Earth Nation Reservation, PRAC officials met with White Earth Nation Tribal government officials who received and distributed boxes to the community. According to the Tribal government officials, the food box program helped with food insecurity concerns during the pandemic. White Earth Nation Tribal government received a total of three shipments from the Food Box Program. A White Earth Nation Tribal government official told us that the Tribe's EOC worked with community councils across the reservation to distribute food boxes to community centers and churches for Tribal members to pick up.

LEARN MORE ABOUT THE FOOD BOX PROGRAM

USDA OIG and GAO have released reports and data stories about the Food Box Program:

USDA OIG, *COVID-19—Farmers to Families Food Box Program Administration*, [Rpt. No. 01801-0001-22](#), August 15, 2023

USDA OIG, *COVID-19—Farmers to Families Food Box Program Administration—Interim Report*, [Rpt. No. 01801-0001-22\(1\)](#), June 24, 2022

USDA OIG, *USDA Farmers to Families Food Box Program* [Data Story](#), June 22, 2022

GAO, *USDA Food Box Program: Key Information and Opportunities to Better Assess Performance*, [GAO-21-353](#), September 8, 2021

PROGRAM SNAPSHOT

Pandemic Funding



U.S. Department of the Interior

As of September 30, 2021, DOI awarded approximately \$19.6 million to the White Earth Nation Reservation in Minnesota for its pandemic response. As the PRAC reported in [Tracking Pandemic Relief Funds that Went to Local Communities Reveals Persistent Data Gaps and Data Reliability Issues](#), based on expenditure summaries from DOI's accounting system of record, the Financial and Business Management System, the White Earth Nation Reservation used these funds to support day-to-day Tribal government operations, transportation, law enforcement, and education services.²⁶

These funds were provided to the community through the following programs:

- Indian Housing Assistance
- Indian Schools Student Transportation
- Assistance to Tribally Controlled Community Colleges and Universities
- Indian Self-Determination Contract Support

See Table 5 for details on the funding awarded.

²⁶ DOI OIG validated the accounting system's records against data within USAspending.gov.

Table 5: DOI Pandemic Funding Awarded to the White Earth Nation Tribal government, as of September 30, 2021

Program Description	Appropriation	Awarded Amount	Total
Indian Housing Assistance	ARP Act	\$4,938,543	\$5,463,750
	Coronavirus Response and Relief Supplemental Appropriations Act	\$525,207	
Indian Schools Student Transportation	ARP Act	\$2,307,100	\$3,940,716
	CARES Act	\$681,156	
	Coronavirus Response and Relief Supplemental Appropriations Act	\$952,460	
Assistance to Tribally Controlled Community Colleges	ARP Act	\$3,952,163	\$7,468,891
	CARES Act	\$901,719	
	Coronavirus Response and Relief Supplemental Appropriations Act	\$2,615,009	
Indian Self-Determination Contract Support	CARES Act	\$2,718,260	\$2,718,260
Total			\$19,591,617

Program Impact on the Community

According to White Earth Nation Tribal government officials, pandemic funding was helpful, timely, and sufficient to mitigate hardships encountered due to COVID. As of October 2022, the White Earth Nation Tribal government had used most of its funding to ensure it met program goals despite COVID challenges. One challenge leadership identified to DOI OIG was ensuring food security and providing traditional medicines to its citizens.²⁷

The leadership also used pandemic funding to support what it described as underfunded law enforcement operations. In particular, White Earth Nation Reservation officials stated that its Tribal law enforcement program was underfunded during COVID because casino profits usually used to cover costs decreased while the casino was closed for several months, lowering profits and

PANDEMIC FUNDING

According to White Earth Nation Tribal government leadership, it used DOI pandemic funding to protect its elder community from COVID by adding security to monitor visitor interaction at a retirement facility.

²⁷ Traditional medicine, as defined by the World Health Organization, is the sum of knowledge, skills, and practices based on the theories, beliefs, and experiences indigenous to different cultures, used in the maintenance of health as well as in the prevention, diagnosis, improvement, or treatment of physical and mental health.

hampering the Nation’s ability to fully fund programs reliant on casino revenue. Officials told DOI OIG that the pandemic funding allowed for continued operations for law enforcement and increased flexibility for new challenges. For instance, according to the Nation’s law enforcement staff, security guards were added at a retirement facility to protect residents from possible infection from unauthorized visitors.

Participant Experience with Programs

The White Earth Nation Reservation received funding from multiple federal agencies over a short period. In addition to funds from DOI, the reservation also received funding from nine other agencies totaling approximately \$277.4 million.²⁸ Tribal government officials stated that DOI funds included some guidance; however, they also stated that overarching or detailed expenditure guidance for all federal pandemic funding would have expedited the Nation’s response time to meet its citizens’ needs. In April 2020, DOI’s Assistant Secretary for Indian Affairs sent a letter to Tribal leaders outlining general funding guidance, but the letter failed to provide detailed expenditure guidance. Instead, the letter required that funds be used for the general purposes of “prevention, preparedness, and response to COVID–19.”

Tribal government officials stated that detailed guidance about allowable or prohibited expenses would have helped the Tribe expend funds more efficiently. What the White Earth Nation Tribal government officials described as the lack of detailed and uniform federal guidance may pose a risk of misuse or mismanagement of funds.²⁹ Without specific federal guidance for allowable and prohibited expenses, the Nation applied its own determinations on expense allowability, which, according to the Nation, delayed spending.

According to Tribal government leadership, the Nation did not initially know whether it could use pandemic funds for construction purposes. Finance officials at the White Earth Tribal Community College stated that about \$7 million in Bureau of Indian Education (BIE) pandemic response funds had been obligated but not spent because officials believed construction was a prohibited expenditure. According to finance officials, the BIE eventually provided additional expenditure guidance that allowed the Tribal college to apply the entire amount toward the construction of a new cafeteria. However, the officials reported that their initial uncertainty about the allowable use of pandemic funds caused what they described as delays in the construction of the cafeteria.³⁰ White

²⁸ Aside from the funding sources listed in Table 5, the White Earth Nation Reservation received funding from USDA, ED, HUD, DOL, Treasury, U.S. Department of Transportation, U.S. Department of Health and Human Services, U.S. Department of Homeland Security, and U.S. Small Business Administration.

²⁹ Through other oversight work, DOI OIG noted instances in which the Bureau of Indian Affairs (BIA) may not have provided sufficient guidance to recipients of DOI COVID funding. For example, DOI OIG performed an inspection to determine whether the BIA and BIE developed controls to prevent or detect multi-dipping to reduce the potential for misuse of pandemic response funds. DOI OIG found that the BIA and the BIE provided CARES Act and ARP Act FAQs guidance to Tribes, but this guidance did not state that Tribes cannot use funds from multiple federal programs for the same expenses.

³⁰ The college planned to begin construction on the new cafeteria in 2023.

Earth Nation officials stated that these delays could have been avoided if the DOI provided clear guidance on allowable expenditures when it awarded the funds.

FUNDING SOURCE MATRIX

The White Earth Nation Tribal government developed a matrix to spend pandemic funding from different sources according to the allowability and expiration period. Using the matrix, Tribal government leadership matched program needs to available funding. White Earth Nation Tribal government officials stated that this method increased the Nation's efficiency in spending funds from the most restrictive sources first.

FOR MORE INFORMATION

For more information about the Department of the Interior's programs during the pandemic, visit the PRAC's [website](#).

PROGRAM SNAPSHOT

Pandemic Unemployment Insurance Programs



U.S. Department of Labor

The federal-state UI program, created by the Social Security Act of 1935, offers an economic line of defense against the ripple effects of unemployment. Specifically, UI benefits are intended to provide temporary financial assistance to workers who are unemployed through no fault of their own.

On March 27, 2020, the CARES Act was signed into law with the intent to provide expanded UI benefits to workers who were unable to work as a direct result of the COVID pandemic. The CARES Act was designed to mitigate the economic effects of the pandemic in a variety of ways, including the establishment of three key CARES Act UI programs: Federal Pandemic Unemployment Compensation (FPUC), Pandemic Emergency Unemployment Compensation (PEUC) and Pandemic Unemployment Assistance (PUA). The three programs were later extended by the Continued Assistance for Unemployed Workers Act of 2020 (CAA) and ARP Act, ending on September 6, 2021.

