



December 2022

# COVID-19 RELIEF FUNDS

## Lessons Learned Could Improve Future Distribution of Federal Emergency Relief to Tribal Recipients

Accessible Version

# GAO Highlights

Highlights of [GAO-23-105473](#), a report to congressional committees.

## Why GAO Did This Study

COVID-19 has disproportionately harmed the public health and economies of federally recognized tribes and their members. Congress has appropriated at least \$43.6 billion since March 2020 for federal programs serving tribes, their members, and tribal organizations. These programs include preexisting and new programs.

The CARES Act includes a provision for GAO to conduct monitoring and oversight related to the COVID-19 pandemic. GAO was also asked to review efforts to provide COVID-19 relief to tribal governments. This report examines (1) approaches selected federal agencies used to administer programs that provided COVID-19 funds to tribal recipients and (2) lessons learned that could improve future federal relief to these recipients.

GAO reviewed federal agency documents and interviewed agency officials, tribal recipients, and representatives of tribal organizations. GAO selected a nongeneralizable sample of five federal agencies that administer 12 programs. GAO selected programs involving a range of funding amounts, eligibility requirements, and methods for providing assistance.

## What GAO Recommends

Congress should consider enabling agencies to use existing mechanisms and structures, such as self-determination contracts and self-governance compacts, as appropriate, to distribute emergency relief to tribal recipients.

View [GAO-23-105473](#). For more information, contact Anna Maria Ortiz at (202) 512-3841 or [ortiza@gao.gov](mailto:ortiza@gao.gov).

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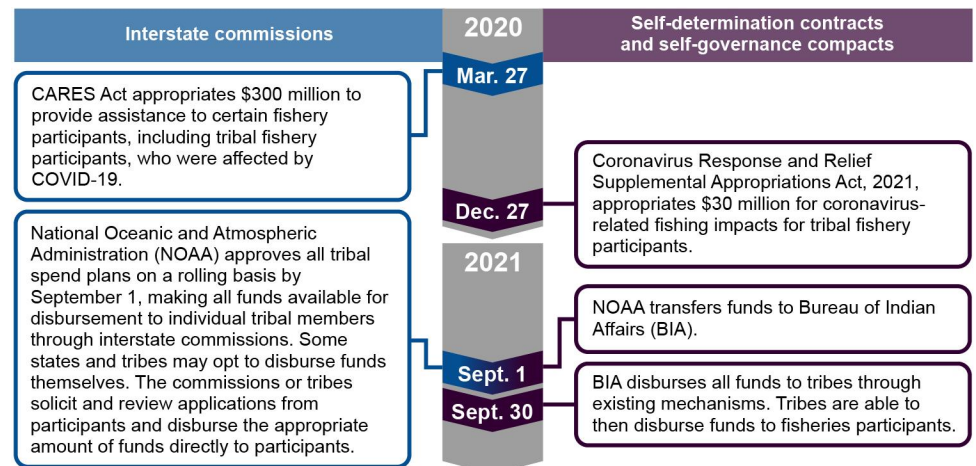
# COVID-19 RELIEF FUNDS

## Lessons Learned Could Improve Future Distribution of Federal Emergency Relief to Tribal Recipients

### What GAO Found

Agencies used various approaches to provide COVID-19 pandemic relief to tribal entities, tribal members, and American Indian or Alaska Native individuals (tribal recipients). Disbursement and eligibility requirements, distribution and reporting deadlines, and the number and type of steps that tribal recipients had to take to access and use funds varied across federal relief programs (see fig. for examples). For programs that distributed funds through existing mechanisms, such as self-determination contracts and self-governance compacts, tribal recipients generally did not need to take action. These contracts and compacts authorize federally recognized tribes to take over the administration of certain federal programs previously administered by agencies. For other programs, tribal recipients had to take additional steps, such as applying for and receiving approval to access and use certain COVID-19 funds.

### Examples of How Federal COVID-19 Relief Programs Distributed Funds for Tribal Recipients



Source: GAO summary of relevant laws, agency documents and interviews, and prior work. | [GAO-23-105473](#)

### Text of Examples of How Federal COVID-19 Relief Programs Distributed Funds for Tribal Recipients

- March 27, 2020 (interstate commission) - Examples of How Federal COVID-19 Relief Programs Distributed Funds for Tribal Recipients.
- Dec. 27, 2020 (self determination contracts and self-governance compacts) - Coronavirus Response and Relief Supplemental Appropriations Act, 2021, appropriates \$30 million for coronavirus-related fishing impacts for tribal fishery participants.
- Sept. 1, 2021 (interstate commission) - National Oceanic and Atmospheric Administration (NOAA) approves all tribal spend plans on a rolling basis by September 1, making all funds available for disbursement to individual tribal members through interstate

commissions. Some states and tribes may opt to disburse funds themselves. The commissions or tribes solicit and review applications from participants and disburse the appropriate amount of funds directly to participants.

- Sept. 30, 2020 (self determination contracts and self-governance compacts) - BIA disburses all funds to tribes through existing mechanisms. Tribes are able to then disburse funds to fisheries participants.

Source: GAO summary of relevant laws, agency documents and interviews, and prior work. | GAO-23-105473

GAO identified lessons learned from selected agencies' administration of COVID-19 relief funding that could improve future federal relief for tribal recipients. For example, using existing mechanisms, such as contracts and compacts, can enable agencies to more quickly distribute funds to recipients and mitigate administrative burden for agencies and tribes. By enabling agencies to use existing mechanisms to distribute funds, Congress would better ensure that they distribute these funds more quickly and with minimal additional administrative burden on tribal recipients and agencies. This also allows agencies to maintain accountability in the use of the funds through existing reporting mechanisms. Additionally, GAO found that increasing federal capacity and expertise for working with tribal recipients could improve federal administration of future funding for tribal recipients. In accordance with a 2021 presidential memo, each selected agency is implementing an action plan that includes building capacity and expertise to better meet the unique needs of tribes and tribal communities.

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Figure 1: Steps Taken to Distribute Certain National Oceanic and Atmospheric Administration (NOAA) COVID-19 Relief for Tribal Recipients

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### Abbreviations

ACF	Administration for Children and Families
AI/AN	American Indian or Alaska Native
ARPA	American Rescue Plan Act of 2021
BIA	Bureau of Indian Affairs
CRF	Coronavirus Relief Fund
CDC	Centers for Disease Control and Prevention
CSFRF	Coronavirus State Fiscal Recovery Fund
CSLFRF	Coronavirus State and Local Fiscal Recovery Funds
FSA	Farm Service Agency
HHS	Health and Human Services
HRSA	Health Resources and Services Administration
IHS	Indian Health Service
LIHWAP	Low Income Household Water Assistance Program
NOAA	National Oceanic and Atmospheric Administration
OIG	Office of the Inspector General
OMB	Office of Management and Budget
PPP	Paycheck Protection Program
PRF	Provider Relief Fund
SBA	Small Business Administration
SSBCI	State Small Business Credit Initiative
USDA	U.S. Department of Agriculture

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December 15, 2022

### Congressional Committees

In the United States, the COVID-19 pandemic disproportionately harmed the public health and economies of tribes and their members.<sup>1</sup> In the early months of the pandemic, American Indian and Alaska Native populations had higher rates of COVID-19 cases and associated deaths compared with the non-Hispanic White population, according to a December 2020 report from the Centers for Disease Control and Prevention (CDC).<sup>2</sup> In addition, many tribes faced severe revenue shortfalls after the pandemic adversely affected tribal enterprises in the hospitality and energy sectors. Tribes often depend heavily on these revenues to provide or support health care, public safety, and other essential services for their communities.

