



November 2023

# COVID-19 RELIEF FUNDS

## State Experiences Could Inform Future Federal Relief Funding

## Why GAO Did This Study

The federal government provided over \$4.6 trillion to help the nation respond to the COVID-19 pandemic. A substantial portion of that amount went to state governments, which had to manage the influx of federal relief and quickly determine priorities to respond to the public health and economic emergency.

The CARES Act includes a provision for GAO to conduct monitoring and oversight of the use of funds made available to prepare for, respond to, and recover from the COVID-19 pandemic. This report describes (1) how selected states planned for, used, and reported on COVID-19 relief funds; (2) challenges selected states experienced in using COVID-19 relief funds and any actions taken to address those challenges; and (3) how the experiences of the selected states could inform future federal relief funding.

This report is part of a series of reports on COVID-19 relief funds to the states. GAO reviewed previously issued reports on individual COVID-19 relief programs. GAO also interviewed federal agency officials who implemented COVID-19 relief programs that received \$10 billion or more for Tribes, states, localities, and U.S. territories.

GAO reviewed plans for the use of the COVID-19 relief funds for eight states—California, Florida, Illinois, Minnesota, New York, Pennsylvania, Texas, and Washington—and interviewed staff from state budget offices and auditor offices. GAO selected these states based on total COVID-19 relief funding, population size, and geographic region.

View [GAO-24-106152](#). For more information, contact Jeff Arkin at (202) 512-6806 or [arkinj@gao.gov](mailto:arkinj@gao.gov).

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## COVID-19 RELIEF FUNDS

### State Experiences Could Inform Future Federal Relief Funding

## What GAO Found

Budget office staff in eight states told GAO they worked with state legislatures, agencies, and other stakeholders to plan the use of COVID-19 relief funds. While budget staff said state legislatures typically were responsible for appropriating the funds, some legislatures allowed state officials to make or change plans when the legislatures were not in session. Budget staff in selected states said they were generally responsible for implementing newly created programs, while state agencies implemented pre-existing programs. Staff also said they used existing structures and processes to implement the funds, such as those for natural disasters or reimbursement. According to state auditors, selected states used existing processes to mitigate fraud and improper payments.

State budget staff told GAO they used a variety of actions to address challenges when planning, using, and reporting on the COVID-19 relief funds.

- **Staff capacity challenges.** Budget staff hired and reassigned staff, worked with officials in state agencies, and used contractors to address capacity challenges with using COVID-19 relief funds.
- **Timing of funding and guidance.** Budget staff said that when additional COVID-19 relief funding was provided or guidance on allowable uses was delayed or changed, they waited to use these funds or substituted other funds with overlapping allowable uses.
- **Communication and technical assistance challenges.** Budget staff said that federal agency officials addressed questions on program guidance and the need for technical assistance by increasing information sharing and working with national organizations representing states.
- **Compliance with reporting requirements.** Budget staff leveraged existing reporting systems or developed new systems to allow them to meet reporting deadlines, address changes to reporting requirements, or provide data they had not previously collected.

GAO identified several experiences from the selected states that could inform future federal relief.

- **Leveraging pre-existing programs.** Budget staff in some states said they were often able to use funding for existing programs more efficiently by using existing structures and processes. However, staff also noted that new, more flexible programs were key to addressing the pandemic's unique challenges.
- **Leveraging existing expertise and processes.** States leveraged staff expertise and processes from implementing previous significant federal funding, such as from the American Recovery and Reinvestment Act of 2009, to plan and use the COVID-19 relief funds. Additionally, some states said their staff experience and capacity with the funds grew over time.
- **Establishing new units and processes for federal relief funds.** Budget staff said they established specific units and processes for COVID-19 relief funds. They plan to leverage these units and processes for future federal relief funds.

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## Abbreviations

ARPA	American Rescue Plan Act of 2021
DHS	Department of Homeland Security
DOT	Department of Transportation
FAQ	frequently asked questions
FEMA	Federal Emergency Management Agency
FTE	full-time equivalents
HHS	Department of Health and Human Services
Recovery Act	American Recovery and Reinvestment Act of 2009
USDA	U.S. Department of Agriculture

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November 15, 2023

Congressional Committees

The federal government has provided over \$4.6 trillion to help the nation respond to and recover from the COVID-19 pandemic.<sup>1</sup> A substantial portion of these funds went to state governments. We reported previously that the federal government provided more than \$1 trillion to federal agencies to provide assistance to Tribes, states, the District of Columbia, localities, and U.S. territories.<sup>2</sup> During a time of national emergency, state governments had to manage the influx of federal relief from multiple new and existing funding streams and quickly determine priorities for the relief funding.

The CARES Act includes a provision for us to conduct monitoring and oversight of the use of funds made available to prepare for, respond to, and recover from the COVID-19 pandemic.<sup>3</sup> This report is part of a series of reports on COVID-19 relief funds to the states and focuses on state experiences implementing COVID-19 relief funding. We reviewed (1) how selected states planned for, used, and reported on COVID-19 relief funds provided across selected programs; (2) challenges selected states experienced in using COVID-19 relief funds across selected programs and any actions taken to address those challenges; and (3) how the experiences of the selected states could inform future federal relief funding.

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<sup>1</sup>This amount reflects appropriations, as well as transfers, adjustments, recoveries, rescissions, and returns of unused indefinite appropriations. This amount does not reflect any changes resulting from the Fiscal Responsibility Act of 2023, which rescinded unobligated funds in a number of COVID-19 relief programs. See Pub. L. No. 118-5, 137 Stat. 10 (2023). The six COVID-19 relief laws are the American Rescue Plan Act of 2021 (ARPA), Pub. L. No. 117-2, 135 Stat. 4; Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, div. M and N, 134 Stat. 1182 (2020); Paycheck Protection Program and Health Care Enhancement Act, Pub. L. No. 116-139, 134 Stat. 620 (2020); CARES Act, Pub. L. No. 116-136, 134 Stat. 281 (2020); Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 178 (2020); and the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, Pub. L. No. 116-123, 134 Stat. 146.

<sup>2</sup>See GAO, *COVID-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments*, GAO-22-105397, appendix 25 (Washington, D.C.: Apr. 27, 2022).

<sup>3</sup>Pub. L. No. 116-136, § 19010(b), 134 Stat. 281, 580 (2020). More information on our COVID-19-related work is available at <https://www.gao.gov/coronavirus>.

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To address all three objectives, we reviewed reports examining individual COVID-19 relief programs that were issued by us, the Pandemic Response Accountability Committee, relevant federal agency inspectors general, and national organizations representing state governments. We interviewed agency officials at the Departments of Education, Health and Human Services, Homeland Security, Transportation, and the Treasury about states' experiences and challenges in planning, using, and reporting on individual COVID-19 programs and funds and actions taken to address the challenges. We selected these departments because they received \$10 billion or more in COVID-19 relief for programs and funds to Tribes, states, localities, and U.S. territories.<sup>4</sup> For the purposes of this report, we excluded Medicaid and Unemployment Insurance from our selected programs.<sup>5</sup> We also met with officials from national organizations that represent state governments.<sup>6</sup>

To report on states' experiences planning for, using, and reporting on COVID-19 relief funding, we selected eight states—California, Florida, Illinois, Minnesota, New York, Pennsylvania, Texas, and Washington. We selected these eight states because they represent

- various geographic regions within the U.S.;

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<sup>4</sup>The individual programs and funds received \$10 billion or more in at least one of the six COVID-19 relief laws. The COVID-19 relief laws provided funding to new and existing programs and funds. For the purposes of this report, we refer to both programs and funds that received COVID-19 relief funds as programs.

<sup>5</sup>We excluded appropriations in the COVID-19 relief laws that increased or created new annual mandatory funding, or that extended the period of availability for prior funds. Several provisions in the Families First Coronavirus Response Act and the American Rescue Plan Act of 2021 authorized increases in Medicaid payments to states and U.S. territories. The increase to federal Medicaid spending is based on a temporary funding formula change rather than a specific appropriated amount. Similarly, the COVID-19 relief laws did not provide a specific appropriated amount for Unemployment Insurance. Instead, several provisions in the COVID-19 relief laws authorized, for example, Unemployment Insurance benefits for individuals not otherwise eligible for Unemployment Insurance benefits and an additional weekly benefit for individuals who were eligible for weekly benefits under the permanent Unemployment Insurance programs and the temporary CARES Act Unemployment Insurance programs.

<sup>6</sup>We spoke with officials from the National Association of State Auditors, Comptrollers, and Treasurers; the National Association of State Budget Officers; the National Conference of State Legislatures; and the National Governors Association.

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- the largest total COVID-19 relief funding obligated to states within their respective geographic region, based on data downloaded from USAspending.gov on November 3, 2022;<sup>7</sup> and
- the largest total population size among states in their respective geographic regions, based on data downloaded from USAspending.gov on November 3, 2022.<sup>8</sup>

Figure 1 provides specific location, population, and funding information for the eight selected states. These selection criteria aligned with a similar methodology used in our other COVID-19 relief work focused on states' experiences.<sup>9</sup>

