

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

## Springfield, Massachusetts

May 2024

*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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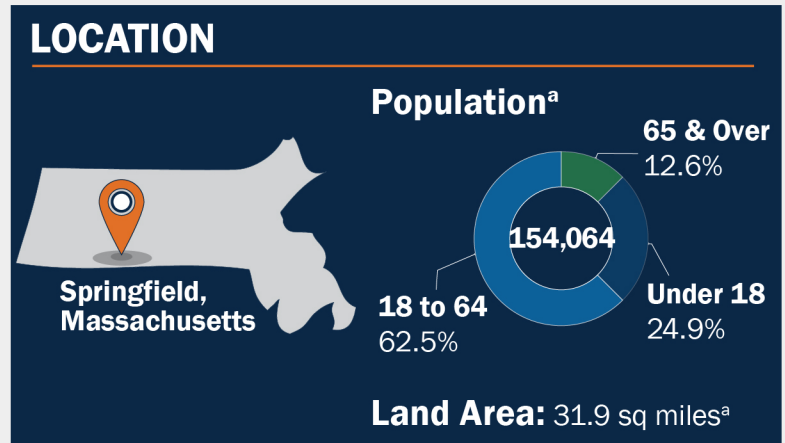
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# Taking a Closer Look at a Community's Experience: SPRINGFIELD, MA

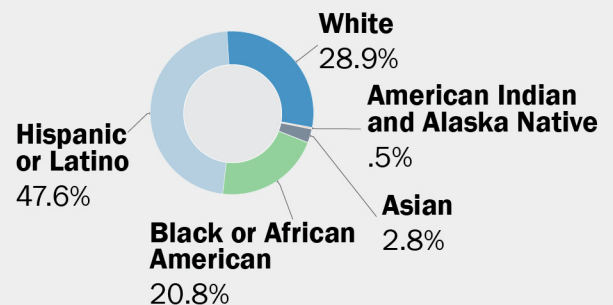
This report is the first in a series of reports taking an in-depth look at how six communities used the pandemic funding they received to address a wide range of needs. We are focusing first on the city of Springfield, Massachusetts, with a detailed look at 9 of the 52 pandemic programs that provided funding to the community. For more information about our review, see [Appendix B](#).

Springfield is the third largest city in Massachusetts and the fourth largest in New England with 154,064 inhabitants. From March 1, 2020, through March 2, 2023, the community experienced 171,829 recorded cases of COVID-19, with 2,138 recorded deaths.

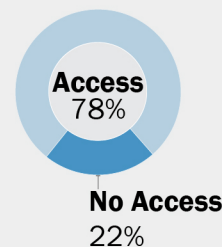
[In the first part of our review](#), we found that Springfield, MA, recipients, including the city government, small businesses, and individuals, received almost \$1.88 billion from 52 pandemic relief programs and subprograms during the first 18 months of the pandemic. This report will provide a closer look at eight federal departments' pandemic programs and subprograms—nine in total—and the funding they provided to Springfield. These programs aimed to respond to and mitigate the effects of the pandemic by addressing community



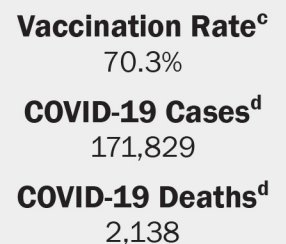
### Racial Demographic Information<sup>a,b</sup>



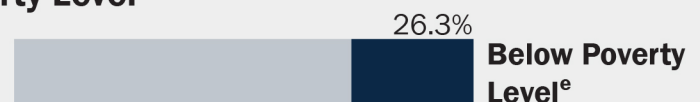
### Internet<sup>a</sup>



### COVID-19



### Poverty Level



<sup>a</sup> U.S. Census Bureau for [counties](#), [cities](#), [Indian tribes](#).

<sup>b</sup> Because individuals may be considered a member of more than one racial demographic, the percentages may not equal 100 percent.

<sup>c</sup> [Centers for Disease Control and Prevention](#) based on the rate of individuals who received at least two doses of the vaccine. The vaccination rate represents the county-wide rate and is not specific to the Springfield, MA, city borders. Data as of May 30, 2023.

<sup>d</sup> Data obtained from the Massachusetts Office of Health and Human Services on March 23, 2023.

<sup>e</sup> [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.

development needs that posed a serious threat to the health or welfare of the community, supporting public transportation agencies, developing learning loss programs for local schools, and other efforts.

The federal government's pandemic response was not the first widespread emergency response the Springfield government implemented over the past decade. From 2011 to 2013, the community experienced several natural disasters (including a snowstorm, a tornado, and a fire) that required quick and coordinated responses between the local government and the federal government. During our site visit in May 2022, city officials said this previous experience helped them establish a coordinated response from the beginning of the pandemic that was tailored to their community. Officials also said this past experience helped inform how they would spend federal pandemic funding from multiple federal programs and leverage non-pandemic funding.

## Pandemic Impact on Community

Many aspects of life in Springfield, MA, were affected by the pandemic. For example, low-income and minority populations were disproportionately impacted due to the pandemic's effects on small businesses, housing, service industries, and childcare. Springfield's average unemployment rate increased from 5.8 percent in 2019 to 14.5 percent in 2020 with a peak of 21.6 percent in April 2020. To help address this specific issue, individuals in Springfield received over \$444 million in federal benefits from pandemic-related unemployment insurance (UI) programs. At the time of our visit in May 2022, underserved communities in Springfield still struggled to secure essential services like childcare due to increased costs and decreased availability caused by the pandemic.

### Programs Selected for Further Review

#### CARES Act Urbanized Area Formula Grants Program

U.S. Department of Transportation

#### Community Development Block Grant – CARES Act

U.S. Department of Housing and Urban Development

#### Coronavirus Relief Fund

U.S. Department of the Treasury

#### COVID-19 Public Assistance Emergency Protective Measures

U.S. Department of Homeland Security

#### Elementary and Secondary School Emergency Relief Program

U.S. Department of Education

#### Farmers to Families Food Box Program

U.S. Department of Agriculture

#### Pandemic Unemployment Insurance Programs

U.S. Department of Labor

#### Project-Based Rental Assistance - CARES Act

U.S. Department of Housing and Urban Development

#### Provider Relief Fund Payments to Nursing Homes

U.S. Department of Health and Human Services

## Program Impact on the Community

Officials that the Pandemic Response Accountability Committee (PRAC) and Offices of Inspector General (OIG) teams interviewed offered a wide variety of responses when asked about the community's use of federal pandemic funds. The Springfield community shared several interesting stories about how the federal assistance programs addressed the impacts of COVID-19. Programming and repurposing existing federal assistance funding helped with immediate responses to the pandemic, and recipients of funding appreciated the federal government's emergency assistance.

- Pioneer Valley Transit Authority (PVTA) experienced a 50 percent loss in revenue during the pandemic. Through September 30, 2021, PVTA received \$36.6 million through a Coronavirus Aid, Relief, and Economic Security (CARES) Act funded Urbanized Area Formula Grant, of which it used \$10.6 million to maintain operations, provide essential services, and keep staff fully employed so PVTA could return to full service.
- The city government worked with U.S. Department of Housing and Urban Development (HUD) officials to reprogram Community Development Block Grant (CDBG) funding to make small business assistance available before federal emergency funding was received. The city subsequently provided an additional \$684,927 to small businesses and non-profit organizations in Community Development Block Grant – CARES Act (CDBG-CV) funds.
- Almost 87 percent of Springfield Public School principals, who responded to a survey we conducted during our review, reported that they were 'Very Satisfied' or 'Somewhat Satisfied' with the flexibility of federal funding to meet each school's needs.
- HUD's automatic and immediate distribution of its initial allocation of the Project-Based Rental Assistance-CARES Act funding helped pay for the increase in rental subsidies needed for families that lost income due to the pandemic.

## Participant Experience

During our visit, we received feedback from multiple officials in Springfield whose offices or organizations received federal funding. They told us about their experiences with federal programs as they responded to the pandemic within Springfield and highlighted the challenges and successes.

- Springfield city health officials and staff said they appreciated the support and guidance from the federal government. However, community officials noted that they needed to tailor their response and education effort to resonate more with its residents by using trusted members of society, such as prominent local officials, religious leaders, and community members, to help provide targeted messaging and outreach.

- Fiscal limitations affected smaller entities' ability to participate in the Federal Emergency Management Agency's (FEMA) Public Assistance Emergency Protective Measures reimbursement process. These entities did not have the option to cover the initial costs and wait for FEMA reimbursements, so they did not seek assistance from FEMA.
- One organization that received food boxes through the Farmers to Families Food Box Program (Food Box Program) stated it was a challenge to distribute the food boxes before the perishable food rotted.
- 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.
- Corporate and facility leaders representing a Springfield nursing home stated that the Provider Relief Fund (PRF) payments were integral to the nursing home's pandemic response, including for covering the costs of personal protective equipment (PPE) and staffing.

## PROGRAM SNAPSHOT

# CARES Act Urbanized Area Formula Grants



## *U.S. Department of Transportation*

Millions of Americans use public transportation to access their jobs, education, essential services—such as medical care and grocery shopping—and recreational activities. The COVID-19 pandemic put provision of public transportation at risk from a variety of perspectives, including reductions in ridership, revenue, and staff availability.

Since March 2020, Congress has provided \$69.5 billion in supplemental funding to the Federal Transit Administration (FTA) to help transit systems in the United States mitigate the impacts of the COVID-19 pandemic.<sup>1</sup> The majority of these funds were made available to recipients through the Urbanized Area Formula Grants Program, which seeks to provide transit capital and operating assistance in urbanized areas and for transportation-related planning.

FTA officials told us that the purpose, goals, and objectives of these funds were to support public transportation agencies, as well as prevent, prepare for, and respond to COVID-19, which we determined were consistent with the purposes outlined in the CARES Act. FTA also stated that it considered all expenses incurred on or after January 20, 2020, and typically eligible under Urbanized Area Formula Grants Program to be eligible for the CARES Act Urbanized Area Formula Grants Program.

**Through September 30, 2021, FTA made over \$61.7 million in COVID-19 relief Urbanized Area Formula Grants Program funds available to the Springfield urbanized area, which includes parts of a neighboring state, Connecticut.** Of these funds, FTA had obligated over \$36.6 million through a CARES Act-funded grant to the PVTa. At that time, FTA had disbursed about \$10.6 million from that grant to PVTa.

PVTa provides fixed-route bus and Americans with Disabilities Act demand-responsive van service in 24 Western Massachusetts communities. Funding for the PVTa comes from Federal, state, and local governments as well as farebox and advertising revenues.

<sup>1</sup> In March 2020, FTA received \$25 billion through the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 to prevent, prepare for, and respond to COVID-19 (Pub. L. No. 116-136). In December 2020, FTA received an additional \$14 billion for these purposes through the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (Pub. L. No. 116-260). In March 2021, FTA received another \$30.5 billion for these purposes through the American Rescue Plan (ARP) Act of 2021 (Pub. L. No. 117-2).

## Program Impact

PVTA's revenues dropped over 50 percent during the COVID-19 pandemic—from over \$7.5 million in fiscal year 2019 to under \$3.3 million in fiscal year 2021. In April 2020, PVTA's overall ridership was 24 percent of what it had been in April 2019. With the Authority's loss in ridership came a loss in fare and advertising revenue. PVTA's fare revenue was further impacted by a step it took in March 2020 to protect drivers and riders. Specifically, to limit contact between drivers and passengers, the Authority implemented rear-boarding on buses and stopped collecting fares. PVTA did not resume collecting fares until July 2020.

**Given the revenue loss, PVTA officials believe that the CARES Act Urbanized Area Formula Grants Program funding was critical for it to maintain operations, provide essential services, and keep staff fully employed so the Authority could return to full service in the future.** One PVTA official called the funds “a blessing” and stated that not receiving them “would have been tragic” because PVTA “could not stay in business without those funds.”

In interviews conducted by DOT OIG, PVTA officials indicated the funds had a tremendous impact on the Authority's operations. However, DOT OIG notes that recipients of CARES Act Urbanized Area Formula Grants Program funding were not required to report data that would allow FTA to measure the funding's overall effect, such as how many layoffs and service cuts the funding helped prevent.

We determined PVTA's CARES Act Urbanized Area Formula grant expenditures through September 30, 2021, aligned with the purposes for which the funding was given.<sup>2</sup> Specifically, PVTA used the funds to:

- Cover its revenue shortfalls.
- Continue paying bus drivers for full work weeks—even early in the pandemic when, due to decreases in ridership, the Authority did not need drivers to work their full schedules.
- Purchase personal protective equipment, cleaning services and supplies, driver barriers, and laptops to allow non-customer facing employees to work from home.
- Obtain technology that shows customers approximately how many passengers are on a bus before they board. One PVTA official noted that while they could not limit how many passengers rode a particular bus, this technology helps riders feel comfortable by allowing them to assess their COVID-19 risk.
- Make security improvements. Urbanized Area Formula Grants recipients, including CARES Act funds, are required to expend at least 1 percent of their apportionment to fund security projects.<sup>3</sup> PVTA installed IT software and firewalls so teleworking employees could have remote access to work from home. PVTA also hired additional security personnel to help enforce a

<sup>2</sup> While PVTA spent pandemic relief funding in accordance with the stated purpose of the funds, it submitted the same expenditure for reimbursement twice in at least 3 of the 147 invoices we reviewed—totaling at least \$525. While we determined this amount to be immaterial, we submitted the information to PVTA and FTA for corrective action. PVTA attributed the duplicate submissions to an error and committed to remedying the charges.

<sup>3</sup> Recipients can get an exception to this requirement if they certify that the funds are not needed. 49 U.S. Code (U.S.C.) 5307(c)(1)(J) (2015).



requirement that passengers wear masks while on PVRTA transportation vehicles. One PVRTA official said that mask enforcement was a “huge issue” and even led to fist fights. The driver barriers—consistent with then-applicable public health guidance regarding COVID-19 safety in the workplace—also helped keep drivers safe from unruly passengers.

Our interviews with PVRTA officials indicated the funds had a tremendous impact on the Authority’s operations. However, recipients of CARES Act Urbanized Area Formula Grants Program funding were not required to report data that would allow FTA to measure the funding’s overall effect, such as how many layoffs and service cuts the funding helped prevent. Unlike the American Recovery and Reinvestment Act of 2009 (ARRA)—which required recipients to report funding impact through estimates of the number of jobs created or retained by ARRA-funded projects—the CARES Act only requires recipients to report the estimated number of jobs created or retained by the funded project or activity “where applicable.” Under the CARES Act, agencies are responsible for creating a user-friendly means for these recipients to comply with that requirement. However, the Office of Management and Budget subsequently issued related guidance stating that it does not expect agencies or recipients would need to report additional information to meet this requirement.<sup>4</sup> FTA relied on the Office of Management and Budget’s guidance and did not require additional reporting from recipients of CARES Act Urbanized Area Formula Grants Program funding. According to FTA, it has been tracking trends within the transit industry, such as ridership and service levels.

