



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

December 18, 2024

**MEMORANDUM FOR JESSICA MILANO, CHIEF PROGRAM OFFICER, OFFICE OF
CAPITAL ACCESS, DEPARTMENT OF THE TREASURY**

FROM: Deborah L. Harker /s/
Assistant Inspector General for Audit

SUBJECT: Desk Review of Oklahoma County, Oklahoma's Use of
Coronavirus Relief Fund Proceeds
(OIG-CA-25-022)

Please find the attached desk review memorandum¹ on Oklahoma County, Oklahoma's (Oklahoma County) use of Coronavirus Relief Fund (CRF) proceeds. The CRF is authorized under Title VI of the Social Security Act, as amended by Title V, Division A of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). Under a contract monitored by our office, Castro & Company, LLC (Castro), a certified independent public accounting firm, performed the desk review. Castro performed the desk review in accordance with the Council of the Inspectors General on Integrity and Efficiency *Quality Standards for Federal Offices of Inspector General* standards of independence, due professional care, and quality assurance.

In its desk review, Castro personnel reviewed documentation for a non-statistical selection of 20 transactions reported in the quarterly Financial Progress Reports (FPR) and identified unsupported and ineligible questioned costs of \$91,218 and \$326,664, respectively, resulting in total questioned costs of \$417,882 (see attached schedule of monetary benefits).²

¹ The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) assigned the Department of the Treasury Office of Inspector General with responsibility for compliance monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund (CRF) payments. The purpose of the desk review is to perform monitoring procedures of the prime recipient's receipt, disbursement, and use of CRF proceeds as reported in the grant-reporting portal on a quarterly basis.

² Questioned costs consist of unsupported and ineligible expenditures related to transfers made to multiple local governments, unsupported air purifying system upgrades, and unsupported payroll expenses.

Castro determined that the expenditures related to Transfers greater than or equal to \$50,000,³ Aggregate Reporting less than \$50,000,⁴ and Aggregate Payments to Individuals⁵ payment types did not comply with the CARES Act and the Department of the Treasury's (Treasury) Guidance. Castro determined that the expenditures related to the Contracts greater than or equal to \$50,000 payment type complied with the CARES Act and Treasury's Guidance. Castro determined Oklahoma County's risk of unallowable use of funds is moderate.

Castro recommends that Treasury Office of Inspector General (OIG) follow up with Oklahoma County's management to confirm if the \$91,218 noted as unsupported expenditures within the Transfers greater than or equal to \$50,000, Aggregate Reporting less than \$50,000, and Aggregate Payments to Individuals payment types can be supported. If support is not provided, Treasury OIG should recoup the funds or request Oklahoma County management to provide support for replacement expenses, not previously charged, that were eligible during the CRF period of performance.

In addition, Castro recommends that Treasury OIG request Oklahoma County management to provide support for replacement expenses, not previously charged, that were eligible during the CRF period of performance for the \$326,664 of ineligible costs charged to the Transfers greater than or equal to \$50,000 payment type. If support is not provided, Treasury OIG should recoup the funds. Further, based on Oklahoma County's responsiveness to Treasury OIG's requests and management's ability to provide sufficient documentation and/or replace unsupported and ineligible transactions charged to CRF with valid expenditures, Castro recommends that Treasury OIG determine the feasibility of conducting an audit for the Transfers greater than or equal to \$50,000, Aggregate Reporting less than \$50,000, and Aggregate Payments to Individuals payment types.

At the time of desk review fieldwork, Castro noted that Oklahoma County had findings in their Single Audit Act Reports for fiscal years (FY) 2021 and 2022. Castro recommends that Treasury OIG follow-up with Treasury's Office of Capital Access to ensure that management decision letters are issued on the findings identified by the auditor in the Single Audit Act reports, as summarized below:

³ A transfer to another government entity is a disbursement or payment to a government entity that is legally distinct from the prime recipient.

⁴ Recipients are required to report CRF transactions greater than or equal to \$50,000 in detail in the grant-reporting portal. Transactions less than \$50,000 can be reported as an aggregate lump-sum amount by type (contracts, grants, loans, direct payments, and transfers to other government entities).

⁵ Obligations and expenditures for payments made to individuals, regardless of amount, are required to be reported in the aggregate in the grant-reporting portal to prevent inappropriate disclosure of personally identifiable information.

- Oklahoma County's FY 2021 Single Audit Act report was published on June 30, 2022, and the auditor identified unsupported questioned costs specific to the CRF in the amount of \$36,344,500.
- Oklahoma County's FY 2022 Single Audit Act report was published on June 4, 2024, and the auditor identified unsupported questioned costs specific to the CRF in the amount of \$176,562.

Castro also recommends that Treasury OIG follow-up with Oklahoma County to request that Oklahoma County management performs an assessment over the \$1,288,109 in grant funds paid to the Oklahoma County Home Finance Authority, which were not tested by Castro, to determine if rental assistance payments and prepaid debit card payments were made utilizing solely Oklahoma County's CRF proceeds, or if these expenses were paid with State of Oklahoma and Oklahoma City funding sources. If support is not provided, Treasury OIG should recoup the funds or request Oklahoma County management to provide support for replacement expenses, not previously charged, that were eligible during the CRF period of performance.

Treasury OIG and Castro met with Oklahoma County management to discuss the report. Oklahoma County management stated they would provide additional documentation to Treasury OIG to support the questioned costs or replace them with other eligible expenditures.

In connection with our contract with Castro, we reviewed Castro's desk review memorandum and related documentation and inquired of its representatives. Our review, as differentiated from an audit performed in accordance with generally accepted government auditing standards, was not intended to enable us to express an opinion on Oklahoma County's use of CRF proceeds. Castro is responsible for the attached desk review memorandum and the conclusions expressed therein. Our review found no instances in which Castro did not comply in all material respects with the *Quality Standards for Federal Offices of Inspectors General*.

We appreciate the courtesies and cooperation provided to Castro and our staff during the desk review. If you have any questions or require further information, please contact me at (202) 486-1420, or a member of your staff may contact Lisa DeAngelis, Audit Director, at (202) 487-8371.