In response to the pandemic, since March 2020 Congress has appropriated at least \$43.6 billion in COVID-19 relief laws for federal programs serving tribes, tribal members, and tribal organizations, including in the American Rescue Plan Act of 2021 (ARPA).<sup>3</sup> These programs provide pandemic relief (COVID-19 funds) to tribes, tribal members, and tribal organizations and include preexisting programs, such as the Department of the Interior’s Aid to Tribal Governments, and

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<sup>1</sup>For the purposes of this report, the term “tribes” refers to Indian tribes that have been federally recognized. As of November 2022, there were 574 such tribes. Federally recognized tribes and individuals who meet the applicable statutory and regulatory definitions of “Indian” have a unique political status and are eligible for certain federal programs, benefits, and services because of that status. For the purposes of this report, we refer to individuals eligible to receive benefits and services based on their political status as “tribal members.”

<sup>2</sup>J. Arrazola et al., “COVID-19 Mortality among American Indian and Alaska Native Persons – 14 States, January-June 2020,” *Morbidity and Mortality Weekly Report*, vol. 69, no. 49 (Dec. 11, 2020).

<sup>3</sup>The \$43.6 billion includes appropriations for programs for which Native Hawaiians are eligible, although Native Hawaiians are not tribal members. In addition to the American Rescue Plan Act of 2021, five other COVID-19 relief laws provide comprehensive relief across federal agencies and programs that Treasury uses to report COVID-19 spending. These are the 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 Supplement Appropriations Act, 2020, Pub. L. No. 116-123, 134 Stat. 146.

new programs, such as the Department of the Treasury's Coronavirus State Fiscal Recovery Funds (CSFRF) Tribal Government Set-Aside.<sup>4</sup>

We have previously examined Interior's and Treasury's disbursement of CARES Act funds to tribes.<sup>5</sup> For example, in June 2020 we reported that Treasury completed Coronavirus Relief Fund (CRF) payments to tribes 7 weeks after the statutory deadline to do so.<sup>6</sup> We also reported that challenges that we had identified in our past work on other issues that affect tribes, such as challenges related to tribal consultation and infrastructure in tribal communities, could impede the federal government's ability to effectively support tribes' response to the pandemic.<sup>7</sup> In October 2021, we found that lessons learned from Treasury's and Interior's administration of CARES Act funding could improve future relief for tribes. We recommended that Treasury update its tribal consultation policy to include consultation on data used for policy decisions and to communicate with tribes about how tribal input from

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<sup>4</sup>For the purpose of this report, we refer to the tribal entities, tribal members, and American Indian or Alaska Native (AI/AN) individuals who received relief payments in response to the pandemic as "tribal recipients." ARPA appropriated \$219.8 billion for the Coronavirus State Fiscal Recovery Fund to make payments to states, territories, the District of Columbia, and tribal governments, and \$50 million for Treasury's costs of administering the fund and certain other coronavirus relief funds. ARPA also created the Coronavirus Local Fiscal Recovery Fund. The act and Treasury refer to both funds together as the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF). Pub. L. No. 117-2, § 9901, 135 Stat. 4, 223-233 (codified at 42 U.S.C. §§ 802, 803).

<sup>5</sup>We first reported on these agencies' disbursement of CARES Act funds to tribes in June 2020. See GAO, *COVID-19: Opportunities to Improve Federal Response and Recovery Efforts*, [GAO-20-625](#) (Washington, D.C.: June 25, 2021). In October 2021, we reported on the approaches that Interior and Treasury took to distribute CARES Act funds to tribes, steps that tribes had to take to use these funds, and challenges and lessons learned from both agencies and tribes about the administration of COVID-19 funding. See GAO, *COVID-19: Lessons Learned from Interior and Treasury's Administration of CARES Act Funds Could Improve Federal Emergency Relief to Tribes*, [GAO-22-104349](#) (Washington D.C.: Oct. 29, 2021).

<sup>6</sup>[GAO-20-625](#).

<sup>7</sup>GAO, *Tribal Consultation: Additional Federal Actions Needed for Infrastructure Projects*, [GAO-19-22](#) (Washington, D.C.: Mar. 20, 2019); *Drinking Water and Wastewater Infrastructure: Opportunities Exist to Enhance Federal Agency Needs Assessment and Coordination on Tribal Projects*, [GAO-18-309](#) (Washington, D.C.: May 15, 2018); *Tribal Broadband: FCC Should Undertake Efforts to Better Promote Tribal Access to Spectrum*, [GAO-19-75](#) (Washington, D.C.: Nov. 14, 2018).



consultation was considered. Treasury agreed with both recommendations.<sup>8</sup>

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 pandemic.<sup>9</sup> In addition, we were asked to review federal efforts to provide COVID-19 relief for tribal governments. This is our fifth report addressing federal agency administration of COVID-19 relief funds for tribal recipients that includes tribal governments, tribal members, and tribal organizations.<sup>10</sup>

This report examines (1) approaches selected federal agencies used to administer programs that provided COVID-19 funds to tribal recipients and the steps recipients needed to take to access and use these funds and (2) lessons learned that could improve future federal relief to these recipients.<sup>11</sup>

To address both objectives, we reviewed our prior work, six selected reports from research entities that have studied the federal administration

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<sup>8</sup>As of July 2022, Treasury officials indicated that updating Treasury's Tribal Consultation Policy remains a priority and that updates will be considered under the newly appointed Treasurer. The Treasurer was sworn in on September 12, 2022, and leads Treasury's newly established Office of Tribal and Native Affairs. According to Treasury officials, the Treasurer will conduct a tribal consultation on updates to Treasury's Tribal Consultation Policy in early 2023, including on the integration of uniform interagency standards pursuant to the Presidential Memorandum on Uniform Standards for Tribal Consultation. 87 Fed. Reg. 74479 (Dec. 5, 2022). See [GAO-22-104349](#).

<sup>9</sup>Pub. L. No. 116-136, § 19010(b), 134 Stat. 281, 580 (2020). All of GAO's reports related to the COVID-19 pandemic are available on GAO's website at <https://www.gao.gov/coronavirus>.