## Participant Experience

PVRTA officials believe that CARES Act funding was sufficient and well administered. **They described the funding as adequate to cover PVRTA’s needs and said they did not need to choose between priorities when allocating funds.** While one PVRTA official noted CARES funding created a little more paperwork, another did not really notice a difference tracking funds for the CARES Act compared to other programs. PVRTA had received Urbanized Area Formula Grants funds before and already had an approval process in place to prevent funds from being expended for unauthorized purposes. One official stated that because they were familiar with FTA’s reimbursement system and knew the backup documentation they were required to maintain, they found compliance with CARES Act funding easy. **The same PVRTA official said the funds were “extremely easy” to use because the funding was quickly and directly given to PVRTA with no requirement to provide matching funds, and FTA made the allowable uses clear.**<sup>5</sup> To help grant

recipients understand the allowable purposes for the funds, FTA hosted webinars and updated its Frequently Asked Questions (FAQ) webpage. Also, FTA’s Circular 9030.1E provides detailed information on generally allowable expenses covered by Urbanized Area Formula Grants.

### USING FEDERAL FUNDS

Grant funding was “extremely easy to use” because PVRTA received the funds quickly with clear allowable uses.

4 Office of Management and Budget, *Memorandum for the Heads of Departments and Agencies: Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)* (M-20-21), April 10, 2020.

5 As the transit agency for an urbanized area with a population of 200,000 to 1 million people, PVRTA received its allocation of Urbanized Area Funding directly from FTA.

**The PVTA official described FTA’s guidance as “very clear and very timely” and said the webinars were “really informative.”** The official also cited FTA’s FAQ webpage as PVTA’s biggest resource, saying it was regularly updated and easy to access.

On the other hand, multiple PVTA officials noted an issue related to paying bonuses with the CARES funding. They said they wanted to give PVTA drivers bonuses—because they were “frontline warriors” and worked despite the increased risk of getting COVID-19—but believed FTA’s guidance prevented them from doing so unless bonuses were part of the drivers’ existing contracts. However, according to an FTA official, since May 2020, the Agency’s FAQ webpage has noted that a recipient that does not have an agreement in place may create one to allow them to pay a bonus or incentive from that point forward. FTA guidance does not define the format that the agreement must take. An FTA official clarified that the agreement should be documented but does not have to be formal, such as a contract.

## PROGRAM SNAPSHOT

# Community Development Block Grant – CARES Act



## *U.S. Department of Housing and Urban Development*

At the beginning of the pandemic, many businesses and schools closed. Low-income and minority populations in Springfield, MA, were disproportionately impacted because of the pandemic's negative effects on small businesses, service industries, and childcare. The city of Springfield's experience gained from previous disasters and a good working relationship with HUD officials at the Boston field office allowed the city to respond quickly at the beginning of the pandemic. **The city reprogrammed some of its annual CDBG funding from HUD to assist local businesses before it received federal pandemic response funds.** Doing so allowed Springfield to set up and fund the first of four rounds of its "Prime the Pump" program, which provided grants to local businesses and non-profit organizations to help them stay open, retain jobs, and provide immediate support to the community.

### **QUICK RESPONSE THROUGH REPROGRAMMING OF CDBG FUNDS**

Springfield worked closely with HUD to quickly reprogram some of its annual Community Development Block Grant funding to start the Prime the Pump program to assist local businesses before it received federal pandemic response funds.

The CARES Act (signed into law on March 27, 2020) made available \$5 billion in supplemental CDBG funding for grants to prevent, prepare for, and respond to coronavirus (CDBG-CV grants). Of that amount, up to \$2 billion was allocated to grantees based on the same formula in fiscal year 2020; \$1 billion was allocated to states and insular areas based on factors related to public health, economic, and housing impacts of the coronavirus; and the remaining amount was allocated to the states or local governments at the Secretary's discretion according to a formula based on public health risk, economic, and housing impacts of the coronavirus. As of September 30, 2021, HUD awarded \$4,051,632 in CDBG-CV funding to Springfield, MA, and of that amount the city had expended \$1,719,609 to prevent, prepare for, and respond to coronavirus. The city has until September 1, 2027, to spend the remaining amount. **The city planned to use the remaining funds for mortgage and utility assistance, a business grant and loan program, public infrastructure, a commercial driver's license job training program, small business technical assistance, and administrative costs.**

The CDBG Program provides annual grants on a formula basis to states, cities, and counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons. The program is authorized under Title 1 of the Housing and Community Development Act of 1974. The goals and objectives for the CDBG-CV program were generally the same as the annual CDBG program. Specifically, grantees must ensure that every program-funded activity meets one of the three program national objectives: (1) benefit low- and moderate-income persons, (2) prevention or elimination of slums or blight, or (3) address community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community for which other funding is not available. HUD used the same performance metrics as its annual CDBG program. These metrics measured jobs created, housing and services provided, and access to infrastructure for low- and moderate-income persons.

Grantees received guidance for the CDBG-CV program in a variety of ways. HUD published guidance and developed FAQs for the CDBG-CV program on the HUD Exchange website. In addition, HUD hosted webinars and office hours for stakeholders. HUD field staff also responded to calls and emails answering questions from grantees.

## Program Impact

Using CDBG-CV program funds, the city of Springfield continued with the “Prime the Pump” program which provided grants to businesses and non-profit organizations. The “Prime the Pump” – Business Assistance program provided emergency financial relief to small, for-profit businesses that were impacted by pandemic-related emergency shutdown orders and restrictions on in-person activities. These grants helped businesses pay for operating expenses to recover from the pandemic. The “Prime the Pump” – Non-Profit Public Service program provided grants to assist non-profits with unmet financial needs due to the pandemic, but that continued to provide direct public services to Springfield’s low- and moderate-income population. In addition to the “Prime the Pump” program, through a partnership with a non-profit, the city provided emergency short-term mortgage and utility assistance to Springfield’s low- and moderate-income households who experienced a loss of income due to the pandemic and needed assistance to remain current on mortgage and utility payments. **As of September 30, 2021, the city had disbursed \$463,250 in grants to 69 local businesses that were impacted by pandemic-related<sup>6</sup> emergency shutdown orders and \$221,677 in grants to 13 non-profit organizations for providing public services for low- and moderate-income persons. The city also disbursed \$658,537 to one non-profit organization for mortgage and utility payments for low- and moderate-income households.** The remaining amount spent was for Section 108 loan payments to HUD, a business grant and loan program, a public infrastructure program, and administrative costs.

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<sup>6</sup> The Section 108 Loan Guarantee program provides CDBG recipients with the ability to leverage their annual grant allocation to access low-cost, flexible financing for economic development, housing, public facility, and infrastructure projects. Communities can use Section 108 guaranteed loans to either finance specific projects or to launch loan funds to finance multiple projects over several years.

Our review showed that the City of Springfield generally used its CDBG-CV funds in accordance with the goals and objectives of the program. Like the annual CDBG program, one of the CDBG-CV program goals is to develop viable urban communities by expanding economic opportunities, principally for low- and moderate-income persons. The City of Springfield demonstrated that its program expenditures met this goal by providing grants to eligible businesses and non-profit organizations to pay for allowable expenses such as rent, utilities, and other operating expenses. In addition, the City of Springfield had a process in place to ensure that the grants benefited low- and moderate-income persons through job retention and public services provided.

## Participant Experience

City of Springfield officials believed that the CDBG-CV funding had a positive impact on its ability to respond to the pandemic. **The city attributed its swift and effective response to the pandemic to key elements which included having received a direct allocation of program funds from HUD, a good working relationship and direct communication with HUD officials at the Boston field office, the city’s previous experience responding to disasters, partnerships with nonprofits that had experience working with low- and moderate-income populations, and the weekly meetings that facilitated communication and coordination across city departments.**

### FOR MORE INFORMATION

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

## PROGRAM SNAPSHOT

# Coronavirus Relief Fund



*U.S. Department of the Treasury*

In March 2020, the city of Springfield, MA, experienced 54 positive cases of COVID-19 which surged to 1,069 by April 2020. Through March 2, 2023, Springfield confirmed 171,829 cases. The city, with a 2021 population of 154,064, was challenged with responding to COVID-19 effects including overcoming economic impacts such as food insecurity of vulnerable demographic groups, staffing shortages, increased prices, and shortages in PPE, and developing a permanent remote learning environment for 25,000 students. In response, the city leveraged its deficit spending account to establish necessary food programs and procure items such as PPE to mitigate the spread and impacts of COVID-19 prior to receipt of federal funds. **Springfield officials noted that upon receipt of federal funding, the city leveraged its strong operational continuity from previous experience with federal and state entities to efficiently obtain and distribute the funds to needed communities.**

### SPRINGFIELD DEMOGRAPHICS

Springfield is the third largest city in the Commonwealth of Massachusetts and the fourth largest city in New England with a population of 154,064. The city is diverse with high levels of poverty. More than 80 languages are spoken throughout the city.

The COVID-19 public health emergency significantly impacted the operations of Springfield's Department of Health and Human Services (Springfield's HHS) and the Springfield Public Schools (SPS) district. Springfield's HHS began its response to the pandemic when the first cases of COVID-19 were confirmed in March 2020. Springfield's HHS focused initial operations on community messaging providing reassurance during uncertain times as well as education on protective measures. Early responses by Springfield's HHS included conducting weekly press conferences on infection rates, community impact, and mitigation strategies including contact tracing to prevent the spread of COVID-19. Springfield's Mayor regularly attended Springfield's HHS' briefings to reinforce community messaging by providing residents health trends and statistical updates on COVID-19 data. However, Springfield's HHS initially experienced difficulties in communicating health and safety information due to a lack of employees fluent in the many languages spoken throughout the city. To assist with communication challenges, Springfield HHS hired six contact tracers fluent in several languages spoken throughout its communities.

SPS was faced with adapting from in person to virtual learning and providing food to families

who relied on the system for daily meals. SPS leveraged laptops previously purchased under a legacy program to ensure students continued learning remotely. In March 2020, SPS pivoted from providing in school meals to preparing boxed meals for families and senior citizens. Additionally, drive up distribution centers were established throughout the city to issue meals and laptops. Springfield leveraged transportation services and buses to distribute meals to families without access to drive up distribution centers. SPS provided families internet access and established a technical helpdesk capable of providing assistance in more than 80 different languages.

## Program Information

The CARES Act<sup>7</sup> established the Coronavirus Relief Fund (CRF) and appropriated \$150 billion for the U.S. Department of the Treasury (Treasury) to make payments to states, eligible units of local governments,<sup>8</sup> the District of Columbia, U.S. territories,<sup>9</sup> and tribal governments (collectively referred to as “prime recipients”). As of December 31, 2022, Treasury disbursed CRF payments to 964 prime recipients, which subsequently distributed the proceeds to 89,969 subrecipients and beneficiaries through contracts, grants, loans, direct payments, or fund transfers. CRF payments enabled prime recipients and subrecipients to provide fast and direct economic assistance to impacted workers, families, small businesses, and industries in response to the COVID-19 pandemic. For example, CRF could be used to address medical or public health needs, acquire PPE, 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 (1) were necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the recipients’ budget most recently approved as of March 27, 2020; and (3) were incurred during the covered period (March 1, 2020 through December 31, 2021).<sup>10</sup> Prime recipients are responsible for reporting CRF expenditures to Treasury on a quarterly basis during the covered period in a grant reporting system.<sup>11</sup>

As a prime recipient, the Commonwealth of Massachusetts’ responsibilities included, but were not limited to, providing guidance to subrecipients and beneficiaries, reiterating federal requirements, and reviewing subrecipients’ expenditure reports to assess compliance with CRF eligible use requirements. Springfield was not a prime recipient of CRF funding. Springfield received funding through the Commonwealth of Massachusetts, as a subrecipient. The Commonwealth of Massachusetts Department of Public Health conducted weekly meetings to collaborate and

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7 P. L. 116-136 (March 27, 2020).

8 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.

9 The U.S. territories are as follows: United States Virgin Islands, Guam, American Samoa, Puerto Rico, and Commonwealth of the Northern Mariana Islands.

10 The Consolidated Appropriation Act, 2021, P. L. 116-260 (December 27, 2020), amended the CARES Act by extending the covered period for recipients of CRF payments to use proceeds through December 31, 2021. The period of performance end date for tribal entities was further extended to December 31, 2022 by the State, Local, Tribal, and Territorial Fiscal Recovery, Infrastructure, and Disaster Relief Flexibility Act, Division LL of the Consolidated Appropriations Act, 2023, P.L. 117-328, December 29, 2022, 136 Stat. 4459.

11 Treasury OIG uses a grant reporting system, to capture prime recipients’ CRF expenditures.

disseminate consistent CRF guidance, updates, and news to local health departments. Additionally, the Commonwealth's Department of Housing and Community Development provided guidance directly to subrecipients and beneficiaries through weekly meetings, e-mail distribution, and a Frequently Asked Questions portal. **Overall, the three selected subrecipients and beneficiaries in Springfield indicated guidance was clear and the Commonwealth of Massachusetts was very responsive to guidance clarification inquiries.**<sup>12</sup>

## Program Impact

**As of March 31, 2022, Treasury disbursed more than \$2.4 billion in CRF award funds to the Commonwealth of Massachusetts, which awarded nearly \$34.13 million to 23 subrecipients and beneficiaries located within Springfield through transfers, direct payments, grants, and contracts. As of March 31, 2022, the 23 subrecipients and beneficiaries had expended approximately \$31.48 million (92 percent) of CRF funding to assist with overcoming local community pandemic impacts.** For detailed review, we selected a sample of \$20.46 million of the \$27.4 million (75 percent) in expenditures for three specific subrecipients of the Commonwealth of Massachusetts geographically located in Springfield to determine whether they used the funds in alignment with the program's goals and objectives.

Selected CRF subrecipients and beneficiaries used the funds to assist vulnerable and economically impacted community populations, disseminate pandemic related information, facilitate distance learning, and promote a safe return to schools and municipal buildings. Additionally, based on our analysis of the sampled expenditures, CRF funding was generally used in alignment with the program's goals and objectives of preventing and mitigating the impacts from the COVID-19 public health emergency. Specifically, two of the three subrecipients and beneficiaries complied with the CARES Act, Treasury Guidance, and Treasury OIG guidance; however, Springfield's HHS did not maintain adequate support documentation for the use of \$300,000 in CRF award funds.<sup>13</sup>

## Springfield

**As of March 31, 2022, the Commonwealth of Massachusetts distributed \$21.35 million in CRF award funds directly to the city, which expended \$18.92 million (89 percent).** The city allocated the funds to Springfield's HHS, SPS, the Elections Commission, Community Development, Police Department, Fire Department, and the Springfield City Library. Springfield's HHS and SPS used CRF award funds to aid vulnerable community populations, communicate pandemic related information, ensure student success during remote learning, and facilitate a safe return to school. Springfield's HHS created a community member committee named Vax Force to serve as a liaison to assist with identifying needs and providing vaccine information to vulnerable residents. SPS used CRF award

<sup>12</sup> We selected three subrecipients for review in this report.