The COVID pandemic was historic in its impact on the UI system. From March 28, 2020, to September 4, 2021, the U.S. Department of Labor (DOL) reported approximately 110 million initial jobless claims were filed for state UI (regular UI) and PUA, and 1.5 billion continued claims were submitted for regular UI, PUA, and PEUC.³¹

The White Earth Nation Reservation is located in north-central Minnesota and includes all of Mahnommen County, plus parts of Becker and Clearwater Counties. The Mahnommen County unemployment rate was drastically impacted by the COVID pandemic. **Minnesota estimated the unemployment rate in Mahnommen County peaked in May 2020 at 25.3 percent—over 261 percent greater than the prior year’s highest monthly rate** (see Table 6).

31. Regular UI, also known as state UI, is a program administered by state workforce agencies in the United States to provide temporary financial assistance to eligible workers who have lost their jobs through no fault of their own; continued claims are ongoing weekly unemployment benefit claims by workers who previously filed an initial claim.

Table 6: Mahnomen County and Minnesota – Unemployment Estimates

<i>Year</i>	<i>Mahnomen County Average Unemployment Rate (%)</i>	<i>Mahnomen County Highest Monthly Unemployment Rate (%)</i>	<i>Minnesota Average Unemployment Rate (%)</i>	<i>Minnesota Highest Unemployment Rate (%)</i>
2018	4.9	6.6	3.1	3.9
2019	5.0	7.0	3.4	4.4
2020	13.3	25.3	6.3	10.9
2021	5.9	9.4	3.4	5.0

Source: DOL OIG analysis of Minnesota unemployment data.

In addition to regular UI, Minnesota reported 2,324 unemployed workers in White Earth Nation Reservation received about \$25.9 million in federal UI benefits from FPUC, PUA, and PEUC (see Table 7).³²

Table 7: White Earth Nation Reservation in Minnesota – CARES Act UI Benefits

<i>CARES Act UI Program</i>	<i>Total Benefits Paid</i>
FPUC provided a \$600 weekly supplement through July 31, 2020. FPUC resumed in December 2020 with a \$300 weekly supplement.	\$18,885,300
PEUC provided additional weeks of UI benefits to individuals who had exhausted their regular unemployment benefits.	\$4,461,353
PUA extended UI benefits to individuals not traditionally eligible for UI benefits, such as self-employed workers. ^a	\$2,553,359
Total Benefits	\$25,900,012

Source: DOL OIG data analysis of Minnesota state workforce agency claims data for the period March 27, 2020, to September 6, 2021.

a PUA also included independent contractors, those with limited work history, and those who otherwise did not qualify for regular UI or extended benefits under state or federal law or under PEUC.

³² State workforce agencies provided DOL OIG data about pandemic UI-related programs as part of a data disclosure process. The Minnesota state workforce agency provided this data as of May 2, 2022.

Program Information

To participate in these three CARES Act UI programs, states signed an agreement with DOL. State workforce agencies, which administer unemployment programs on behalf of the state, were then allowed to provide benefits to eligible UI claimants. DOL made funding available to cover additional benefits, ongoing administrative costs, and reasonable implementation costs.

DOL's Employment and Training Administration provides leadership, direction, and assistance to state workforce agencies in the implementation and administration of state UI programs and federal unemployment compensation programs. The Employment and Training Administration provided program guidance to state workforce agencies through Unemployment Insurance Program Letters, Training and Employment Notices, and webinars available through the UI community of practice page located on the WorkforceGPS website, which is sponsored by the Employment and Training Administration. As the CARES Act UI programs were temporary, the Employment and Training Administration did not establish performance metrics specific to these programs.

Under these three new UI programs, claimants were required to file a UI claim to receive benefits. State workforce agencies would then assess eligibility and provide the claimant with the applicable regular UI or CARES Act UI program payments, or both, for each week certified by the claimant.³³

Participant Experience

CARES Act UI Program Participant Assessment

To assess the new CARES Act UI programs (FPUC, PEUC, and PUA), DOL OIG judgmentally sampled 60 White Earth Nation Reservation residents (claimants).³⁴ DOL OIG investigators traveled to the area, confirmed the individuals filed a UI claim, and performed in-person interviews with the claimants. Of the 60 claimants, 15 (25 percent) who received benefits from at least one of the three key pandemic UI programs chose to respond. The surveys were conducted December 5–9, 2022.

DOL OIG's deliberative process for this project's sample selection included removing possible fraudulent claims to ensure interviews of only eligible UI claimants. To do so, DOL OIG used fraud indicators. This removal also ensured that DOL OIG investigators did not impact ongoing investigations or interact with possible subjects or targets of future DOL OIG investigations.

Satisfaction with Key CARES Act UI Programs Was High—Both Overall and with Specific Components

Generally, most surveyed claimants reported ease of completing the application process, overall experience filing a claim, promptness of UI benefit payments, and the certification process to

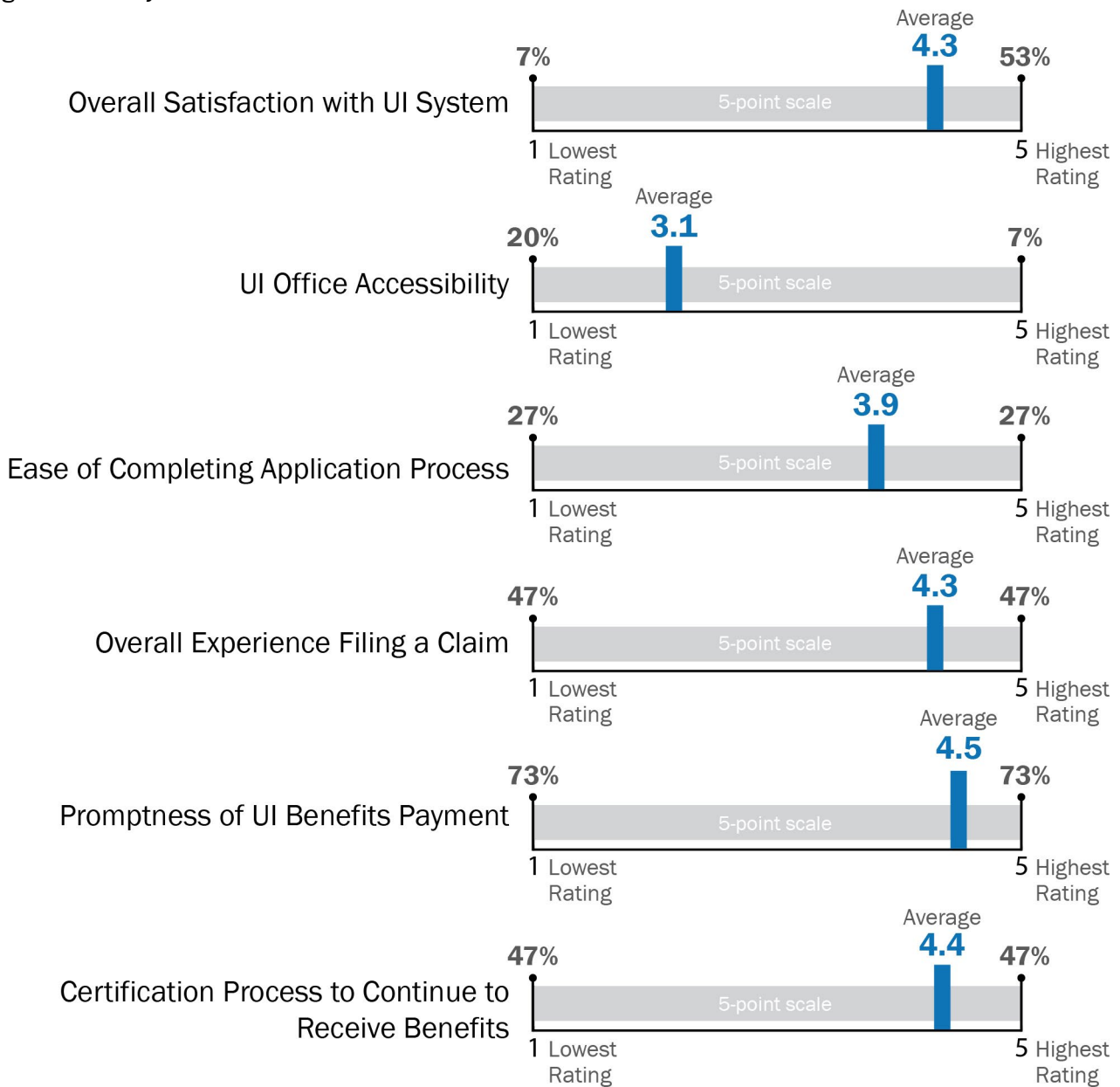
³³ FPUC was provided as a supplement (or add-on) benefit to an underlying UI payment, such as regular UI, PEUC, or PUA. Claimants did not file a separate claim for FPUC benefits. FPUC benefits were added if the individuals met the eligibility requirements for the underlying week claimed.