<sup>10</sup>We reported on Treasury's and Interior's disbursement of COVID-19 funds to tribes in June 2020 and October 2021. See [GAO-20-625](#) and [GAO-22-104349](#). We reported on the U.S. Department of Agriculture's (USDA) debt relief payments to socially disadvantaged agricultural producers, including AI/AN individuals, in October 2021. See GAO, *COVID-19: Additional Actions Needed to Improve Accountability and Program Effectiveness of Federal Response*, [GAO-22-105051](#) (Washington, D.C.: Oct. 27, 2021). We reported on Indian Health Service (IHS) relief funding and response to COVID-19 in March 2022. See GAO, *Indian Health Service: Relief Funding and Agency Response to COVID-19 Pandemic*, [GAO-22-104360](#) (Washington, D.C.: Mar. 31, 2022).

<sup>11</sup>This report does not examine how tribes used the COVID-19 relief funds they received.

of COVID-19 funds to tribal recipients,<sup>12</sup> and statements from tribal organizations on the federal government's efforts to provide COVID-19 relief to tribal recipients since March 2020. We selected a nongeneralizable sample of five federal agencies that administer at least one program that provides COVID-19 funds for tribal recipients.<sup>13</sup> Within these five agencies, we selected a total of 12 programs that represented different combinations of the following criteria: the amount of COVID-19 funds appropriated to that program for tribal recipients (see table 2 for funding amounts); eligibility requirements (including tribal governments, entities, organizations, and individuals); concerns about specific programs raised during our interviews with selected tribal organizations, tribal officials, and researchers (methodology described below); whether the program already existed or was new; whether the program was specifically for tribes; and how the program provides assistance, such as grants or payments, to individuals.<sup>14</sup> Findings from selected agencies and programs cannot be generalized to those we did not include in our review.

We also interviewed a variety of tribal officials and other tribal stakeholders, which included a nongeneralizable sample of three tribal recipients, including tribes and a tribal organization, to interview about steps they needed to take to access and use COVID-19 funds and about lessons learned that could improve future federal relief.<sup>15</sup> We selected

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<sup>12</sup>Given our methodology, we may not have identified all studies on addressing challenges that tribes faced with federal COVID-19 funding. We reviewed these studies because of the relevance to our scope.

<sup>13</sup>The federal agencies we selected for this review are the Departments of the Treasury, the Interior, Commerce, Health and Human Services, and Agriculture.

<sup>14</sup>The programs we selected for this review are Treasury's Coronavirus Relief Fund Tribal Government Set-Aside, Emergency Rental Assistance 1 Tribal Community Set-Aside, Coronavirus State Fiscal Recovery Fund Tribal Government Set-Aside, and State Small Business Credit Initiative (SSBCI) Tribal Set-Aside; Interior's Bureau of Indian Affairs' American Rescue Plan Act of 2021 appropriation and Operation of Indian Programs in the CARES Act; Commerce's National Oceanic and Atmospheric Administration (NOAA) Assistance for Fishery Participants and Fisheries Disaster Assistance for Tribal Fisheries Participants; Health and Human Service's Low Income Household Water Assistance Program Tribal Set-Aside, Emergency Grants for Native American Language Preservation and Maintenance, and Provider Relief Fund (PRF); and USDA's Agricultural Debt Relief for socially disadvantaged farmers or ranchers (summary table below). Because we have ongoing work examining IHS's administration of COVID-19 funds for tribal recipients, we did not include IHS programs in this review.

<sup>15</sup>We interviewed officials from Citizen Potawatomi Nation and Central Council of Tlingit & Haida Indian Tribes, and representatives from Riverside San Bernardino County Indian Health, Inc.

these three tribal recipients using criteria such as tribal enrollment (ranging from about 25,000 to over 34,000 individuals), geographic location (representing three different Bureau of Indian Affairs (BIA) regions), the tribal recipient accessed at least one of the COVID-19 funds in our scope and, in the case of two recipients, whether we could follow up to discuss the experiences they shared with us for our October 2021 report.<sup>16</sup> We also selected two tribal organizations that have helped tribal recipients navigate COVID-19 funding and reporting processes.<sup>17</sup>

In addition, we selected four researchers who contributed to five of the six selected reports we reviewed on the federal administration of COVID-19 funds to tribal recipients. We also selected a consultant who previously worked for a tribal organization that assisted tribal recipients of the COVID-19 funds that we examine in this work. We interviewed these five individuals about lessons learned that could improve future federal relief.<sup>18</sup> Information from tribal recipients, tribal organizations, researchers, and the consultant we interviewed presents a range of informed views but cannot be generalized to those we did not interview.

To obtain information about approaches that selected federal agencies used to administer certain programs that provided COVID-19 relief for tribal recipients and the steps that tribal recipients had to take to access and use these funds, we reviewed statutory requirements for COVID-19 funds distributed by the selected programs. We also reviewed agency documents describing processes and methodologies for administering COVID-19 funds to recipients. We interviewed officials from selected federal agencies about their administration of COVID-19 funds to tribal recipients. We also interviewed the selected tribal recipients about steps that they had to take to access and use funds. We identified similarities and differences across selected programs, including statutory requirements, distribution mechanisms, and steps that recipients had to take to use and access funds.

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<sup>16</sup>[GAO-22-104349](#).

<sup>17</sup>We interviewed representatives from the Native American Finance Officers Association and the Self-Governance Communication and Education Tribal Consortium.

<sup>18</sup>We selected two researchers affiliated with the Federal Reserve's Center for Indian Country Development, two researchers affiliated with the Harvard Project on American Indian Economic Development, and an independent consultant who has assisted tribal recipients with accessing and using COVID-19 funds.

To identify lessons learned that could improve future federal relief to tribal recipients, we reviewed our prior work and relevant documents from the selected tribal organizations and researchers. We also interviewed agency officials and tribal recipients about challenges that the selected agencies and tribal recipients faced with the distribution of COVID-19 funding, and lessons learned for future federal relief funding. We conducted a content analysis of interview statements to identify any themes or commonly cited challenges and associated lessons learned among those we interviewed. We compared the findings from our analysis and interviews with statutes and agency documents to identify any similarities and differences with statutory requirements, agency policies, and applicable federal standards for internal controls.<sup>19</sup>

We conducted this performance audit from October 2021 to December 2022 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

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### Federally Recognized Tribes

As of November 2022, the federal government recognized 574 tribes as distinct, independent political entities whose inherent sovereignty predates the United States but has been limited in certain circumstances by treaty and federal law. Tribes can vary greatly in terms of their culture, language, population size, land base, location, and economic status. Tribal members are individuals who are enrolled in, or otherwise belong to, a federally recognized tribe.<sup>20</sup> According to BIA, in 2021 the total number of enrolled members of the 574 federally recognized tribes was approximately 2.5 million.

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<sup>19</sup>GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 10, 2014).

<sup>20</sup>Criteria for enrollment in a federally recognized tribe are generally determined by each tribe and differ from tribe to tribe. Tribes have inherent authority to determine requirements for membership; however, some tribes' enrollment is subject to requirements in federal law or treaty.