<sup>13</sup> 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.



funds to provide low-income families and students with in home reliable Wi-Fi access at little or no cost. **The SPS Culinary and Nutrition Center distributed more than 8.7 million meals to families by establishing 23 grab and go meal locations and supported the delivery of more than 14,000 meals to senior centers.** Additionally, SPS invested more than \$1.5 million in preparation for a safe return to 55 schools and municipal buildings by installing ventilation equipment including air cleaners and filters.

Springfield's HHS did not maintain adequate supporting documentation for the use of \$300,000 in CRF award funds. Treasury OIG guidance clarifies that recipients of a CRF award should maintain and make available to the Treasury OIG upon request all documents and financial records sufficient to establish compliance with eligible use requirements. The Commonwealth of Massachusetts awarded \$385,017 to Springfield, which was comprised of \$300,000 in CRF award funds for the Board of Health grants and \$85,017 in state-funded Public Health Trust Funds.<sup>14</sup> Springfield then allocated \$385,017 to Springfield's HHS. Springfield's HHS did not separately identify and account for the CRF award funds and Public Health Trust Funds expenditures because the Commonwealth of Massachusetts did not require Springfield or Springfield's HHS to maintain separate accounting records for each funding source, resulting in the Treasury OIG being unable to establish whether eligible use requirements were met.<sup>15</sup>

#### Rental Assistance Management Company

As of March 31, 2022, the Commonwealth of Massachusetts distributed \$2.93 million in CRF award funds to a company managing rental assistance, which expended all the funding. Prior to the pandemic, the company supported the Commonwealth of Massachusetts by managing the Rental Assistance for Families in Transition program. The program provides emergency rental assistance to low-income households struggling to pay rent. Due to the unprecedented amount of unemployment as a result of COVID-19, the Commonwealth expanded the program, using CRF award funds, to assist households struggling to pay rent by issuing stipends for overdue rent and future rent to prevent homelessness and eviction. **Also, the CRF award was used to increase the company's staffing for the program from approximately four staff to 70 staff. This expansion enabled the program staff to respond to applicants within 48 hours and provide timely assistance to struggling households.**

#### Childcare Resource and Referral Non-Profit Organization

As of March 31, 2022, the Commonwealth of Massachusetts distributed \$5.55 million in CRF award funds to a childcare resource and referral organization, which expended all the funding. The organization is a childcare resource and referral agency for Springfield's Department of Early Education. The organization provides educational, workforce development, housing and shelter, fuel assistance, and childcare voucher services to qualifying individuals and families. **For example, the organization used the funding for childcare tuition payments on behalf of subsidized parents to**

<sup>14</sup> The *Expanded Gaming Act of 2011* was signed into state law by the Commonwealth Governor. The Act established and also allocates resources to the Public Health Trust Funds to mitigate the harms associated with gambling through research, prevention, intervention, treatment, and recovery support services.

<sup>15</sup> Treasury OIG will be issuing a separate memorandum to the U.S. Department of the Treasury regarding Springfield's questioned costs.

**help prevent childcare facilities going out of business. Additionally, the organization established a virtual learning environment to ensure children impacted by childcare facility closure continued to receive education.**

## Participant Experience

### Satisfaction

**All three selected subrecipients and beneficiaries expressed overall satisfaction with the CRF allocation process and amounts, and the ability to use the funds to address their needs/ challenges due to the pandemic.** City officials noted they initially did not have a federal point of contact for the CRF program. However, the Commonwealth of Massachusetts was able to coordinate with Treasury and the city has been in communication with Treasury officials as to CRF eligible use requirements. Springfield officials stated the city was grateful that it could use CRF award funds for COVID-19 related purchases that other federal funds would not cover.

### Challenges

City officials expressed that the main challenges were that the Commonwealth of Massachusetts eligible use guidance interpretation periodically changed and was at times inconsistent. For example, the Commonwealth of Massachusetts would initially approve and later deny expenditures. The Commonwealth of Massachusetts also required the city to report all expenditures by May 2022, which is seven months prior to the submission deadline for the CRF award final reports on December 31, 2022, for prime recipients. If the city did not complete its reports, it risked having any unobligated or unapproved CRF award funds recovered by the Commonwealth of Massachusetts. SPS officials believed that sufficient time was not provided for departments to make strategic decisions on the use of CRF award funds.

Officials from the rental assistance management company and the childcare resource and referral organization in our sample expressed **that at the time of our interviews residents continued to feel the impacts of COVID-19 as they still struggle to pay rent and childcare fees, many people have not been able to return to work because of COVID-19, and many families have childcare needs that have not yet been served.**

## 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

# COVID-19 Public Assistance Emergency Protective Measures



*U.S. Department of Homeland Security*

Congress provided the Federal Emergency Management Agency (FEMA) with pandemic funding for its relief and response efforts through three laws: the CARES Act, the Consolidated Appropriations Act of 2021, and the American Rescue Plan Act of 2021 (ARP Act). As the primary manager of the COVID-19 pandemic-related funds appropriated to the U.S. Department of Homeland Security (DHS), FEMA provides recovery assistance to affected individuals and communities, using contracts and various grant programs, including Individual Assistance, Public Assistance (PA), and Hazard Mitigation Grants. From 2020 – 2022, FEMA obligated approximately \$56.5 billion to assist the nation in addressing the challenges of the pandemic with FEMA's PA Emergency Protective Measures. Under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, the president approved major disaster declarations for all fifty states, the District of Columbia, five territories, and three tribes. DHS OIG reviewed PA funds awarded to Springfield, MA.

The PA program seeks to provide federal reimbursement of state, local, territorial, and Tribal government costs resulting from emergency protective measures, and the restoration of disaster-damaged, publicly owned facilities as a result of declared disasters. For the COVID-19 declarations, the President authorized reimbursements limited to PA Emergency Protective Measures. These measures include, but are not limited to, medical care and transportation; supplies and commodities (personal protection equipment); mass mortuary services; and dissemination of public information that provides guidance about health and safety hazards.

To be eligible for PA Emergency Protective Measures funding, costs claimed must be necessary to address immediate threats to public health and safety caused by the COVID-19 pandemic and be reasonable pursuant to Federal regulations and Federal cost principles. Although some activities

### COVID-19 IMPACT ON SUBRECIPIENTS

According to Subrecipient #4, a healthcare facility, it was particularly vulnerable to the impacts of COVID-19 due to the population they serve and the live-in group setting of the facility. They found it challenging to isolate within the facility or quarantine those exposed to COVID-19. Additionally, they eliminated visitations, daily activities, and programs to reduce the potential virus spread but the lack of connectivity with the external community worsened their residents' experience. Overall, they reported that COVID-19 was financially, physically, and emotionally draining.

listed above may be eligible for funding through the U.S. Department of Health and Human Services (HHS), Centers for Disease Control and Prevention, final reimbursement determinations will be coordinated by HHS and FEMA. FEMA will not duplicate assistance provided by HHS or other Federal agencies.

## Public Assistance Impact

**In Springfield, MA, six entities applied for PA Emergency Protective Measures funding by submitting 15 projects<sup>16</sup> for reimbursement. FEMA reviewed the projects, determined eligible uses of PA funding that aligned with the goals and objectives of the PA program, and obligated \$16.8 million to these entities as of July 26, 2022.** For costs FEMA determined as ineligible, it denied funding. FEMA’s reasons for denying funding included increased operating costs not directly resulting from the disaster and costs covered by other funding sources. Table 1 lists the status of each subrecipient’s request as of July 26, 2022.

Table 1: FEMA Public Assistance to Springfield, MA, as of July 26, 2022

	Sub-Recipient 1	Sub-Recipient 2	Sub-Recipient 3	Sub-Recipient 4	Sub-Recipient 5	Sub-Recipient 6
Sub-Recipient Type	Education	Education	Local Municipality	Healthcare Facility	Education	Healthcare Facility
Requested Amount	\$1,487,500	\$164,194	\$3,341,929	\$109,903	\$39,327	\$15,333,567
Denied Amount	\$182,700	\$0	\$1,569,371	\$72,326	\$32,225	\$19,088
Obligated Amount	\$1,304,800	\$164,194	\$0	\$37,577	\$0 <sup>a</sup>	\$15,314,479
Status	Obligated	Obligated	Pending	Obligated	Withdrawn	Obligated
Use	COVID-19 testing	PPE, cleaning supplies, barriers	N/A	PPE, cleaning supplies, shelter, overtime	N/A	PPE, cleaning supplies, medical supplies, disinfection services, temperature screening services

Source: DHS OIG compilation of FEMA Grants Manager data. Grants Manager is FEMA’s system of record.

<sup>a</sup> Subrecipient #5 withdrew from the PA program and did not receive any obligations.

<sup>16</sup> A project is a logical grouping of work required as a result of the declared major disaster or emergency. (44 CFR § 206.201)

Three of six entities who applied for FEMA's PA Emergency Protective Measures said the federal funds received minimized the financial burden caused by COVID-19. The subrecipients reported that they could immediately respond to the pandemic by using available funds from their individual reserve accounts. However, FEMA's reimbursement of COVID-19 costs was very helpful in their financial recovery. For instance, subrecipient #1 said it did not take on loans to cover initial expenses and instead used its own reserve funding, which PA funding helped replenish. Subrecipient #4 said that PA funding was very helpful in reimbursing PPE and cleaning costs.

Overall, the subrecipients in Springfield used PA funding on items such as PPE, cleaning supplies, COVID-19 testing, and vaccinations costs. In addition, they received funding for shelter, overtime, medical supplies, computer equipment, plastic barriers, temperature screening services, and laundry disinfection services.

## Participant Experience

Although all subrecipients had prior experience with applying for or receiving federal funding, the local municipality (subrecipient #3) and a healthcare facility (subrecipient #6) chose to hire a consultant for technical assistance to help with the PA application process.

### REIMBURSEMENT, A BARRIER TO SMALLER APPLICANTS

Local government officials indicated that fiscal limitations affected some smaller entities' ability to participate in FEMA's PA reimbursement process. Those entities said they did not have the option to wait for FEMA reimbursements because they did not have the funds available to cover initial costs. As a result, they did not seek assistance from FEMA and instead pursued other funding sources outside of FEMA that provided advance assistance.

However, local government officials said they completed most of the application process without the consultant's assistance because they did not want to grant the consultant access to their financial information. Additionally, the uncertainty of the pandemic and the new PA rules associated with the COVID-19 declaration further limited the consultant's assistance. Despite this, **officials said that hiring a consultant ultimately helped them navigate FEMA's guidance, eligibility requirements, and FEMA's Grants Portal.**<sup>17</sup>

Local officials also shared some challenges associated with the PA reimbursement process. For example, they said that FEMA's data requirements for reimbursement requests and communicating with FEMA on cost eligibility issues was time and resource consuming. Overall, subrecipient #3 officials said less restrictive FEMA eligibility requirements, more like CRF requirements, would be helpful. In their opinion, the

CRF was the most lenient Federal program for funding qualification and fastest to provide funds of the available Federal pandemic funding sources.

Subrecipient #6 received funding for most of their reimbursement requests. Although their overall

<sup>17</sup> FEMA uses Grants Portal as the applicant and sub-applicant facing information system. Grants Manager is the FEMA side of that same system.

experience with FEMA was positive, they outlined several challenges. Subrecipient #6 hired a consultant for technical assistance with FEMA's PA application process. However, they quickly learned that the consultant was not familiar with pandemic-related guidance, which ultimately slowed down the subrecipient's application process. As a result, subrecipient #6 ended the contract with the consultant and relied on in-house resources to complete the application process.

In addition, they experienced challenges when attempting to simultaneously upload multiple documents into FEMA's Grants Portal and when completing FEMA forms, resulting in extensive use of time and human resources. Subrecipient #6 also expressed concerns that FEMA's documentation requirements for reimbursement were too stringent.

Four subrecipients (#1, #2, #4, and #5) chose not to hire a consultant and worked directly with their Massachusetts Emergency Management Agency (MEMA) representative. These subrecipients stated that MEMA provided guidance on the process through email updates, webinars, and follow-up meetings. According to these subrecipients, MEMA's guidance helped them understand which costs were eligible for FEMA reimbursements. However, subrecipient #2 told us that they submitted two projects for reimbursement at the same time, but only one was approved. The other project remained in FEMA's appeals process for months with no communication from FEMA for over 90 days. Although subrecipients #1, #2, and #6 did not work directly with FEMA, they said that their overall experience navigating the FEMA grant process was better than their experiences with other Federal grants.

Finally, subrecipient #5 told us it withdrew its request for PA reimbursement after FEMA denied reimbursement. Specifically, subrecipient #5 told us they spent additional time and resources on the PA application process to request reimbursement for portable hand-washing stations, touchless hand-sanitizing stations, disinfectant spray, wipes, gloves, safety gowns, laptop-cleaning materials, and air purifiers. Ultimately, on December 15, 2020, FEMA determined Subrecipient #5's reimbursement requests were for increased operating costs, and, therefore, were ineligible for PA reimbursement.<sup>18</sup>

## FOR MORE INFORMATION

For more information about the FEMA's COVID-19 Public Assistance Emergency Protective Measures spending across the country, visit the PRAC's [website](#).

<sup>18</sup> The OIG has not verified this information as part of this study. The OIG has an ongoing audit being conducted in conformance with Generally Accepted Government Audit Standards of *FEMA's Public Assistance Program in Response to the COVID-19 Pandemic* (OIG-22-047-AUD-FEMA).

## 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 “to prevent, prepare for, and respond to coronavirus, domestically or internationally...”<sup>19</sup> The CARES Act also created the Elementary and Secondary School Emergency Relief (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 slightly different funding totals, program expiration dates, and planning or reporting requirements. To support local schools, the U.S. Department of Education first provided ESSER funding to state education agencies, which then provided funds to local education agencies (i.e., local school districts).<sup>20</sup>

- **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, domestically or internationally. ESSER I funds could be used to address the impact that the COVID-19 pandemic had on elementary and secondary schools across the country. ESSER I funds were intended to help schools safely reopen, sustain safe operation, and address the pandemic’s impact on students.
- **ESSER II:** A second round of ESSER funding came from the Coronavirus Response and Relief Supplemental Appropriations Act, 2021, and provided \$54.31 billion. 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 ARP Act and provided \$121.97 billion. At least 20 percent of local education 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 funds. For ESSER III, each local education agency was also required to submit a plan to the state education agency “within a reasonable timeline determined by the [state education agency]” on the use of the funds, how it engages and consults with stakeholders when developing its plan, and how it intends to make the plan publicly available and explain the safe return to in-person instruction and continuity of services.<sup>21</sup>

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

<sup>20</sup> SEAs also reserved funds in accordance with the guidance described in the U.S. Department of Education’s *ESSER and GEER Use of Funds FAQs*; December 7, 2022. See questions A-8 through A-12.