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cc:

Michelle. A. Dickerman, Deputy Assistant General Counsel, Department of the Treasury

Danielle Christensen, Deputy Chief Program Officer, Office of Capital Access, Department of the Treasury

Wayne Ference, Partner, Castro & Company, LLC

Brian Maughan, County Commissioner District 2, County of Oklahoma

Attachment

Schedule of Monetary Benefits

According to the Code of Federal Regulations,⁶ a questioned cost is a cost that is questioned due to a finding:

- (a) which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds;
- (b) where the costs, at the time of the review, are not supported by adequate documentation; or
- (c) where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

Questioned costs are to be recorded in Treasury’s Joint Audit Management Enterprise System (JAMES).⁷ The amount will also be included in the OIG Semiannual Report to Congress. It is Treasury management's responsibility to report to Congress on the status of the agreed to recommendations with monetary benefits in accordance with 5 USC 405.

<u>Recommendation</u>	<u>Questioned Costs</u>
Recommendation No. 1	\$417,882

The questioned costs represent amounts provided by Treasury under the Coronavirus Relief Fund. As discussed in the attached desk review, \$417,882 is Oklahoma County’s expenditures reported in the grant-reporting portal that were ineligible or lacked supporting documentation.

⁶ 2 CFR § 200.84 – Questioned Cost

⁷ JAMES is Treasury’s audit recommendation tracking system.

Desk Review of Oklahoma County, Oklahoma

December 18, 2024

OIG-CA-25-022

MEMORANDUM FOR DEBORAH L. HARKER,
ASSISTANT INSPECTOR GENERAL FOR AUDIT

FROM: Wayne Ference
Partner, Castro & Company, LLC

SUBJECT: Desk Review of Oklahoma County, Oklahoma

On April 3, 2024, we initiated a desk review of Oklahoma County, Oklahoma's (Oklahoma County) use of the Coronavirus Relief Fund (CRF) authorized under Title VI of the Social Security Act, as amended by Title V, Division A of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).¹ The objective of our desk review was to evaluate Oklahoma County's documentation supporting its uses of CRF proceeds as reported in the GrantSolutions² portal and to assess the risk of unallowable use of funds. The scope of our desk review was limited to obligation and expenditure data for the period of March 1, 2020 through September 30, 2022,³ as reported in the GrantSolutions portal.

As part of our desk review, we performed the following:

- 1) reviewed Oklahoma County's quarterly Financial Progress Reports (FPRs) submitted in the GrantSolutions portal through September 30, 2022;
- 2) reviewed the *Department of the Treasury's (Treasury) Coronavirus Relief Fund Guidance* as published in the Federal Register on January 15, 2021;⁴

¹ P.L. 116-136 (March 27, 2020).

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

³ Oklahoma County fully expended their total CRF proceeds as of September 30, 2022. Castro set the scope end date to September 30, 2022, which was the date of Oklahoma County's last reporting submission within the GrantSolutions portal.

⁴ Coronavirus Relief Fund Guidance as published in the Federal Register (January 15, 2021) https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf

Desk Review of Oklahoma County, Oklahoma

- 3) reviewed Treasury's Office of Inspector General (OIG) *Coronavirus Relief Fund Frequently Asked Questions Related to Reporting and Recordkeeping*;⁵
- 4) reviewed Treasury OIG's monitoring checklists⁶ of Oklahoma County's quarterly FPR submissions for reporting deficiencies;
- 5) reviewed other audit reports issued, such as Single Audit Act reports,⁷ and those issued by the Government Accountability Office and other applicable Federal agency OIGs for internal control or other deficiencies that may pose risk or impact Oklahoma County's uses of CRF proceeds;
- 6) reviewed Treasury OIG Office of Investigations, the Council of the Inspectors General on Integrity and Efficiency Pandemic Response Accountability Committee,⁸ and Treasury OIG Office of Counsel input on issues that may pose risk or impact Oklahoma County's uses of CRF proceeds;
- 7) interviewed key personnel responsible for preparing and certifying Oklahoma County's GrantSolutions portal quarterly FPR submissions, as well as officials responsible for obligating and expending CRF proceeds;

⁵ Department of the Treasury Office of Inspector General *Coronavirus Relief Fund Frequently Asked Questions Related to Reporting and Recordkeeping* OIG-20-028R; March 2, 2021.

⁶ The checklists were used by Treasury OIG personnel to monitor the progress of prime recipient reporting in the GrantSolutions portal. GrantSolutions quarterly submission reviews were designed to identify material omissions and significant errors, and where necessary, included procedures for notifying prime recipients of misreported data for timely correction. Treasury OIG followed the *CRF Prime Recipient Quarterly GrantSolutions Submissions Monitoring and Review Procedures Guide*, OIG-CA-20-029R to monitor the prime recipients on a quarterly basis.

⁷ P. L. 104-156 (July 5, 1996) The Single Audit Act of 1984, as amended in 1996, requires entities who receive federal funds in excess of \$750,000 to undergo an annual audit of those Federal funds. The act was enacted for the purpose of promoting sound financial management, including effective internal controls, with respect to Federal awards administered by non-Federal entities and to establish uniform requirements for audits. This prime recipient was subject to those audit requirements, and Castro reviewed applicable prior year single audit reports as part of our desk review risk assessment procedures.

⁸ Section 15010 of P.L. 116-136, the CARES Act, established the Pandemic Response Accountability Committee within the Council of the Inspectors General on Integrity and Efficiency to promote transparency and conduct and support oversight of covered funds (see Footnote 15 for a definition of covered funds) and the coronavirus response to (1) prevent and detect fraud, waste, abuse, and mismanagement; and (2) mitigate major risks that cut across program and agency boundaries.

Desk Review of Oklahoma County, Oklahoma

- 8) made a non-statistical selection of Contracts, Transfers,⁹ Aggregate Reporting,¹⁰ and Aggregate Payments to Individuals¹¹ data identified through GrantSolutions reporting; and
- 9) evaluated documentation and records used to support Oklahoma County's quarterly FPRs.