³⁴ Judgmental sampling is a non-probability sampling technique in which the sample members are chosen on the basis of the auditor's knowledge and judgment.

continue to receive benefits as satisfying.³⁵ **Overall, satisfaction with the UI system was rated 4.3 on a 5-point scale, with 53 percent of surveyed claimants rating their experience as extremely satisfying** (see Figure 2).

The accessibility of the UI office to answer questions and offer assistance was rated the lowest of all aspects—20 percent of surveyed claimants rated their experiences as extremely dissatisfied. Further, surveyed claimants identified difficulties completing the application process, such as problems with gathering requisite information.

Figure 2: Surveyed Claimants Assessment of Claims Process



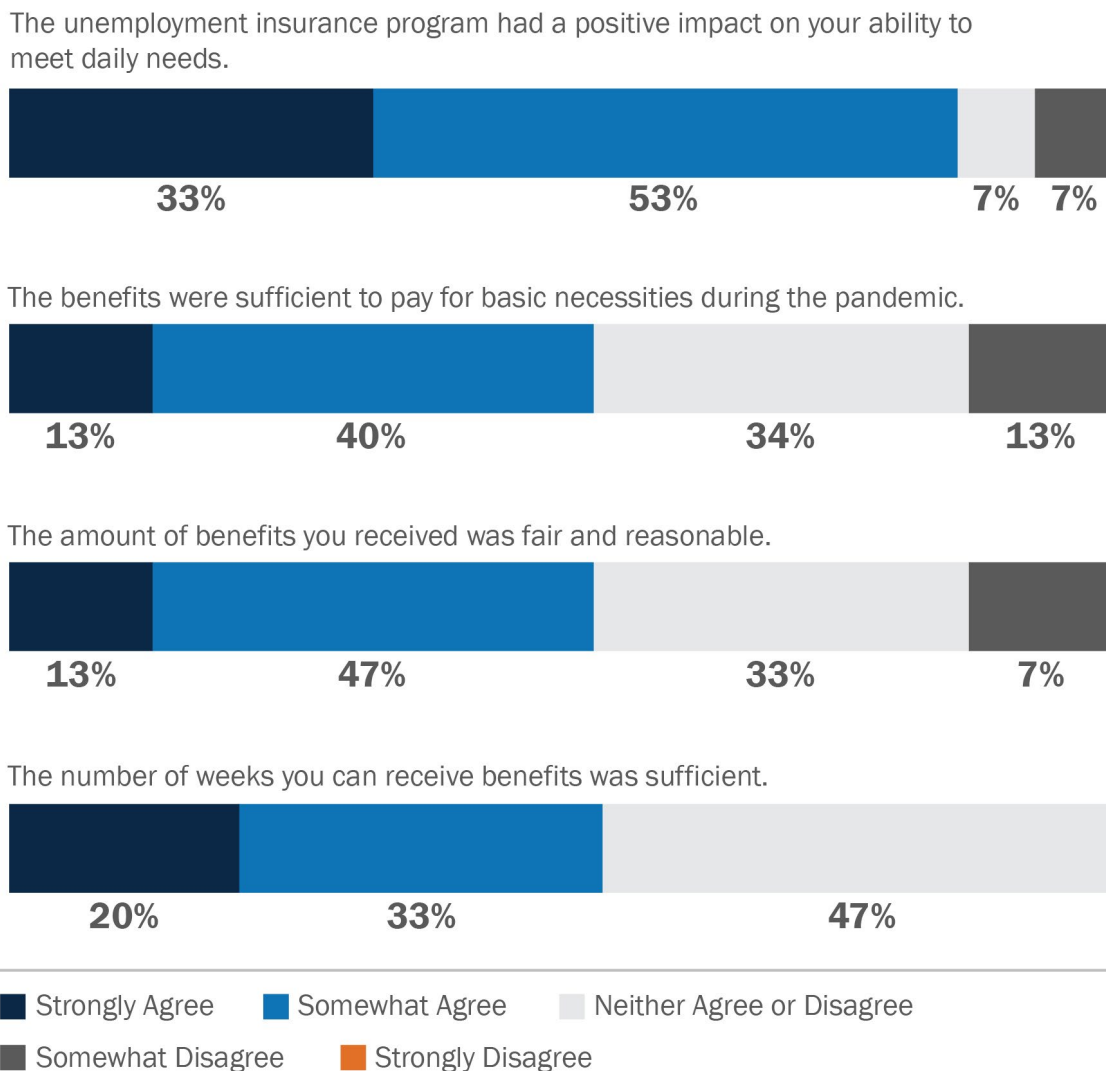
Source: DOL OIG data analysis of claimant surveys conducted December 5–9, 2022.

³⁵ Surveyors asked claimants a series of questions and claimants responded with a 5-point scale where one was extremely dissatisfied and five was extremely satisfied.

Surveyed Claimants Generally Felt the CARES Act UI Programs Were Impactful, Sufficient, and Fair

The majority of surveyed claimants reported either agreeing or strongly agreeing the benefits provided by the CARES Act had a positive impact on their ability to meet their needs, were sufficient to pay for basic necessities, and were fair and reasonable (see Figure 3).³⁶ The surveyed claimants also agreed or strongly agreed that the number of weeks of benefits were provided was sufficient. On average, 0 to 13 percent of surveyed claimants felt the benefits did not have a positive impact, were insufficient, or were not fair and reasonable.

Figure 3: Surveyed Claimants Assessment of Benefits



Source: DOL OIG data analysis of claimant surveys conducted December 5–9, 2022.

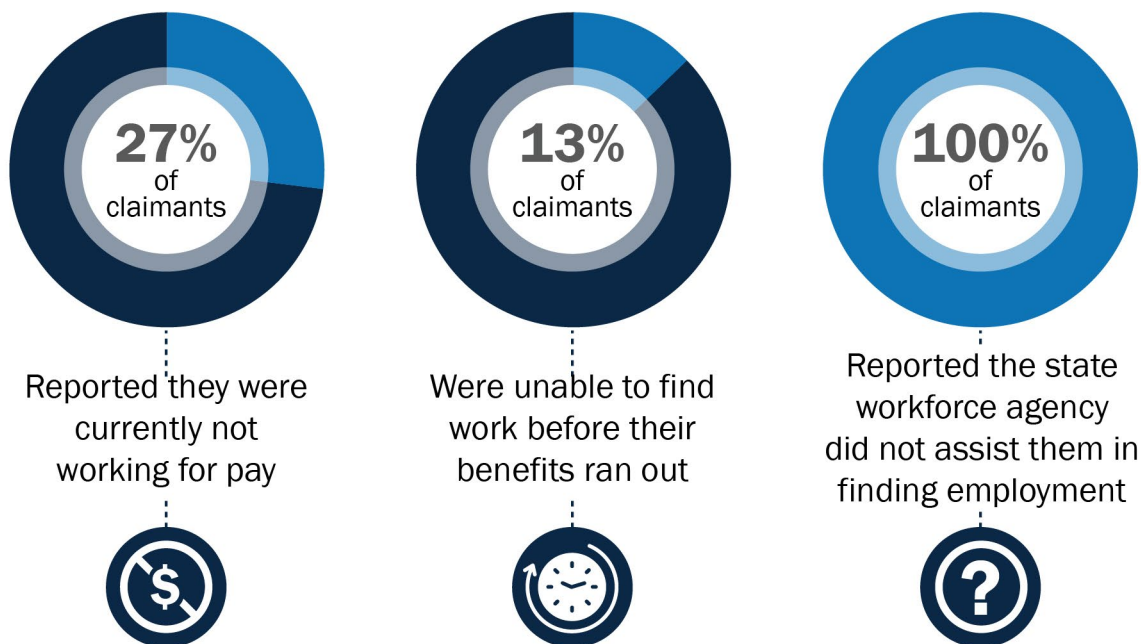
³⁶ Surveyors offered claimants a series of statements and, for each statement, asked claimants to tell them if they: (a) strongly agreed, (b) somewhat agreed, (c) neither agreed nor disagreed, (d) somewhat disagreed, or (e) strongly disagreed.