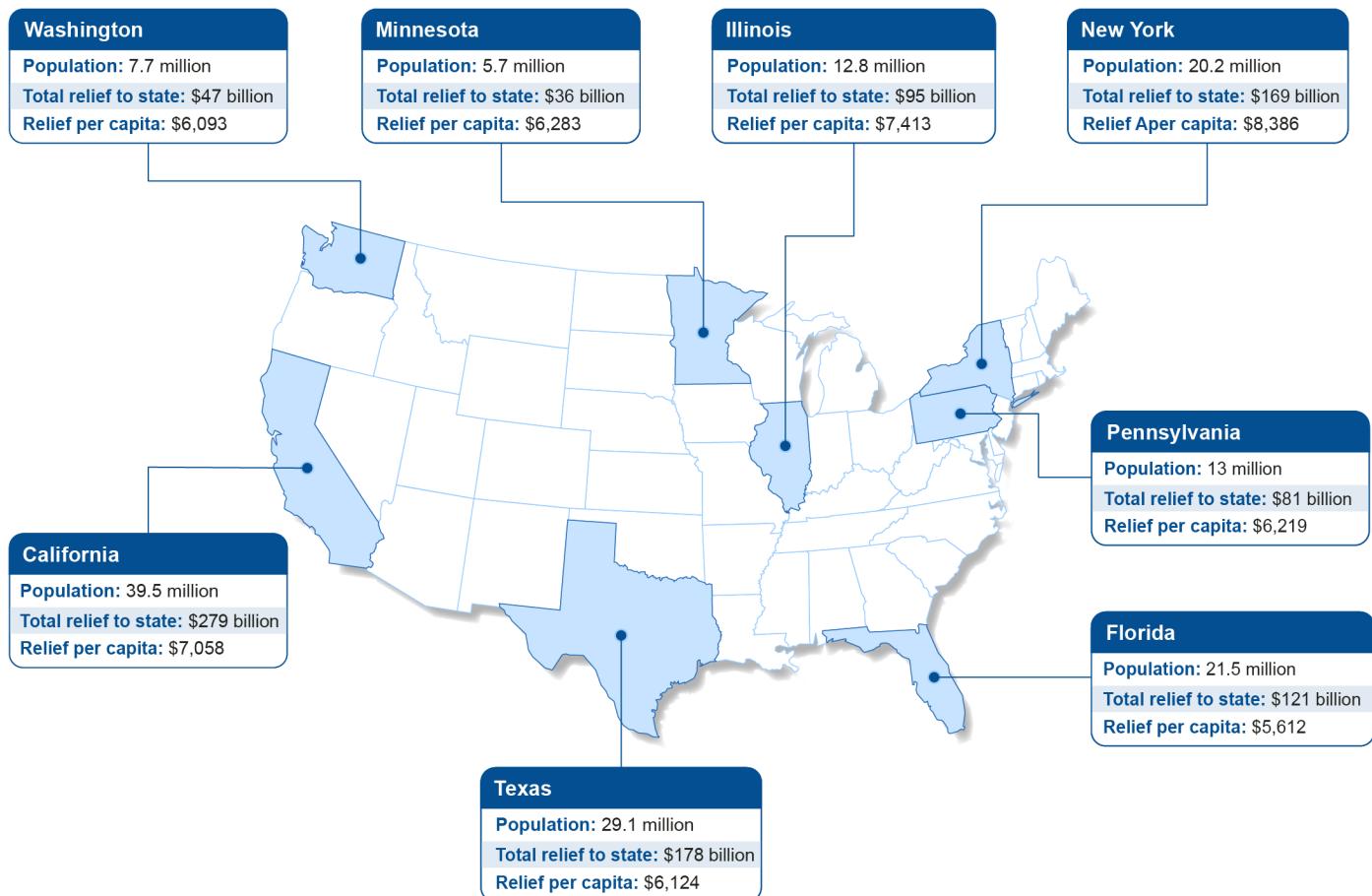
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<sup>7</sup>USAspending.gov is the official source for spending data for the U.S. government and has features that allow for tracking of COVID-19 spending. In past work we identified that the quality of data on USAspending.gov varies by federal agency. We chose to use USAspending data in this report because they are widely available to the public and we determined they were sufficiently reliable for our purposes in state selection criteria. See GAO, *Federal Spending Transparency: OIGs Identified a Variety of Issues with the Quality of Agencies' Data Submissions*, [GAO-22-105427](#) (Washington, D.C.: Jul. 12, 2022); and *Federal Spending Transparency: Opportunities Exist to Further Improve the Information Available on USAspending.gov*, [GAO-22-104702](#) (Washington, D.C.: Nov. 8, 2021).

<sup>8</sup>In instances where the state with the largest total COVID-19 relief funding obligation and population size were the same, we selected the state with the second largest total COVID-19 relief funding obligation in a geographic region.

<sup>9</sup>States selected in our forthcoming work on states' uses of the Coronavirus State and Local Fiscal Recovery Funds represent a range of populations, unemployment rates, geographic regions, and Coronavirus State and Local Fiscal Recovery Funds allocations received. Collectively, the selected states for that work represent about 60 percent of the U.S. population and were allocated about 60 percent of the Coronavirus State and Local Fiscal Recovery Fund allocations provided to states.

Figure 1: COVID-19 Relief Funding Data of Selected States from USA Spending.gov, as of October 31, 2023



Sources: GAO analysis of USA Spending.gov data; GAO (Map). | GAO-24-106152

Notes: USA Spending.gov information provided by place of performance. Information on USA Spending.gov is based on data provided by federal agencies. In prior work, the Offices of Inspector Generals determined that the reliability of data submitted to USA Spending.gov varied. See GAO-22-105427. The six COVID-19 relief laws are the American Rescue Plan Act of 2021 (ARPA), Pub. L. No. 117-2, 135 Stat. 4; Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, div. M and N, 134 Stat. 1182 (2020); Paycheck Protection Program and Health Care Enhancement Act, Pub. L. No. 116-139, 134 Stat. 620 (2020); CARES Act, Pub. L. No. 116-136, 134 Stat. 281 (2020); Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 178 (2020); and the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, Pub. L. No. 116-123, 134 Stat. 146. Numbers for population are rounded to the nearest hundred thousand, numbers for total relief are rounded to the nearest billion, and numbers for relief per capita are rounded to the nearest dollar.

For the eight selected states, we reviewed reports and other documents on each state's plans for using COVID-19 relief funding. We also reviewed available state single audit reports for fiscal years 2020 to

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2022.<sup>10</sup> We interviewed staff from the selected states' budget offices, COVID-19 recovery offices, governor's offices, grants management offices, state auditor offices, and other relevant legislative and program offices. The interviews covered the states' experiences, challenges, and actions taken to address challenges in planning for, using, and reporting on COVID-19 relief funds received across programs. We use the terms "some" and "several" throughout this report when at least three states raised a particular challenge or action. To identify and describe state experiences that could inform future federal relief funding to states, we conducted a content analysis of interviews with federal agency officials and staff from the eight states.

We conducted this performance audit from July 2022 to November 2023 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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## Background

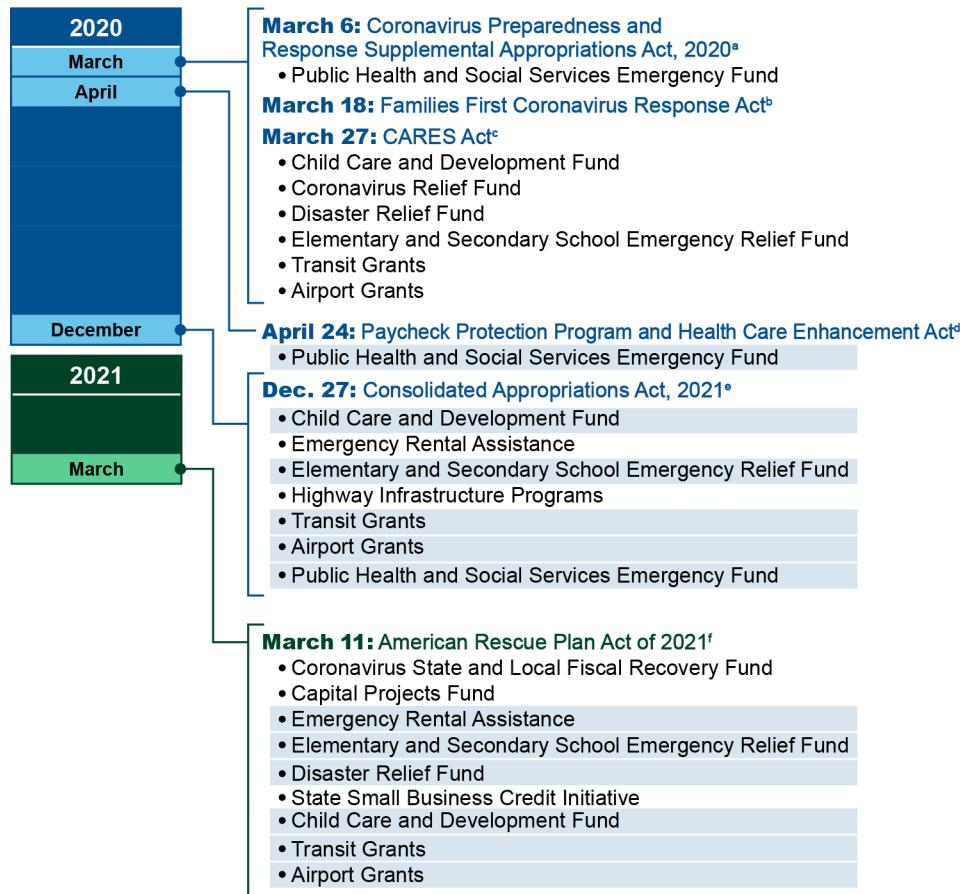
The COVID-19 pandemic had a rapid and severe effect on the U.S. economy. Early in the pandemic, state and local governments experienced fiscal pressures resulting from changes in revenues and expenditures.<sup>11</sup> To address the public health and economic effects posed by the COVID-19 pandemic, Congress passed, and the President signed, six COVID-19 relief laws, totaling over \$4.6 trillion of federal funding (see fig. 2).

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<sup>10</sup>A single audit is an audit of an entity's financial statements and federal awards, or a program-specific audit. Nonfederal entities that receive federal awards are required to undergo single audits (or, in limited circumstances, program-specific audits) of those awards annually (unless a specific exception applies) when they spend at least \$750,000 in federal awards in their fiscal year. 2 C.F.R. pt.200.

<sup>11</sup>See GAO, *State and Local Governments: Fiscal Conditions During the COVID-19 Pandemic in Selected States*, [GAO-21-562](#) (Washington, D.C.: July 15, 2021).

**Figure 2: Timeline of Funding Provided through the COVID-19 Relief Laws to States for Selected Programs**



Source: GAO analysis of COVID-19 relief laws. | GAO-24-106152

<sup>a</sup>Pub. L. No. 116-123, 134 Stat. 146 (2020).

<sup>b</sup>Pub. L. No. 116-127, 134 Stat. 178 (2020).

<sup>c</sup>Pub. L. No. 116-136, 134 Stat. 281 (2020).

<sup>d</sup>Pub. L. No. 116-139, 134 Stat. 620 (2020).

<sup>e</sup>Pub. L. No. 116-260, 134 Stat. 1182 (2020).

<sup>f</sup>Pub. L. No. 117-2, 135 Stat. 4 (2021).

More than \$1 trillion of these funds were appropriated to federal agencies to provide assistance related to the COVID-19 pandemic to Tribes, states,

the District of Columbia, localities, and U.S. territories.<sup>12</sup> The table below lists 13 programs that each received \$10 billion or more exclusively or primarily for Tribes, states, the District of Columbia, localities, and U.S. territories in at least one of the six laws (see table 1).