<sup>21</sup> See Department of Education’s *Elementary and Secondary School Emergency Relief Programs and Governor’s Emergency Education Relief Programs, Frequently Asked Questions, December 7, 2022 Update*, question A-4.

During phase one of this review, we found that school districts within the boundaries of Springfield, MA, were awarded almost \$272 million in ESSER funds. As of September 30, 2021, these school districts had spent \$12.8 million in funds from ESSER I and ESSER II but had not yet spent any funding from ESSER III funds. See Table 2 for more information about the total ESSER funding for Springfield, MA, schools.

Table 2: Springfield, MA, ESSER Funding Information, as of September 30, 2021

	Total Obligated or Awarded	Total Expended	Expiration Date
ESSER I	\$20,147,232	\$12,002,248 <sup>a</sup>	9/30/2022
ESSER II	\$79,035,504	\$775,220	9/30/2023
ESSER III	\$172,779,167	\$0	9/30/2024
<b>Total</b>	<b>\$271,961,903</b>	<b>\$12,777,468</b>	-

<sup>a</sup> This total includes expenditures by SPS and charter schools, as well as equitable services for non-public schools. See ED’s [Providing Equitable Services to Students and Teachers in Non-Public Schools Under the CARES Act Programs](#) for further details about equitable services for non-public schools.

## Program Impact

For Springfield, MA, our work covered SPS—which is the largest school district within the city. Of the \$12 million in ESSER I funds that had been spent by all school districts within the city and for equitable services for non-public schools by September 30, 2021, SPS’ expenditures represented approximately 80 percent of the total—about \$9.6 million. SPS has more than 60 schools that employ about 4,500 teachers and staff who support the learning and development of approximately 26,000 students. The Springfield School Committee, chaired by the mayor of Springfield, governs SPS, which is a department of Springfield’s municipal government.<sup>22</sup>

ESSER I, II, and III funds awarded to SPS totaled almost \$244 million. No ESSER II or ESSER III funds had been spent by SPS as of September 30, 2021. See Table 3 for a description and breakdown of ESSER I spending by SPS.

**SPRINGFIELD PUBLIC SCHOOLS OPERATING STATUS**

**End of 2020 School Year**

Fully remote learning.

**2020 – 2021 School Year**

Fully remote learning through April 2021. Hybrid learning (combination of in-person and remote learning) began in April 2021.

**2021 – 2022 School Year**

Began in-person learning, with some students doing remote learning. Hybrid learning was allowed for some students.

<sup>22</sup> [Springfield Public Schools Operating Budget for Fiscal Year 2022.](#)



Table 3: ESSER I Spending by SPS, as of September 30, 2021

<i>Description</i>	<i>ESSER I</i>
Contracted Services	\$846,862
Staff and Benefits	\$2,698,402
Supplies and Technology	\$5,858,306
Transportation	\$183,465
<b>Total SPS Expenditures</b> <i>(expenditures incurred by SPS and reimbursed by the state)</i>	<b>\$9,587,035</b>

At the beginning of the pandemic, SPS officials stated that they generally focused on obtaining laptops and tablets for students who did not already have one (mainly pre-kindergarten through second grade), setting up an IT structure to support virtual programming, and setting up hotspots around the city so students could attend virtual school and complete their homework. Due to virtual and hybrid instruction during the pandemic, SPS officials stated that the district was tasked with trying to address gaps in learning. To help, SPS had a larger than normal 2021 summer school, and spent ESSER funding on stipends for staff who supported summer school (coded as "Staff and Benefits" in Table 3). To further address gaps in learning, SPS used ESSER funds to make supplies and technology purchases focused on comprehensive interactive literacy, foundational reading skills, social studies, adaptive learning, and STEM (e.g., science, technology, engineering, and math).

While our review covered SPS' reported ESSER expenditures from the beginning of the pandemic through September 30, 2021, we also spoke with officials about SPS' future needs and overall response throughout the pandemic. We also reviewed their [ESSER III Implementation plan](#)—required by the U.S. Department of Education. Under ESSER III requirements, at least 20 percent of a school district's funds must be spent on mitigating the academic impacts of lost instructional time. According to SPS' ESSER III plan, the district sought to do this with the following activities:

- Extending the school day/year.
- Tutoring programs and support, including early literacy tutoring (including training paraprofessionals) and peer tutoring programs.
- Acceleration academy opportunities—intensive, targeted, instructional programs during vacation breaks—and summer learning opportunities for individualized instruction and enrichment.
- Expanding access to full-day, high-quality pre-kindergarten.

### **SPS PRINCIPALS SURVEY**

Almost **87 percent (33 of 38) of SPS principals** who responded to our survey answered, "Very Satisfied" or "Somewhat Satisfied" to the question "How satisfied were you with the flexibility of federal funding to meet your school's needs in order to support your school, teachers, and children who attend your school?" Only 5 percent responded, "Very Dissatisfied" or "Somewhat Dissatisfied."

In addition to supporting learning loss-related activities, SPS planned to prioritize “prioritize[d] social emotional, and counseling supports for families.”<sup>23</sup> SPS plans to spend part of its ESSER III funds on some of the following activities:

- Increasing personnel and services to support holistic student needs, including school guidance and adjustment counselors, nurses, psychologists, or social workers.
- Arranging for wraparound services such as counseling to be provided at schools.

## Participant Experience

SPS officials stated that city government officials had past experiences coordinating with federal and state agencies, like FEMA, to respond to disasters in their community. One of the largest lessons learned from previous disaster experience, officials said, was maintaining strong relationships with state and federal agency contacts, as well as fostering strong relationships with their elected representative.

SPS officials were informed by the Massachusetts Department of Elementary and Secondary Education that ESSER III projects would have a more robust approval process. They stated that SPS applied for ESSER III funds in September 2021 with the objective of completing maintenance projects for school building renovations during summer 2022. These types of projects generally need to be completed during the summer while schools are on break. According to SPS officials, they did not receive approval from the state until a few weeks before our site visit in May 2022, which officials anticipated could delay the projects by at least a year.<sup>24</sup> SPS officials stated that they would have preferred for the funding to come directly to the district instead of going through the state education agency first.

### SPOTLIGHT ON | FEEDING STUDENTS DURING THE PANDEMIC

Although schools across the nation closed, nutritional needs of school children continued. In response to this, the [Department of Agriculture granted schools more flexibility with feeding children](#), including providing home delivery of meals, allowing parents or guardians to pick-up meals for kids without their children being present, and providing multiple meals at once. While SPS did not spend ESSER funds to provide meals to students during the period reviewed, supporting long-term closure activities, like providing meals to eligible students, would have been an allowable use of ESSER funds.

Under these flexibilities and the need to ensure schoolchildren received food during the pandemic, SPS set up 13 food distribution sites eventually increasing the number of sites to 18. Kids could pick up breakfast, lunch, snack, and dinner. SPS served more than 8.7 million meals from the

<sup>23</sup> [Springfield Public Schools Operating Budget for Fiscal Year 2022](#).

<sup>24</sup> Officials with the Massachusetts Department of Elementary and Secondary Education contracted with an architect to review construction-related projects and costs prior to approval by the state.

beginning of the pandemic. They also used these sites to distribute the work packets for the children to complete at home.

In addition to the 18 food distribution sites, the school district used their food distribution center that had been opened five years prior to the start of the pandemic. This facility had been set up to prepare food in-house for the entire district and to obtain cost savings by buying in bulk. Because SPS was already using this facility to make and distribute food to the school kitchens, they already had a base model in place to get food out quickly. Management explained that they used some pandemic response funds to purchase a new piece of equipment for the center to prepare “TV dinner” frozen food options that could be reheated in the oven or the microwave at home.

## **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](#).

# Farmers to Families Food Box Program



*U.S. Department of Agriculture*

At the onset of the COVID-19 pandemic, many restaurants, hotels, schools, and other food service entities were forced to close or scale back operations. 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, and reports of produce rotting in fields, the U.S. Department of Agriculture (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, packaged it in boxes, and delivered fresh produce, dairy, and meat products to non-profit and governmental organizations, who in turn would distribute these boxes to families and individuals in need.<sup>25</sup> 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.** See Figure 1 below for more information about the Food Box Program’s goals.

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 the closure of food service entities.



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



Delivering food boxes to governmental and nonprofit **Food Recipient Organizations** who gave the food to families in need.

<sup>25</sup> 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 meat were available in rounds 3, 4, & 5.

## Program Impact

For this review, we estimated that food distributors delivered 74,535 food boxes<sup>26</sup> (valued at \$2,511,652) to nine food box organizations to feed families in Springfield, MA. However, since USDA did not consistently obtain data to identify all organizations or food boxes received and had inconsistencies within the data that it did receive, Springfield, MA, could have received a higher or lower number of food boxes than our estimate. Based on the data obtained from USDA for nine organizations, we noted that collectively these organizations participated in the first three rounds of the Food Box Program. Table 4 below has more details about the boxes delivered to Springfield.

Table 4: Food Boxes Distributed to Springfield, MA

Food Recipient Organization	Round Number	Number of Food Boxes	Value	Type of Food Boxes Delivered
Food Recipient Organization 1	1	1,515	\$60,600	Fresh Fruit and Vegetable Box
	2	2,364	\$94,560	
	3	650	\$26,000	
Food Recipient Organization 2	5	24,192	\$724,550	Combination Box
Food Recipient Organization 3	1	135	\$4,428	Combination Box
	2	138	\$4,526	
Food Recipient Organization 4	4	20,160	\$793,498	Combination Box
Food Recipient Organization 5	3	1,848	\$85,821	Combination Box
	4	504	\$19,837	
Food Recipient Organization 6	5	16,296	\$488,065	Combination Box
Food Recipient Organization 7	1	171	\$9,285	Precooked Meat Box
	2	138	\$7,493	
Food Recipient Organization 8	1	1,198	\$32,316	Fresh Fruit and Vegetable Box
	2	2,034	\$65,071	
	5	2,730	\$81,764	
Food Recipient Organization 9	5	462	\$13,837	Combination Box
<b>Totals</b>		<b>74,535</b>	<b>\$2,511,652</b>	

Source: USDA OIG Analysis of Food Box Program Data for Springfield, MA.

<sup>26</sup> We found inconsistencies in the data because zip codes that are solely in Springfield, MA, are included in cities other than Springfield. Our estimate includes all zip codes associated with Springfield, MA, even if the city name in the record was not Springfield, MA.

While we were able to speak with one nonprofit organization about its experience with the Food Box Program, we faced challenges in getting more community-specific information about the total number of families served and whether other organizations had received food boxes. We also could not determine if any of the farmers or ranchers providing food boxes to Springfield had declining demand for the food they were producing and benefited from the Food Box Program. **According to a GAO report,<sup>27</sup> USDA did not collect data to evaluate whether the Food Box Program met some of its' primary goals. The PRAC observed this lack of this data, and it limited us from determining if USDA had met the program's goals in Springfield.** Under the program's structure, the food distributors provided USDA with an invoice detailing the number, type, and cost of the food boxes delivered, including high-level information about the non-profit and governmental organizations that received the boxes. However, this structure did not provide information about which farmers the program helped and how many boxes were actually provided to families (and how many families), or consistent information about which organizations received food boxes for distribution.

## Participant Experience

During our onsite work in Springfield, we met with one food box recipient organization that served Springfield (and the surrounding area) during the pandemic. This organization is located in Hatfield, MA, which is in the same county (Hampden County) as Springfield and runs food pantries in four different counties in western Massachusetts.

The organization received boxes during the first, second, and third rounds of the Food Box Program. **They indicated that they had received an over-abundance of produce boxes and that it became a challenge to distribute these boxes before the food rotted given the short shelf-life of some produce items.** The abundance of food boxes also resulted in one local farmer losing business. The organization quit purchasing from the farmer due to having enough boxes and the difficulties offloading or temporarily storing the boxes before the food rotted. For the first round of the program, the organization noted challenges delivering food boxes from the delivery trucks to the trunks of

## LEARN MORE ABOUT THE FOOD BOX PROGRAM

USDA OIG and the Governmental Accountability Office (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. 01801-001-22\(1\)](#), 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

<sup>27</sup> GAO, *USDA Food Box Program: Key Information and Opportunities to Better Assess Performance*, [GAO-21-353](#); September 2021.

families' cars—the organization is set up more like a “grocery store” food pantry and does not have a lot of storage space. Despite these inefficiencies with “truck to trunk”, USDA recommended food box recipient organizations use this delivery method for rounds four and five of the program. The organization ended up storing and distributing all the boxes themselves. The food box recipient organization also shared their struggles to find volunteers to deliver the boxes before the food rotted because regular volunteers primarily consisted of elderly individuals who stopped out of concerns for their health due to COVID-19.

**The organization began to receive combination food boxes in later rounds and although families greatly appreciated the variety, the organization stated that some families wished they had more variety to address their cultural beliefs.** The organization also wished it had a contact at USDA to ask questions about the program’s intent and to communicate their community’s needs. Overall, while they provided suggestions to make the program easier, organization officials were grateful for the boxes citing that it helped them address food insecurity in their community.

## 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-19 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 Unemployment Assistance (PUA), and Pandemic Emergency Unemployment Compensation (PEUC). The three programs were later extended by the Continued Assistance for Unemployed Workers Act of 2020 and ARP Act, ending on September 6, 2021.

The COVID-19 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) or PUA, and 1.5 billion continued claims<sup>28</sup> were submitted for regular UI, PUA, or PEUC.

The Springfield, MA, unemployment rate was significantly impacted by the COVID-19 pandemic. **Massachusetts estimated the unemployment rate in Springfield peaked in April 2020 at 21.6 percent—over 213 percent greater than the prior year’s highest monthly rate** (see Table 5).

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<sup>28</sup> Continued claims are ongoing weekly unemployment benefit claims by workers who previously filed an initial claim.



Table 5: Springfield, MA – Unemployment Estimates

Year	Springfield Average Unemployment Rate	Springfield Highest Monthly Unemployment Rate	Massachusetts Average Unemployment Rate	Massachusetts Highest Unemployment Rate
2018	6.4	7.5	3.5	3.7
2019	5.8	6.9	3.1	3.2
2020	14.5	21.6	9.5	17.1
2021	10.5	12.4	5.8	7.1

Source: DOL OIG analysis of Massachusetts Unemployment Data.