Surveyed Claimants Generally Still Experienced Difficulty in the Labor Market

Of those who responded, 27 percent of surveyed claimants reported they were not currently working for pay as of December 2022, and **13 percent reported they were unable to find employment before benefits ran out** (see Figure 4).

Additionally, 100 percent of surveyed claimants reported the state workforce agency did not assist them with finding employment. The survey did not address whether the surveyed claimants were aware of the state workforce agency's job placement services. However, Employment and Training Administration officials reported that, during the pandemic, initial claims for federal and state programs rose to 10 times pre-pandemic levels, far higher than state systems were designed to handle. Therefore, processing may have impacted other services offered, such as job placement.

Figure 4: Surveyed Claimants Return to Work Assessment



Source: DOL OIG data analysis of claimant surveys conducted December 5–9, 2022.

Program Integrity

With the passage of the CARES Act and subsequent pandemic legislation, pandemic-related UI programs became a target for fraud. DOL OIG investigators, auditors, and data scientists have created a series of fraud indicators to identify potentially fraudulent UI claims.³⁷

³⁷ Importantly, this does not imply that the fraud was committed by residents of this area. According to the Employment and Training Administration, many of the estimated fraudulent overpayments, especially those from the pandemic, involve UI identity fraud, where the perpetrator of the fraud is unknown. Identity fraud is often perpetrated by sophisticated criminal organizations, with many of these fraud rings operating outside of the United States.

DOL OIG identified 8.1 percent of claims submitted from White Earth Nation Reservation in Minnesota as potentially fraudulent (see Table 8).³⁸

Table 8: White Earth Nation Reservation in Minnesota – Fraud Indicators^a

Category	Claimants	Percent of Total	Amount Paid
Total Claimants	2,324	-	\$25,900,012
Claimants with Fraud Indicator:			
Multistate	49	2.1%	\$564,824
Suspicious Email	144	6.2%	\$1,639,529
State Flagged	- ^b	- ^b	- ^b
Deceased Person	- ^b	- ^b	- ^b
All Preceding Fraud Indicators (claimants with multiple indicators were only included once to avoid duplication)	188	8.1%	\$2,237,411

Source: DOL OIG data analysis of state workforce agency claims data for the period March 27, 2020, to September 6, 2021.

^a DOL OIG created fraud indicators to flag potential incidents of fraud. Multistate claimants applied for benefits in multiple states. Claimants with suspicious emails used the same email for multiple applications, used a temporary email address, or used an email address indicative of common fraud tactics. Also flagged were claimants with Social Security numbers of a person that was deceased. Additionally, the state workforce agency flagged certain claimants as potentially fraudulent.

^b No fraud indicator identified.

Prior to the release of this report, DOL OIG referred the potentially fraudulent claims to DOL OIG’s Office of Investigations to assess and determine if the claims warranted investigation. If the claims did not warrant investigation, DOL OIG referred the claim to the state workforce agency.

FOR MORE INFORMATION

For more information about unemployment insurance programs during the pandemic, visit the PRAC’s [website](#).

³⁸ Please note that potentially fraudulent claims are based on data analytics and have not been investigated, adjudicated, or confirmed as fraud by a state UI agency. Flagged transactions may not be fraudulent, and not all fraudulent transactions may be flagged. More generally, these types of potential fraud measures can be used to identify transactions that may be indicative of potential fraud. They cannot, though, be interpreted directly as measures of the extent of fraud in any specific geographic area.

Provider Relief Fund Payments to Nursing Homes



U.S. Department of Health and Human Services

Nursing homes and their residents have been among those hardest hit by the COVID pandemic, due in part to residents' ages and underlying medical conditions, close living quarters, and nursing homes' longstanding challenges with staffing and infection control.³⁹ As of August 7, 2022, more than 1.1 million nursing home residents in the United States had already had a confirmed case of COVID, with approximately 155,000 deaths.⁴⁰

The U.S. Department of Health and Human Services (HHS) OIG sample nursing home located on the White Earth Nation Reservation has had substantial financial challenges in responding to the pandemic.⁴¹ The facility's leaders reported lost revenue as a result of having fewer residents during the pandemic.⁴² The director of nursing explained that staffing shortages limited the number of residents the nursing home could admit. The director also explained that, to a certain degree, the facility was afraid to admit residents for fear of COVID, and that fear caused some family members to remove residents from the facility or to decline admitting them altogether.

Nursing home leaders reported that, while revenue declined, expenses increased. Leaders reported to HHS OIG that significant increases in staffing costs were the nursing home's biggest

Example: Increased Costs Related to COVID

Staffing shortages increased the use of contracted staff who were up to four times more expensive than in-house staff.

financial hardship during the pandemic. A leader explained that the nursing home had ongoing staffing shortages and difficulties recruiting because of the facility's rural location, and that those shortages were exacerbated during the pandemic. At the same time, the facility had to designate separate staff to work in its COVID isolation unit. Leaders said that the staffing shortages created a reliance on contracted staff from staffing agencies, which cost up to

39 HHS OIG, *COVID-19 Had a Devastating Impact on Medicare Beneficiaries in Nursing Homes During 2020*, OEI-02-20-00490, June 2021; GAO, *COVID-19 in Nursing Homes—Most Homes Had Multiple Outbreaks and Weeks of Sustained Transmission from May 2020 through January 2021*, GAO-21-367, May 2021, p. 1; CDC, *People Who Live in a Nursing Home or Long-Term Care Facility*; GAO, *Infection Control Deficiencies Were Widespread and Persistent in Nursing Homes Prior to COVID-19 Pandemic*, GAO-20-576R, May 20, 2020, p. 1; Lauren Weber, "Nursing Homes Keep Losing Workers," *The Wall Street Journal*, August 25, 2021.

40 Centers for Medicare & Medicaid Services (CMS), *COVID-19 Nursing Home Data*.

41 For the purposes of HHS OIG's review, the term "nursing home(s)" refers to facilities regardless of technical status (e.g., nursing facility) according to common use.

42 The nursing home in HHS OIG's sample was part of a local health system that also included other health care facility types. HHS OIG uses the terms "leaders" and "facility leaders" throughout to refer to leaders for the nursing home, including those who manage the overarching health system.

four times more than in-house staff. They also reported incurring labor-related expenses linked to wage increases and incentive pay for staff working in the COVID unit. Leaders described additional increased costs and difficulty securing other items, such as PPE and food for residents.

Nursing home leaders and a staff member reported both personal and operational challenges to providing care during the COVID pandemic. Leaders said that despite incentive pay, staff were afraid to work in the COVID unit early in the pandemic. Leaders said that because PPE was difficult to obtain, staff sometimes had to wear ill-fitting N95 masks or garbage bags instead of gowns, which were physically uncomfortable. A staff member explained that donning PPE was time consuming, and that wearing it was uncomfortable and made communicating with residents difficult. Leaders and a staff member also described working long hours and performing irregular duties to cover for other staff who were not at work. The director of nursing said that staff were emotionally strained by the fear of having residents contract the virus and having to watch their health decline. One staff member stated that “the traumatic part is not just working all the time, but ... the effect [COVID] had on residents because we care for them.” The director of nursing estimated that roughly 25 percent of the staff left the nursing home during the pandemic, partially due to the physical and emotional challenges caused by COVID.

Nursing home leaders, a staff member, and a resident reported that residents experienced severe strain during the COVID pandemic. Nursing home leaders stated that transitioning residents in and out of the COVID unit had a negative effect on residents’ mental health. They reported that three or four residents passed away early in the pandemic, not because of COVID but because of a “failure to thrive” caused by being isolated while sick. A staff member explained that the residents “couldn’t come back from not seeing their family and friends. The disease itself was tough enough, but it was more so their heartbreak from not being able to see people.” Leaders, staff, and a resident described facility efforts to lessen the impact of the pandemic on resident mental health. For example, leaders and a staff member noted isolating residents in their own rooms rather than moving them to the COVID unit and working with the state to allow loved ones to visit again. A resident reported that staff spent one-on-one time with them while in isolation so they would not be alone.