**Table 1: COVID-19 Relief Funding for Federal Programs that Received \$10 billion or More in Aid for Tribes, States, the District of Columbia, Localities, and U.S. Territories**

Program	Description	Appropriation (\$ in billions)
	Coronavirus State and Local Fiscal Recovery Fund Administered by the Department of the Treasury, these funds provide payments to Tribal governments, states, the District of Columbia, U.S. territories, and localities to mitigate the fiscal effects stemming from the COVID-19 pandemic, among other things.	350
	Elementary and Secondary School Emergency Relief Fund Administered by the Department of Education, this fund generally provides formula grants to states (including the District of Columbia and Puerto Rico) for education-related needs to address the impact of the COVID-19 pandemic.	190.3 <sup>a</sup>
	Coronavirus Relief Fund Administered by Treasury, this fund provides payments to Tribal governments, states, the District of Columbia, localities with more than 500,000 residents, and U.S. territories to help with necessary expenditures incurred due to the COVID-19 pandemic.	150
	Disaster Relief Fund Administered by the Federal Emergency Management Agency, this fund provides federal disaster recovery assistance for Tribal, state, U.S. territory, and local governments when a major disaster occurs.	95 <sup>b</sup>

<sup>12</sup>This total is based on (1) an analysis of the appropriated amounts in the six COVID-19 relief laws that are available to agencies for assistance to Tribes, states, the District of Columbia, localities, and U.S. territories; and (2) the Congressional Budget Office's estimated outlays for Medicaid resulting from authorized increases in payments to states and U.S. territories under those laws. This amount does not reflect any changes resulting from the Fiscal Responsibility Act of 2023, which rescinded unobligated funds in a number of COVID-19 relief programs. See Pub. L. No. 118-5, 137 Stat. 10 (2023).

Program	Description	Appropriation (\$ in billions)
	<p>Medicaid<sup>c</sup> Administered by states and U.S. territories according to plans approved by the Centers for Medicare &amp; Medicaid Services, which oversees Medicaid at the federal level. This program finances health care for certain low-income and medically needy individuals through federal matching of states' and U.S. territories' health care expenditures. The Families First Coronavirus Response Act and the American Rescue Plan Act of 2021 temporarily increased federal Medicaid matching rates under specified circumstances, among other changes.</p>	76.9
	<p>Transit Grants Administered by the Federal Transit Administration, these funds are distributed through existing grant programs to provide assistance to Tribes, states, localities, and U.S. territories to prevent, prepare for, and respond to the COVID-19 pandemic.</p>	69.5
	<p>Child Care and Development Fund<sup>d</sup> Administered by the Department of Health and Human Services (HHS), this fund provides funds to Tribes, states, the District of Columbia, and U.S. territories to subsidize the cost of child care for low-income families and to improve the quality of care for all families. COVID-19 relief funds have supported access to child care, reduced parent fees, supported providers through unstable enrollment, and supported assistance to health care and other essential workers without regards to income eligibility requirements. Additional funding was provided for subgrants to eligible child care providers to support the stability of the child care sector during and after the COVID-19 pandemic.</p>	52.5 <sup>a</sup>
	<p>Emergency Rental Assistance Administered by Treasury, these programs (Emergency Rental Assistance 1 and 2) provide assistance to states, the District of Columbia, U.S. territories, and localities with more than 200,000 residents to assist eligible households with rent, utilities, and home energy costs, and other expenses related to housing and housing stability services.<sup>e</sup></p>	46.6 <sup>a</sup>
	<p>Public Health and Social Services Emergency Fund Administered by HHS, this fund provides for grants to Tribal governments, states, U.S. territories, and localities to support COVID-19 testing, surveillance, and contact tracing, among other uses.</p>	33.4 <sup>a</sup>
	<p>Airport Grants<sup>f</sup> Administered by the Federal Aviation Administration, these grants provide funds for eligible airports to prevent, prepare for, and respond to the effects of the COVID-19 pandemic.</p>	20
	<p>Highway Infrastructure Administered by the Federal Highway Administration, these programs provide funds to Tribal governments, states, the District of Columbia, and U.S. territories for highway construction and authorize the use of these funds for maintenance, personnel, and other purposes to prevent, prepare for, and respond to the COVID-19 pandemic.</p>	10 <sup>a</sup>

Program	Description	Appropriation (\$ in billions)	
	<b>Coronavirus Capital Projects Fund</b>	Administered by Treasury, this fund provides payments to Tribal governments, states, the District of Columbia, U.S. territories, and freely associated states for critical capital projects that directly enable work, education, and health monitoring, in response to the COVID-19 pandemic.	10 <sup>a</sup>
	<b>State Small Business Credit Initiative</b>	Administered by Treasury, this program provides funds to Tribal governments, states, the District of Columbia, and U.S. territories to fund small business credit support and investment programs and to provide technical assistance to eligible small businesses.	10 <sup>a</sup>

Source: GAO analysis of federal laws and data from the Congressional Budget Office; GAO (icons). | GAO-24-106152

Note: The COVID-19 relief laws providing the appropriations shown are the American Rescue Plan Act of 2021 (ARPA), Pub. L. No. 117-2, 135 Stat. 4 (2021), the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, div. M and N, 134 Stat. 1182 (2020), the Paycheck Protection Program and Health Care Enhancement Act, Pub. L. No. 116-139, 134 Stat. 620 (2020), the CARES Act, Pub. L. No. 116-136, 134 Stat. 281 (2020), and the Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 178 (2020). The Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, Pub. L. No. 116-123, 134 Stat. 146, did not provide any specified amounts for these programs or funds for Tribal governments, states, the District of Columbia, localities, or U.S. territories. The amounts shown are the cumulative amounts for each program or fund under the other five laws. Some appropriation amounts include an amount available for administration expenses or for the relevant federal agency inspector general. The amounts do not reflect any changes resulting from the Fiscal Responsibility Act of 2023, which rescinded unobligated funds in a number of COVID-19 relief programs. See Pub. L. No. 118-5, 137 Stat. 10 (2023).

<sup>a</sup>The Fiscal Responsibility Act of 2023 rescinded certain unobligated funds provided to these COVID-19 relief programs. See Pub. L. No. 118-5, 137 Stat. 10 (2023).

<sup>b</sup>Appropriations for the Disaster Relief Fund generally are not specific to individual disasters and may be used for various disaster assistance programs, including the Public Assistance program, which provides assistance to Tribal, state, local, and territorial governments.

<sup>c</sup>Several provisions in the Families First Coronavirus Response Act and ARPA authorized increases in Medicaid payments to states and U.S. territories. The Congressional Budget Office estimated that federal expenditures from these provisions would be approximately \$76.9 billion through fiscal year 2030. The largest increase to federal Medicaid spending is based on a temporary funding formula change rather than a specific appropriated amount. Some of the estimated costs in this total are for the Children's Health Insurance Program, permanent changes to Medicaid, and changes not specifically related to COVID-19.

<sup>d</sup>The Child Care and Development Fund is made up of two funding streams: mandatory and matching funding authorized under section 418 of the Social Security Act and discretionary funding authorized under the Child Care and Development Block Grant Act of 1990, as amended. See 42 U.S.C. §§ 618, 9858m.

<sup>e</sup>Emergency Rental Assistance 1 funds were also available to Tribes or their Tribally Designated Housing Entities and the Department of Hawaiian Home Lands. Emergency Rental Assistance 2 provides assistance to cover the costs of other affordable rental housing and eviction prevention activities for eligible households.

<sup>f</sup>Funds are available to eligible sponsors of airports. Nearly all of these airports are under city, state, county, or public-authority ownership.

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## Selected States Leveraged Various Entities and Processes to Implement COVID-19 Relief Funds

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Selected States Leveraged Various Entities to Plan for, Use, and Report on COVID-19 Relief Funds	<p>As the selected states planned for and used their COVID-19 relief funds, the roles of the state legislatures, budget offices, and state agencies involved varied.</p> <ul style="list-style-type: none"><li>• <b>Role of state legislatures.</b> In all the selected states, state legislatures were responsible for appropriating COVID-19 relief funds—within program requirements—through state budget processes. However, the legislatures had varying roles in planning the use of the funds, according to budget office staff. For example, budget office staff in Pennsylvania told us that the General Assembly planned the use of all of the state's COVID-19 relief funds. In Illinois, state budget office staff told us that the state legislature helped decide how certain award amounts for new programs—including the Coronavirus Relief Fund and the Coronavirus State and Local Fiscal Recovery Funds—would be used. However, they were not as involved in planning how funds from other programs would be used. State budget office staff in California, Florida, New York, Texas, and Washington told us that their state legislatures worked with various groups—the Governor's Office, the state budget office, and relevant state agencies—to provide input on, and plan the use of, the COVID-19 relief funds.</li><li>• <b>Role of state budget offices.</b> Budget office staff in selected states said their offices had differing levels of involvement in planning for, using, and reporting on the COVID-19 relief funds. Budget office staff told us that they were typically responsible for ensuring the best use of COVID-19 relief funds by providing the state legislature, the governor's office, and state agencies with information about the funds, their allowable uses, and other specific requirements.</li></ul> <p>Budget staff told us they were responsible for managing and reporting on the COVID-19 relief funds provided through newly created programs, such as the Coronavirus Relief Fund, the Coronavirus Capital Projects Fund, and the Coronavirus State and Local Fiscal</p>
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Recovery Funds. Additionally, state budget office staff in California told us they worked with the state's Office of Emergency Services to manage and track COVID-19 response costs that would be reimbursed through the Disaster Relief Fund's Public Assistance program. Budget office staff in New York told us their office was responsible for centrally managing their state's applications for reimbursements related to COVID-19 from the Disaster Relief Fund's Public Assistance Program.

Budget office staff we spoke with were not directly involved in COVID-19 relief funds that went to pre-existing federally funded programs. However, budget office staff said they were responsible for managing the interactions between the COVID-19 relief funds, including tracking, monitoring, and reporting on the funds.

- **Role of state agencies.** State agencies were typically responsible for planning, using, and reporting on the COVID-19 relief funds that went to pre-existing or agency specific programs, according to budget office staff from selected states. These programs included the Child Care and Development Fund, the Elementary and Secondary School Emergency Relief Fund, the Public Health and Social Services Emergency Fund, and Transit Grants. According to some budget staff, state agencies were familiar with the pre-existing programs and reporting requirements and were able to leverage both their existing relationships with federal agency staff and processes for using and reporting on the federal funds.