Based on our review of Oklahoma County's documentation supporting the uses of its CRF proceeds as reported in the GrantSolutions portal, we determined that the expenditures related to the Contracts greater than or equal to \$50,000 payment type complied with the CARES Act and Treasury's Guidance. Also, we determined that the Transfers greater than or equal to \$50,000, Aggregate Reporting less than \$50,000, and Aggregate Payments to Individuals payment types did not comply with the CARES Act and Treasury's Guidance.

We identified unsupported and ineligible questioned costs of \$91,218 and \$326,664, respectively, with total questioned costs of \$417,882. We also determined Oklahoma County's risk of unallowable use of funds is moderate.

Castro recommends that Treasury OIG follow up with Oklahoma County's management to confirm if the \$91,218 noted as unsupported expenditures within the Transfers greater than or equal to \$50,000, Aggregate Reporting less than \$50,000, and Aggregate Payments to Individuals can be supported. If support is not provided, Treasury OIG should recoup the funds or request Oklahoma County management to provide support for replacement expenses, not previously charged, that were eligible during the CRF period of performance.

In addition, Castro recommends that Treasury OIG request Oklahoma County management to provide support for replacement expenses, not previously charged, that were eligible during the CRF period of performance for the \$326,664 of ineligible costs charged to the Transfers greater than or equal to \$50,000 payment type. If support is not provided, Treasury OIG should recoup the funds.

⁹ A transfer to another government entity is a disbursement or payment to a government entity that is legally distinct from the prime recipient.

¹⁰ Prime recipients were required to report CRF transactions greater than or equal to \$50,000 in detail in the GrantSolutions portal. Transactions less than \$50,000 could be reported as an aggregate lump-sum amount by type (contracts, grants, loans, direct payments, and transfers to other government entities).

¹¹ Obligations and expenditures for payments made to individuals, regardless of amount, were required to be reported in the aggregate in the GrantSolutions portal to prevent inappropriate disclosure of personally identifiable information.

Desk Review of Oklahoma County, Oklahoma

Further, based on Oklahoma County's responsiveness to Treasury OIG's requests and management's ability to provide sufficient documentation and/or replace unsupported and ineligible transactions charged to CRF with valid expenditures, we recommend Treasury OIG determine the feasibility of conducting an audit for the Transfers greater than or equal to \$50,000, Aggregate Reporting less than \$50,000, and Aggregate Payments to Individuals payment types.

Castro noted that Oklahoma County had findings in their Single Audit Act Reports for fiscal years (FY) 2021 and 2022 during our desk review. Castro recommends that Treasury OIG follow-up with Treasury's Office of Capital Access to ensure that management decision letters are issued on the findings identified by the auditor in the Single Audit report, which we have summarized below.

- Oklahoma County's FY 2021 Single Audit Act report was published on June 30, 2022, and the auditor identified unsupported questioned costs specific to the CRF in the amount of \$36,344,500.
- Oklahoma County's FY 2022 Single Audit Act report was published on June 4, 2024, and the auditor identified unsupported questioned costs specific to the CRF in the amount of \$176,562.

Non-Statistical Transaction Selection Methodology

Treasury issued a \$47,291,598 CRF payment to Oklahoma County. As of September 30, 2022, Oklahoma County expended all of its CRF proceeds. Oklahoma County's cumulative obligations and expenditures by payment type are summarized below.

Payment Type	Cumulative Obligations	Cumulative Expenditures
Contracts >= \$50,000	\$ 4,370,395	\$ 4,370,395
Grants >= \$50,000	\$ -	\$ -
Loans >= \$50,000	\$ -	\$ -
Transfers >= \$50,000	\$ 33,928,704	\$ 33,928,704
Direct Payments >= \$50,000	\$ -	\$ -
Aggregate Reporting < \$50,000	\$ 6,401,369	\$ 6,401,369
Aggregate Payments to Individuals (in any amount)	\$ 2,591,130	\$ 2,591,130
Totals	\$ 47,291,598	\$ 47,291,598

Castro made a non-statistical selection of payments in the Contracts greater than or equal to \$50,000, Transfers greater than or equal to \$50,000, Aggregate Reporting less than \$50,000, and Aggregate Payments to Individuals payment types. Selections were made using auditor judgment based on information and risks identified in reviewing audit reports, the GrantSolutions portal reporting

Desk Review of Oklahoma County, Oklahoma

anomalies¹² identified by the Treasury OIG CRF monitoring team, and review of Oklahoma County's FPR submissions. Oklahoma County did not obligate or expend CRF proceeds to the Grants greater than or equal to \$50,000, Direct Payments greater than or equal to \$50,000, and Loans greater than or equal to \$50,000 payment types; therefore, we did not select transactions from these payment types.

The number of transactions (20) we selected to test was based on Oklahoma County's total CRF award amount and our overall risk assessment of Oklahoma County. To allocate the number of transactions (20) by payment type (Contracts greater than or equal to \$50,000, Transfers greater than or equal to \$50,000, Aggregate Reporting less than \$50,000, and Aggregate Payments to Individuals), we compared the payment type dollar amounts as a percentage of cumulative expenditures as of September 30, 2022. The transactions selected for testing were not selected statistically, and therefore results could not be extrapolated to the total universe of transactions.

Background

The CARES Act appropriated \$150 billion to establish the CRF. Under the CRF, Treasury made payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories, including the Commonwealth of Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands; and Tribal governments (collectively referred to as "prime recipients"). Treasury issued a \$47,291,598 CRF payment to Oklahoma County. The CARES Act stipulates that a prime recipient may only use the funds to cover costs that—

- (1) were necessary expenditures incurred due to the public health emergency with respect to the coronavirus disease 2019 (COVID-19);
- (2) were not accounted for in the budget most recently approved as of March 27, 2020; and
- (3) were incurred during the covered period between March 1, 2020 and December 31, 2021.¹³

¹² Treasury OIG had a pre-defined list of risk indicators that were triggered based on data submitted by prime recipients in the FPR submissions that met certain criteria. Castro reviewed these results provided by Treasury OIG for the prime recipient.

¹³ P.L. 116-260 (December 27, 2020). The covered period end date of the CRF was extended through December 31, 2021 by the Consolidated Appropriations Act, 2021. The covered period 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.