In addition to regular UI, Massachusetts reported 24,999 unemployed workers in Springfield received more than \$444 million in federal UI benefits from FPUC, PUA, and PEUC (see Table 6).<sup>29</sup>

Table 6: Springfield, MA – CARES Act UI Benefits

CARES Act UI Program	Total Benefits Paid
FPUC provided a \$600 weekly supplement through July 31, 2020. FPUC resumed in December 2020 with a \$300 weekly supplement.	\$270,071,668
PUA extended UI benefits to individuals not traditionally eligible for UI benefits, such as self-employed workers. <sup>a</sup>	\$108,664,387
PEUC provided additional weeks of UI benefits to individuals who had exhausted their regular unemployment benefits.	\$65,516,420
<b>Total Benefits</b>	<b>\$444,252,475</b>

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

<sup>a</sup> 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.

<sup>29</sup> State workforce agencies provided DOL OIG data about pandemic unemployment insurance-related programs as part of a data disclosure process. The Massachusetts State Workforce Agency provided this data as of December 1, 2021.

## 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<sup>30</sup> to receive benefits. State workforce agencies would then assess eligibility and provide the claimant with the applicable regular UI and/or CARES Act UI program payments for each week certified by the claimant.

## Participant Experience

### CARES Act UI Program Participant Assessment

To assess the new CARES Act UI programs (FPUC, PUA, and PEUC), we judgmentally<sup>31</sup> selected 60 Springfield residents (claimants). DOL OIG's investigators traveled to the area, confirmed the individuals filed a UI claim, and performed in-person interviews with the claimants. Of the 60 claimants, 20 (33 percent) who received benefits from at least one of the three key pandemic UI programs chose to respond. The surveys were conducted from May 2, 2022, to May 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.

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<sup>30</sup> FPUC is provided as a supplement (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.

<sup>31</sup> 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.

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

Generally, the majority of surveyed claimants reported the ease of completing the application process, overall experience filing a claim, promptness of UI benefit payments, and the certification process to continue to receive benefits as satisfying.<sup>32</sup> **Overall, satisfaction with the UI system was rated 4.2 on a 5 point scale, with 55 percent of surveyed claimants rating their experience as extremely satisfying** (see Figure 2).

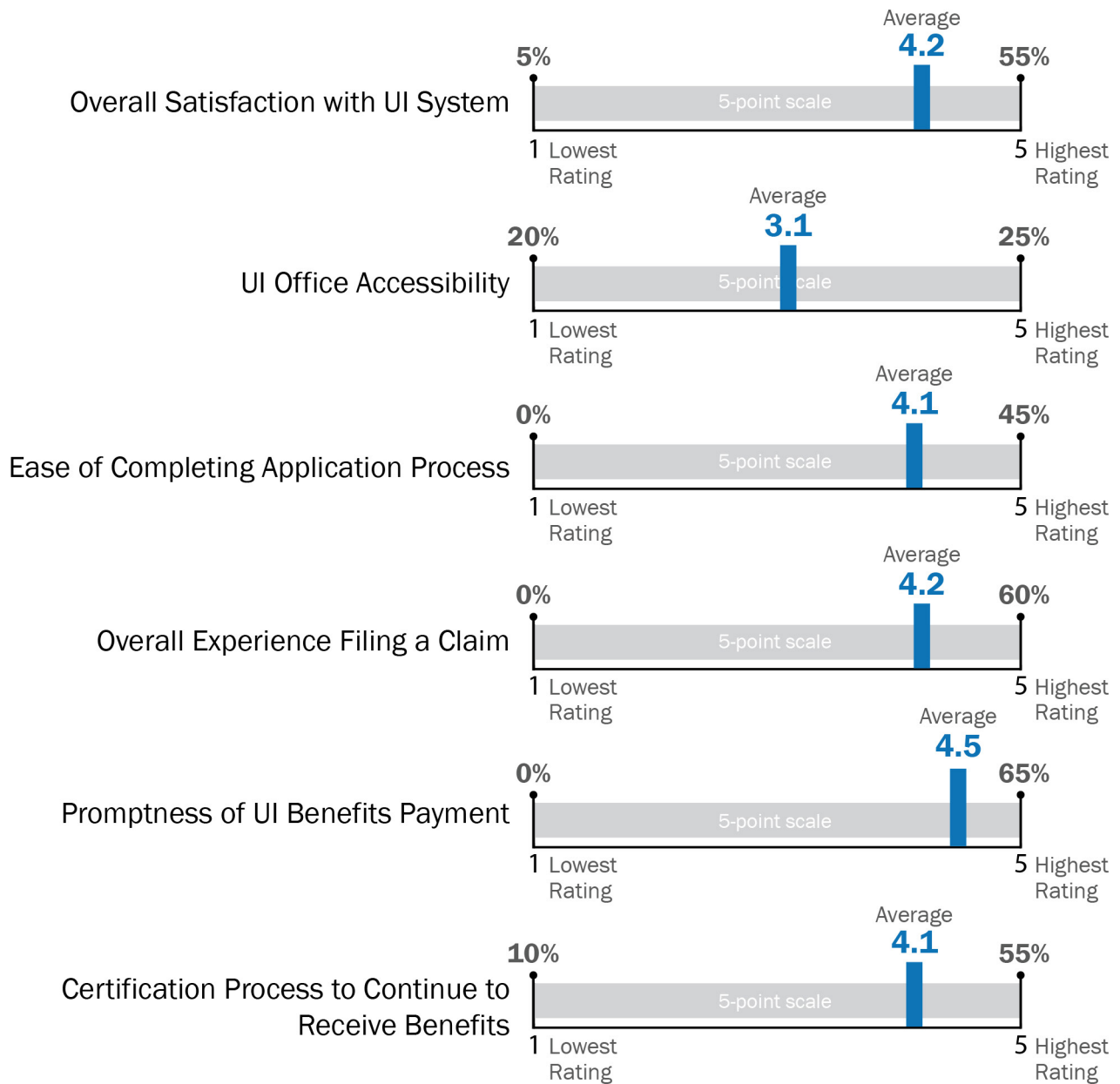
The accessibility of the UI office to answer questions and offer assistance was rated the lowest of all aspects—20 percent of surveyed claimants rated their experiences as extremely dissatisfying. Further, surveyed claimants identified several difficulties, such as improper denials, overpayments, and language barriers. In an interview, the regional state workforce agency<sup>33</sup> officials noted technical challenges associated with the required online application, such as accessibility, language issues, and technical barriers.

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<sup>32</sup> Surveyors asked claimants a series of questions and claimants responded with a five-point scale where 1 was extremely dissatisfied and 5 was extremely satisfied.

<sup>33</sup> The DOL OIG and PRAC teams interviewed officials at the MassHire Springfield Career Center. MassHire Career Centers comprise the backbone of the state's delivery system for employment and training services for job seekers, businesses, and workers.

Figure 2: Surveyed Claimants Assessment of Claims Process



Source: DOL OIG data analysis of claimant surveys conducted from May 2, 2022, to May 9, 2022.

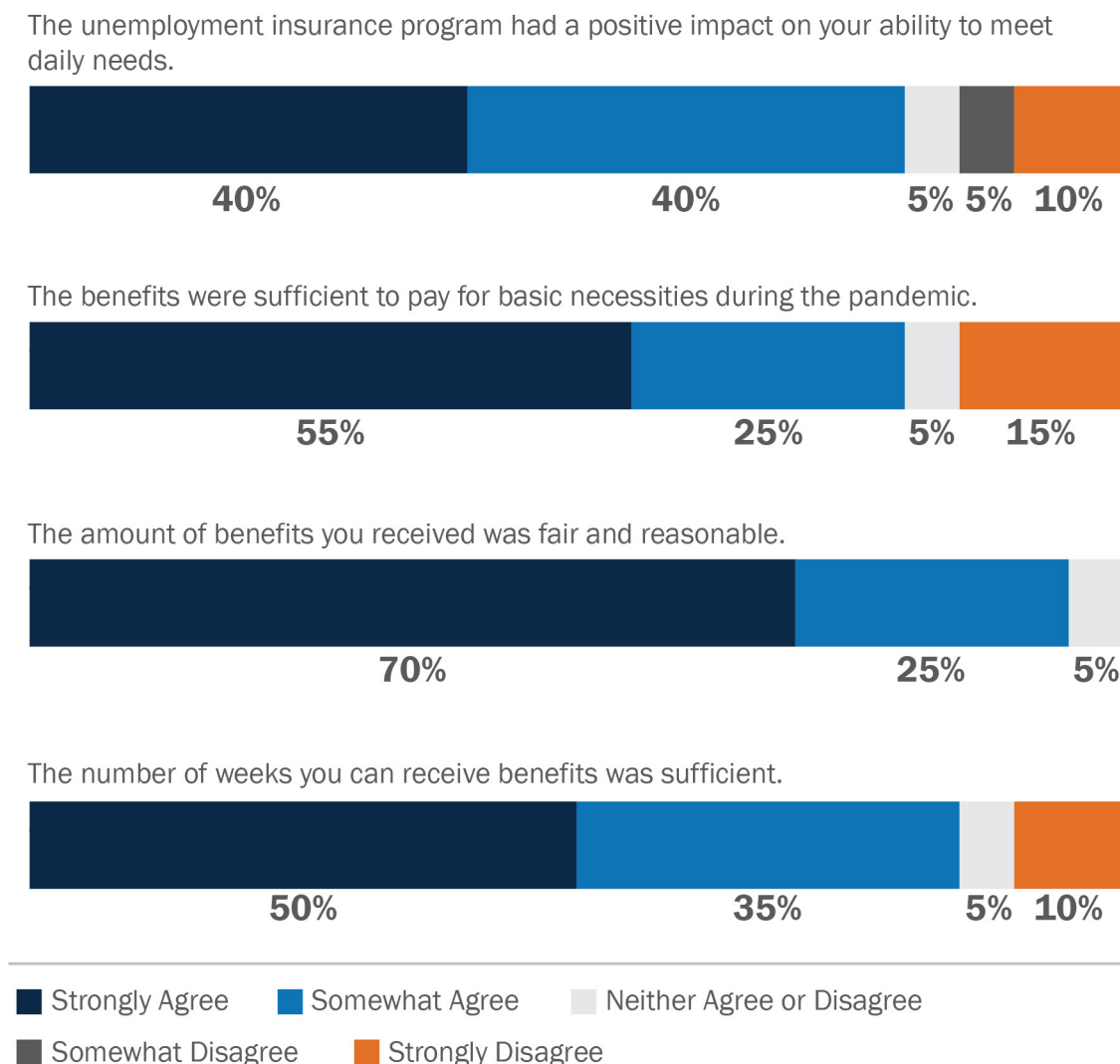
### Surveyed Claimants Generally Felt the CARES Act UI Programs Were Impactful, Sufficient, and Fair

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).<sup>34</sup> **The surveyed claimants also agreed or strongly agreed that the number of weeks benefits were provided was sufficient.** On average, 0 to 15 percent of surveyed claimants felt the benefits did not have a positive impact, were insufficient, or were not fair and reasonable.

An interview with the Springfield Chamber of Commerce disclosed that employers felt claimants could earn more by collecting UI, and, therefore, would not return to work. However, the interview with regional state workforce agency officials indicated that there were worker shortages prior to the COVID-19 pandemic.

Figure 3: Surveyed Claimants Assessment of Benefits



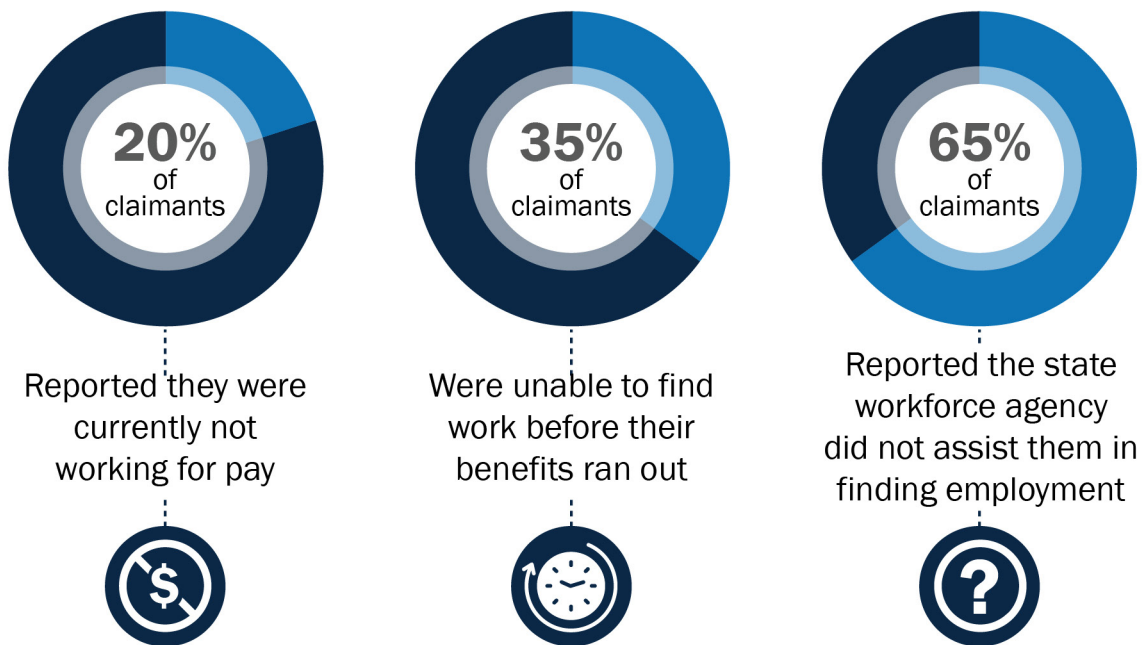
34 Surveyors offered claimants a series of statements and, for each statement, asked claimants to tell them if they: (a) strongly agreed, (b) somewhat agreed, (c) neither agreed nor disagreed, (d) somewhat disagreed, or (e) strongly disagreed.

## Claimants Generally Still Experienced Difficulty in the Labor Market

Of those who responded, 20 percent of surveyed claimants reported they were not currently working for pay, and **35 percent reported they were unable to find employment before benefits ran out.**

Additionally, 65 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, an interview with the regional state workforce agency officials indicated that services were provided online, and many customers had to overcome numerous technical barriers, such as access to online resources and level of technical fluency. Further, the regional state workforce agency office had to develop and provide virtual employment outreach, training and workshops, and UI assistance.

Figure 4: Surveyed Claimants Return to Work Assessment



Source: DOL OIG data analysis of claimant surveys conducted from May 2, 2022, to May 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<sup>35</sup> to identify potentially fraudulent UI claims. **DOL OIG identified 6.3 percent of the claims submitted from Springfield, MA, as potentially fraudulent** (see Table 7).