**American Indian and Alaska Native Population**

American Indian and Alaska Native is a racial category, and people who identify as such may or may not be tribal members.

According to 2020 Census estimates, the population of self-identified American Indians and Alaska Natives, including those of more than one race, was 9.7 million (roughly 2.9 percent of the U.S. population).

However, this is likely an undercount. In March 2022, the Census Bureau released a statement regarding estimates of undercounting and overcounting—known as “coverage error”—in the 2020 Census. These results showed statistically significant undercounts for American Indians and Alaska Natives, alone or in combination, as well as for other populations. Further, the estimate of populations of American Indians or Alaska Natives, alone or in combination, living on reservations was the most undercounted of any demographic group.

Source: GAO. | GAO-23-105473

Tribal governments have many of the same responsibilities as state and local governments but often do not have access to the same sources of revenue to support these responsibilities. In addition to serving tribal members who reside on lands under a tribe’s jurisdiction, the tribe may also provide services or benefits to enrolled tribal members who do not reside on or near these lands, and others in the community, such as tribal members from other tribes and those who are not American Indian or Alaska Native (AI/AN). However, tribal governments typically do not have access to the traditional taxes that state and local governments can levy to meet the needs of their citizens beyond what can be addressed with limited federal funds, as shown in table 1.<sup>21</sup> Therefore, in lieu of taxes, some tribes rely on a combination of federal funds and economic development initiatives (i.e., tribally owned businesses) as their primary sources of revenue to support tribal government operations.<sup>22</sup>

**Table 1: Availability of Key State and Local Tax Revenue Streams for Tribal Governments**

Key tax revenue streams for state and local governments	Availability to tribal governments
Income taxes	Income taxes are generally not a feasible revenue source for low-income tribes because of disproportionately high levels of unemployment and relatively low household incomes.
Property taxes	Property taxes are generally not a viable option for tribes with a land base because reservation lands are held in trust by the federal government or owned directly by the tribe.
Sales and other taxes	Some tribes use sales and other taxes, but these generally do not generate enough revenue to fully support tribal government programs and services and may be preempted by state and local taxes.

Sources: GAO summary of E. Henson, et al., *Policy Brief 4: Emerging Stronger than Before: Guidelines for the Federal Role in American Indian and Alaska Native Tribes’ Recovery from the COVID-19 Pandemic*, Harvard Project on American Indian Economic Development and Native Nations Institute (July 24, 2020); Kelly S. Croman and Jonathan B. Taylor, “Why Beggar thy Indian Neighbor? The Case for Tribal Primacy in Taxation in Indian Country,” Joint Occasional Papers on Native Affairs, Native Nations Institute, and Harvard Project on American Indian Economic Development (May 4, 2016); and the National Congress of American Indians Policy

<sup>21</sup>Eric C. Henson et al., *Policy Brief 4: Emerging Stronger than Before: Guidelines for the Federal Role in American Indian and Alaska Native Tribes’ Recovery from the COVID-19 Pandemic*, Harvard Project on American Indian Economic Development and Native Nations Institute (July 24, 2020).

<sup>22</sup>See GAO, *Tribal Economic Development: Action Is Needed to Better Understand the Extent of Federal Support*, [GAO-22-105215](#) (Washington, D.C.: Aug. 30, 2022); and *Indian Programs: Interior Should Address Factors Hindering Tribal Administration of Federal Programs*, [GAO-19-87](#) (Washington, D.C.: Jan. 3, 2019).

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## Relationship between the Federal Government and Tribes

The United States has a unique trust responsibility to protect and support tribes and their members through treaties, statutes, and historical relations with tribes.<sup>23</sup> As several tribal leaders have previously noted, these trust obligations and responsibilities do not exist as a form of welfare but as repayment on a nation-to-nation agreement.<sup>24</sup> Federal recognition of a tribe establishes a government-to-government relationship between the recognized tribe and the federal government, and various laws require federal agencies to provide a range of services and benefits to tribes and their members because of their unique political status.

One way that tribes exercise their sovereignty is by choosing how to receive federal services and benefits when federal law permits such a choice. Some tribes may choose to receive services directly from federal agencies (direct service). Alternatively, tribes may choose to administer certain federal programs under a self-determination contract or self-governance compact.<sup>25</sup>

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<sup>23</sup>Through treaties, statutes, and historical relations with Indian tribes, the United States has undertaken a unique trust responsibility to protect and support Indian tribes and Indians. Indian Trust Asset Reform Act, Pub. L. No. 114-178, § 101(3), 130 Stat. 432 (2016) (codified at 25 U.S.C. § 5601(3)). The fiduciary responsibilities of the United States to Indians are also founded in part on specific commitments made through written treaties and agreements securing peace, in exchange for which Indians have surrendered claims to vast tracts of land, which provided legal consideration for permanent, ongoing performance of federal trust duties. 25 U.S.C. § 5601(4).

<sup>24</sup>National Tribal Budget Formulation Workgroup, *Building Health Equity with Tribal Nations: The National Budget Formulation Workgroup's Recommendations on the Indian Health Service Fiscal Year 2023 Budget* (May 2021), accessed Mar. 11, 2022, [https://www.nihb.org/legislative/budget\\_formulation.php](https://www.nihb.org/legislative/budget_formulation.php).

<sup>25</sup>Under the Indian Self-Determination and Education Assistance Act of 1975, as amended, federally recognized tribes can enter into self-determination contracts and self-governance compacts with Interior to take over administration of certain federal programs previously administered on their behalf. Pub. L. No. 93-638, 88 Stat. 2203 (codified as amended at 25 U.S.C. §§ 5301-5423). BIA and the Office of Self-Governance are overseen by Interior's Office of the Assistant Secretary—Indian Affairs, which is responsible for policy for Interior programs that serve tribes and their members. Federal agencies with contracting and compacting authority are responsible for negotiating and approving each contract and compact and their associated annual funding agreement and for making disbursements to the tribes.

- **Self-determination contracts** allow tribes to assume responsibility for managing the program’s day-to-day operations, with federal agencies providing technical oversight to ensure that the tribe meets contract terms and reporting requirements.
- **Self-governance compacts** transfer administration of the program to tribes and provide the tribes with some flexibility in program administration. To be eligible for participation in self-governance compacting, a tribe must demonstrate financial stability and management capability, among other things.<sup>26</sup>

Tribes with such contracts or compacts have greater flexibility to design and adjust tribally administered programs to meet their tribe’s unique needs. For example, generally, tribes with self-governance compacts may reallocate funds for programs included in the compact in any manner that the tribe determines to be in the best interest of the tribal community being served.<sup>27</sup>

As of March 2020, 569 of 574 tribes had a self-determination contract or self-governance compact to take over the administration of one or more federal programs from Interior, according to Interior officials. Of the agencies within the scope of this report, Interior has authority to enter into self-determination contracts and self-governance compacts with tribes.<sup>28</sup> These contracts and compacts can include certain programs that the Secretary of the Interior administers but for which appropriations are

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<sup>26</sup>25 U.S.C. § 5362(c). To be eligible to participate in self-governance, a tribe shall demonstrate financial stability and financial management capability, as evidenced by the tribe having no uncorrected significant and material audit exceptions in the required annual audit of its self-determination or self-governance agreements with any federal agency for the 3 fiscal years preceding the date on which the tribe requests participation.