Desk Review of Oklahoma County, Oklahoma

Section 15011 of the CARES Act required each covered recipient¹⁴ to submit to Treasury and the Pandemic Response Accountability Committee, no later than 10 days after the end of each calendar quarter, a report that contained (1) the total amount of large, covered funds^{15,16} received from Treasury; (2) the amount of large, covered funds received that were expended or obligated for each project or activity; (3) a detailed list of all projects or activities for which large, covered funds were expended or obligated; and (4) detailed information on any level of sub-contracts or sub-grants awarded by the covered recipient or its sub-recipients.

The CARES Act assigned Treasury OIG the responsibility for compliance monitoring and oversight of the receipt, disbursement, and use of CRF proceeds. Treasury OIG also has the authority to recoup funds in the event that it is determined a recipient failed to comply with requirements of subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)).

Desk Review Results

Financial Progress Reports

We reviewed Oklahoma County's quarterly FPRs through September 30, 2022, and found that Oklahoma County timely filed quarterly FPRs in the GrantSolutions portal in compliance with Treasury OIG's reporting requirements for the periods ending June 30, 2020 through September 30, 2022.

Summary of Testing Results

We found that the Contracts greater than or equal to \$50,000 payment type complied with the CARES Act and Treasury's Guidance. We also found that the Transfers greater than or equal to \$50,000, Aggregate Reporting less than \$50,000, and Aggregate Payments to Individuals payment types did not comply with the CARES Act and Treasury's Guidance because we were unable to determine if all tested expenditures were necessary due to the COVID-19 public health emergency, were not accounted for in the budget most recently approved as of March 27, 2020, and were incurred during the covered period. The transactions

¹⁴ Section 15011 of P.L. 116-136, the CARES Act, defined a covered recipient as any entity that received large, covered funds and included any State, the District of Columbia, and any territory or possession of the United States.

¹⁵ Section 15010 of P.L. 116-136, the CARES Act, defined covered funds as any funds, including loans, that were made available in any form to any non-Federal entity, not including an individual, under Public Laws 116-123, 127, and 136, as well as any other law which primarily made appropriations for Coronavirus response and related activities.

¹⁶ Section 15011 of P.L. 116-136 defined large, covered funds as covered funds that amounted to more than \$150,000.

Desk Review of Oklahoma County, Oklahoma

selected for testing were not selected statistically, and therefore results could not be extrapolated to the total universe of transactions.

Within Table 1 below, we have included a summary of \$30,751 in unsupported and ineligible expenditures identified as questioned costs through our testing of detailed transactions, which did not comply with the CARES Act and Treasury's Guidance. Castro also identified other matters throughout the course of our desk review procedures which we considered to be questioned costs that were not part of our testing of detailed transactions. Table 2 below combines the questioned costs identified in Table 1 with the other questioned costs of 387,131 identified separately from our detailed transaction testing to account for total questioned costs of \$417,882. See the Desk Review Results section below Table 2 for a detailed discussion of questioned costs and other issues identified throughout the course of our desk review.

**Table 1 - Summary of Expenditures Testing and Recommended Results
As of September 30, 2022**

Payment Type	Cumulative Expenditure Population Amount	Cumulative Expenditure Tested Amount	Unsupported Tested Questioned Costs	Ineligible Tested Questioned Costs	Total Tested Questioned Costs
Contracts >= \$50,000	\$ 4,370,395	\$ 1,987,115	\$ -	\$ -	\$ -
Grants >= \$50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Loans >= \$50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers >= \$50,000	\$ 33,928,704	\$ 8,066,776	\$ 8,260	\$ -	\$ 8,260
Direct Payments >= \$50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Aggregate Reporting < \$50,000	\$ 6,401,369	\$ 1,079,367	\$ 22,491	\$ -	\$ 22,491
Aggregate Payments to Individuals (in any amount)	\$ 2,591,130	\$ 1,254,307	\$ -	\$ -	\$ -
Totals	\$ 47,291,598	\$ 12,387,565	\$ 30,751	\$ -	\$ 30,751

**Table 2 – Summary of Tested and Other Matters Identified Questioned Costs
As of September 30, 2022**

Payment Type	(A) Unsupported Questioned Costs (Tested)	(B) Unsupported Questioned Costs (Other Matter)	(C A+B) Total Unsupported Questioned Costs	(D) Ineligible Questioned Costs (Tested)	(E) Total Ineligible Questioned Costs (Other Matter)	(F D+E) Total Ineligible Questioned Costs	(G C+F) Total Questioned Costs
Contracts >= \$50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants >= \$50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loans >= \$50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to Other Government Agencies >= \$50,000	\$ 8,260	\$ 60,148	\$ 68,408	\$ -	\$ 326,664	\$ 326,664	\$ 395,072
Direct Payments => \$50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aggregate Reporting < \$50,000	\$ 22,491	\$ -	\$ 22,491	\$ -	\$ -	\$ -	\$ 22,491
Aggregate Payments to Individuals (in any amount)	\$ -	\$ 319	\$ 319	\$ -	\$ -	\$ -	\$ 319
Totals	\$ 30,751	\$ 60,467	\$ 91,218	\$ -	\$ 326,664	\$ 326,664	\$ 417,882

Desk Review of Oklahoma County, Oklahoma

Contracts Greater Than or Equal to \$50,000

We determined Oklahoma County's Contracts greater than or equal to \$50,000 complied with the CARES Act and Treasury's Guidance. We tested a total of \$1,987,115 of transaction expenditures for four contracts and identified no exceptions. The contracts tested included expenditures for the purchase of mobile data computers for the Sheriff's Office deputies to promote remote working during the pandemic; specially outfitted safety vehicles for the Sheriff's Office for social distancing in the patrol vehicles to allow separate airflows in the driver's section and the inmate or arrestee's sections of the vehicles; air purification systems within the Oklahoma County Juvenile Bureau to prevent the spread of COVID-19; and map/sketching software utilized to promote remote working for real estate appraisers.