Program Information

To reimburse health care providers for pandemic-related expenses and lost revenue, Congress appropriated \$178 billion to HHS during 2020 and 2021.⁴³ To administer the funds, HHS established the PRF and related programs.⁴⁴ The Health Resources and Services Administration (HRSA) is the HHS agency responsible for administering the PRF program.⁴⁵ PRF includes general and targeted distributions. General distributions were broadly available to health care providers, while targeted distributions were for health care providers with added COVID challenges, such as those highly impacted by COVID or serving high-need and vulnerable populations (e.g., nursing homes).⁴⁶

HHS began issuing PRF payments in April 2020, shortly after the CARES Act was enacted. HHS stopped making PRF payments in June 2023 following passage of the Fiscal Responsibility Act of 2023.⁴⁷ For reporting purposes, HHS established periods during which recipients of both types of PRF distributions had to use and report on the funds (see Table 9).⁴⁸ In general, recipients had to use the funds within one year after the payment period ended and report on their use during a subsequent three-month period.⁴⁹

43 The CARES Act appropriated \$100 billion; the Paycheck Protection Program and Health Care Enhancement (PPPHCE) Act appropriated \$75 billion; and the Consolidated Appropriations Act, 2021, appropriated \$3 billion. See CARES Act, P.L. No. 116-136, Division B, Title VIII, (March 27, 2020); PPPHCE Act, P.L. No. 116-139, Division B, Title I (April 24, 2020); and Consolidated Appropriations Act, 2021, P.L. No. 116-260, Division M, Title III (December 27, 2020).

44 HRSA administered funds for other programs, such as for the Rural Health Clinic COVID Testing and Mitigation Program, alongside PRF. HHS also used \$8.5 billion that Congress appropriated through the ARP Act of 2021 for the ARP Rural Distribution as a separate program to administer payments to providers and suppliers who serve rural enrollees in Medicaid, the Children's Health Insurance Program, and Medicare, including nursing homes and certified SNFs. See HHS, news release, "Biden-Harris Administration Begins Distributing American Rescue Plan Rural Funding to Support Providers Impacted by Pandemic," November 23, 2021; HHS, news release, "HHS to Begin Immediate Delivery of Initial \$30 Billion of CARES Act Provider Relief Funding," April 10, 2020.

45 86 FR 40064 (July 26, 2021).

46 HRSA, *Past General Distributions, December 2021*; HRSA, *Past Targeted Distributions*, November 2022.

47 HRSA, *Provider Relief*, June 2023.

48 For HHS OIG's analysis, it reviewed payments made during the first four periods and nursing home reports on PRF use made during the first two periods.

49 HRSA, *Important Dates for Reporting*, May 2023.

Table 9: Timelines for Facility Receipt, Use, and Reports of PRF Payments

Period	Payment Received Period	Deadline to Use Funds	Reporting Time Period
1	April 10 to June 30, 2020	June 30, 2021	July 1 to September 30, 2021 ^a
2	July 1 to December 31, 2020	December 31, 2021	January 1 to March 31, 2022
3	January 1 to June 30, 2021	June 30, 2022	July 1 to September 30, 2022
4	July 1 to December 31, 2021	December 31, 2022	January 1 to March 31, 2023
5	January 1 to June 30, 2022	June 30, 2023	July 1 to September 30, 2023
6	July 1 to December 31, 2022	December 31, 2023 ^b	January 1 to March 31, 2024
7	January 1 to June 30, 2023	June 30, 2024 ^b	July 1 to September 30, 2024

Source: HRSA, *Important Dates for Reporting*, December 2023.

a HRSA allowed a grace period for this reporting time period, which ended on November 30, 2021.

b PRF payments not fully expended on expenses attributable to COVID may only be applied to lost revenue up to the end of the quarter in which the public health emergency ended (i.e., June 30, 2023). See HRSA, *How to Calculate Lost Revenues for PRF and ARP Rural Reporting*, February 2023.

HRSA distributed approximately \$9.4 billion in targeted PRF payments directly to nursing homes and certified skilled nursing facilities (SNFs).⁵⁰ HHS distributed \$4.8 billion of this amount to 12,806 nursing homes and certified SNFs, which provide complex care that can only be safely and effectively performed by, or under the supervision of, skilled nursing and therapy professionals.⁵¹ The terms and conditions associated with the SNF distribution required recipients to use the payments for health care expenses and lost revenue attributable to preventing, preparing for, and responding to COVID.⁵² HHS distributed the other \$4.6 billion to facilities through the Nursing Home Infection Control (NHIC) distribution, which included two types of allocations: infection control payments to 12,787 facilities and Quality Incentive Payment (QIP) program

50 In addition to these targeted distributions, some nursing homes may have also qualified for additional funding through general and other PRF distributions. In June 2023, HRSA reported to OIG that HHS had obligated approximately \$54.7 billion total to SNFs and nursing homes across all PRF distributions. HRSA, *Past Targeted Distributions*, November 2022.

51 HRSA, *Past Targeted Distributions*, November 2022; CMS, *Medicare Coverage of Skilled Nursing Facility Care*, July 2019

52 HRSA, *Acceptance of Terms and Conditions, Skilled Nursing Facility Relief Fund Payment Terms and Conditions*.

payments to 11,819 facilities.⁵³ The terms and conditions for the NHIC distribution, including QIP payments, require the funds to be spent on infection control-related expenses, such as COVID testing and reporting, and recruiting staff.⁵⁴

Program Impact

The nursing home on the White Earth Nation Reservation received both general and targeted PRF payments. As of December 2021, the nursing home as part of a larger entity received a total of \$3,832,346 from general and targeted PRF distributions. Targeted payments included \$130,000 from the SNF distribution and \$167,955 from NHIC distributions (see Table 10).

Table 10: PRF Payments to Nursing Homes^a

Distribution	Total Payments Distributed to Nursing Homes Nationally	Total Payments Distributed to the Sample Nursing Home
SNF	\$4.8 billion	\$130,000
NHIC	\$4.6 billion	\$167,955
Other ^b	\$45.3 billion ^b	\$3,534,391
Total	\$54.7 billion ^b	\$3,832,346

Sources: HRSA, *Past Targeted Distributions*, November 2022; HHS OIG analysis of PRF payment data.

a The total amounts distributed to nursing homes nationally through the SNF and NHIC distribution are current through September 2022. PRF payment data for HHS OIG’s sample nursing home are current through December 2021.

b “Other” includes all other payments to nursing homes (i.e., PRF payments made through distributions that are not SNF and NHIC distributions). HRSA reported to HHS OIG in June 2023 the total amount paid to nursing homes but does not publicly report total amounts distributed to specific provider types for general distributions. The figure HRSA reported to OIG includes amounts paid to standalone nursing homes, as well as larger entities that include nursing homes or SNFs, meaning that only a portion of the funds received by the larger entities may have actually been allocated to the entities’ nursing homes. As a result, the total amount distributed to nursing homes is less than stated. HRSA also does not publicly report total amounts from other PRF distributions—other than the SNF and NHIC distributions—that may have gone to those facilities.

The nursing home reported to HRSA that it spent all the PRF payments it received during the first two periods and used the money for COVID related expenses and lost revenue. The nursing home in HHS OIG’s sample was part of a local health system that also included a hospital and an assisted living facility. Leaders for the overarching health system gathered input from staff and determined for which expenses to use PRF. Those leaders reported PRF use collectively for all system components, including the nursing home, to HRSA.

⁵³ HRSA, *Past Targeted Distributions*, November 2022.

⁵⁴ HRSA, *Acceptance of Terms and Conditions, Skilled Nursing Facility and Nursing Home Infection Control Relief Fund Payment Terms and Conditions*.

At the time of HHS OIG’s data collection, PRF recipients were required only to have reported on the use of PRF payments received during the first three periods (April 2020 through June 2021). HHS OIG’s analysis included only facility reports made during the first two periods. The health system’s reports showed that the system, including the nursing home, used all the funds it received during the first two periods. Specifically, the health system reported using \$3,800,019 in total PRF payments, including \$255,130 in payments targeted to nursing facilities (\$130,000 in SNF payments and \$125,130 in NHIC payments) and \$10,498 in interest earned on PRF payments.⁵⁵

The health system reported using the payments to cover lost revenue, general and administrative expenses, and health care-related expenses. HRSA required providers to report the use of NHIC payments and all other payments (including SNF payments) separately. The health system reported using:

- Its NHIC payments (\$125,130) to offset health care-related expenses for the nursing home, such as expenses for medical supplies and equipment.
- Most of the other payments it received (\$3,674,889) for health care related expenses (\$1,743,790) and to offset COVID related lost revenue (\$1,499,288). The health system also used \$431,811 for general and administrative expenses, such as payroll.