<sup>27</sup>[GAO-19-87](#).

<sup>28</sup>USDA has authority to enter into self-determination contracts with tribal organizations in the Food Distribution Program on Indian Reservations demonstration project and with tribes and tribal organizations for a Tribal Forest Management demonstration project. Pub. L. No. 115-334, §§ 4003(b), 8703, 132 Stat. 4490, 4625, 4877 (2018). IHS also has authority to enter into self-determination contracts and self-governance compacts, but IHS is not in the scope of this review.

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made to another agency.<sup>29</sup> However, not all agencies have the authority to transfer appropriations to Interior so that the funds can be disbursed to tribes through such contracts or compacts.

Regardless of how tribes choose to receive services and benefits, consultation with tribes on policies directly affecting tribes and their members has been recognized as an important component of the government-to-government relationship. To strengthen the U.S.'s government-to-government relationship with tribes, a 2000 executive order directs federal agencies to have an accountable process to ensure meaningful and timely input by tribal officials in the development of regulatory policies that have tribal implications.<sup>30</sup> Many federal agencies have established policies for conducting tribal consultations. Furthermore, a 2009 presidential memorandum directed agencies to develop a detailed plan of action to implement the policies and directives of the 2000 executive order, and a 2021 presidential memo reaffirmed this policy.<sup>31</sup>

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## COVID-19 Impacts on Tribes, and the Federal Response

We have previously found that COVID-19 has disproportionately impacted tribes and their members, in part because of preexisting health and welfare disparities that American Indians and Alaska Natives

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<sup>29</sup>For self-determination contracts, these are programs administered by the Secretary of the Interior for the benefit of Indians for which appropriations are made to agencies other than the Department of Health and Human Services or the Department of the Interior. For self-governance compacts, these are programs, functions, and activities administered by the Secretary of the Interior that are otherwise available to Indian tribes or Indians for which appropriations are made to agencies other than the Department of the Interior.

<sup>30</sup>Executive Order No. 13175, *Consultation and Coordination with Indian Tribal Governments*, § 5(a), 65 Fed. Reg. 67249 (Nov. 9, 2000). Policies that have tribal implications refers to regulations, legislative comments, or proposed legislation, and other policy statements or actions that have substantial direct effects on one or more Indian tribes, on the relationship between the federal government and Indian tribes, or on the distribution of power and responsibilities between the federal government and Indian tribes. Executive Order 13175 § 1(a).

<sup>31</sup>Presidential Memorandum, *Tribal Consultation*, 74 Fed. Reg. 57881 (Nov. 9, 2009). The 2021 presidential memo directed agencies to submit these plans of actions to the Office of Management and Budget (OMB) by April 26, 2021, and progress reports by October 23, 2021, and then annually thereafter. Presidential Memorandum, *Tribal Consultation and Strengthening Nation-to-Nation Relationships*, 86 Fed. Reg. 7491 (Jan. 29, 2021).



experience.<sup>32</sup> For example, we found in March 2021 that American Indian and Alaska Native individuals were hospitalized because of COVID-19 at a rate 3.6 times that of non-Hispanic White individuals.<sup>33</sup> We also found that the prevalence of preexisting health and welfare conditions, limited access to health care, and other long-standing infrastructure challenges, such as limited access to safe drinking water and overcrowded homes, have contributed to the disproportionate impact of COVID-19 on AI/AN individuals.<sup>34</sup>

The COVID-19 pandemic has also disproportionately affected tribal governments and their communities because of its impact on tribal government finances. Many tribally owned businesses are in the leisure and hospitality sector—one of the sectors hardest hit by pandemic-related restrictions. One national tribal organization observed that the pandemic-related revenue losses for tribal enterprises have resulted in many tribal governments laying off personnel, further reducing tribal administrative capacity. Further, we have reported that limited access to broadband on tribal lands during the pandemic has negatively impacted access to telehealth, remote education for students, economic opportunities, and tribal government operations.<sup>35</sup>

Since March 2020, Congress has provided about \$4.6 trillion through the six COVID-19 relief laws enacted to fund response and recovery efforts.

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<sup>32</sup>For more information on preexisting health and welfare disparities for American Indian and Alaska Native populations, see the U.S. Commission on Civil Rights, *Broken Promises: Continuing Federal Funding Shortfall for Native Americans* (Washington, D.C.: Dec. 20, 2018).

<sup>33</sup>GAO, *COVID-19: Sustained Federal Action Is Crucial as Pandemic Enters Its Second Year*, [GAO-21-387](#) (Washington, D.C.: Mar. 31, 2021).

<sup>34</sup>For more information on many of these and other long-standing challenges, see GAO, *Tribal Broadband: National Strategy and Coordination Framework Needed to Increase Access*, [GAO-22-104421](#) (Washington, D.C.: June 22, 2022); *Alaska Native Issues: Federal Agencies Could Enhance Support for Native Village Efforts to Address Environmental Threats*, [GAO-22-104241](#) (Washington, D.C.: May 18, 2022); [GAO-22-104360](#); *Indian Health Service: Agency Faces Ongoing Challenges Filling Provider Vacancies*, [GAO-18-580](#) (Washington, D.C.: Aug. 15, 2018); *Drinking Water and Wastewater Infrastructure: Opportunities Exist to Enhance Federal Agency Needs Assessment and Coordination on Tribal Projects* [GAO-18-309](#) (Washington, D.C.: May 15, 2018); and *Native American Housing: Additional Actions Needed to Better Support Tribal Efforts*, [GAO-14-255](#) (Washington, D.C.: Mar. 27, 2014). We made 34 recommendations or Matters for Congressional Consideration in these reports. As of October 2022, agencies had implemented 22.

<sup>35</sup>GAO, *Indian Education: Schools Need More Assistance to Provide Distance Learning*, [GAO-21-492T](#) (Washington, D.C.: Apr. 28, 2021); [GAO-20-625](#); and [GAO-22-104421](#).

These laws provided relief for tribes and their members and other tribal entities by creating several new programs, making appropriations for those programs, and providing supplemental appropriations for existing programs. See table 2 for information on the 12 programs we selected from these laws to review for this report.