Transfers Greater Than or Equal to \$50,000

We determined Oklahoma County's Transfers greater than or equal to \$50,000 did not comply with the CARES Act and Treasury's Guidance. We tested four transfers totaling \$8,066,776 of transaction expenditures and identified two overall exceptions. The transfers tested included expenditures for public health and safety payroll; capital expenditures to make the Oklahoma County Detention Center more COVID-19 resistant (including plumbing and air handling items); Oklahoma County small business and nonprofit grants; telecommunication equipment to allow court proceedings over video rather than in person; and a facial recognition system implementation for the Oklahoma County Sheriff's Office to prevent the spread of COVID-19.

We identified \$8,260 of unsupported questioned costs through our testing of detailed transactions. We also identified questioned costs, identified separate from our detailed transaction testing, of \$386,812, which consisted of \$60,148 and \$326,664 in unsupported and ineligible questioned costs, respectively.

Transfers Exception #1 Summary – Other Matter for Treasury OIG Consideration - Questioned Costs for Calculation Errors, Population Reconciling Errors, and Management Fees / Indirect Cost Rates Claimed Related to the Oklahoma Industries Authority

Castro noted that Oklahoma County claimed \$17,470,033 in grant funding for a small business and nonprofit grant program managed by the Oklahoma Industries Authority (OIA), a public trust (and separate legal entity) where Oklahoma County was the sole beneficiary. Castro tested \$200,000 out of the \$17,470,033 in grant funding that Oklahoma County claimed related to OIA transactions, and all were tested without exception; however, we identified total questioned costs of

Desk Review of Oklahoma County, Oklahoma

\$234,112 during our OIA grant reconciliation procedures, which consisted of \$59,119 and \$174,993 in unsupported and ineligible questioned costs, respectively, as detailed in the Transfers Exception #1 section below.

Transfers Exception #1 – Other Matters Questioned Costs for Treasury OIG Consideration - Oklahoma Industries Authority Overall Grant Solutions Portal to GL Detail Population Reconciling Error

Castro identified reconciliation errors within the grants portal as of September 30, 2022, compared to Oklahoma County's general ledger (GL) detail. Castro identified a \$315 variance between the amount reported in the grants portal of \$33,928,704 and the amount reported in the GL of \$33,928,389. Oklahoma County management told us that the variance was interest income for the OIA and was reported as expended as part of CRF proceeds. As such, Castro questioned the reconciling error of \$315 as Other Matter unsupported questioned costs.

Transfers Exception #1 – Other Matter Questioned Costs for Treasury OIG Consideration - Sub-recipient GL Detail Payroll Allocation Calculation Errors Related to the Oklahoma Industries Authority

As part of our sub-recipient GL detail reconciliation procedures, Castro determined that Oklahoma County claimed \$18,083 in OIA payroll expenses incurred during the period of December 2020 through June 2021. Castro questioned \$9,431 out of the \$18,083 payroll allocation calculations, which consisted of \$8,570 and \$861 in other matter unsupported and ineligible costs, respectively, as detailed below.

For the \$8,570 of other matter unsupported questioned costs, Oklahoma County's sub-recipient provided timesheets with COVID-19 hours listed but used the employee's monthly salaries to perform an allocation for determining CRF proceeds claimed. We noted that the full payroll dollar amount for each month was used in the calculation of the allocation amount, but only bi-weekly pay period hours were used in the Oklahoma County sub-recipient's hourly rate calculations. Considering the full amount of monthly payroll was used to calculate the claimed amount, Castro determined the hourly rate was incorrectly calculated, and it should have been calculated with the total number of hours within the given month. This caused Oklahoma County's sub-recipient to incorrectly calculate the amount claimed, resulting in an \$8,570 overstatement of the payroll claimed. Castro provided our calculations to Oklahoma County who agreed with Castro's calculations of using total hours worked in the month and confirmed the amount as an exception. Castro questioned \$8,570 as unsupported.

Desk Review of Oklahoma County, Oklahoma

For the \$861 of ineligible questioned costs, Castro noted Oklahoma County's sub-recipient applied a five percent overhead cost rate to the total monthly payroll costs. Castro determined Oklahoma County and its sub-recipient claimed indirect cost rates by employing guidance from the Code of Federal Regulations (CFR), 2 CFR 200.414(f), *Grants and Agreements, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Direct and Indirect (F&A) Costs*.¹⁷ This guidance defined indirect cost rates and sets forth the 10 percent de minimis¹⁸ indirect cost rate that could be used indefinitely instead of charging the actual administrative costs. However, Treasury's CRF guidance published in the Federal Register stated this provision did not apply to the use of CRF funds and recipients could not apply their indirect cost rates to payments received from CRF. Therefore, Oklahoma County, by applying the indirect cost rate, did not comply with Treasury's requirements. Castro questioned \$861 as ineligible.

Transfers Exception #1 – Other Matter Questioned Costs for Treasury OIG Consideration - Sub-recipient GL detail Population Reconciling Errors Related to the Oklahoma Industries Authority

As part of our sub-recipient GL detail population reconciliation procedures, we identified \$4,621,152 without sufficient sub-recipient GL transaction details. We asked Oklahoma County to provide additional sub-recipient GL details to support this balance, and Oklahoma County responded by providing an invoice to support the amount; however, we noted a variance of \$50,234 when comparing the invoice total of \$4,621,152 to the itemized GL total of \$4,570,918. Oklahoma County's sub-recipient indicated the variance could be attributed to a potential duplicate payment. We followed up with Oklahoma County requesting documentation to support this amount; however, Oklahoma County did not provide additional support to confirm that the transaction was not a duplicate payment. As such, we questioned the \$50,234 as unsupported costs.

¹⁷ Code of Federal Regulations (CFR), 2 CFR 200.414(f), *Grants and Agreements, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Direct and Indirect (F&A) Costs* states: "...any non-Federal entity that does not have a current negotiated (including provisional) rate...may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. No documentation is required to justify the 10% de minimis indirect cost rate. As described in § 200.403, costs must be consistently charged as either indirect or direct costs but may not be double charged or inconsistently charged as both. If chosen, this methodology once elected must be used consistently for all Federal awards until such time as a non-Federal entity chooses to negotiate for a rate, which the non-Federal entity may apply to do at any time."