Leaders at the nursing home said HRSA’s guidance on allowable uses and reporting requirements was sometimes unclear. Leaders reported that they often had little or no notice that they would receive PRF payments, and that HRSA’s guidance and communication about allowable uses of the funds were often lacking or unclear. The chief executive officer of the health system explained that sometimes it was even unclear whether a payment was meant to be used by the nursing home or the hospital. Leaders said the unclear guidance made them hesitant to use the funds for fear that they would use the money incorrectly and be forced to pay it back. They said that although HRSA provided additional guidance as time went on, the guidance frequently changed and was difficult to monitor given their other duties. Monitoring PRF guidance and reporting on PRF use was tedious, they added, and had to be done in addition to an already “incredible” amount of COVID-related data tracking and reporting.

HHS OIG reviewed documentation that generally supported that the nursing home’s reported use of the funds during the first two reporting periods aligned with PRF goals and objectives. HHS OIG reviewed reports the health system made to HRSA during the first two reporting periods, along with summary supporting documentation. HHS OIG did not audit the system’s financial reports or supporting documents. HHS OIG observed that the information the system reported to HRSA about its use of the SNF and NHIC payments was generally supported by underlying facility data and appeared to align with the allowable uses of the distributions. Documentation also generally supported that the nursing home used NHIC payments for infection control-related expenses, as intended. Although the reported expenses were supported by facility documentation, the dates those expenses were incurred did not appear to be consistent with the reports.

⁵⁵ These figures do not match the figures in Table 10 because the facility was not yet required to report its use of the remaining funds of approximately \$40,000 during the first two reporting periods.

In 2022, HRSA described its plans to review nursing home reports to assess use of PRF payments. For each reporting period or combination of reporting periods, HRSA planned to select a sample of providers' reports about how they used the funds to be audited, including reports from nursing homes. HRSA contracted with audit firms to audit the reports according to a risk-based strategy to verify compliance with the terms and conditions of the program and recoup any inappropriately used funds. HRSA also planned to conduct an ongoing analysis of providers' reported spending, seeking to identify trends in how providers spent PRF payments to provide services during the pandemic.

Participant Experience: Results of Interviews with the Nursing Home on the White Earth Nation Reservation

PRF payments have been integral to the nursing home's pandemic response, according to facility leaders and a staff member representing the nursing home. Leaders reported that the PRF payments helped the facility manage the COVID crisis, improve infection control practices, and maintain resident safety and care. They reported that the PRF funds allowed the facility to better support staff by providing higher wages and pay bonuses. Leaders also said that the funds allowed the facility to purchase equipment, such as disinfection devices and computer tablets that allowed residents to participate in activities and communicate with family members. A staff member indicated that facility leaders sent emails to staff that said how grateful they were for the PRF payments. The staff member also reported that the PRF payments were "very successful" and that the bonuses the facility provided to staff were a "nice little hurrah" for front-line workers putting themselves at risk.

Facility leaders reported that PRF payments were not sufficient to address long-term costs related to COVID, and that the facility would benefit from additional relief funding. The finance director for the health system reported that, at the time of HHS OIG's data collection, the facility was still paying increased care-related costs as a result of COVID and inflation. Furthermore, one leader stated that although the PRF payments allowed the facility to increase wages to recruit and retain staff, it had become difficult to maintain the higher pay when the PRF funds were no longer available. The leader also said that additional relief funding would help the facility address long-term COVID-related costs.

FOR MORE INFORMATION

For more information about Provider Relief Fund program spending across the country, visit the PRAC's [website](#), including an interactive [dashboard](#).

Appendix A: Acronyms and Abbreviations

ARP Act	American Rescue Plan Act of 2021
Authority	White Earth Housing Authority
BIA	Bureau of Indian Affairs
BIE	Bureau of Indian Education
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CIGIE	Council of the Inspectors General on Integrity and Efficiency
COVID-19	coronavirus disease 2019
CRF	Coronavirus Relief Fund
CSP	COVID-19 Supplemental Payments
DOI	U.S. Department of the Interior
DOL	U.S. Department of Labor
ED	U.S. Department of Education
EOC	emergency operations center
ESSER	Elementary and Secondary School Emergency Relief
FAQ	Frequently Asked Question
Food Box Program	Farmers to Families Food Box Program
FPUC	Federal Pandemic Unemployment Compensation
GAO	U.S. Government Accountability Office
GEER	Governor's Emergency Education Relief
HHS	U.S. Department of Health and Human Services
HRSA	Health Resources and Services Administration
HUD	U.S. Department of Housing and Urban Development
IHBG	Indian Housing Block Grant

Minnesota ED	State of Minnesota Department of Education
NHIC	Nursing Home Infection Control
OIG	Office of Inspector General
PEUC	Pandemic Emergency Unemployment Compensation
PPE	personal protective equipment
PRAC	Pandemic Response Accountability Committee
PRF	Provider Relief Fund
PUA	Pandemic Unemployment Assistance
QIP	Quality Incentive Payment
SNF	skilled nursing facility
Treasury	U.S. Department of the Treasury
TDHE	Tribally Designated Housing Entity
UI	unemployment insurance
USDA	U.S. Department of Agriculture

Appendix B: Scope and Methodology

Scope

In October 2021, the PRAC along with 10 of our OIG members, initiated a case-study-based review that sought to identify the federal pandemic response funds provided to select geographic areas, the purpose of those funds, and if the spending aligned with intended goals and objectives. To conduct our work, we divided the review into two phases. Phase one sought to determine how much pandemic funding went to the six selected communities. The final report for phase one, [Tracking Pandemic Relief Funds that Went to Local Communities Reveals Persistent Data Gaps and Data Reliability Issues](#), was issued on July 6, 2023. Phase two of the review sought to gain more insight into how the six communities used their pandemic relief funding; if the spending generally aligned with goals and objectives of the programs and subprograms; and whether the funding helped the six communities respond to the pandemic. The final insights report for phase two of this review, [Pandemic Relief Experiences: A Focus on Six Communities](#), was issued on March 28, 2024.

To conduct our work, we selected six communities across the United States: Springfield, MA; Coeur d’Alene, ID; Sheridan County, NE; Marion County, GA; White Earth Nation Reservation in Minnesota; and Jicarilla Apache Nation in New Mexico. More information about the selection process can be found in Scope and Methodology section of our July 2023 [report](#).

For phase two, we worked with the participating OIGs to select a total of 21 pandemic relief programs and subprograms for review. Of those 21 programs, 10 provided funding to recipients in White Earth Nation Reservation. In our review of the 10 programs, we sought to identify how the recipients used the funds and if the uses generally aligned with respective program goals and objectives. The programs or subprograms selected for White Earth Nation Reservation were:

- Indian Housing Block Grant – CARES Act | U.S. Department of Housing and Urban Development
- Coronavirus Relief Fund | U.S. Department of the Treasury
- Elementary and Secondary School Emergency Relief Program | U.S. Department of Education
- Farmers to Families Food Box Program | U.S. Department of Agriculture
- Indian Housing Assistance | U.S. Department of the Interior
- Indian Schools Student Transportation | U.S. Department of the Interior
- Assistance to Tribally Controlled Community Colleges and Universities | U.S. Department of the Interior

- Indian Self-Determination Contract Support | U.S. Department of the Interior
- Pandemic Unemployment Insurance | U.S. Department of Labor
- Provider Relief Fund Payments to Nursing Homes | U.S. Department of Health and Human Services

More information about the scope and methodology for phase two of this review can be found in our [March 2024 report](#).

Methodology

We visited the White Earth Nation Reservation in Minnesota in October 2022 and conducted interviews with government, community, and business leaders to discuss the community's experiences with the pandemic, federal guidance, best practices, lessons learned, and suggestions for improvement. The overall methods we used to achieve the objectives included reviewing laws, program guidelines, and background information for the programs as well as working with our OIG partners. The specific scope and methodology used to review each of the selected programs and subprograms is provided in the program sections below.

Standards

Each OIG and the PRAC conducted this study in accordance with its own respective processes and standards to ensure that all the contributions to this report met quality standards issued in accordance with the generally accepted government auditing standards, the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) *Quality Standards for Inspection and Evaluation*, and internal OIG guidance. All these standards required that we plan and perform this study to obtain sufficient and appropriate evidence to provide a reasonable basis for the insights and conclusions. This work was completed between October 2021 and May 2024 and complies with the CIGIE's *Quality Standards for Inspection and Evaluation*.