Table 7: Springfield, MA – Fraud Indicators<sup>a</sup>

<i>Category</i>	<i>Claimants</i>	<i>Percent of Total</i>	<i>Amount Paid</i>
<b>Total Claimants</b>	<b>24,999</b>	<b>-</b>	<b>\$444,252,475</b>
<b>Claimants with Fraud Indicator:</b>			
Multistate	1,055	4.2%	\$24,740,353
Suspicious Email	592	2.4%	\$17,664,792
State Flagged	71	<1%	\$1,748,512
Deceased Person	4	<1%	\$93,381
All Preceding Fraud Indicators (claimants with multiple indicators were only included once to avoid duplication)	1,577	6.3%	\$36,854,208

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

<sup>a</sup> Fraud indicators were created by DOL OIG 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 an email address with a common fraud technique. 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.

Prior to the release of this report, the potentially fraudulent claims were referred to the OIG’s Office of Investigations to assess and determine if the claims warrant investigation. If the claims did not warrant investigation, we 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](#).

<sup>35</sup> 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.

## PROGRAM SNAPSHOT

# CARES Act Urbanized Area Formula Grants



## Department of Transportation

At the beginning of the pandemic, many businesses and schools were shut down. **Low-income and minority populations in Springfield, MA, were disproportionately impacted because of the pandemic's negative effects on small businesses, the service industries, and childcare.** The pandemic affected multifamily rental properties differently depending on whether residents' incomes were affected. While many people lost their jobs during the pandemic, some households' incomes were not affected as much because they were retired, collected disability benefits, or were employed as front-line workers.

The CARES Act (signed into law on March 27, 2020) made available \$1 billion to owners of properties that receive Section 8 Project-Based Rental Assistance (PBRA) to help prevent, prepare for, and respond to coronavirus, including to provide additional funds to maintain normal operations by compensating owners for decreased tenant rent payments from reduced tenant income. HUD used \$800 million of the CARES Act funding as additional housing assistance payments (HAP) for approximately 16,500 properties with PBRA contracts to maintain normal operations and made \$190 million available as COVID-19 supplemental payments (CSP) for properties to prevent, prepare for, and respond to coronavirus.<sup>36</sup> As of September 30, 2021, HUD had provided \$2,741,072 to 34 PBRA properties in Springfield, MA. Of this amount, \$2,617,420 had been provided to 34 properties to maintain normal operations, and the remaining \$123,652 was provided to five of these properties in CSPs.

As of September 30, 2021, HUD had provided **\$2,741,072** to 34 PBRA properties in Springfield, MA.

Under the PBRA program, HUD contracts with owners of multifamily rental housing to subsidize the difference between the approved rent and what low-income tenants can afford. Eligible tenants must pay the highest of 30 percent of adjusted income, 10 percent of gross income, or the portion of welfare assistance designated for housing. The initial allocation of \$800 million of the CARES Act funding was distributed to the properties in June 2020 to ensure that sufficient funding was available on the HAP contracts to cover the anticipated increase in subsidy amounts because of a foreseeable reduction in tenant incomes due to the pandemic-related emergency shutdown of businesses. In July 2020, HUD then allocated up to \$190 million for CSP. CSP funds were available

<sup>36</sup> The remaining \$10 million was allocated for the Section 8 Moderate Rehabilitation Program, which was not included in this review.



for operating cost increases that were related to a property’s efforts to prevent, prepare for, and respond to the coronavirus. Some of the more common eligible expenditures included personal protective equipment, increased cleaning and sanitization, and facility and equipment needed to maintain adequate social distancing. HUD considered these payments to be one-time investments to support property owners to continue providing housing in decent, safe, and sanitary conditions.

HUD distributed the initial \$800 million to the properties automatically via the normal monthly HAP vouchering process. Property owners did not need to take any special action to access these CARES Act funds. For the \$190 million allocated for CSP, HUD announced the availability of these funds to property owners by issuing notices with instructions on how to apply for reimbursement for eligible costs.

## Program Impact

**Our review showed that the properties in Springfield, MA, used PBRA CARES Act funds in alignment with the goals and objectives of the program, which were to maintain normal operations and to prevent, prepare for, and respond to coronavirus.** PBRA CARES Act funding that was automatically distributed to the properties ensured that sufficient funding was available to pay the housing subsidies for eligible families. Expenditures that were reimbursed with CSP funds helped pay for the increased frequency of cleaning and disinfecting, personal protective equipment, and supplies to facilitate social distancing.

HUD distributed the initial allocation of the PBRA CARES Act funding quickly through the normal vouchering process to the properties in Springfield, and the funding was used as intended. HUD indicated that the funds were added to the current HAP contracts as a source of funds to pay the monthly vouchers for housing assistance. The funds were intentionally distributed through the normal vouchering process because HUD did not want the properties to have to do anything different to receive the funds and risk having gaps in providing housing subsidies. HUD wanted to ensure that the funds could be used quickly to assist families with reduced incomes.

Of the five properties reviewed, three requested and received CSP funding. The CSP funds reimbursed these properties for expenses related to their efforts to prevent, prepare for, and respond to the coronavirus as intended. Property owners were required to certify to their property’s financial need to receive CSP funds. The funds helped these three properties pay for expenses that would have otherwise come from their operating funds.

### QUICK RESPONSE THROUGH NORMAL VOUCHERING PROCESS

The funds were intentionally distributed through the normal vouchering process because HUD did not want the properties to have to do anything different to receive the funds and risk having gaps in providing housing subsidies. HUD wanted to ensure that the funds could be used quickly to assist families with reduced incomes.

## Participant Experience

**HUD's automatic and immediate distribution of the initial allocation of the CARES Act funding helped pay for the increase in the amount of the rental subsidies needed for those families that had a loss of income due to the pandemic.** Owners of PBRA properties were not required to do anything different than they normally would when an assisted family's income changed. The PBRA CARES Act funding helped ensure that the properties continued to have the rental revenue needed to maintain normal operations.

**The owners of properties that received CSP funding believed that it had a positive impact on their ability to respond to the pandemic.** Of the four property owners we spoke with, two properties received CSP funds. They used CSP funds to cover operating cost increases that were directly related to their efforts to prevent, prepare for, and respond to the coronavirus. **Without the CSP funds, the properties would have had to pay for the additional expenses with their operating accounts. Doing so could have negatively affected other planned projects including repairs, maintenance, and upgrades.**

# 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-19 pandemic due in part to residents' ages and underlying medical conditions, close living quarters, and nursing homes' longstanding challenges with staffing and infection control.<sup>37 38 39 40 41</sup> 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-19, with approximately 155,000 deaths.<sup>42</sup>

**The Springfield, MA, nursing home in our sample has had substantial financial challenges in responding to the pandemic.**<sup>43</sup> The nursing home's corporate leaders reported that the facility was profitable when they acquired it in late 2019, but it began losing revenue after March 2020, as a result of the pandemic. Corporate and facility leaders attributed lost revenue to significant drops in census. The nursing home reported that its number of residents dropped from 88 in the first quarter of 2020 to 31 in the second quarter. The decrease was caused in part by resident deaths and quarantine requirements for new admissions. Facility staff said the nursing home lost revenue from short-term rehabilitation patients because it was closed to new admissions on several occasions, most notably in March and April 2020 following its first COVID-19 case.

**Corporate and facility leaders reported that, while revenue declined, expenses increased.** Corporate and facility leaders said that labor costs increased by 30 percent as a result of reliance on third-party agency nurses, increasing hourly wages, and pay bonuses for staff working during holidays and COVID-19 peaks. For example, the hourly wages of certified nursing aides at the facility rose from \$14 to \$21 during the pandemic. In addition to labor costs, the limited supply of PPE during the early weeks of the pandemic further increased expenses. For example, financial officers

37 HHS OIG, COVID-19 Had a Devastating Impact on Medicare Beneficiaries in Nursing Homes During 2020. OEI-02-20-00490, June 2021. 38 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.

39 Centers for Disease Control and Prevention, People Who Live in a Nursing Home or Long-Term Care Facility. Accessed at [public4.pagefreezer.com/browse/CDC%20Covid%20Pages/11-05-2022T12:30/www.cdc.gov/coronavirus/2019-ncov/need-extra-precautions/people-in-nursinghomes.html](https://public4.pagefreezer.com/browse/CDC%20Covid%20Pages/11-05-2022T12:30/www.cdc.gov/coronavirus/2019-ncov/need-extra-precautions/people-in-nursinghomes.html) on September 15, 2021.

40 GAO, Infection Control Deficiencies Were Widespread and Persistent in Nursing Homes Prior to COVID-19 Pandemic, GAO-20-576R, May 20, 2020, p. 1.

41 Lauren Weber, "Nursing Homes Keep Losing Workers," The Wall Street Journal, August 25, 2021. Accessed at [www.wsj.com/articles/nursinghomes-keep-losing-workers-11629898200](https://www.wsj.com/articles/nursinghomes-keep-losing-workers-11629898200) on November 2, 2021.

42 Centers for Medicare & Medicaid Services (CMS), COVID-19 Nursing Home Data. Accessed at [data.cms.gov/covid-19/covid-19-nursing-home-data](https://data.cms.gov/covid-19/covid-19-nursing-home-data) on August 19, 2022.

43 For the purposes of our review, we used the term "nursing homes" to refer to all facilities in our sample regardless of technical status (i.e., nursing facility and/or skilled nursing facility (SNF)) according to common use.

## INCREASED COSTS RELATED TO COVID-19

The limited supply of personal protective equipment early in the pandemic increased facility expenses. A corporate officer noted that the price of isolation gowns increased from \$0.99 to \$12.50 early in the pandemic.

noted that the price of gloves had quadrupled. Along with labor and PPE costs, the facility faced additional expenses, including costs for third-party COVID-19 testing, high efficiency particulate air filters and air purifiers, technology for visitation and telemedicine, no-touch dispensers, and disinfectants and supplies.

**Nursing home leaders and staff reported both personal and operational challenges to providing care during the COVID-19 pandemic.** Both facility leaders and staff reported increased staff turnover, partially due to difficult experiences throughout the pandemic. Between the first quarter of 2020

and the fourth quarter of 2021, 182 employees left the facility. The nursing home reported having 37 full-time employees during the fourth quarter of 2021, compared to 100 in the fourth quarter of 2019. Staff said they worked in fear early in the pandemic and have continued to worry about contracting COVID-19 and passing it to loved ones. Some staff had years-long relationships with residents and experienced emotional distress from resident illness and deaths. To avoid shortages during the pandemic, facility staff reported working overtime and covering for each other.

**Nursing home staff and residents reported that residents experienced severe strain during the COVID-19 pandemic.** According to its Director of Infection Control, the facility lost 16 residents to COVID-19 during a surge in April 2020, which contributed to the census decline from 88 to 31. Residents said they experienced difficulties throughout the pandemic, such as being confined to their rooms due to infection control procedures. Staff explained that residents were at risk for depression and isolation due to shutdowns of visitation and activities. Nursing staff also noted that delaying visitation was especially difficult for residents with dementia because their memory loss advanced by the time families could visit.

## Program Information

To reimburse health care providers for pandemic-related expenses and lost revenue, Congress appropriated \$178 billion to HHS during 2020 and 2021.<sup>44</sup> To administer the funds, HHS established the Provider Relief Fund (PRF) and related programs.<sup>45</sup> <sup>46</sup> The Health Resources

44 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); Consolidated Appropriations Act, 2021, P.L. No. 116-260, Division M, Title III (December 27, 2020).

45 HRSA administered funds for other programs, such as for the Rural Health Clinic COVID-19 Testing and Mitigation Program, alongside PRF. HHS also used \$8.5 billion that Congress appropriated through the American Rescue Plan (ARP) Act of 2021 to establish 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. Accessed at [www.hhs.gov/about/news/2021/11/23/biden-admin-begins-distributing-arp-prf-support-to-providers-impacted-by-pandemic.html](http://www.hhs.gov/about/news/2021/11/23/biden-admin-begins-distributing-arp-prf-support-to-providers-impacted-by-pandemic.html) on September 13, 2022.

46 HHS, news release, "HHS to Begin Immediate Delivery of Initial \$30 Billion of CARES Act Provider Relief Funding." Accessed at [public3.pagefreezer.com/content/HHS.gov/31-12-2020T08:51/https://www.hhs.gov/about/news/2020/04/10/hhs-to-begin-immediate-delivery-of-initial-30-billion-of-cares-act-provider-relief-funding.html](https://public3.pagefreezer.com/content/HHS.gov/31-12-2020T08:51/https://www.hhs.gov/about/news/2020/04/10/hhs-to-begin-immediate-delivery-of-initial-30-billion-of-cares-act-provider-relief-funding.html) on August 23, 2022.

and Services Administration (HRSA) is the HHS agency responsible for administering the PRF program.<sup>47</sup> PRF includes general and targeted distributions. General distributions are broadly available to health care providers, while targeted distributions are for health care providers with added COVID-19 challenges, such as those highly impacted by COVID-19 or serving high-need and vulnerable populations (e.g., nursing homes).<sup>48</sup> <sup>49</sup> 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.<sup>50</sup> For reporting purposes, HHS established periods in which recipients of both types of PRF distributions have to use and report on the funds (see Table 8).<sup>51</sup> In general, recipients have to use the funds within one year after the payment period ends and report on their use during a subsequent three-month period.<sup>52</sup>

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47 86 Fed. Reg. 40064 (July 26, 2021).

48 HRSA, Past General Distributions, December 2021. Accessed at [www.hrsa.gov/provider-relief/past-payments/general-distribution](http://www.hrsa.gov/provider-relief/past-payments/general-distribution) on August 23, 2022.

49 HRSA, Past Targeted Distributions, November 2022. Accessed at [www.hrsa.gov/provider-relief/past-payments/targeted-distribution](http://www.hrsa.gov/provider-relief/past-payments/targeted-distribution) on December 12, 2022.

50 HRSA, Provider Relief. Accessed at [www.hrsa.gov/provider-relief](http://www.hrsa.gov/provider-relief) on June 7, 2023.

51 For our analysis, we reviewed payments made during the first four periods and nursing home reports on PRF use made during the first two periods.

52 HRSA, Important Dates for Reporting. May 2023. Accessed at [www.hrsa.gov/provider-relief/reporting-auditing/important-dates](http://www.hrsa.gov/provider-relief/reporting-auditing/important-dates) on May 11, 2023.