¹⁸ De minimis means lacking significance or importance: so minor as to merit disregard.

Transfers Exception #1 – Other Matter Questioned Costs for Treasury OIG Consideration for Ineligible Indirect Costs Related to the Oklahoma Industries Authority

Castro identified a 10 percent management fee on each invoice within the OIA transfers selection population which totaled \$174,132. Castro determined the 10 percent management fee was an indirect administrative cost. Treasury's Guidance published in the Federal Register explicitly disallows CRF recipients from charging indirect cost rates to calculate their CRF award. Castro questioned \$174,132 as ineligible indirect costs.

Transfers Exception #2 Summary: Oklahoma County Home Finance Authority Rent Relief Fund Household Support Program

Castro selected a \$1,500,000 transfer to the Oklahoma County Home Finance Authority (OCHFA), a public trust (and separate legal entity), designating Oklahoma County was the sole beneficiary. OCHFA incurred expenses related to the Rent Relief Fund Household Support Program. Castro selected two GL level transactions for testing from OCHFA's sub-recipient GL: 1) \$6,460 transaction to a landlord and 2) \$1,800 beneficiary level transaction, which we summarized directly below.

As a result of testing, Castro identified total unsupported questioned costs of \$8,260, as detailed in the Transfers Exception #2.01 and #2.02 sections below. As a result of reconciliation procedures performed, Castro also identified total other questioned costs of \$152,700, which consisted of unsupported and ineligible questioned costs of \$1,029 and \$151,671, respectively. These Other Matter questioned costs increased our Transfers questioned costs to \$160,960.

Transfers Exception #2.01 – Oklahoma County Home Finance Authority Rent Assistance Program

The \$6,460 transaction was part of a grant program administered by the sub-recipient to assist qualified individuals suffering financial hardships due to COVID-19 with the payment of overdue rent to avoid eviction or prevent homelessness and relieve the burden of missed payments on landlords. Oklahoma County and OCHFA provided a COVID-19 Landlord-Tenant Rent Assistance Agreement that listed a total rent assistance payment of \$6,460, which agreed to our transaction selection amount. However, the agreement indicated that the \$6,460 rent assistance payment would be split between the State of Oklahoma required payment of \$3,600 and an Oklahoma County required payment of \$2,860. We noted Oklahoma County claimed the entire \$6,460 expense using CRF proceeds despite the shared funding responsibility outlined in the agreement.

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Castro requested the application and self-certification form to verify the eligibility of the applicant, but Oklahoma County did not provide the supporting documentation requested for our transaction selection prior to the end of fieldwork. Additionally, Oklahoma County was unable to provide documentation to show that the rent was past due starting after the pandemic or that the expense was reasonable and could not be paid, as required by its grant program requirements. Without this information, Castro could not confirm that Oklahoma County ensured that its sub-recipient followed their grant program requirements for verifying eligibility of applicants. Castro questioned the \$6,460 as unsupported costs.

Transfers Exception #2.02 – Oklahoma County Home Finance Authority Prepaid Debit Card Distribution

Out of the \$1,500,000 original transaction selection, Castro selected a \$200,000 transaction related to prepaid debit cards to individuals who had already received COVID-19 related grant program rental assistance. Castro determined the \$200,000 transaction included multiple transactions and comingling of funds between the State of Oklahoma, Oklahoma County, and Oklahoma City. As a result, we selected a beneficiary level transaction totaling \$1,800 for testing.

For the \$1,800 beneficiary level transaction tested related to OCHFA loading grant awards onto prepaid debit cards for use by eligible applicants, Castro requested and Oklahoma County and OCHFA provided the eligibility guidelines provided for the prepaid debit cards and noted a list of required information to be provided to receive the card. Castro noted that the listing required the grant applicant to identify their most pressing need that could be fulfilled with the debit card. Castro followed up with Oklahoma County requesting the documentation showing the information that the grant applicant submitted fulfilling this requirement; however, Oklahoma County did not provide the requested documentation by the end of fieldwork. Without this response, Castro could not confirm that Oklahoma County ensured that its sub-recipients followed their grant program requirements for verifying eligibility of the applicants.

Castro requested Oklahoma County provide supporting documentation for the \$1,800 including a receipt or other evidence that the card was created and processed for distribution to the grant recipient. Oklahoma County stated that they had source documentation from the vendor, which used a "Card ID" to identify the cards, but that it did not match the tracking spreadsheet. Oklahoma County was unable to provide the source documentation from the vendor that matched the card's serial number and demonstrated the \$1,800 card being created and loaded for the grant applicant. Without this information, Castro could not verify the grant applicant received this debit card. Castro questioned the \$1,800 as unsupported.

Other Matter for Treasury OIG Consideration – Exceptions #2.01 and #2.02 – Oklahoma County Home Finance Authority Rental Assistance Program

Of the \$1,500,000 transfer provided to OCHFA, Castro noted that \$1,296,369 was distributed as grant program expenses (such as payments to grant beneficiaries), while the remaining \$203,631 consisted of administrative related expenditures. Out of the \$1,296,369 in grant program expenses, Castro tested \$8,260, resulting in \$1,288,109 in untested grant program expenses. Castro identified instances of cost sharing between the State of Oklahoma, Oklahoma County, and Oklahoma City for the following transactions as a result of our testing:

- For the #2.01 tested amount of \$6,460, Castro identified an instance of cost sharing between the State of Oklahoma and Oklahoma County. Specifically, the contract indicated the rental assistance payment was to be split, and a portion paid by the State of Oklahoma and Oklahoma County; however, Oklahoma County claimed the entire \$6,460 within the grants portal.
- For the #2.02 tested amount of \$1,800, Castro identified \$1,800 in unsupported costs through testing related to the \$200,000 population, leaving \$198,200 in funds not tested. During our review of the population, Castro determined this balance may have additional potential questioned costs because the funds were commingled into this program between the State of Oklahoma, Oklahoma County, and Oklahoma City.