**Table 2: Selected COVID-19 Relief and Amounts for Tribal Recipients**

	Department	Office	Appropriation/program	Amount (in dollars)
<i>Appropriations for tribal recipients</i>	Treasury	Office of Recovery Programs	Coronavirus Relief Fund Tribal Government Set-Aside	8 billion
			Emergency Rental Assistance 1 Tribal Community Set-Aside <sup>a</sup>	800 million
			State Small Business Credit Initiative Tribal Set-Aside <sup>b</sup>	500 million
			Coronavirus State Fiscal Recovery Fund Tribal Government Set-Aside	20 billion
	Interior	Bureau of Indian Affairs	Operation of Indian Programs	453 million
			American Rescue Plan Act of 2021 (ARPA)	900 million <sup>c</sup>
Commerce	National Oceanic and Atmospheric Administration	Fisheries Disaster Assistance for Tribal Fisheries Participants	30 million	
Health and Human Services	The Administration for Children and Families	Emergency Grants for Native American Language Preservation and Maintenance	20 million	
		Low Income Household Water Assistance Program (LIHWAP) Tribal Set-Aside	Up to 34.1 million <sup>d</sup>	
Agriculture	Farm Service Agency	Agricultural Debt Relief	As much as necessary <sup>e</sup>	
<i>Allocations for tribal recipients</i>	Commerce	National Oceanic and Atmospheric Administration	Assistance for Fishery Participants	16.8 million <sup>f</sup>
	Health and Human Services	Health Resources and Services Administration	Provider Relief Fund	520 million <sup>g</sup>

Source: GAO analysis of the six laws providing comprehensive relief across federal agencies and programs that the Treasury uses to report COVID-19 spending. | GAO-23-105473.

<sup>a</sup>Indian tribes, tribally designated housing entities, and the Department of Hawaiian Homelands are eligible for this set-aside. Pub. L. No. 116-260, tit. V, § 501(a)(2)(B), (k)(2)(C), (D), 134 Stat. 1182, 2069 (2020) (codified at 15 U.S.C. § 9058a(a)(2)(B), (k)(2)(C), (D)).

<sup>b</sup>In addition to this tribal set-aside, tribal governments are eligible for the State Small Business Credit Initiative technical assistance grants and additional allocations, such as those for socially and economically disadvantaged-owned business.

<sup>c</sup>Of the \$900 million ARPA appropriation, \$100 million was for tribal housing improvement; \$772.5 million was for tribal government services, public safety and justice, social services, child welfare assistance, and other related expenses; \$20 million was to provide and deliver potable water; and

\$7.5 million was for federal administrative costs and oversight. ARPA, Pub. L. No. 117-2, tit. XI, § 11002, 135 Stat. 4, 241-242 (2021).

<sup>d</sup>Division H of the Consolidated Appropriations Act, 2021, created the Low-Income Household Drinking Water and Wastewater Emergency Assistance Program and appropriated \$638 million for it. Up to 3 percent of that appropriation was reserved for Indian tribes and tribal organizations. Pub. L. No. 116-260, div. H, tit. V, § 553, 134 Stat. 1182, 1627 (2020). ARPA appropriated \$500 million for the program and also reserved up to 3 percent of that appropriation for Indian tribes and tribal organizations. Pub. L. No. 117-2, tit. II, § 2912, 134 Stat. 4, 51 (2021). The Department of Health and Human Services' (HHS) Office of Community Services allocated \$34.1 million to the LIHWAP Tribal Set-Aside.

<sup>e</sup>In August 2022, section 22008 of the Inflation Reduction Act of 2022 repealed the statutory provision establishing this Agricultural Debt Relief program. ARPA directed the Secretary of Agriculture to provide payments of up to 120 percent of the outstanding direct and guaranteed farm loan balances for each socially disadvantaged farmer or rancher to pay off the balance of the producer's loan. Pub. L. No. 117-2, tit. I, § 1005, 135 Stat. 4, 12-13 (2021). Socially disadvantaged farmers or ranchers are farmers or ranchers who are members of a socially disadvantaged group, which is a group whose members have been subjected to racial or ethnic prejudice because of their identity as members of a group, without regard to their individual qualities. 7 U.S.C. § 2279(a)(5), (6). ARPA appropriated such sums as may be necessary for the cost of loan modifications and payments under this program.

<sup>f</sup>Certain tribal, subsistence, commercial, and charter fishery participants, including tribes, persons, fishing communities, and aquaculture businesses not otherwise eligible for emergency agricultural disaster assistance, were eligible to receive assistance from this program. The CARES Act appropriated \$300 million for such assistance but did not include a set-aside for tribes. Pub. L. No. 116-136, tit. II, § 12005, 134 Stat. 281, 518 (2020).

<sup>g</sup>This fund provides financial relief to eligible health care providers that provided COVID-19 diagnoses, testing, or health care after January 31, 2021, and received appropriations totaling \$178 billion. HHS allocated \$520 million of the fund for tribal distribution.

Some of the selected COVID-19 relief programs were set-asides for tribes or tribal governments from a program for which states and other governments are eligible recipients, while others provided relief to a variety of eligible recipients, including tribal organizations, specified entities, or directly to individuals. See appendix I for more details about eligible recipients for programs in our scope.

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## Selected Agencies Used Various Approaches to Provide COVID-19 Funds to Tribal Recipients, Who Had to Take a Range of Steps to Access and Use Them

Agencies used various approaches, some of which were required by statute, to provide COVID-19 funds to tribal recipients that determined the number and type of steps that tribal recipients had to take to access and use the funds. See appendix I for more details of selected federal relief programs to tribal recipients.

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## Statutory and Other Requirements

Statutes established various requirements, such as disbursement requirements, eligibility requirements, and deadlines for federal COVID-19 relief programs for tribal recipients.

**Disbursement requirements.** Federal relief programs varied in the way that agencies were required to disburse funds to tribal recipients, such as in the form of grants or payments to individuals. For example:

- **Grants.** ARPA created an Emergency Grants for the Native American Language Preservation and Maintenance program and appropriated \$20 million for it. The Department of Health and Human Services (HHS) distributed the funds by awarding 210 grants through a noncompetitive grants process. HHS decided to make the grants noncompetitive after consultations with tribes.
- **Payments to individuals.** ARPA authorized the U.S. Department of Agriculture (USDA) to provide payments for up to 120 percent of outstanding direct and guaranteed farm loan balances for socially disadvantaged farmers and ranchers to pay off the balance of their loans.<sup>36</sup> According to USDA, of the approximately 23,402 socially disadvantaged agricultural producers who qualified for these debt relief payments for direct loans, 12,220 were AI/AN producers. In addition, of approximately 4,540 socially disadvantaged agricultural

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<sup>36</sup>In June 2021, a federal judge issued a temporary restraining order prohibiting USDA from forgiving loans under this debt relief program until such time as the court could rule on whether a preliminary injunction was warranted. A preliminary injunction would prevent USDA from issuing debt relief payments pending the outcome of a court case alleging discrimination. Later in June 2021, another federal judge issued a preliminary injunction preventing USDA from making debt relief payments nationwide. According to USDA officials, prior to the courts issuing the injunction, USDA processed four payments, three of which were to AI/AN borrowers. In August 2022, section 22008 of the Inflation Reduction Act of 2022 repealed the statutory provision that authorized these debt relief payments.

producers who qualified for debt relief payments for guaranteed loans, 1,606 were AI/AN producers.<sup>37</sup>

Additionally, in certain cases, statutes required agencies to allocate an appropriation to tribal recipients based on a specified formula. For example, the Consolidated Appropriations Act, 2021, required allocations of its appropriation for the Low Income Household Water Assistance Program (LIHWAP) to tribes based on the percentage of households under the jurisdiction of the tribe with income equal to or less than 150 percent of the federal poverty line, and the percentage of such households that spend more than 30 percent of monthly income on housing.<sup>38</sup>

**Eligibility requirements.** Programs had various eligibility requirements for COVID-19 funds. For example:

- **Indian tribes.** All federally recognized Indian tribes were eligible for Interior’s Aid to Tribal Governments, which provides funds to tribes to support general tribal government operations and programs.