Indian Housing Block Grant – CARES Act | U.S. Department of Housing and Urban Development, Office of Inspector General

Methodology

Scope | HUD OIG conducted the review remotely from October 2022 through May 2023. Its review covered the White Earth Housing Authority's use of IHBG CARES Act funds from program inception

through September 30, 2021. Its review objectives were to determine whether the Authority spent IHBG CARES Act funds in alignment with program goals and objectives and whether the funds positively or negatively impacted its ability to respond to the coronavirus.

Methodology | To accomplish HUD OIG’s review objectives, it:

- Reviewed applicable HUD requirements.
- Interviewed HUD staff to gain an understanding of the goals and objectives for the IHBG CARES Act funding.
- Interviewed the Authority’s former executive director, who was in the role when federal funds were received, to obtain an understanding of how the Authority used the IHBG CARES Act funds.
- Reviewed the Authority’s Indian housing plans, annual performance plans, and financial reports.
- Reviewed supporting documentation for a sample of IHBG CARES Act expenses, including ledgers, invoices, and contracts.

The review universe consisted of 159 expenditure transactions totaling more than \$1 million between May 5, 2020, and September 30, 2021. HUD OIG selected a statistical sample of 48 expenditures totaling \$535,535 for review.⁵⁶ It then reviewed supporting documentation for all expenditures in its sample to determine whether the Authority used IHBG CARES Act funds in alignment with the program goals and objectives.

To achieve its objective, HUD OIG relied in part on the Authority’s computer-processed data. Although it did not perform a detailed assessment of the reliability of the data, it determined that the data were sufficiently reliable for the purposes of its review because it corroborated the data for the expenditures against supporting documentation provided.

HUD OIG determined that internal controls were not relevant to its objective. Its objective was not to evaluate or provide assurance of the Authority’s internal controls. Therefore, it did not assess the controls or express an opinion on them.

Standards

HUD OIG conducted this review in accordance with generally accepted government auditing standards. Those standards require that HUD OIG plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on its objective(s). It believes the evidence obtained provides a reasonable basis for its conclusions based on its objectives.

⁵⁶ Total cost for purchasing and installing the modular homes exceeded the Authority’s IHBG CARES Act funds. The Authority paid for the cost overage using its general fund.

Coronavirus Relief Fund | U.S. Department of the Treasury, Office of Inspector General

Objectives/Scope/Methodology

Treasury OIG's objectives were to determine whether subrecipients and beneficiaries located in White Earth Nation Reservation used CRF award funds in alignment with program goals and objectives and whether they believe that CRF funding impacted (positively or negatively) their ability to respond to the pandemic.

The scope of its engagement covered CRF expenditures reported in GrantSolutions from March 1, 2020 (cycle 1) through June 30, 2022 (cycle 9). For the review, Treasury OIG selected a sample of \$1.3 million (3.9 percent) of \$33.43 million in CRF expenditures, representing all payment types for a casino, various other subrecipients and beneficiaries geographically located within White Earth Nation Reservation, and White Earth Nation Tribal government itself as a subrecipient, to determine whether CRF award funds were used in alignment with the program's goals and objectives.⁵⁷

To accomplish these objectives, Treasury OIG performed the following activities during engagement fieldwork conducted from October 2022 through November 2023:

- Reviewed Title VI of the Social Security Act, as amended by Title V of Division A of the CARES Act⁵⁸
- Reviewed the Consolidated Appropriations Act, 2021⁵⁹
- Reviewed Treasury's Guidance and FAQs published in the Federal Register, Volume 86, No. 10 (January 15, 2021)
- Reviewed White Earth Nation Tribal government's policies and procedures for administering CRF
- Interviewed subrecipient officials regarding use of the CRF award funds, experience, and impact
- Reviewed Minnesota's and White Earth Nation Tribal government's Single Audit Reports for fiscal years 2020, 2021, and 2022 to assess findings that may pose risk to the subrecipients' and beneficiaries' uses of CRF award funds
- Reviewed media reports associated with the COVID pandemic and CRF impacts within White Earth Nation Reservation
- Reviewed supporting documentation to determine if the selected sample were (1) necessary expenditures incurred due to the public health emergency with respect to COVID; (2) for costs not accounted for in the recipients' budget most recently approved as of March 27, 2020; and

⁵⁷ Direct payments, transfers, grants, aggregate payments to individuals, and aggregate direct payments.

⁵⁸ P.L. 116-136 (March 27, 2020).

⁵⁹ P.L. 116-260 (December 27, 2020).

(3) for costs incurred from March 1, 2020, to December 31, 2021, for non-tribal recipients and in the case of Tribal recipients, costs incurred from March 1, 2020 to December 31, 2022. (Supporting documentation includes invoices, purchase orders, emergency financial assistance application packages, checks, and data extracts from Minnesota’s and White Earth Nation Tribal government’s accounting systems.)

Standards

Treasury OIG conducted this engagement in accordance with CIGIE’s *Quality Standards for Inspection and Evaluation*.

Elementary and Secondary School Emergency Relief Program | Pandemic Response Accountability Committee and U.S. Department of Education, Office of Inspector General

Methodology

Scope | The PRAC and ED OIG’s review covered two school districts that fall within the boundaries of the White Earth Nation Reservation—Mahnomen School District and Waubun-Ogema-White Earth School District (the districts)—and their use of ESSER funding from program inception through September 30, 2021. Our objectives were to identify how the districts used the ESSER funding it received, and to determine whether the districts generally spent ESSER funds in alignment with program goals and objectives. The PRAC staff coordinated this work with ED OIG.

Methodology | To fulfill these objectives, we:

- Reviewed applicable ESSER guidance including FAQs, Elementary and Secondary School Emergency Relief Program and Governor’s Emergency Education Relief Programs issued in May 2021 and revised on December 7, 2022.
- Obtained summary descriptions of ESSER spending from both districts.
- Determined if funding use descriptions aligned with ESSER’s objectives of helping the districts prepare for, and respond to coronavirus, domestically or internationally.
- Interviewed both districts’ officials from the Circle of Life Academy that is located on the reservation and Minnesota ED officials about uses of funds as well as the effects the ESSER funds had on the districts’ ability to respond to the pandemic.

Standards

We conducted this study in accordance with CIGIE’s *Quality Standards for Inspection and Evaluation*.

Farmers to Families Food Box Program | Pandemic Response Accountability Committee and U.S. Department of Agriculture, Office of Inspector General

Methodology

Scope | The PRAC and USDA OIG’s review covered the use and impact of USDA’s Food Box Program and its rounds of funding provided to the White Earth Nation Reservation community from May 15, 2020, through May 31, 2021. Our objectives were to identify how many food boxes went to the reservation and whether the program served producers, distributors, and food recipient organizations as intended.

Methodology | To fulfill the objectives, we:

- Reviewed multiple federal reports evaluating the Food Box program.
- Obtained and reviewed data showing the number of food boxes sent to food recipient organizations serving the White Earth Nation Reservation community.
- Interviewed a food box recipient organization to determine how the Food Box program helped White Earth Nation Reservation respond to the pandemic.
- Worked with USDA OIG to obtain data about the total number of food recipients and to ensure that we fully understood the program objectives and structure.

Data Limitations

We used data collected and analyzed by USDA OIG during part one of this case-study-based review. Part one of this review introduced data limitations which prevented us from determining if the program served producers, distributors, and food recipient organizations in accordance with program goals and objectives.

Standards

We conducted this study in accordance with CIGIE’s *Quality Standards for Inspection and Evaluation*.

Pandemic Funding | U.S. Department of the Interior, Office of Inspector General

Methodology

Scope | DOI OIG reviewed the purpose and resulting community impacts of DOI pandemic response funds provided to the White Earth Nation Reservation as of September 30, 2021. DOI OIG focused its review on the impact that \$19.6 million in funding had on the White Earth Nation programs and the experiences of community stakeholders. (See Table 5 on page 24 for program funding details.)

Due to the limited scope of this review and collaboration with other agencies, DOI OIG did not evaluate if expenditures were allowable according to fund source requirements. It spoke with program managers to obtain their perspective on the impact funds had on programs and reviewed funding and expenditure summaries.

Methodology | To accomplish its objective, DOI OIG:

- Traveled to the White Earth Nation Reservation and interviewed officials responsible for programs that received DOI pandemic funding.
- Gathered and reviewed pandemic response legislation, funding summaries, and program descriptions.
- Identified and reviewed DOI and other federal guidance related to pandemic response funding.
- Determined the community's general use of funds through interviews and review of budgetary reports.

Limitations

Based on the scope of this review, DOI OIG did not examine the accuracy or allowability of Tribal expenditures. It also did not examine the federal pandemic response funds provided by other agencies.