Castro recommends Treasury OIG follow-up to request that Oklahoma County management performs an assessment over the remaining untested amount of \$1,288,109 to determine if rental assistance payments and prepaid debit card payments were made utilizing solely Oklahoma County's CRF proceeds, or if these expenses were paid with State of Oklahoma and Oklahoma City funding sources. If support is not provided, Treasury OIG should recoup the funds or request Oklahoma County management to provide support for replacement expenses, not previously charged, that were eligible during the CRF period of performance.

**Transfers Exception #2 - Other Matters Questioned Costs for Treasury OIG
Consideration - Oklahoma County Home Finance Authority Population
Reconciling Errors and Indirect Cost Rates Claimed**

Castro obtained a population and noted that Oklahoma County's sub-recipient, the OCHFA, claimed \$1,500,000 in CRF proceeds for the OCHFA's Rent Relief Fund Household Support Program. Castro identified total questioned costs of \$152,700, which consisted of \$151,671 and \$1,029 in ineligible and unsupported questioned costs, respectively, as detailed below.

Castro noted within the population that OCHFA indicated it had only expended \$1,498,971 of the \$1,500,000 that had been awarded from Oklahoma County, resulting in a variance of \$1,029. Castro requested an explanation on the status of the remaining CRF proceeds that were unspent, and Oklahoma County confirmed that \$1,029 needed to be returned to Treasury. Castro determined that since there was no evidence that this amount was expended on CRF related expenditures or that these funds were returned to Treasury, we questioned \$1,029 as unsupported costs.

Additionally, Castro identified an indirect administrative expense line item of \$22,034 (with no details behind the calculation) and an administrative fee of \$129,637 (calculated as 10 percent of the program expenses claimed) within the population. Oklahoma County was not able to provide any direct expenditure detail to account for the \$129,637 or the \$22,034 expenses incurred by its sub-recipient. Treasury's CRF guidance stated that recipients could not apply their indirect cost rates to payments received from the CRF and that only direct costs are allowable to be charged to the CRF program. Therefore, by applying the 10 percent administrative rate and the indirect cost rate without claiming direct costs, Oklahoma County did not comply with Treasury's requirements, resulting in an unallowable use of CRF proceeds in the amount of \$151,671. As such, Castro questioned \$151,671 as ineligible indirect costs.

Aggregate Reporting less than \$50,000

We determined Oklahoma County's Aggregate Reporting less than \$50,000 did not comply with the CARES Act and Treasury's Guidance. We tested seven aggregate reporting transactions totaling \$1,079,367 in expenditures and identified one exception. The transactions tested included costs for the reimbursement of medical claims paid by Oklahoma County for employees with a COVID-19 diagnosis code; inmate transportation costs charged to the Oklahoma County Sheriff's Office due to COVID-19 implemented specific safety measures; costs for School Resource Officers who did not work their contractual amount of hours due to COVID-19 pandemic related closures; costs for additional Sheriff's

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Office deputies to assist with social distancing; costs for additional security of the courthouse caused by the COVID-19 pandemic; costs for cloud-based subscriptions for the Sheriff's Office's new mobile data computers needed for remote work during the COVID-19 pandemic; and costs for installation of ultraviolet lighting fixtures and new ionization air purifying systems used to prevent the spread of COVID-19. Castro questioned \$22,491 as unsupported costs, as detailed below.

Aggregate Reporting Exception – New Ionization Air Purifying Systems Installation

Castro tested two transactions totaling \$282,520. We tested the first transaction of \$97,333 without exception, which related to the installation of ultraviolet lighting fixtures that were installed to prevent the spread of COVID-19.

The second transaction tested for \$185,187 was for new ionization air purifying systems, which supported the effort of mitigating the spread of COVID-19. Castro reviewed multiple invoices that totaled \$162,696 out of the \$185,187 claimed in the GrantSolutions portal, resulting in a variance of \$22,491. This occurred because Oklahoma County claimed obligated amounts in the GrantSolutions portal based on its purchase order, but the actual invoice expenditures were less than the amount included in its purchase order. Oklahoma County confirmed it did not adjust its reported CRF amounts based on actual amounts ordered. Castro questioned \$22,491 as unsupported costs.

Aggregate Payments to Individuals

CRF payments made to individuals, regardless of amount, were required to be reported in the aggregate in the GrantSolutions portal to prevent inappropriate disclosure of personally identifiable information. Castro notes that Aggregate Payments to Individuals consists of the following broad types of potential costs, which we have defined from Treasury's Guidance as published in the Federal Register.¹⁹ Prime recipients may or may not have claimed all of these types of expenditures.

¹⁹ Coronavirus Relief Fund Guidance as published in the Federal Register (January 15, 2021) https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf

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- **Public Safety/Health Payroll**²⁰ – consisted of payroll costs for public health and safety department personnel.
- **Substantially Dedicated Payroll**²¹ – consisted of payroll costs for non-public health and safety personnel who were substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- **Non-Substantially Dedicated Payroll**²² – consisted of payroll costs for personnel who performed COVID-19 related tasks on a part-time basis.
- **Non-Payroll Expenditures** – consisted of financial assistance payments to citizens due to hardship or loss of income, unemployment claims, and other non-payroll related expenses made to individuals.

²⁰ Treasury’s Federal Register Guidance provides the following examples of public health and safety employees: “police officers (including state police officers), sheriffs and deputy sheriffs, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel employees involved in providing medical and other health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions, and other support services essential for patient care (e.g., laboratory technicians) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel.”

²¹ Substantially dedicated payroll costs means that personnel must have dedicated over 50 percent of their time to responding or mitigating COVID-19. Treasury’s Federal Register Guidance states that: “The full amount of payroll and benefits expenses of substantially dedicated employees may be covered using payments from the Fund. Treasury has not developed a precise definition of what “substantially dedicated” means given that there is not a precise way to define this term across different employment types. The relevant unit of government should maintain documentation of the “substantially dedicated” conclusion with respect to its employees.”

²² Payroll costs that are not substantially dedicated means payroll costs that are not public health and safety, and which are not substantially dedicated to performing COVID-19 related tasks. Treasury’s Federal Register Guidance defines more stringent tracking requirements for these types of payroll costs. Specifically, the Treasury’s Federal Register states that agencies must: “track time spent by employees related to COVID-19 and apply Fund payments on that basis but would need to do so consistently within the relevant agency or department. This means, for example, that a government could cover payroll expenses allocated on an hourly basis to employees’ time dedicated to mitigating or responding to the COVID-19 public health emergency.”