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<sup>37</sup>The Farm Service Agency (FSA) labeled 318 of the 12,200 AI/AN producers who qualify for direct loans, and 120 of the 1,606 producers who qualify for guaranteed loans, as “not verified.” According to an August 2021 USDA report to Congress, “not verified” numbers include instances where a customer’s race or ethnicity information was observed and recorded by an FSA employee or a third party rather than declared by the customer. According to the report, with future customers, FSA is transitioning away from any employee and third-party observations and relying on voluntary self-reporting by customers. We reported in September 2022 that FSA was asking socially disadvantaged producers to voluntarily certify their race or ethnicity. See U.S. Department of Agriculture’s Farm Production and Conservation Business Center, *Report to Congress, A Comparison of Transfers and Subsidies to Minority and Non-Minority Producers Associated with Key Farm and Conservation Programs as Requested by House Report 116-107* (Washington, D.C.: Aug. 5, 2021); and GAO, *Coronavirus Food Assistance Program: USDA Should Conduct More Rigorous Reviews of Payments to Producers*, [GAO-22-104397](#) (Washington, D.C.: Sept. 8, 2022).

<sup>38</sup>Pub. L. No. 116-260, div. H, tit. V, § 533, 134 Stat. 1182, 1627 (2020). HHS officials said nine tribes eligible for LIHWAP funding would not have received a LIHWAP award because of the data sources available to develop the funding formula. These officials said that HHS took additional steps to ensure that LIHWAP recipients had sufficient funds to administer an effective program. For more information on these steps, see HHS’s [LIHWAP One-Pager for Tribes](#).

- **Tribal entities.** Certain tribally designated housing entities were eligible for grants from Treasury's Emergency Rental Assistance Tribal Community Set-Aside.<sup>39</sup>
- **Tribal organizations.** Certain tribal organizations that had been designated by a tribe to receive the tribe's funding allocation were eligible for HHS's Emergency Grants for the Native American Language Preservation and Maintenance program.<sup>40</sup>
- **Individuals.** Certain tribal fishery participants who incurred specific economic revenue losses or negative impacts to subsistence, cultural, or ceremonial fisheries as a direct or indirect result of the coronavirus pandemic were eligible for the National Oceanic and Atmospheric Administration's (NOAA) Assistance for Fisheries Participants payments.<sup>41</sup> In another example, socially disadvantaged farmers and ranchers, including AI/AN individuals, with direct and guaranteed farm loans from USDA were eligible to receive payments from USDA's Agricultural Debt Relief program to repay those loans.<sup>42</sup>

**Deadlines.** Various types of statutory and other deadlines applied to tribal recipients and agencies. For example:

- **Notice of intent deadlines.** For Treasury's State Small Business Credit Initiative (SSBCI) program, ARPA authorized Treasury to establish a deadline requiring tribal governments that wished to participate in the program to file a notice of intent not later than 30 days after ARPA enactment.<sup>43</sup>

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<sup>39</sup>The Consolidated Appropriations Act, 2021, appropriated \$25 billion for Emergency Rental Assistance 1 and required Treasury to allocate \$800 million of that appropriation to tribal communities, including certain tribes and tribally designated housing entities. Tribes were not eligible for the Emergency Rental Assistance program created by ARPA.

<sup>40</sup>In addition to tribes, these entities are eligible recipients: incorporated nonprofit, multipurpose, community-based Indian organizations; nonprofit Native organizations in Alaska with village-specific projects; incorporated nonprofit Alaska Native multipurpose, community-based organizations; and tribal colleges and universities.

<sup>41</sup>In addition to tribal fishery participants, subsistence, commercial, and charter fishery participants are eligible for this assistance.

<sup>42</sup>Socially disadvantaged farmers or ranchers are farmers or ranchers who are members of a socially disadvantaged group, which means a group whose members have been subjected to racial or ethnic prejudice because of their identity as members of a group without regard to their individual qualities. 7 U.S.C. § 2279(a)(5), (6).

<sup>43</sup>According to Treasury officials, Treasury extended this deadline and set it for December 2021 to encourage tribal participation.

- **Distribution deadlines.** Sometimes agencies had to meet statutory deadlines to distribute COVID-19 funds. For example, for the HHS Emergency Grants for Native American Language Preservation and Maintenance program, ARPA required HHS to award grants to recipients within 180 days of the act's enactment. Since this was the first time that HHS's Administration for Native Americans had made noncompetitive awards for Native language funding, the Administration for Native Americans had to develop and publish a funding announcement, review applications, and issue the grant awards in this time frame.<sup>44</sup>
- **Reporting deadlines.** Tribal recipients had to meet deadlines to report on funding. For example, ARPA required that all recipients of Treasury's Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), including tribal governments, provide Treasury with periodic reports that include a detailed accounting of the uses of funds during the covered period.

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## Distribution and Payment Mechanisms

Federal agencies used various methods to provide payments to tribal recipients, including existing mechanisms or a direct deposit or check. For example:

- **Existing mechanisms.** Some agencies used existing mechanisms, such as existing contracts and compacts and interstate commissions, to distribute funds to tribal recipients.
  - **Contracts and compacts.** BIA distributed COVID-19 funding mostly through self-determination contracts and self-governance compacts, with some tribes choosing to receive direct services. Using these existing mechanisms generally allowed tribes to take few administrative steps to access and use funds, which allowed them to do so more quickly. For example, the CARES Act was enacted on March 27, 2020, and BIA was able to begin distributing funds on April 13, 2020, to tribes that had existing contracts and compacts.

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<sup>44</sup>According to Administration for Children and Families (ACF) officials, ACF held tribal consultations to seek input on the application process and how to reduce the administrative burden for the emergency language grant. During these meetings, officials said there was widespread support among tribes to award funds on a noncompetitive basis.

- **Interstate commissions.** NOAA distributed Fisheries Assistance payments from the CARES Act through interstate marine fisheries commissions—which play an important role in disbursing funds to fishery participants as part of NOAA’s fishery disaster assistance program.<sup>45</sup> The respective interstate marine fisheries commissions disbursed the appropriate amount of funds directly to the fishery participant, consistent with an approved spend plan, though some states and tribes were able to disburse funds themselves. For example, according to NOAA, Alaska provided payments to eligible tribal members in that state and, on the East Coast, states or the Atlantic States Marine Fisheries Commission are disbursing funds to tribes.

