

REPORT HIGHLIGHTS



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Florida Generally Used CDC Public Health Crisis Response Cooperative Agreement Program Funds in Accordance With Federal Requirements

Why OIG Did This Audit

- Congress appropriated approximately \$10 billion to CDC for it to establish the Public Health Crisis Response cooperative agreement program. Florida was awarded \$41.2 million in cooperative agreement program funds for the period March 5, 2020, through March 15, 2022 (audit period).
- The program allowed States and other award recipients to acquire the resources needed to prevent, prepare for, and respond to the COVID-19 public health emergency. Due to the speed at which funds were awarded, there is a risk that award recipients may not have established adequate procedures to ensure that funds were used appropriately.
- This audit assessed whether Florida expended cooperative agreement program funds in accordance with Federal requirements and applicable award terms and conditions.

What OIG Found

- Florida maintained adequate documentation to support 101 of the 106 sampled expenditures and all indirect expenditures and interagency funds transferred for COVID-19 PHE-related purchases under the cooperative agreement. However, for the remaining five sampled direct expenditures, the State agency did not maintain adequate documentation to support time charged by contracted employees. As a result, we determined that Florida made \$218,504 of improper expenditures under its cooperative agreement program.
- Florida did not ensure that the Federal closeout reports on its cooperative agreement program activities were accurately completed and timely submitted to CDC.
- These deficiencies occurred because the State agency did not establish adequate procedures or did not follow its existing policies and procedures to ensure that expenditures and reporting of cooperative agreement funds met Federal requirements and program terms and conditions.

What OIG Recommends

We recommend that Florida refund \$218,504 to the Federal Government and improve its processes related to its cooperative agreement program. The full recommendations are in the report. Of the three recommendations in our draft report, Florida disagreed with two recommendations and did not indicate its concurrence or nonconcurrence with the remaining recommendation. Based on Florida's response to the draft report, we revised our recommendations as appropriate.