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Oklahoma County's Aggregate Payments to Individuals balance consisted of payroll and other transactions from the following types of claimed costs.

Aggregate Payments to Individuals Category Types	Total Expenses Claimed
Public Health and Safety Payroll	\$ 2,591,130
Totals	\$ 2,591,130

Oklahoma County did not claim any substantially dedicated payroll, non-substantially dedicated payroll, or any non-payroll costs within its Aggregate Payments to Individuals payment type balance.

Castro noted that public health and safety payroll transactions were subject to Treasury's administrative accommodation,²³ and therefore, were subject to less detailed documentation requirements. Castro tested public health and safety payroll transactions by reviewing itemized payroll distribution reports to support these balances.

We determined that Oklahoma County's Aggregate Payments to Individuals did not comply with the CARES Act and Treasury's Guidance. We tested a total of \$1,254,307 of transaction expenditures for five public health and safety payroll transactions and identified no testing exceptions. The public health and safety payroll tested included balances from the Juvenile Justice Detention Center and the Sheriff's Department. However, Castro did find unsupported costs related to our reconciliation between the GL and the GrantSolutions portal.

Castro reconciled the expenditures identified within the GrantSolutions portal as of September 30, 2022 to the GL and the Aggregate Payments to Individuals Analysis provided by Oklahoma County. Castro identified a variance of \$319 between the GL detail and amount reported in the GrantSolutions portal. We followed up with Oklahoma County for an explanation about this variance and they confirmed the variance was due to two payments that were duplicated in the GL, causing the balance to be overstated in the GrantSolutions portal. Specifically, the amounts of \$281 and \$266 were incorrectly reported twice within the GrantSolutions portal, however these amounts were offset by a correcting

²³ Treasury's Federal Register guidance stated that an administrative accommodation was, "In recognition of the particular importance of public health and public safety workers to State, local, and tribal government responses to the public health emergency, Treasury has provided, as an administrative accommodation, that a State, local, or tribal government may presume that public health and public safety employees meet the substantially dedicated test...This means that, if this presumption applies, work performed by such employees is considered to be a substantially different use than accounted for in the most recently approved budget as of March 27, 2020. All costs of such employees may be covered using payments from the Fund for services provided during the period that begins on March 1, 2020, and ends on December 31, 2021."

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adjustment of \$228. As such, Castro questioned the \$319 reconciling error as Other Matter unsupported questioned costs.

Conclusion

We determined that the expenditures related to the Contracts greater than or equal to \$50,000 payment type complied with the CARES Act and Treasury's Guidance. We also found that the Transfers greater than or equal to \$50,000, Aggregate Reporting less than \$50,000, and Aggregate Payments to Individuals payment types did not comply with the CARES Act and Treasury's Guidance.

We identified unsupported and ineligible questioned costs of \$91,218 and \$326,664, respectively, with total questioned costs of \$417,882. Also, we identified GrantSolutions portal misclassification reporting issues related to the Transfers greater than or equal to \$50,000 payment type that did not comply with Treasury's Guidance.

Additionally, Oklahoma County's risk of unallowable use of funds is **moderate**.

Castro recommends that Treasury OIG follow up with Oklahoma County's management to confirm if the \$91,218 noted as unsupported expenditures within the Transfers greater than or equal to \$50,000, Aggregate Reporting less than \$50,000, and Aggregate Payments to Individuals can be supported. If support is not provided, Treasury OIG should recoup the funds or request Oklahoma County management to provide support for replacement expenses, not previously charged, that were eligible during the CRF period of performance.

In addition, Castro recommends that Treasury OIG request Oklahoma County management to provide support for replacement expenses, not previously charged, that were eligible during the CRF period of performance for the \$326,664 of ineligible costs charged to the Transfers greater than or equal to \$50,000 payment type. If support is not provided, Treasury OIG should recoup the funds.

Further, based on Oklahoma County's responsiveness to Treasury OIG's requests and its ability to provide sufficient documentation and/or replace unsupported and ineligible transactions charged to CRF with valid expenditures, we recommend Treasury OIG determine the feasibility of conducting an audit for the Transfers greater than or equal to \$50,000, Aggregate Reporting less than \$50,000, and Aggregate Payments to Individuals payment types.

At the time of desk review fieldwork, Castro noted that Oklahoma County had findings in their Single Audit Act Reports for FY 2021 and 2022. Castro recommends that Treasury OIG follow-up with Treasury's Office of Capital Access

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to ensure that management decision letters are issued on the findings identified by the auditor in the Single Audit Act report, which we have summarized below.

- Oklahoma County's FY 2021 Single Audit Act report was published on June 30, 2022, and the auditor identified unsupported questioned costs specific to the CRF in the amount of \$36,344,500.
- Oklahoma County's FY 2022 Single Audit Act report was published on June 4, 2024, and the auditor identified unsupported questioned costs specific to the CRF in the amount of \$176,562.

Castro also identified other matters throughout the course of our desk review, which warrant recommendations to Treasury OIG for additional action. Castro recommends Treasury OIG:

- Follow-up to request Oklahoma County perform an assessment over the remaining untested amount of \$1,288,109 to determine if rental assistance payments and prepaid debit cards payments were made utilizing solely Oklahoma County's CRF proceeds, or if these expenses were paid with State of Oklahoma and Oklahoma City funding sources. If support is not provided, Treasury OIG should recoup the funds or request Oklahoma County management to provide support for replacement expenses, not previously charged, that were eligible during the CRF period of performance.

All work completed with this letter complies with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Federal Offices of Inspectors General*, which require that the work adheres to the professional standards of independence, due professional care, and quality assurance to ensure the accuracy of the information presented.²⁴ We appreciate the courtesies and cooperation provided to our staff during the desk review.

Sincerely,



Wayne Ference
Partner, Castro & Company, LLC

²⁴ <https://www.ignet.gov/sites/default/files/files/Silver%20Book%20Revision%20-%208-20-12r.pdf>