Budget office staff in the selected states also reported establishing additional groups within and outside of their offices that were involved in the planning process for the COVID-19 relief funds.

- **COVID-19 planning groups established within state budget offices.** Florida Governor's Office of Policy and Budget staff told us they established a COVID-19 unit to coordinate across all the relief funding. The unit regularly communicated with state agencies and the state legislature about how Florida would use its COVID-19 relief funding. New York Division of the Budget staff said they established a steering committee that consisted of both unit budget analysts and leadership, such as the unit chiefs for Health, Public Safety, and Human Services. The steering committee was responsible for prioritizing the state's COVID-19 response expenses to identify the best federal relief funds to use.

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- **COVID-19 planning groups established outside of state budget offices.** In Washington, the governor created several task forces to gather and share pandemic-related information with the governor's office and the state legislature, according to budget office staff. The task forces consisted of officials from Tribal, state, and local governments; subject matter experts in areas such as public health and workforce support; and representatives of other relevant groups. Minnesota Management and Budget staff said the governor established several working groups across agencies. The working groups focused on quickly gathering and sharing information in areas including COVID-19 testing, vaccination, hospital surge capacity, food security, and child care. The groups also requested state COVID-19 relief funding for the needs they identified. Budget office staff in Illinois told us that their office established an informal COVID-19 committee that interpreted the federal rules for the Coronavirus Relief Fund. According to budget staff in Illinois, the informal COVID-19 committee consisted of representatives from the Education and Public Safety Unit and the Economic Development Unit within the budget office, as well as staff from the Illinois Emergency Management Agency.

Budget office staff in Pennsylvania and Governor's Office staff in Texas told us their states did not establish new groups or use a formalized process for planning their state's use of the COVID-19 relief funds. Governor's Office staff in Texas told us the Governor's Office held informal meetings with state agencies to discuss plans for using the COVID-19 relief funds. Additionally, Texas established working groups to help manage the administrative aspects of the COVID-19 relief funding.

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#### Some Selected States Leveraged New or Existing Legislative Flexibilities to Use COVID-19 Relief Funds

State legislatures were typically responsible for appropriating funds through each state's budget process, but some state budget office staff told us they used new or existing processes to plan for and use the COVID-19 relief funds when their legislatures were not in session.<sup>13</sup>

- **COVID-19 specific flexibilities granted through state budget acts.** The California Legislature used state budget acts to grant the governor the flexibility to change state allocations for specific funding without needing to coordinate with the legislature to pass a supplemental appropriation.<sup>14</sup> To increase funding programs over \$1 billion, the administration needed to coordinate with the legislature to

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<sup>13</sup>State legislative calendars vary. See <https://www.ncsl.org/about-state-legislatures/2020-state-legislative-session-calendar>.

<sup>14</sup>Cal. Assem. Bill No. 128 (2021-2022 Reg. Sess.); Cal. Sen. Bill No. 154 (2022-2023 Reg. Sess.).

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pass supplemental appropriations, according to budget office staff in California. Budget office staff in New York told us the legislature granted the governor's office the authority to spend the COVID-19 relief funds provided through the CARES Act at the governor's discretion in the state's fiscal year 2021 budget, which allowed the governor to make changes to the use of the early COVID-19 relief funds as needed.

- **Legislative notification and review processes.** The Minnesota Legislature established a COVID-19 Response Commission, which reviewed the Governor's requests for spending over a certain threshold, according to Minnesota Management and Budget staff.<sup>15</sup> Texas Governor's Office staff told us that their state budget allows the Governor's Office and the state legislature to spend federal funds received in between legislative sessions with notification to the legislature.<sup>16</sup> Washington Office of Financial Management staff told us that they leveraged their statutory "unanticipated receipts" process, which they said allows state agency heads to submit spending requests to the Governor and legislature for needs they did not anticipate or include in the approved state budget.<sup>17</sup> Additionally, when the legislature is not in session, staff told us Washington state law grants the Governor the authority to approve the use of the unanticipated receipts.<sup>18</sup>

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### Selected States Generally Leveraged Existing Structures and Processes When Using COVID-19 Relief Funds and Mitigating Improper Payments

Budget office staff told us that they leveraged existing state structures and processes to quickly use the COVID-19 relief funds to respond to the pandemic.

- **Leveraging existing natural disaster response staff and structures.** Budget office staff in California told us that state agencies redirected some of their staff and existing emergency relief teams to manage different COVID-19 relief programs. California state agencies also hired contractors to help provide on-the-ground pandemic response and assist in managing the state's Disaster Relief Fund's

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<sup>15</sup>2020 Minn. Laws 5. The legislature directed the Legislative COVID-19 Response Commission to review expenditures exceeding \$2.5 million. 2021 Minn. Laws 48.

<sup>16</sup>2021 Tex. Gen. Laws IX-63. See Texas Government Code for additional information on the Governor and Legislature's authority to affect appropriations. Tex. Gov't Code. Ann. § 317 (2019).

<sup>17</sup>Wash. Rev. Code § 43.79.270 (2021).

<sup>18</sup>Wash. Rev. Code § 43.79.280 (2021). According to budget office staff, the Washington State legislature is given 10 days to review requests prior to approval.

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Public Assistance program applications. In Florida, budget office staff told us that the Governor's office worked with the state's Division of Emergency Management, Department of Health, and Department of Economic Opportunity to identify pandemic response needs.

- **Leveraging reimbursement processes.** Budget staff in Florida and Illinois, as well as Governor's Office staff in Texas, told us they used reimbursement processes to provide COVID-19 relief funds to state agencies and other recipients. For example, Illinois budget staff said the reimbursement process allowed their office and the Governor's office to review COVID-19 expenditures and identify allowable uses of the funds for reimbursement. Budget staff in Florida stated that they leveraged processes the state required for all grant and contract agreements funded with state or federal assistance. These processes include monitoring and documenting contract recipient performance and documenting contract deliverables prior to issuing payments.<sup>19</sup>
- **Leveraging existing improper payment processes and strategies.** States generally used existing fraud and improper payment mitigation processes for COVID-19 relief funding, according to budget office staff and state auditors.<sup>20</sup> For example, state budget office staff in Illinois told us that they leveraged pre and post award review for all awards, including those funded with COVID-19 relief funds.<sup>21</sup> Budget office staff in Florida also told us they followed the state's statutory requirements for all contracts, grant agreements, and payment processing to help reduce improper payments across all programs and funding sources.

Some state auditors told us that the influx of COVID-19 funding exacerbated existing internal control deficiencies or created new issues with monitoring and reporting on the use of the funds by state

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<sup>19</sup>Fla. Stat. §§ 215.971, 287.057(15), 287.058, 17.03 (2023).

<sup>20</sup>Improper payments are payments that should not have been made or were made in the incorrect amount, and may suggest that a program is vulnerable to fraud. While an improper payment may be the result of fraudulent activity, not all improper payments are the result of fraud. Fraud involves obtaining something of value through willful misrepresentation. The judicial or other adjudicative system determines whether an act is fraud.

<sup>21</sup>These reviews are in response to the state's Grant Accountability and Transparency Act and are intended to increase the accountability and transparency in the use of grant funds. Illinois' Grant Accountability and Transparency Act required the adoption of federal guidance and regulations applicable to federal grant funds, such as the Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards, codified at 2 C.F.R. pt. 200. 30 Ill. Comp. Stat. 708 (2014).

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agencies and subrecipients.<sup>22</sup> Florida's Chief Inspector General's Office told us it created a two-part risk readiness review for all COVID-19 relief funds distributed to all state agencies. The risk readiness reviews were used to assess the status of internal controls within state agencies. Pennsylvania developed new oversight systems and internal controls to address fraud and improper payments for some programs that received COVID-19 relief funds, budget office staff said. The staff are discussing incorporating the new oversight measures and internal controls into the state's fiscal year 2024 budget act.

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### Selected States Changed Their Plans for Using COVID-19 Relief Funds as New Funds Became Available, Guidance Evolved, and Needs Changed

Generally, budget office staff told us that they had to balance quickly distributing the COVID-19 relief funds with ensuring that their approach was the best use of funds. Additionally, budget staff said that, as new federal laws provided additional COVID-19 relief funds, they would consider the interactions between funds with similar allowable uses. They said they would make changes to what funds would be used to support specific pandemic response and economic recovery activities, as needed.

- **Changes to state plans for the use of COVID-19 relief funds.** Washington Office of Financial Management staff told us the state changed its plans for using federal funds and tapped into state funds when updates to allowable uses or requirements for the federal funds created a funding gap. Additionally, budget office staff in New York said that the flexibilities the state legislature granted the governor's office in the first state budget during the pandemic allowed the governor's office to make changes to the state's planned uses of the COVID-19 relief funds as necessary.

Budget office staff from some states told us that they may have to continue to change plans due to delays or concerns about fully spending the funds by expenditure deadlines. For example, Washington Office of Financial Management staff said that they are experiencing delays in construction for some projects using funds from the Coronavirus State and Local Fiscal Recovery Funds and the Coronavirus Capital Projects Fund. They attributed these delays to factors such as inflation, supply chain challenges, the federal plan approval process, and the seasonality of construction. They added that while the state may revise its budget to use flexibilities to swap

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<sup>22</sup>A subrecipient is a nonfederal entity that receives a subaward from a pass-through entity to carry out part of a federal program, but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency. 2 C.F.R. § 200.1.

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certain relief funds in the case of project delays, it may be challenging to use all of its COVID-19 relief funds correctly within current deadlines.

- **Changes to guidance for state match requirements.** Over the course of the pandemic, the President issued several memorandums that directed the Federal Emergency Management Agency (FEMA) to reimburse state governments and other eligible recipients for all work eligible for emergency protective measures assistance for the Disaster Relief Fund's Public Assistance program.<sup>23</sup> These memorandums resulted in changes to the federal Disaster Relief Fund's Public Assistance program's reimbursement rate from 75 percent to 100 percent for related costs incurred through July 1, 2022.<sup>24</sup> In response, budget office staff in some of the selected states made changes to their initial plans for other COVID-19 relief. The changes to state-match requirements for the Disaster Relief Fund's Public Assistance program allowed the states to maximize the use of other COVID-19 relief funds for other programs and state needs, according to some state budget office staff.
- **Pivoting to supporting recovery activities.** Texas Governor's Office staff told us they provided support to state and local agencies when using the COVID-19 relief funding for long-term recovery efforts. For example, staff told us the state legislature passed bills requiring schools to pursue specific actions, such as tutoring, to support long-term recovery in education.