Table 8: Timelines for Facility Receipt, Use, and Reports of PRF Payments

Reporting Period	Payment Received Period	Deadline to Use Funds	Reporting Time Period
1	April 10, 2020, to June 30, 2020	June 30, 2021	July 1, 2021, to September 30, 2021 <sup>a</sup>
2	July 1, 2020, to December 31, 2020	December 31, 2021	January 1, 2022, to March 31, 2022
3	January 1, 2021, to June 30, 2021	June 30, 2022	July 1, 2022, to September 30, 2022
4	July 1, 2021, to December 31, 2021	December 31, 2022	January 1, 2023, to March 31, 2023
5	January 1, 2022, to June 30, 2022	June 30, 2023	July 1, 2023, to September 30, 2023
6	July 1, 2022, to December 31, 2022	December 31, 2023 <sup>b</sup>	January 1, 2024, to March 31, 2024
7	January 1, 2023, to June 30, 2023	June 30, 2024 <sup>b</sup>	July 1, 2024, to September 20, 2024

Source: HRSA, Important Dates for Reporting, December 2023. Accessed at [www.hrsa.gov/provider-relief/reporting-auditing/important-dates](http://www.hrsa.gov/provider-relief/reporting-auditing/important-dates) on January 9, 2024.

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

<sup>b</sup> PRF payments not fully expended on expenses attributable to COVID-19 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. Accessed at [www.hrsa.gov/provider-relief/reporting-auditing/lost-revenues](http://www.hrsa.gov/provider-relief/reporting-auditing/lost-revenues) on March 20, 2023.

**HRSA distributed approximately \$9.4 billion in targeted PRF payments directly to nursing homes and certified skilled nursing facilities (SNFs).**<sup>53 54</sup> 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.<sup>55 56</sup> 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

<sup>53</sup> In addition to these targeted distributions, some nursing homes may have also qualified for additional funding through general and other distributions. In June 2023, HRSA reported to HHS OIG that HHS had obligated approximately \$54.7 billion total to SNFs and nursing homes across all PRF distributions.

<sup>54</sup> HRSA, *Past Targeted Distributions*, November 2022

<sup>55</sup> HRSA, *Past Targeted Distributions*, November 2022.

<sup>56</sup> CMS, *Medicare Coverage of Skilled Nursing Facility Care*, July 2019.

for, and responding to COVID-19.<sup>57</sup> 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 payments to 11,819 facilities.<sup>58</sup> 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-19 testing and reporting, and recruiting staff.<sup>59</sup>

## Program Impact

The Springfield nursing home received both general and targeted PRF payments. As of December 2021, the nursing home had received a total of \$919,454 from PRF distributions. Targeted payments included \$350,000 from the SNF distribution and \$348,532 from NHIC distributions (see Table 9).

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<sup>57</sup> HRSA, *Acceptance of Terms and Conditions, Skilled Nursing Facility Relief Fund Payment Terms and Conditions*.

<sup>58</sup> HRSA, *Past Targeted Distributions*, November 2022.

<sup>59</sup> HRSA, *Acceptance of Terms and Conditions, Skilled Nursing Facility and Nursing Home Infection Control Relief Fund Payment Terms and Conditions*. Accessed at [www.hrsa.gov/sites/default/files/hrsa/provider-relief/provider-relief-fund-nf-infection-control-payment-terms-conditions.pdf](http://www.hrsa.gov/sites/default/files/hrsa/provider-relief/provider-relief-fund-nf-infection-control-payment-terms-conditions.pdf) on August 17, 2021.

Table 9: PRF Payments to Nursing Homes<sup>a</sup>

Distribution	Total Payments Distributed to Nursing Homes Nationally	Total Payments to the Sample Nursing Home
SNF	\$4.8 billion	\$350,000
NHIC	\$4.6 billion	\$348,532
OTHER <sup>b</sup>	\$45.3 billion <sup>b</sup>	\$220,922
TOTAL	\$54.7 billion <sup>b</sup>	\$919,454 <sup>c</sup>

Sources: HRSA, Past Targeted Distributions, November 2022. Accessed at [www.hrsa.gov/provider-relief/past-payments/targeted-distribution](http://www.hrsa.gov/provider-relief/past-payments/targeted-distribution) on December 12, 2022; and HHS OIG analysis of PRF payment data.

<sup>a</sup> HRSA last reviewed the web page that lists the targeted distribution totals in November 2022 and stated that the totals were current through September 2022. PRF payment data for our sample nursing home are current through December 2021.

<sup>b</sup> “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. 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.

<sup>c</sup> The facility received an additional \$4,314 from the ARP Rural Distribution. Although the ARP Rural Distribution is separate from PRF, it was administered and included in HRSA’s data alongside PRF.

**The nursing home reported that it spent all the PRF payments it received during the first two periods and used the money for COVID-19-related expenses.** Corporate leaders reported that the nursing home incurred expenses in advance, then its corporate office allocated PRF for eligible reimbursements. Corporate offices also reported use of the funds to HRSA.

At the time of our data collection, the facility was only required to have reported on the use of PRF payments received during the first two periods (April 2020 through December 2020). Corporate leaders reported that the nursing home used all the funds it received during the first two periods. Specifically, the nursing home reported using \$719,926 in total PRF payments, including \$591,087 in payments targeted to nursing facilities (\$350,000 in SNF payments and \$241,087 in NHIC payments).<sup>60</sup>

The nursing home reported using the payments to cover general and administrative and health care related expenses. HRSA required nursing homes to report the use of NHIC payments and all other payments (including SNF payments) separately:

- The nursing home reported using its NHIC payments (\$241,087) to offset health care-related expenses, such as medical supplies, third-party agency nursing staff, and laboratory fees.

<sup>60</sup> These figures do not match the figures in Table 9 because the facility was not yet required to report its use of the remaining funds of approximately \$200,000 during the first two reporting periods.



- The nursing home reported using all other payments it received (\$128,839 in general funds and \$350,000 in SNF funds) for general and administrative expenses, such as rent, utilities, and insurance.

**Corporate leaders at the Springfield nursing home said HRSA’s guidance on allowable uses and reporting requirements was sometimes unclear.** They attributed their confusion to continuous updates to the guidance that were difficult to monitor. However, the officers said they appreciated that the guidance was broad enough to allow for discretion in using the funds to meet facility, staff, and resident needs.

**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.**

We reviewed the reports the nursing home made to HRSA during the first two reporting periods, along with summary supporting documentation. We did not audit the facility’s financial reports or supporting documents. We observed that the information the facility reported to HRSA was generally supported by underlying facility data and appeared to align with the allowable uses of the general and targeted distributions. Facility documentation generally supported that the nursing home used NHIC payments for infection control related expenses, as intended. Examples included facility expenses on PPE and other infection control supplies.

## FOR MORE INFORMATION

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

**HRSA plans to review nursing home reports to assess use of PRF payments.** For each reporting period, HRSA planned to select a sample of health care facilities, including nursing homes, to be audited according to a risk-based strategy to verify compliance with the terms and conditions of the program and recoup any inappropriately used funds. HRSA reported that it will also 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

PRF payments have been integral to the nursing home’s pandemic response, according to corporate and facility leaders representing the Springfield nursing home. One corporate leader said the PRF payments were “a godsend, without question.” They also emphasized that the automatic distribution of the funds benefited the facility, because they did not have to apply or worry about missing the financial assistance while they were focused on responding to the COVID-19 pandemic. Corporate and facility leaders stated that the PRF payments were critical to “keeping the doors open,” because the facility was making less revenue when it was closed for admissions. They also reported that PRF payments were essential for covering the costs of PPE, as well as for retaining and hiring additional staff. Nursing home staff agreed that the pay raises and bonuses helped retain staff working under difficult conditions.

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“I think, you know, thank God. The first thing that I would say is that the initial payments we received were pushed out to providers, which was so critical, because at that point we were fighting for our lives just trying to understand what was happening on the ground.”

—Corporate leader

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**Corporate leaders reported that PRF payments were not sufficient to offset losses related to COVID-19, and that the facility would benefit from additional relief funding.** The nursing home reported to HRSA that after the first two payment and use periods, it had hundreds of thousands of dollars remaining in unreimbursed expenses, which HRSA defines as expenses that remain unreimbursed after considering all assistance received by HRSA and all other sources.<sup>61</sup> Corporate leaders reported using lines of credit to cover some remaining costs.

Corporate leaders also perceived that HRSA’s methods for calculating some of the payment amounts were not clear and described receiving less relief funding than expected. Specifically, they expected a payment from the last general distribution to cover additional lost revenue and increased costs HRSA required the facility to report earlier on, but said they received only about 5 cents on the dollar to the reported amounts. Still, corporate and facility leaders reported the payments were valuable for supporting infection control and maintaining resident care during the pandemic.

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61 HRSA, User Guide: Provider Relief Fund (PRF) Reporting Portal—Reporting, p. 53. Accessed at [hrsa.gov/sites/default/files/hrsa/provider-relief/prf-reporting-portal-user-guide.pdf](https://www.hrsa.gov/sites/default/files/hrsa/provider-relief/prf-reporting-portal-user-guide.pdf) on August 15, 2022.

# Appendix A: Acronyms

ARP Act	American Rescue Plan Act of 2021
ARRA	American Recovery and Reinvestment Act of 2009
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CDBG	Community Development Block Grant
CDBG-CV	Community Development Block Grant – CARES Act
CIGIE	Council of the Inspectors General for Integrity and Efficiency
CMS	Centers for Medicare and Medicaid Services
COVID-19	coronavirus disease 2019
CRF	Coronavirus Relief Fund
CSP	COVID-19 Supplemental Payments
DHS	U.S. Department of Homeland Security
DOL	U.S. Department of Labor
DOT	U.S. Department of Transportation
ESSER	Elementary and Secondary School Emergency Relief
FAQ	Frequently Asked Question
FEMA	Federal Emergency Management Agency
Food Box Program	Farmers to Families Food Box Program
FPUC	Federal Pandemic Unemployment Compensation
FTA	Federal Transit Administration
GAO	U.S. Government Accountability Office
HAP	housing assistance payments
HHS	U.S. Department of Health and Human Services
HRSA	Health Resources and Services Administration
HUD	U.S. Department of Housing and Urban Development

MEMA	Massachusetts Emergency Management Agency
NHIC	Nursing Home Infection Control
OIG	Office of Inspector General
PA	FEMA's Individual Public Assistance
PBRA	Section 8 Project-Based Rental Assistance
PEUC	Pandemic Emergency Unemployment Compensation
PPE	personal protective equipment
PRAC	Pandemic Response Accountability Committee
PRF	Provider Relief Fund
PUA	Pandemic Unemployment Assistance
PVTA or the Authority	Pioneer Valley Transit Authority
QIP	Quality Incentive Payment
SNF	Skilled Nursing Facilities
Springfield's HHS	city of Springfield, MA's Department of Health and Human Services
SPS	Springfield Public Schools
Treasury	U.S. Department of the Treasury
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 the 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 the 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 randomly selected six communities across the United States: Springfield, Massachusetts; Coeur d'Alene, Idaho; Sheridan County, Nebraska; Marion County, Georgia; 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, nine provided funding to recipients in Springfield. In our review of the nine programs, we sought to identify how the recipients used the funds and if the uses generally aligned with the program's goals and objectives. The programs or subprograms selected for Springfield were:

- CARES Act Urbanized Area Formula Grants Program | U.S. Department of Transportation
- Community Development Block Grant – CARES Act | U.S. Department of Housing and Urban Development
- Coronavirus Relief Fund | U.S. Department of the Treasury
- COVID-19 Public Assistance Emergency Protective Measures | U.S. Department of Homeland Security, Federal Emergency Management Agency
- Elementary and Secondary School Emergency Relief Program | U.S. Department of Education
- Farmers to Families Food Box Program | U.S. Department of Agriculture
- Pandemic Unemployment Insurance | U.S. Department of Labor

- Project-Based Rental Assistance – CARES Act | U.S. Department of Housing and Urban Development
- 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 Springfield, MA, in May 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 each of the program sections.

## Standards

Each OIG and 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, CIGIE Quality Standards for Inspection and Evaluation, and internal OIG guidance. All these standards require that we planned and performed 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 October 2022, and complies with the CIGIE’s Quality Standards for Inspection and Evaluation.

## CARES Act Urbanized Area Formula Grants Program | U.S. Department of Transportation, Office of Inspector General

### Methodology

**Scope** | The Department of Transportation (DOT) OIG reviewed the Pioneer Valley Transit Authority’s (PVRTA) use of Federal Transit Administration (FTA) Coronavirus Aid, Relief, and Economic Security (CARES) Act Urbanized Area Formula Grants Program funds from program inception through September 30, 2021. In this audit, DOT OIG sought to determine, for the CARES Act Urbanized Area Formula Grants Program, whether PVRTA (1) spent pandemic funds in alignment with program goals and objectives and (2) believes that Federal funding impacted its ability to respond to the pandemic. Specifically, we examined CARES Act Urbanized Area Formula Grants Program

expenditures from grant agreement MA-2020-023-00 through September 30, 2021.

**Methodology** | To determine whether PVTA spent pandemic funds in alignment with program goals and objectives, we identified criteria in various sources, including the CARES Act, the statute pertaining to the Urbanized Area Formula Grants Program,<sup>62</sup> FTA's Frequently Asked Questions webpage, FTA Circular 9030.1E *Urbanized Area Formula Program: Program Guidance and Application Instructions*, the Payment Integrity Information Act of 2019,<sup>63</sup> and the applicable grant agreement. We also obtained the Agency's description of the purpose, goals, and objectives for the CARES Act Urbanized Area Formula Grants Program. We conducted interviews with PVTA officials to learn more about how the transit agency used the funds and obtained documentation for the expenditures charged to its CARES Act grant through September 30, 2021. Two DOT OIG analysts independently reviewed each expenditure and supporting documentation for all expenditures, except those related to salaries and benefits. Each analyst separately determined whether the expenditure was aligned with the purpose of the CARES Act funds. If the analysts disagreed as to whether an expenditure matched the purpose of the funding, a third DOT OIG analyst made the determination. We followed up with PVTA officials and collected additional documentation, as needed, to resolve any questions we had about the expenditures.

To determine whether PVTA believed that federal funding impacted its ability to respond to the pandemic, we drew from, and modified as appropriate, standard questions PRAC developed to interview appropriate PVTA officials and staff. The audit team analyzed the testimonial evidence to identify any themes.

## Limitations

We did not have any significant limitations.

**Data Quality** | To check the completeness and integrity of the data PVTA officials provided, we verified that the amounts they reported drawing down matched the amounts FTA reported outlaying to the transit agency. For the purposes of our effort and in the absence of information that would suggest otherwise, we judge the data to be reliable.

## Standards

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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<sup>62</sup> 49 U.S.C. 5307 (2015).

<sup>63</sup> Pub. L. No. 116-117 (2020).

# Community Development 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 May through September 2022. Our review covered the city of Springfield's use of Community Development Block Grant – CARES Act (CDBG-CV) funds from program inception through September 30, 2021. Our review objectives were to determine whether the city of Springfield spent CDBG-CV funds in alignment with program goals and objectives and whether the CDBG-CV funds positively or negatively impacted Springfield's ability to respond to the pandemic.