Data Quality | DOI OIG pulled funding data from DOI's Financial and Business Management System and validated it based on USAspending.gov data.

Standards

DOI OIG conducted this evaluation in accordance with CIGIE's *Quality Standards for Inspection and Evaluation*. DOI OIG believes that the work performed provides a reasonable basis for its conclusions.

Pandemic Unemployment Insurance | U.S. Department of Labor, Office of Inspector General

Methodology

Scope | The evaluation covered DOL's UI response to the COVID pandemic. Specifically, DOL OIG reviewed federal UI benefits from the following three key CARES Act UI programs: FPUC, PEUC, and PUA. These three CARES Act UI programs were extended or resumed under the Continued Assistance for Unemployed Workers Act of 2020 and extended by the ARP Act until September 6, 2021. Three states ended the expanded UI programs early. Specifically, Nebraska and Idaho ended their programs on June 19, 2021, and Georgia on June 26, 2021. DOL OIG's evaluation included any benefits that claimants received from these programs as reported by the states. These programs were selected based on federal spending research and program funding amounts.

Data Sources | The DOL OIG team assessed UI payments to individuals in the designated geographic areas based upon UI claims data transfers from state workforce agencies to DOL OIG. Additionally, the DOL OIG team performed on-site surveys of claimants confirmed to have collected benefits from FPUC, PEUC, or PUA.

Methodology | To answer the objective, the DOL OIG team reviewed the CARES Act, Continued Assistance for Unemployed Workers Act of 2020, ARP Act of 2021, Employment and Training Administration guidance, Federal Emergency Management Agency guidance, state agreements, PandemicOversight.gov, and USAspending data. To determine the amount of fraud flags for the three key CARES Act programs paid in the designated geographic areas, the review team worked with DOL OIG data scientists to assess claimants in the designated area for several key fraud indicators.

To assess the participants' experiences with the three key CARES Act UI programs in the designated geographic areas, DOL OIG judgmentally selected 60 claimants with whom DOL OIG investigators performed on-site interviews.⁶⁰ Prior to selection, claimants with fraud indicators were removed to ensure interviews of only eligible UI claimants and to not impact ongoing or future investigations. DOL OIG investigators traveled to the area and performed in-person interviews with the claimants. The surveys were conducted December 5–9, 2022. The survey results were then aggregated to present an overall depiction of the participants' experiences in the area.

Data Limitations

Because the claimants were judgmentally selected, DOL OIG cannot project the results of its audit to larger populations, such as statewide or nationally. This limitation is acceptable based on the objective of this evaluation.

⁶⁰ Judgmental sampling is a nonprobability sampling technique in which the sample members are chosen on the basis of the auditor's knowledge and judgment

Standards

DOL OIG conducted this study in accordance with CIGIE's *Quality Standards for Inspection and Evaluation*. Those standards require that DOL OIG plans and performs the review to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on its objective.

Provider Relief Fund Payments to Nursing Homes | U.S. Department of Health and Human Services, Office of Inspector General

Scope

HHS OIG examined the use of targeted PRF payments to one nursing home located on the White Earth Nation Reservation during calendar years 2020 and 2021. The selected facility was the only facility within the White Earth Nation Reservation that received direct PRF payments through distributions that HHS targeted for nursing homes and certified SNFs.⁶¹ HHS OIG conducted its data collection concurrently with the PRAC's site visit to the White Earth Nation Reservation during October 2022 as part of its larger contributions to the PRAC study on the impact of federal pandemic relief spending in six select locations. HHS OIG used interviews, documentation, and data analysis to identify how the nursing home used the PRF payments and whether it experienced any challenges using these funds. Through its review, HHS OIG also gathered the perspectives of facility leaders, a staff member, and a resident regarding whether the PRF payments helped them prevent, prepare for, and respond to COVID, and whether the facility complied with terms and conditions related to PRF use.

Methodology

Data Sources

Interviews

To evaluate the nursing home's use of PRF payments, HHS OIG interviewed leadership, a staff member, and a resident from the selected facility. HHS OIG also conducted two group interviews with HRSA officials who were responsible for administering and overseeing the payments. HHS OIG employed adaptable interview protocols that allowed it to modify questions, as needed, and follow up on additional issues as it learned new information and identified key issues.

⁶¹ To determine the sample of nursing homes, HHS OIG filtered data about PRF payments to nursing homes, which HHS OIG's Division of Data Analytics accessed directly through its data use agreement with HRSA, using ZIP Codes for the White Earth Nation Reservation provided by the PRAC. HHS OIG also verified the sample by using mapping tools to identify any additional nursing homes that were located within the ZIP Codes but included in the PRF data under another location, such as the location of the facility's owners.

Nursing Home Interviews | HHS OIG conducted group interviews with facility leaders and an individual interview with a staff member in the selected nursing home. Participants included leadership for the broader health system and the nursing home specifically, as well as a staff member from the nursing home. HHS OIG also conducted an interview with a resident as a way of gathering additional insights and illustrations about facility services and resident perceptions about the effects of the funding.

During these interviews, HHS OIG discussed how the nursing home used the PRF payments and its experiences in using the funds and reporting the information to HRSA. HHS OIG discussed facility leadership and staff perceptions of how the payments helped the facility prevent, prepare for, and respond to COVID, and challenges that hindered their use of the funds. Additionally, HHS OIG discussed nursing home interactions with HRSA officials related to PRF use and oversight, and any additional assistance from HRSA that the facility reported would have been useful. Although HHS OIG's evaluation focused on targeted PRF distributions to nursing homes and certified SNFs, the responses also included references to other general or targeted payments that the facility received.

HRSA Interviews | HHS OIG conducted a few group interviews with PRF program administrators in HRSA's Provider Relief Bureau. During the interviews, it gathered more detailed information about PRF goals and performance metrics. HHS OIG also discussed HRSA's efforts to manage and oversee the PRF, including the agency's efforts related to PRF payment distribution, provider reporting processes, audits, the recovery of improper or unintended payments, and other efforts.

Document Review

HHS OIG collected available funding receipt attestations and reports to HRSA about how the nursing home used the PRF payments. The documents were extracted directly by HHS OIG's Division of Data Analytics, using a data use agreement it has with HRSA, during late April 2022 in preparation for the PRAC's series of location site visits, which began in May 2022. At that time, only two of four required reporting periods had passed, so the facility had not yet reported on its use of all PRF payments. It had, however, reported on most of the payments received through the targeted distributions to nursing homes and certified SNFs. HHS OIG also requested and reviewed summary documentation from the facility supporting expenses outlined in those reports. Additionally, HHS OIG requested any correspondence between HRSA officials and the facility about the PRF money and the reports, as well as any documentation of HRSA's actions to assess and enforce terms and conditions related to use of the funds, or to rescind funds not used according to those requirements. As of June 8, 2022, HRSA had no documentation of oversight actions related to the facility.

Data

To summarize the PRF payments the nursing home received and kept, HHS OIG reviewed PRF payment data from HRSA for the selected facility, which its Division of Data Analytics accessed directly through its data use agreement with HRSA. HHS OIG collected the PRF payment data in preparation for the PRAC's series of location site visits; the data was extracted on February 28,

2022, and, depending on whether the payments were made electronically or by check, was current through the beginning of January or February 2022. The data therefore included all payments made during HHS OIG's timeframe of calendar years 2020 and 2021 (the first four distribution periods) and was collected in time for it to conduct an initial analysis prior to the site visits.

Data Analysis

HHS OIG conducted a qualitative analysis of interview data and documentation from the nursing home and HRSA. HHS OIG used its analysis to gain a deeper understanding of PRF program strengths and weaknesses from the perspective of the nursing home. This analysis also helped HHS OIG to determine how the selected nursing home used targeted payments to improve infection control and address health care expenses and lost revenue related to the pandemic.

HHS OIG conducted a quantitative review of PRF payment data and the nursing home's financial documentation. HHS OIG used its analysis of the data to briefly summarize the types and amounts of PRF payments the facility received and how the funds were used.

Limitations

HHS OIG focused only on the experiences of the selected nursing home. Its findings cannot be extrapolated to all nursing homes that received PRF payments.

Although HHS OIG compared the nursing home's reports to HRSA against supporting documentation and PRF terms and conditions to assess appropriateness, it did not conduct an audit of the facility's financial documentation to verify reports and supporting material.

Standards

HHS OIG conducted this study in accordance with CIGIE's *Quality Standards for Inspection and Evaluation*.

For more information:

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