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<sup>23</sup>The Disaster Relief Fund's Public Assistance program provides federal disaster recovery assistance when a major disaster occurs. For additional information on the federal share provided to states for the Disaster Relief Fund's Public Assistance program, see White House, *Memorandum on Maximizing Assistance to Respond to COVID-19, Memorandum for the Secretary of Homeland Security, the Administrator of the Federal Emergency Management Agency* (Mar. 1, 2022); *Memorandum for the Secretary of Homeland Security and the Administrator of the Federal Emergency Management Agency on Maximizing Assistance to Respond to COVID-19* (Nov. 9, 2021); *Memorandum on Maximizing Assistance to Response to COVID-19* (Aug. 17, 2021); and *Memorandum on Maximizing Assistance from the Federal Emergency Management Agency* (Feb. 2, 2021).

<sup>24</sup>See White House, *Memorandum on Maximizing Assistance to Respond to COVID-19, Memorandum for the Secretary of Homeland Security, the Administrator of the Federal Emergency Management Agency* (Mar. 1, 2022). The Consolidated Appropriations Act, 2022, directed the federal share of assistance for the COVID-19 disaster declarations to be at least 90 percent for eligible costs. Pub. L. No. 117-103, § 311, 136 Stat. 331 (2022). FEMA said it will apply the 90 percent federal cost share to funding for all eligible costs for work performed and items used on or after July 2, 2022. See FEMA, *Coronavirus (COVID-19) Pandemic: Public Assistance Programmatic Deadlines, FEMA Policy #104-22-0002* (June 13, 2020).

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Some state budget office staff told us that their states developed new structures and groups to support efforts to move from pandemic response to economic recovery and better prepare for future federal funding.

- **Establishing groups focused on economic recovery from COVID-19.** Washington created the Washington Resilience Group to help set long-term priorities and strengthen service delivery and customer support in some state systems. Additionally, the Washington legislature established the Pandemic After Action Report Task Force to conduct a comprehensive review of state-wide pandemic response and recovery.<sup>25</sup> Florida's Re-Open Florida Task Force was composed of groups and representatives from sectors that would likely be most impacted by the state's public health emergency declaration and state of emergency, such as education and health care.<sup>26</sup> Budget office staff in Florida told us that they met regularly with the state's investment board to discuss the state's financial outlook, develop plans to respond to a potential recession, and how the use of the COVID-19 relief funds might be affected.
- **Establishing new units to manage federal funds.** Some selected states recognized a need for new centralized management of federal funds. Minnesota established a COVID-19 Response Accountability Office, which tracks and monitors COVID-19-related state appropriations and federal funds. The office coordinated with state agencies and budgeting and accounting divisions within Minnesota Management and Budget to administer COVID-19 relief funding and ensure the state complied with reporting requirements.

California budget office staff said they created the Federal Funds Accountability and Cross Tracking Unit within the Department of Finance. According to budget office staff in California, the new unit was responsible for tracking, reporting, and providing oversight on the spending of the Coronavirus State and Local Fiscal Recovery Funds. The unit also tracked the receipt and expenditure of other COVID-19 relief funds by state agencies. Staff told us this unit assists in determining the allowable uses across and between different COVID-19 relief programs. Budget office staff plan to use the unit to

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<sup>25</sup>2021 Was. Sess. Laws 102.

<sup>26</sup>For additional information on Florida's plans for recovery, see Re-Open Florida Task Force, *Safe. Smart. Step-by-Step.: Plan for Florida's Recovery* (Apr. 29, 2020).

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coordinate other funding provided through the Infrastructure Investment and Jobs Act and the Inflation Reduction Act of 2022.<sup>27</sup>

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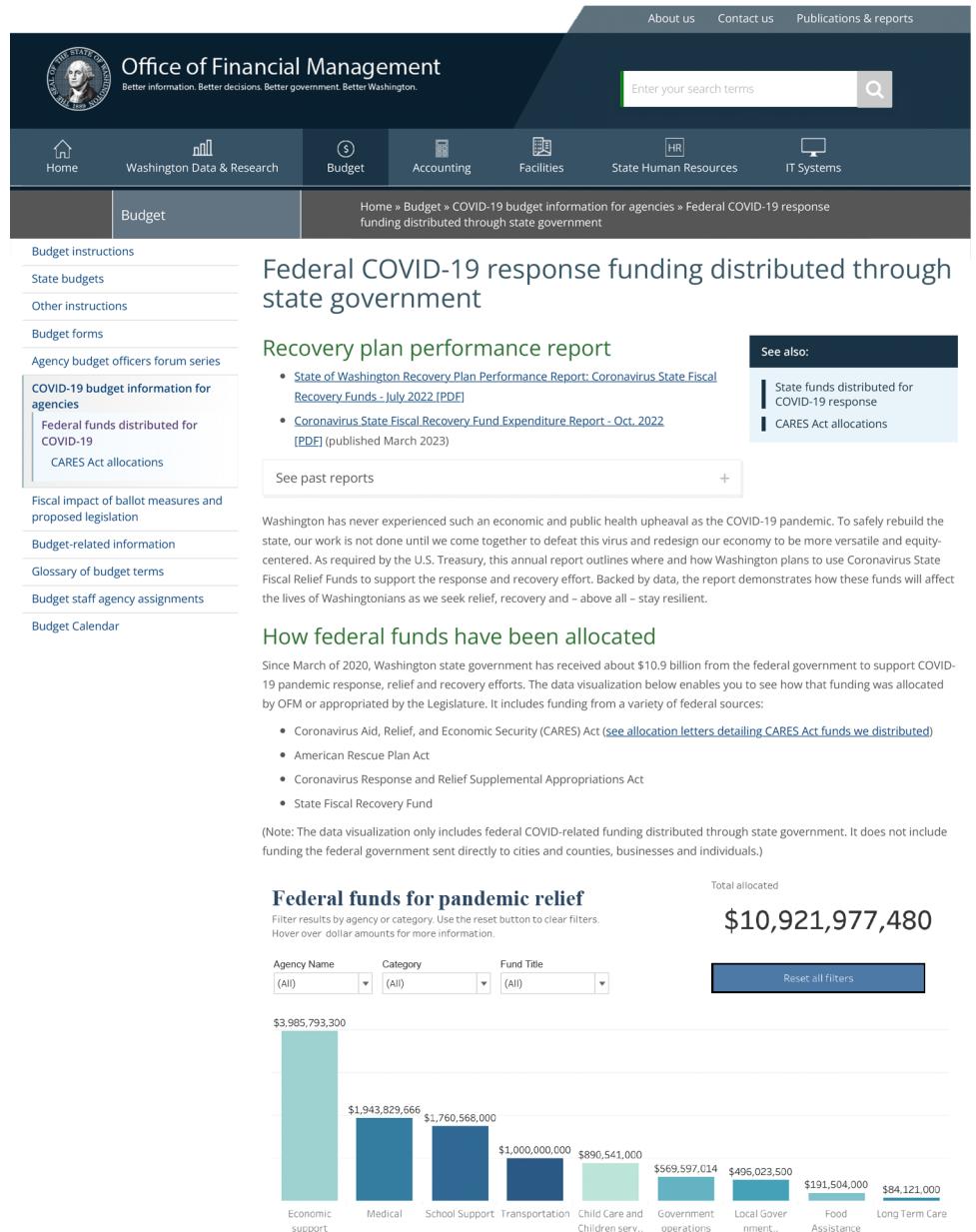
### Selected States Publicly Reported on the Use of COVID-19 Relief Funds

Some states used websites to publicly display information detailing the use of COVID-19 relief funds. The entities involved in managing these websites differed in the selected states. For example, budget office staff in California and Pennsylvania said that they developed their state's COVID-19 websites using data provided by state agencies on their COVID-19 relief awards and expenditures. Washington's Office of Financial Management manages the state's COVID-19 website that includes annual recovery plans and data on how the COVID-19 relief funds were allocated by the budget office or appropriated by the legislature (see fig. 3).

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<sup>27</sup>Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, 135 Stat. 429 (2021); Inflation Reduction Act of 2022, Pub. L. No. 117-169, 136 Stat. 1818 (2022).

**Figure 3: Screenshot of Washington Office of Financial Management's COVID-19 Website**



Source: "Washington Office of Financial Management" website (<https://ofm.wa.gov/budget/covid-19-budget-information-agencies/federal-covid-19-response-funding-distributed-through-state-government>) accessed July 25, 2023. | GAO-24-106152

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Florida state agencies modified internal data systems to tag all budget information related to COVID-19, budget office staff said. These changes allowed the staff to internally track the funds and display the information across state websites. New York Division of the Budget staff said their office expanded its Open Budget website to include a section on its federal COVID-19 awards and spending.<sup>28</sup> Staff told us the division is responsible for gathering various state agency information that supports the state's COVID-19 website. They said they are working with a consultant to review information displayed and plan to update and maintain the content of the Open Budget website.

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## Selected States Took Various Approaches to Address Challenges in Planning, Using, and Reporting on COVID-19 Relief Funds

### Selected States Hired and Reassigned Staff, Collaborated with State Agencies, and Used Contractors to Address Capacity Challenges

Budget office staff in Illinois, Minnesota, New York, Pennsylvania, and Washington told us their offices did not have sufficient administrative capacity within their pre-existing grants management and program administration structures to plan for, use, and report on the large amount of COVID-19 relief funds. For example, New York Division of the Budget staff said prior to the pandemic, the division's role was limited to the review of federal legislation, award tracking, and conducting the state's federal single audit. Minnesota Management and Budget staff told us that the aging workforce and a wave of retirements triggered by the pandemic exacerbated staffing challenges. Florida Office of Policy and Budget staff said that Florida's Department of Health struggled to handle over 20 federal grants with varying reporting requirements, which led the agency to hire additional staff to increase its capacity.

Some budget office staff told us they experienced challenges including hiring, training new staff, and acquiring the technology and infrastructure

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<sup>28</sup>See <https://openbudget.ny.gov/covid-funding/federal-overview.html>.