**Methodology** | To accomplish our review objectives, we:

- Reviewed applicable HUD requirements (*Federal Register* and HUD memorandum).
- Interviewed HUD staff and city of Springfield staff to gain an understanding of the goals and objectives of the CDBG-CV funds and to obtain feedback on the impact of CDBG-CV funds.
- Reviewed Springfield's written policies and procedures for using the CDBG-CV funds.
- Reviewed a sample of program expenditures and the corresponding supporting documentation provided by Springfield, including applications, contracts, invoices, and canceled checks.

The review universe consisted of 197 expenditure transactions totaling \$1,651,818 between August 3, 2020, and September 20, 2021. From this universe, we selected a statistical sample of 51 transactions totaling \$285,257 for review to determine whether the city spent CDBG-CV funds in alignment with the program goals and objectives.

To achieve our objective, we relied in part on the city's computer-processed data. Although we did not perform a detailed assessment of the reliability of the data, we determined that the data were sufficiently reliable for the purposes of our review because we corroborated the data for the sampled expenditures against supporting documentation provided by the city.

We determined that internal controls were not relevant to our objective. Our objective was not to evaluate or provide assurance of the city of Springfield's internal controls. Therefore, we did not assess the city's 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 we plan and perform the review to obtain sufficient,



appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objective. We believe the evidence obtained provides a reasonable basis for our conclusions based on our objective.

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

### Objectives/Scope/Methodology

Our objectives were to determine whether subrecipients and beneficiaries located in Springfield, MA, (1) used Coronavirus Relief Fund (CRF) proceeds in alignment with program goals and objectives and (2) believe that CRF funding impacted (positively or negatively) their ability to respond to the pandemic.

The scope of our engagement covered CRF expenditures reported in a grant reporting system from March 1, 2020 (cycle 1) through March 31, 2022 (cycle 8). We selected three subrecipients of the Commonwealth of Massachusetts geographically located in Springfield for the review. The three subrecipients and beneficiaries selected are: (1) Springfield, (2) a rental assistance management company, and (3) a childcare resource and referral organization. We sampled a total of \$20.46 million of \$27.4 million (17 transactions, or 75 percent) of CRF expenditures, representing all payment types,<sup>64</sup> for the three subrecipients and beneficiaries selected to determine whether they used the CRF funds in alignment with the program's goals and objectives.

To accomplish these objectives, we performed the following activities during engagement fieldwork conducted from May 2022 through October 2022:

- Reviewed Title VI of the Social Security Act, as amended by Title V of Division A of the CARES Act<sup>65</sup>
- Reviewed the Consolidated Appropriations Act, 2021<sup>66</sup>
- Reviewed Treasury Guidance and Frequently Asked Questions published in the Federal Register, Volume 86, No. 10 (January 15, 2021)
- Reviewed the Commonwealth of Massachusetts' policies and procedures provided to subrecipients and beneficiaries for CRF eligible use determination
- Interviewed subrecipient officials regarding CRF usage, experience, and impact
- Reviewed the Commonwealth of Massachusetts, city of Springfield, the rental assistance management company, and the childcare resource and referral organization's Single

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64 Direct Payments, Contracts, Transfers, and Grants.

65 P. L. 116-136 (March 27, 2020).

66 P. L. 116-260 (December 27, 2020).

Audit Reports for fiscal years 2020 and 2021 to assess findings that may pose risk to the subrecipients and beneficiaries uses of CRF

- Reviewed media reports associated with the COVID-19 pandemic and CRF impacts within Springfield
- Reviewed supporting documentation to determine if the 17 sample transactions (1) were necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020; and (3) were for costs incurred between March 1, 2020 and December 31, 2021. Supporting documentation includes grant agreements, invoices, purchase orders, application packages, and data extracts from the Commonwealth of Massachusetts, subrecipient, and beneficiary accounting systems.

## Standards

We conducted this engagement in accordance with the *Quality Standards for Inspection and Evaluation* issued by CIGIE.

# COVID-19 Public Assistance Emergency Protective Measures | U.S. Department of Homeland Security, Office of Inspector General

## Methodology

**Scope** | We conducted this study to determine whether the pandemic funding provided through the Federal Emergency Management Agency’s (FEMA) PA Emergency Protective Measures program to subrecipients within Springfield, MA, between January 31, 2020, and February 10, 2023, was used in a manner that aligned with the program goals and objectives. Additionally, we inquired to what extent the subrecipients believed the Federal funds impacted their ability to respond to the pandemic.

**Methodology** | We conducted a site visit to Springfield, MA, where we interviewed four subrecipients, FEMA Region 1 officials, and Massachusetts Emergency Management Agency (MEMA) officials. Subrecipient #5 responded to questions via email but declined to be interviewed, and subrecipient #6 met with us telephonically. We also reviewed reimbursement data obtained from FEMA’s Integrated Financial Management Information System and supporting documentation in FEMA’s Grants Manager system to verify FEMA’s reimbursement approval and denial process.

## Limitations

FEMA's PA records management system, Grants Manager, captures project-related data such as the applicant type, amount requested, and the amount obligated. However, we were unable to determine when FEMA-obligated funds were disbursed by MEMA to the subrecipients based on our review of FEMA's systems. FEMA does not maintain or have visibility of state disbursement information by subrecipient.

## Standards

The information obtained for the PRAC study is part of an ongoing audit being conducted in conformance with Generally Accepted Government Auditing Standards of *FEMA's Public Assistance Program in Response to the COVID-19 Pandemic* (OIG-22-047-AUD-FEMA). The audit will determine how well FEMA ensured Federal funds for COVID-19 PA Emergency Protective Measures reached intended recipients and subrecipients and whether these funds were used as required. This report is estimated to be completed in summer 2024.

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

## Methodology

**Scope** | Our review covered Springfield Public Schools' (SPS) use of ESSER funding from program inception through September 30, 2021. Our objectives were to identify how SPS used the ESSER funding it received and to determine whether SPS spent ESSER funds in alignment with program goals and objectives. We coordinated this work with the U.S. Department of Education, Office of Inspector General.

**Methodology** | To answer these objectives, we:

- reviewed applicable ESSER guidance including Frequently Asked Questions, Elementary and Secondary School Emergency Relief Program and Governor's Emergency Education Relief Program issued in May 2021 and revised December 7, 2022.
- obtained summary descriptions of ESSER spending from SPS.
- determined if the descriptions of the funding uses aligned with ESSER's objectives of helping SPS prevent, prepare for, and respond to coronavirus, domestically or internationally.
- interviewed SPS officials, city of Springfield officials, and Massachusetts Department of Elementary and Secondary Education officials about uses of funds as well as the effects the ESSER funds had on Springfield's ability to respond to the pandemic.

## Standards

We conducted this study in accordance with the Quality Standards for Inspection and Evaluation issued by CIGIE.

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

## Methodology

**Scope** | Our review covered the use and impact of the U.S. Department of Agriculture's Farmers to Families Food Box Program (Food Box Program). We included all five rounds of the program in our review—to the extent that the data was available, and when boxes were provided to Springfield May 15, 2020, through May 31, 2021. Our objectives were to identify how many food boxes went to the Springfield, MA community and whether the program met its goals and objectives in serving producers, distributors, and food recipient organizations and intended.

**Methodology** | To try to determine if the program served producers, distributors, and food recipient organizations in accordance with program goals and objectives in Springfield, MA, community, we:

- reviewed multiple federal reports evaluating the Farmers to Families Food Box Program (Food Box Program).
- obtained and reviewed data showing the number of food boxes sent to Food Recipient organizations serving the Springfield, MA, community.
- interviewed a Food Box Recipient to determine how the Food Box Program helped Springfield, MA, respond to the pandemic.

We also 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 phase one of this case-study-based review. Phase one introduced data limitations that 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 the CIGIE's *Quality Standards for Inspection and Evaluation*.

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

## Methodology

**Scope** | The evaluation covered the U.S. Department of Labor's (DOL) unemployment insurance (UI) response to the COVID-19 pandemic. Specifically, the federal UI benefits from the following three key CARES Act UI programs were reviewed: Federal Pandemic Unemployment Compensation (FPUC), Pandemic Unemployment Assistance (PUA), and Pandemic Emergency Unemployment Compensation (PEUC). These three CARES Act UI programs were extended or resumed under the Continued Assistance for Unemployed Workers Act of 2020 and extended by the American Rescue Plan Act of 2021 (ARP Act) until September 6, 2021. Our 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, PUA, or PEUC.

**Methodology** | To answer the objective, the DOL OIG team reviewed the CARES Act, Continued Assistance for Unemployed Workers Act of 2020, ARP Act, Employment and Training Administration guidance, Federal Emergency Management Agency guidance, state agreements, [www.PandemicOversight.gov](http://www.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 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, we judgmentally<sup>67</sup> selected 60 claimants with whom DOL OIG investigators performed on-site interviews between May 2, 2022, and May 9, 2022, for Springfield. 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. OIG investigators traveled to the area and performed in-person interviews with the claimants. The survey results were then aggregated to present an overall depiction of the participants' experiences in the area.

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<sup>67</sup> 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.

## Data Limitations

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

## Standards

DOL OIG conducted this study in accordance with the Quality Standards for Inspection and Evaluation issued by CIGIE.

# Project-Based Rental Assistance - CARES Act | U.S. Department of Housing and Urban Development, Office of Inspector General

## Methodology

**Scope** | We conducted the review remotely from May through August 2022. Our review covered the use of Project-Based Rental Assistance (PBRA) CARES Act funds by a sample of multifamily rental housing properties in Springfield, MA, from program inception through September 30, 2021. Our review objectives were to determine whether the PBRA CARES Act funds were spent in alignment with program goals and objectives and whether the funds positively or negatively impacted the properties' ability to respond to the pandemic.

**Methodology** | To accomplish our review objectives, we:

- Reviewed applicable HUD requirements (HUD memorandum and notices).
- Interviewed HUD staff to gain an understanding of the goals and objectives of the PBRA CARES Act and CSP funds.
- Interviewed representatives of multifamily rental housing properties to obtain feedback on the impact of the PBRA CARES Act and CSP funds.
- Reviewed a sample of properties that received an automatic allocation of PBRA CARES Act funds.
- Reviewed a sample of properties that received CSP funds, and the corresponding supporting documentation provided by HUD and the properties, including CSP requests, invoices, and receipts.

The review universe consisted of 45 funding awards made to 34 properties in Springfield totaling \$2,741,072. From this universe, we selected a non-representative sample of two properties that

received the highest automatic allocation of PBRA CARES Act funds totaling \$538,350 for review. We also selected from this universe a non-representative sample of three properties that received both an automatic allocation of PBRA CARES Act and CSP funds totaling \$272,567 for review to determine whether the funds were spent in alignment with the program goals and objectives.

To achieve our objective, we relied in part on HUD’s computer-processed data. Although we did not perform a detailed assessment of the reliability of the data, we determined that the data were sufficiently reliable for the purposes of our review because we corroborated the funding award data for the sampled properties with supporting documentation provided by HUD and the multifamily properties.

We determined that internal controls were not relevant to our objectives. Our objectives were not to evaluate or provide assurance of the multifamily properties’ internal controls. Therefore, we did not assess the multifamily properties’ controls or express an opinion on them.

## **Standards**

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

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

## **Scope**

The U.S. Department of Health and Human Services (HHS) OIG examined the use of targeted Provider Relief Fund (PRF) payments to one nursing home in Springfield, MA, during calendar years (CYs) 2020 and 2021. The selected facility was the only facility within Springfield, in our data, that received direct PRF payments through distributions that HHS targeted for nursing homes and certified skilled nursing facilities (SNFs).<sup>68</sup> Because of data constraints, we excluded two nursing homes that did not receive direct, targeted PRF payments, although they may have received PRF funds distributed to their owners. We also excluded a third nursing home because, although its Taxpayer Identification Number received PRF payments, those payments did not go to its location in

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<sup>68</sup> To determine the sample of nursing homes, we 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 Springfield provided by the PRAC. We 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.

Springfield. We conducted our data collection concurrently with the PRAC’s site visit to Springfield during May and June 2022 as part of our larger contributions to the PRAC study on the impact of federal pandemic relief spending in six select locations. We 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 our review, we also gathered the perspectives of corporate and facility leaders, staff, and residents regarding whether the PRF payments helped them prevent, prepare for, and respond to COVID-19, 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, we interviewed leadership, staff, and a small number of residents from the selected facility. We also conducted two group interviews with Health Resources and Services Administration (HRSA) officials who were responsible for administering and overseeing the payments. We employed adaptable interview protocols that allowed us to modify questions, as needed, and follow up on additional issues as we learned new information and identified key issues.

**Nursing Home Interviews** | We conducted group interviews with corporate and facility leaders and staff in the selected nursing home. Participants included corporate and regional executives, facility leadership, and a small number of clinical and nonclinical staff. We also conducted a small group interview with residents as a way of gathering additional, supplementary insights and illustrations about facility services and resident perceptions about the effects of the funding.

During these interviews, we discussed how the nursing home used the PRF payments and its experiences in using the funds and reporting the information to HRSA. We discussed facility leadership and staff perceptions of how the payments helped the facility prevent, prepare for, and respond to COVID-19, and challenges that hindered their use of the funds. Additionally, we 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 our 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** | We conducted a few group interviews with PRF program administrators in HRSA’s Provider Relief Bureau. During the interviews, we gathered more detailed information about PRF goals and performance metrics. We 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*

We 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 with this one 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 it received through the targeted distributions to nursing homes and certified SNFs. We also requested and reviewed summary documentation from the facility supporting expenses outlined in those reports. Additionally, we 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, we reviewed PRF payment data from HRSA for the selected facility, which HHS OIG's Division of Data Analytics accessed directly through its data use agreement with HRSA. We collected the PRF payment data in preparation for the PRAC's series of location site visits; the data were extracted on February 28, 2022, and, depending on whether the payments were made electronically or by check, were current through the beginning of January or February 2022. The data, therefore, included all payments made during our timeframe of CYs 2020 and 2021 (the first four distribution periods) and were collected in time for us to conduct an initial analysis prior to the site visits.

## *Data Analysis*

We conducted a qualitative analysis of interview data and documentation from the nursing home and HRSA. We used our analysis to gain a deeper understanding of PRF program strengths and weaknesses from the perspective of the nursing home. This analysis also helped us 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.

We conducted a quantitative review of PRF payment data and of the nursing home's financial documentation. We used our 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. Our 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, we did not conduct an audit of the facility's financial documentation to verify its reports and supporting material.

## **Standards**

HHS OIG conducted this study in accordance with the *Quality Standards for Inspection and Evaluation* issued by CIGIE.

## **For more information:**

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