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to manage the funds.<sup>29</sup> For example, New York Division of the Budget staff told us that the state initially froze hiring during the pandemic because of economic uncertainty. The freeze was lifted in late 2021, but staff said that New York is still struggling to hire new staff and, as of April 2023, was operating with over 10,000 less full-time equivalents (FTE) than the state was operating with at the start of the pandemic. In Washington, statewide workforce shortages made it difficult for state agencies to hire new specialist staff, according to budget office staff there.

Budget office staff in selected states told us they used a variety of approaches to address capacity challenges.

- **Reassigning and hiring staff.** Budget office staff told us they reassigned staff from other offices or hired new temporary and permanent staff. Washington Office of Financial Management staff said they initially reassigned existing staff to work on the new federal funds and then hired new staff to support the COVID-19 relief programs.
- **Collaborating with state agencies.** Some state budget office staff told us that they leveraged state agencies and other entities' expertise and capacity to manage certain COVID-19 relief programs. For example, according to state budget office staff, many California state agencies have emergency response teams to address statewide crises, such as wildfires. California Department of Finance staff said they leveraged these teams during the pandemic to coordinate the use and management of relief funds with broader allowable uses, such as the Coronavirus Relief Fund and the Disaster Relief Fund's Public Assistance program.
- **Contracting.** Budget office staff told us that some state agencies used contractors to support their relief fund management activities.

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<sup>29</sup>We previously reported on challenges states experienced with spending funds for certain COVID-19 relief programs due to the lack of sufficient staff capacity needed to design and administer new programs. See [GAO-22-105397](#), appendix 25. We have reported on state capacity challenges implementing Emergency Rental Assistance, see GAO, *COVID-19: Additional Actions Needed to Improve Accountability and Program Effectiveness of Federal Response*, [GAO-22-105051](#), appendix 17 (Washington, D.C.: Oct. 27, 2021), as well as the Public Health and Social Services Emergency Fund, see GAO, *COVID-19: HHS Funds Allocated to Support Disproportionally Affected Communities*, [GAO-23-105500](#) (Washington, D.C.: Jan. 24, 2023). We also reported on challenges with state technology resource capacity needed to design and administer Emergency Rental Assistance, see GAO, *Emergency Rental Assistance: Treasury's Oversight Is Limited by Incomplete Data and Risk Assessment*, [GAO-23-105410](#) (Washington, D.C.: Dec. 20, 2022).

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For example, Texas Governor’s Office staff told us that their office was one of several state agencies that hired outside contractors to help with monitoring, reporting, and other compliance requirement activities for the COVID-19 relief funds. Washington’s Office of Financial Management staff told us that although their state also hired contractors, high demand across state agencies led to competition for a limited pool of contractors and placed further strain on administrative capacity.

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### Selected States Addressed Challenges with the Timing of Funding and Accompanying Guidance by Delaying the Use of Funds and Substituting Funds

Budget office staff told us they experienced challenges planning for and using COVID-19 relief funds when new programs were introduced or when allowable uses or deadlines were significantly changed.<sup>30</sup> In these cases, states had to consider how these changes would affect earlier decisions about the use of the funds. Budget office staff said they were concerned about “moving goal posts” for the various streams of COVID-19 relief funding.

Some states experienced challenges as additional COVID-19 relief funding was passed or new federal guidance was issued when the legislature was not in session or the state budget process had ended. For example, Minnesota has a part-time legislature, and budget office staff said they struggled while waiting for guidance for various programs funded through the American Rescue Plan Act of 2021 (ARPA), which was enacted in March 2021. Staff said that initial guidance from Treasury for the Coronavirus State and Local Fiscal Recovery Fund was issued in early May 2021—shortly before the end of the state’s legislative session.

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<sup>30</sup>We previously reported on challenges selected states experienced with selected COVID-19 relief programs, including the clarity of guidance for eligible allowable activities and uses for the funds and the timeliness of guidance for new programs. For state challenges with guidance for the Coronavirus State and Local Fiscal Recovery Fund and the Disaster Relief Fund, see [GAO-22-105051](#), appendixes 31 and 36, and [GAO-22-105397](#), appendixes 24 and 30, respectively. We reported on state challenges with clarity of guidance in implementing the State Small Business Credit Initiative, see GAO, *State Small Business Credit Initiative: Improved Planning Could Help Treasury Limit Additional Delays*, [GAO-23-105293](#) (Washington, D.C.: Feb. 2, 2023); Transit Grants, see GAO, *COVID-19: Federal Efforts Could be Strengthened by Timely and Concerted Actions*, [GAO-20-701](#), appendix 27 (Washington, D.C.: Sept. 21, 2020), and *COVID-19: Sustained Federal Action is Crucial as Pandemic Enters Its Second Year*, [GAO-21-387](#), appendix 37 (Washington, D.C.: Mar. 31, 2021); and Emergency Rental Assistance, see [GAO-23-105410](#). We have also reported on challenges with the timeliness of guidance implementing Emergency Rental Assistance, see [GAO-23-105410](#). The Pandemic Response Accountability Committee also reported on challenges that states had with frequently updated program guidance that created confusion about the allowable uses of the COVID-19 relief funds. See Pandemic Response Accountability Committee, *Lessons Learned in Oversight of Pandemic Relief Funds, Updated* (Washington, D.C.: June 8, 2022).

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Minnesota Management and Budget staff said this gave the legislature limited time to engage in deliberative decision-making for the use of the funds. Similarly, Pennsylvania State Budget Office staff said it was difficult to plan the use of ARPA funding because the state's budget calendar ends in June and federal agencies continued to issue guidance for the new funds after that date.<sup>31</sup>

State budget office staff told us that federal agency guidance on allowable uses for new programs sometimes changed while states were implementing those programs. In some cases, states could no longer use the funds as they initially planned, while other changes meant they could use funds in new ways. California Department of Finance staff said they quickly planned the use of the Coronavirus State and Local Fiscal Recovery Fund award funds in May 2021 based on Treasury's interim final rule, but had to change plans for the award funds based on the final rule published in January 2022.<sup>32</sup> Budget office staff in California, Illinois, Minnesota, and Washington told us that the increased reimbursement rates for the Disaster Relief Fund's Public Assistance program during the COVID-19 pandemic led them to reassess initial funding allocations to ensure the overall best use of funding. Further, budget office staff told us that Congress's statutory extension of the deadline for recipients to obligate the funds from their Coronavirus Relief Fund awards from December 30, 2020 to December 31, 2021 created a need to quickly reassess the use of the funds and implement contingency plans.<sup>33</sup>

States used a variety of approaches to address challenges with the timing of funding and guidance.

- **Delaying the use of funds.** Some state budget office staff said they took a cautious approach toward using their COVID-19 relief funds, while other states did not use any of their COVID-19 relief funds until

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<sup>31</sup>Pennsylvania's fiscal year begins on July 1 and ends on June 30 of the following year, while the federal fiscal year begins on October 1 and ends on September 30 of the following year.

<sup>32</sup>Treasury's interim final rule was published in the *Federal Register* and took effect in May 2021. See *Interim Final Rule for Coronavirus State and Local Fiscal Recovery Funds*, 86 Fed Reg. 26786 (May 17, 2021). Treasury's final rule was published in January 2022. See *Coronavirus State and Local Fiscal Recovery Funds*, 87 Fed Reg. 4338 (Jan. 27, 2022).

<sup>33</sup>Consolidated Appropriations Act, 2021, Pub. L. No. 116-260 § 1001, 134 Stat. 1182, 2145 (2020). Treasury issued updated guidance and relevant frequently asked questions regarding when a cost was considered incurred during the extension of the obligation deadline. See Treasury, *Coronavirus Relief Fund: Revision to Guidance Regarding When a Cost is Considered Incurred* (Dec. 14, 2021).

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federal agencies issued further guidance or implementing regulations. For example, budget office staff in Illinois said they waited to allocate Coronavirus Relief Fund award funds to state agencies until Treasury issued final guidance. Illinois was able to wait because it used a reimbursement process to distribute these funds to state agencies. The reimbursement process allowed the budget office to review state COVID-19 response expenditures, apply funding toward allowable uses that aligned with the final guidance, and use other federal or state funds for expenditures that were no longer considered allowable uses.

- **Substituting funds.** Some budget office staff told us that they were able to leverage the overlapping allowable uses between certain COVID-19 relief funds when federal guidance unexpectedly changed allowable uses. For example, the Washington Legislature initially appropriated the state's Coronavirus Capital Projects Fund allocation for water and sewer projects. However, it changed the appropriations in the following session after Treasury released guidance that, according to budget office staff in Washington, prioritized using Coronavirus Capital Projects Fund award funds to support broadband projects.<sup>34</sup> In response, the state legislature approved the use of Coronavirus State and Local Fiscal Recovery Fund award funds for the water and sewer infrastructure projects—an eligible use under that program.

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### Selected States and Federal Agencies Addressed Challenges with Guidance and Technical Assistance by Increasing Communication and Information Sharing

Budget office staff in several states told us that the guidance on allowable uses for some COVID-19 relief programs created challenges in planning for the best use of the funds. Staff said that federal agency guidance on allowable uses was not always initially clear, especially for new programs or for existing programs that had to meet new needs. Staff also said they had challenges with the consistency of federal guidance and technical

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<sup>34</sup>See Department of the Treasury, *Guidance for the Coronavirus Capital Projects Fund: For States, Territories & Freely Associated States* (September 2021).

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assistance.<sup>35</sup> For example, budget office staff in Florida said updates to the frequently asked questions (FAQ) for some programs resulted in changes from previously published guidance, causing confusion. Additionally, budget office staff in Florida told us they experienced challenges aligning some of the expenditures needed for the state's COVID-19 response with the allowable uses outlined in the guidance for certain programs such as the Coronavirus Relief Fund. In contrast, Pennsylvania State Budget Office staff said that the broad guidance on allowable uses for the Coronavirus Relief Fund placed a strain on staff capacity due to the lengthy process of identifying and prioritizing the best use for the funds across all of the state's unique pandemic costs.

Some state budget office staff told us they experienced challenges receiving timely responses from federal agencies to address questions about the COVID-19 relief programs. For example, Governor's Office staff in Texas said that they struggled to access Treasury staff who could answer specific questions about online guidance for the Coronavirus Relief Fund and the Coronavirus State and Local Fiscal Recovery Fund. Similarly, budget office staff in both Illinois and Pennsylvania reported they reached out to Treasury with questions and did not always receive a response. Treasury officials told us that while the Office of Recovery Programs adjusted its technical assistance due to administrative funding shortfalls, it devoted significant resources to respond to recipient inquiries

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<sup>35</sup>We have previously reported on challenges experienced by selected states with the guidance and technical assistance provided by federal agencies for the COVID-19 relief funds. For example, we reported on state challenges with guidance for the State Small Business Credit Initiative, see [GAO-23-105293](#) and *COVID-19: Significant Improvements Are Needed for Overseeing Relief Funds and Leading Responses to Public Health Emergencies*, [GAO-22-105291](#), appendix 12 (Washington, D.C: Jan. 27, 2022), and in the Disaster Recovery Fund's Public Assistance program, see [GAO-22-105397](#), appendix 30. In [GAO-22-105051](#), appendix 36, we recommended that the Federal Emergency Management Agency (FEMA) improve the consistency and application of its COVID-19 Public Assistance guidance by clarifying and communicating eligibility requirements nationwide. In October 2021, FEMA addressed this recommendation by holding biweekly discussions on COVID-19 policies and needs facing localities, issuing policy updates on deadlines for COVID-19-related submissions, and holding working sessions with FEMA headquarters staff, regional staff, and representatives from Tribes, states, and U.S. territories. We have also reported on state challenges with technical assistance for Emergency Rental Assistance, see [GAO-23-105410](#).

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through issued FAQs, the Contact Center, and the development of self-service materials.<sup>36</sup>

Federal agencies, states, and national organizations used a variety of approaches to address the challenges states experienced with receiving and interpreting federal guidance and technical assistance.

- **Providing technical assistance and support.** Officials at the Departments of Education, Health and Human Services, Homeland Security, Transportation (DOT), and the Treasury said their agencies provided technical assistance to recipients of COVID-19 relief funds in a variety of formats. For example, federal agencies published technical support resources online, including reporting guidance, periodically updated FAQs, and published documents summarizing best practices from the states. Officials at some federal agencies told us they also hosted regularly scheduled webinars and video-conference sessions to discuss guidance and answer policy questions.<sup>37</sup>
- **Communication and feedback.** Federal officials and budget office staff identified actions they had taken to increase communication and access to technical assistance. For some of the COVID-19 relief funding, federal agencies provided states with a specific point of contact to support the states and answer questions. Additionally, some states were able to provide feedback to federal agencies on drafts of new and updated program guidance or updated reporting systems. For example, FEMA officials told us they used webinars and listening sessions. They also leveraged their regional offices to share newly drafted policies and guidance with stakeholders and recipients.

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<sup>36</sup>On September 23, 2022, Treasury sent recipients of its COVID-19 relief funds a letter outlining reductions to its administrative support operations including, among other things, ending its call center support and reducing email response operations for several COVID-19 relief funds including the Coronavirus State and Local Fiscal Recovery Funds, the Coronavirus Capital Projects Fund, and the Emergency Rental Assistance Program. Treasury reduced and shut down these activities because it said it was running out of authorized funds to support these efforts. The Consolidated Appropriations Act, 2023, authorized Treasury to use unobligated funds that were previously made available to it for administrative expenses under certain provisions. Pub. L. No 117-328, div. LL, § 102(d), 136 Stat. 4459, 6097 (2022). Those funds may be used for administrative expenses necessary to implement certain COVID-19 relief programs. According to Treasury, the funding allowed it to reopen its call center to better support recipients by answering phone and email inquiries.

<sup>37</sup>For example, the Department of Education's Elementary and Secondary School Emergency Relief Fund Resources can be found at <https://oese.ed.gov/offices/american-rescue-plan/resources/>.

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FEMA officials said they collected and incorporated feedback into updated versions of the guidance. Minnesota provided feedback on Treasury's Coronavirus State and Local Fiscal Recovery Funds reporting portal before it was rolled out and communicated regularly with Treasury to ask for clarification on guidance, according to budget office staff.

- **Partnering with national organizations.** Some state budget office staff told us that national organizations, such as the National Governors Association and the National Association of State Budget Officers, served as resources for states or communicated with federal agencies about the challenges states were experiencing.<sup>38</sup> Budget office staff in Florida, Minnesota, and Pennsylvania, and Governor's Office staff in Texas collaborated with national organizations to share their experiences and learn how other states interpreted and implemented federal guidance. They also shared technical support information they received from federal agencies. DOT, FEMA, and Treasury told us they shared information with states through membership meetings held by national organizations.

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### Selected States Used New and Existing Systems to Address Challenges Managing Reporting Requirements

State budget office staff reported challenges managing and meeting the various reporting requirements for federal COVID-19 relief programs.<sup>39</sup> The COVID-19 relief funds provided to states were subject to different reporting periods and deadlines. For example, some COVID-19 relief programs required annual or quarterly reports, while others required

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<sup>38</sup>For example, the National Association of State Auditors, Comptrollers and Treasurers Additionally hosts bimonthly COVID-19 and Infrastructure Funding Accountability Work Group meetings at which we and officials and staff from federal agencies and their offices of inspector general share information on implementing and overseeing COVID-19 relief funds.

<sup>39</sup>We have previously reported on challenges experienced by selected states with the lack of clear and timely information on reporting requirements for the Coronavirus State and Local Fiscal Recovery Fund, see [GAO-22-105051](#), appendix 31; Emergency Rental Assistance, see [GAO-23-105410](#) and [GAO-22-105051](#), appendix 17; and the Disaster Relief Fund's Public Assistance program, see [GAO-22-105397](#), appendix 30. We have also reported on state challenges meeting different reporting requirements across the COVID-19 relief programs and challenges when using federal online reporting portals, see [GAO-22-105397](#), appendix 25.

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monthly reports.<sup>40</sup> Additionally, other COVID-19 relief programs required one-time interim or closeout reports.<sup>41</sup>

Some state agencies that received COVID-19 relief funds for existing programs were able to use existing reporting mechanisms for the COVID-19 relief funds' reporting requirements, budget office staff told us. In contrast, budget office staff told us that recipients of funds for new programs experienced a variety of challenges managing and meeting new reporting requirements.

- **Timing of reporting deadlines.** Minnesota Management and Budget staff told us that the reporting deadlines for certain COVID-19 relief programs often coincided with related federal and state reporting deadlines for other COVID-19-related programs, which further strained staff capacity. Washington Office of Financial Management staff told us that they struggled with the quick turnaround between the end of a reporting period and the deadline for submitting required reporting for Treasury-administered programs, such as the Coronavirus State and Local Fiscal Recovery Fund. They said they were required to collect and aggregate a large amount of detailed information from many state agencies and hundreds of subrecipients.

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<sup>40</sup>For example, Treasury reporting guidance for Emergency Rental Assistance states that recipients were to submit monthly reports through June 30, 2022. Additionally, all recipients must submit full compliance reports each calendar quarter throughout their award period of performance. See <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/emergency-rental-assistance-program/reporting/>.

<sup>41</sup>For example, the Treasury Office of the Inspector General directed Coronavirus Relief Fund recipients to submit an interim report for the period of March 1, 2020 through June 30, 2020, then quarterly reports for the remainder of the Coronavirus Relief Fund award period of performance. See Department of the Treasury Office of Inspector General, *Memorandum for Coronavirus Relief Fund Recipients*, OIG-CA-20-021 (Washington, D.C.: July 2, 2020).

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Treasury officials told us that some of the COVID-19 relief program reporting deadlines were set by statute.<sup>42</sup>

- **Changes to reporting requirements.** Minnesota Management and Budget staff told us that requirements for information reporting could unexpectedly change between cycles or even midcycle. They said such changes happened for Treasury programs such as the Coronavirus Relief Fund, the Coronavirus Capital Projects Fund, and the Coronavirus State and Local Fiscal Recovery Fund. They also said that Treasury did not provide notice about the changes. As a result, they collect additional data in a short time frame either from state agencies or, in the case of the Coronavirus Relief Fund, the 1,600 subrecipients that received funding. Treasury officials told us that it is their practice to notify recipients of changes to reporting requirement guidance by email and update user guides with summaries of highlighted changes. Additionally, Treasury officials said they conducted an information session on new reporting requirements for the Coronavirus Capital Projects Fund.
- **Timely reporting templates.** Some budget office staff told us they struggled to collect reporting information without timely reporting templates from federal agencies. For example, Illinois budget staff told us that the Coronavirus State and Local Fiscal Recovery Fund interim report to Treasury required specific information, but states did not receive reporting templates from Treasury in a timely manner. The

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<sup>42</sup>For example, the Emergency Rental Assistance 1 statutory language required Treasury to publish quarterly public reports on the use of the funds. 15 U.S.C. § 9058a(g)(1). Treasury officials said that certain CARES Act reporting requirements applied to the Coronavirus Relief Fund and Emergency Rental Assistance 1 and required the reporting of certain data no later than 10 days after each calendar quarter. Pub. L. No. 116-136, §15011(b)(2), 134 Stat. 281 (2020). Treasury officials told us that they negotiated an extension to the reporting deadlines for the Emergency Rental Assistance 1 to no later than 15 days to reduce reporting burden to the states and applied these reporting requirements to all Treasury-administered COVID-19 relief programs authorized by the American Rescue Plan Act of 2021 (ARPA). In [GAO-23-105410](#), we recommended that Treasury expediently publish complete Emergency Rental Assistance program data, including all disaggregated performance measures required by the Consolidated Appropriations Act, 2020 for all applicable quarters from program inception through the end of the award performance period. No actions have been taken to address this recommendation as of November 2023.

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report was due on August 31, 2021, but Treasury did not publish final reporting templates until August 9, 2021.<sup>43</sup>

- **Subrecipient reporting and monitoring.** Budget office staff told us they had difficulty collecting required data for certain federal programs from subrecipients. For example, Washington Office of Financial Management staff said that some state agencies contracted with subrecipients for direct service provisions. However, the agencies struggled to ensure that these subrecipients collected all the relevant data needed to meet federal reporting requirements. In addition, state auditor's office staff told us they found new or exacerbated pre-existing deficiencies in state subrecipient monitoring due to the large influx of COVID-19 relief funds. For example, the Florida Auditor General's Office found that the state did not have the sufficient capacity to monitor subrecipients for the Elementary and Secondary School Emergency Relief Fund.<sup>44</sup>
- **State financial management systems.** Some budget office staff reported that differences between state and federal accounting systems led to challenges in interpreting and meeting reporting requirements. For example, Minnesota Management and Budget staff said that differences between the state and federal definitions of the terms "allocated" and "obligations" meant state agencies were required to alter their existing reporting approaches.<sup>45</sup> According to staff, they had difficulty meeting federal reporting requirements. In one instance, they needed to request an extension to submit their report. Illinois Governor's Office of Management and Budget staff reported similar challenges. Staff said they had issues when trying to use their

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<sup>43</sup>Treasury officials told us they previously published several documents that included details on the compliance and reporting required for the Coronavirus State and Local Fiscal Recovery Fund interim report. These documents included, among other things, a FAQ document, published on May 27, 2021, and reporting guidance, published on June 17, 2021.

<sup>44</sup>State of Florida Auditor General, *State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards – For Fiscal Year Ended June 30, 2022*, Report No. 2023-174. Funding Number 2022-033 focuses on the Education Stabilization Fund, which includes the Elementary and Secondary School Emergency Relief Fund and COVID-19 awards.

<sup>45</sup>For the purposes of federal budgeting, an allocation is a delegation, authorized in law, by one agency of its authority to obligate budget authority and outlay funds to another agency. An obligation is a definite commitment that creates a legal liability of the government for the payment of goods and services ordered or received. Payment may be made immediately or in the future. An obligation occurs, for example, when an order is placed, a contract is signed, a grant is awarded, or a service is purchased.

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existing grant management system for Treasury reporting because their system did not include all of the required information.

States used a variety of approaches to address challenges meeting reporting requirements.

- **Leveraging existing systems.** Budget office staff in some states told us that, in the absence of templates or changing reporting guidance, the states leveraged their existing grants reporting systems for data collection. For example, Illinois budget office staff told us that while some state agencies that were receiving federal funds for the first time through the Coronavirus State and Local Fiscal Relief Funds reported information to the state's grants solution system, it was some time before they received a reporting template from Treasury. Illinois ultimately relied on the information that was already collected through its own grants solution system for reporting.
- **Developing new systems.** Budget office staff in California, Florida, and Pennsylvania told us that they developed new state systems, portals, and templates for data collection. For example, Pennsylvania Office of the Budget staff said they collaborated with other state agencies to develop a reporting portal for their COVID-19 relief funds.

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## Selected State Experiences Using COVID-19 Relief Funding Could Inform Future Federal Relief

### Selected States Generally Experienced More Challenges Using COVID-19 Relief Funds for New Programs

States were often able to use funding for pre-existing programs more efficiently than they were able to use funding for new programs, according to budget office staff. Staff said state agencies that received COVID-19 relief funds for existing programs were familiar with the program structures and had mechanisms in place for using and reporting on the funds. For example, California Department of Finance staff said state agencies could more easily use COVID-19 relief funds for existing programs because they could leverage their existing expertise and capacity. However, as we have previously reported, existing programs that received COVID-19 relief funding also experienced challenges,

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including insufficient staff capacity, coordinating with subrecipients, and meeting reporting deadlines.<sup>46</sup>

In contrast to pre-existing programs, some state budget office staff said it can take time to develop the capacity to manage new programs, including (1) developing sufficient staff capacity, (2) understanding program guidance and allowable uses, and (3) understanding and fulfilling reporting requirements. State budget offices used infrastructure and models from existing programs to address challenges with new programs. For example, Washington Office of Financial Management staff said they used the models from existing programs to help stand up new programs with COVID-19 relief funds more quickly and effectively. Washington used some of its allocation from the Coronavirus State and Local Fiscal Recovery Funds to establish a program modeled after the U.S. Department of Agriculture's (USDA) Farmers to Families Food Box Program, a short-term emergency federal program that provided local food directly to homes in underserved communities.<sup>47</sup> Washington Office of Financial Management staff said that it was easier for the state to leverage the pre-existing design of the program based off their prior participation in it.

Despite these challenges, some states noted that newer federal programs were a valuable part of overall relief efforts. Minnesota Management and Budget staff said that some of the unique challenges of the pandemic could only have been addressed through the new and more flexible programs.

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#### **Selected States Leveraged Staff Experienced with Federal Relief to Enhance the Use of COVID-19 Relief Funds**

Budget office staff in several states said they addressed challenges by leveraging staff who were experienced with using federal relief funds, such as those authorized by the American Recovery and Reinvestment

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<sup>46</sup>We have previously reported that selected states and officials from associations representing state and local governments said it was more challenging for state and localities to manage newly created programs than programs that previously existed and received additional funding under the COVID-19 relief laws. See [GAO-22-105397](#), appendix 25.

<sup>47</sup>According to Washington Office of Financial Management staff, their original USDA Farmers to Families Food Box program ran from April 2020 to September 2020.

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Act of 2009 (Recovery Act).<sup>48</sup> The experienced staff helped the states more effectively plan, use, and report on COVID-19 relief funds. For example, budget staff in Florida said their experience with the Recovery Act taught them the importance of having the right structure and agencies with experience in grants management in place. As a result, Florida's Office of Budget and Policy and state agencies selected staff with subject matter expertise in compliance and regulations of federal funds to manage its COVID-19 relief funding. Staff told us that leveraging knowledgeable staff allowed them to quickly interpret guidance, address FAQs, and share relevant information.

Budget office staff from some of the selected states said that their approach to implementing COVID-19 relief funding improved over time as staff experience and capacity grew. For example, Washington Office of Financial Management staff told us that they initially prioritized giving some of the COVID-19 relief funds to state agencies with federal fund experience. Over time, they provided additional support for less experienced state agencies to use the COVID-19 relief funds.

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### Selected States Focused on One-Time Uses of COVID-19 Relief Funds to Avoid Future Budgetary Challenges

Budget office staff in several selected states told us that, based on their experience with the Recovery Act, they used the COVID-19 relief funds for one-time needs to avoid potential budgetary cliffs when the COVID-19 relief funding ends. We have previously reported that some states developed exit strategies for Recovery Act funding by using funds for nonrecurring expenditures to avoid a "cliff effect" within state budgets at the end of federal funding.<sup>49</sup> Pennsylvania Office of the Budget staff said the state avoided using COVID-19 relief funds to support ongoing costs or new programs, as the state had used Recovery Act funds to support programs that were not sustainable after that federal funding ended. Pennsylvania ultimately used state dollars to continue those programs. Washington Office of Financial Management staff said that the state legislature is working to slowly wind down new or expanded programs

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<sup>48</sup>Pub. L. No. 111-5, 123 Stat. 115 (2009). The Recovery Act was enacted to, among other things, promote economic recovery, make investments, and minimize and avoid reductions in state and local government services in response to the economic recession. The Congressional Budget Office estimated that the Recovery Act would cost approximately \$840 billion over the 2009-2019 period. See Congressional Budget Office, *Estimated Impact of the American Recovery and Reinvestment Act on Employment and Economic Output in 2014*, (Washington, D.C.: Feb. 20, 2015).

<sup>49</sup>See GAO, *Recovery Act: States' and Localities' Current and Planned Uses of Funds While Facing Fiscal Stresses*, GAO-09-908T (Washington, D.C.: Sept. 10, 2009).

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that were funded with COVID-19 relief funds by reducing the use of federal funds and using state funds to continue ongoing programs.

#### Selected States Adapted and Developed Data Reporting Systems for COVID-19 Relief Funds Reporting Needs

Budget office staff in selected states used their experiences reporting on early COVID-19 programs, such as those funded under the CARES Act in 2020, to anticipate reporting requirements for later COVID-19 relief funds. For example, budget office staff in California said they relied on the state's experience with the Coronavirus Relief Fund to anticipate data needs, after they experienced delays in Treasury guidance for Coronavirus State and Local Fiscal Recovery Funds reporting. They told us they modeled their portal for reporting on the use of the Coronavirus State and Local Fiscal Recovery Funds after the portal they developed for the Coronavirus Relief Fund. Similarly, the Illinois Governor's Office of Management and Budget staff said they asked state agencies to track their COVID-19 related expenditures while they waited for guidance for COVID-19 relief programs, such as the Coronavirus Relief Fund. They said this guidance allowed Illinois to meet reporting and reimbursement requirements more effectively once federal guidance was published.

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#### Selected States Established Centralized Units and Processes to Support the Use of Federal Relief Funds

Some state budget office staff told us that their experience with COVID-19 relief funds led them to develop centralized units or processes to manage future federal relief funds more efficiently. For example, California Department of Finance staff said they established a Federal Fund Accountability and Cost Tracking unit in 2021 to oversee, track, and report on spending by coordinating with state agencies on the Coronavirus State and Local Fiscal Recovery Funds and other relief funds. The state plans to use its Federal Funds Accountability and Cost Tracking unit to manage other future federal funding packages, including those received through the Infrastructure Investment and Jobs Act and the Inflation Reduction Act of 2022. Similarly, Pennsylvania Office of the Budget staff told us they plan to leverage systems and structures they developed for using the COVID-19 relief funds to use funding they receive from those acts. They said these systems include a shift toward a more centralized grants management system to manage the flow of future federal funds to the state, based on challenges they experienced using a decentralized grants management system from their American Rescue Plan Act funds.

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## Agency Comments and Third-Party Views

We provided a draft of this report to the Departments of Education, Health and Human Services, Homeland Security, Transportation, and the Treasury for review and comment. We received technical comments from the Departments of Education, Health and Human Services, and the Treasury, which we incorporated as appropriate.

We also provided excerpts of the draft report to cognizant staff of state budget offices in California, Florida, Illinois, Minnesota, New York, Pennsylvania, Texas, and Washington. The selected states provided technical comments, which we incorporated as appropriate.

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We are sending copies of this report to the appropriate congressional committees, the Secretaries of Education, Health and Human Services, Homeland Security, Transportation, and the Treasury; representatives of state budget offices in California, Illinois, Florida, Minnesota, New York, Pennsylvania, Texas, and Washington; and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact Jeff Arkin at 202-512-6806 or [arkinj@gao.gov](mailto:arkinj@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix I.



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Director, Strategic Issues

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# Appendix I: GAO Contact and Staff Acknowledgments

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In addition to the contact named above, Alexandra Edwards (Assistant Director), Jazzmin Cooper (Analyst in Charge), William Harrison, and Edward Young made major contributions to this report. Also contributing to this report were Michael Bechetti, Robert Gebhart, Samantha Lalisan, Steven Putansu, and Rebecca Sero.

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