In certain instances, agencies transferred some of their appropriations to agencies that had existing mechanisms in place to make distributions to tribal recipients. For example, the Fisheries Disaster Assistance appropriation that NOAA received in the Coronavirus Response and Relief Supplemental Appropriations Act, 2021, included a line item appropriation for tribal fishery participants. NOAA transferred this line item appropriation to BIA, which BIA then distributed to tribes using existing mechanisms, according to BIA officials (see fig. 1 below). Additionally, as we reported in March 2022, the CDC transferred \$210 million of its appropriation from the Coronavirus Response and Relief Supplemental Appropriations Act, 2021, to IHS. IHS then used these funds for direct services or distributed it to tribes through self-determination contracts and self-governance compacts.<sup>46</sup>

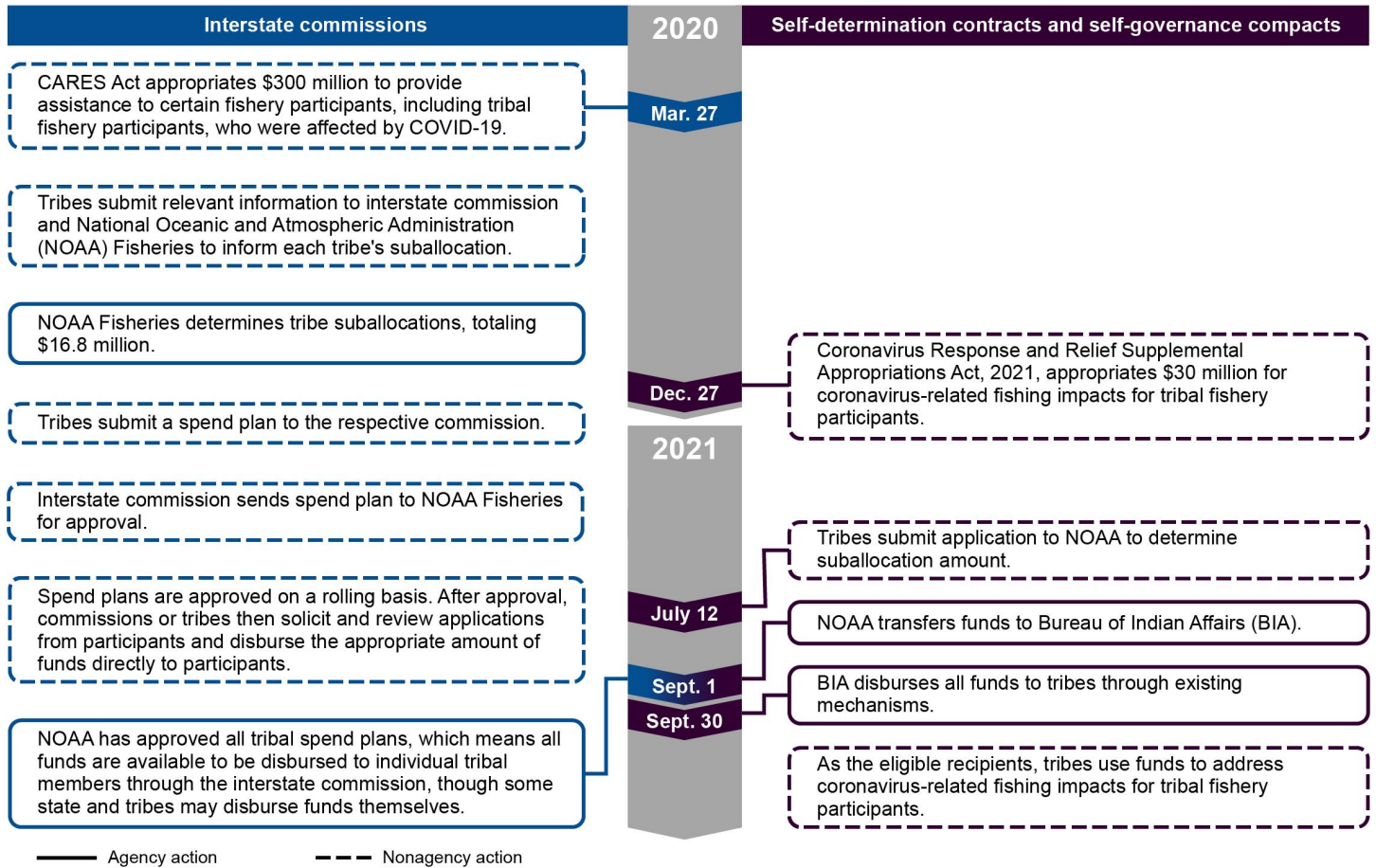
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<sup>45</sup>For more information on NOAA’s Assistance for Fishery Participants, see [GAO-22-105051](#).

<sup>46</sup>[GAO-22-104360](#).



**Figure 1: Steps Taken to Distribute Certain National Oceanic and Atmospheric Administration (NOAA) COVID-19 Relief for Tribal Recipients**



Source: GAO summary of relevant laws, agency documents and interviews, and prior work. | GAO-23-105473

**Text of Figure 1: Steps Taken to Distribute Certain National Oceanic and Atmospheric Administration (NOAA) COVID-19 Relief for Tribal Recipients**

- March 27, 2020 (Interstate commissions) – CARES Act appropriates \$300 million to provide assistance to certain fishery participants, including tribal fishery participants, who were affected by COVID-19.
- March 27, 2020 (Interstate commissions) – Tribes submit relevant information to interstate commission and National Oceanic and Atmospheric Administration (NOAA) Fisheries to inform each tribe's suballocation.
- March 27, 2020 (Interstate commissions) – NOAA Fisheries determines tribe suballocations, totaling \$16.8 million.

- March 27, 2020 (Interstate commissions) – Tribes submit a spend plan to the respective commission.
- March 27, 2020 (Interstate commissions) – Interstate commission sends spend plan to NOAA Fisheries for approval.
- March 27, 2020 (Interstate commissions) – Spend plans are approved on a rolling basis. After approval, commissions or tribes then solicit and review applications from participants and disburse the appropriate amount of funds directly to participants.
- Dec. 27, 2021 (Self-determination contracts and self-governance compacts) - Coronavirus Response and Relief Supplemental Appropriations Act, 2021, appropriates \$30 million for coronavirus-related fishing impacts for tribal fishery participants.
- July 12, 2021 (Self-determination contracts and self-governance compacts) - Tribes submit application to NOAA to determine suballocation amount.
- Sept. 1, 2021 (Self-determination contracts and self-governance compacts) - NOAA transfers funds to Bureau of Indian Affairs (BIA).
- Sept. 30, 2021 (Self-determination contracts and self-governance compacts) - BIA disburses all funds to tribes through existing mechanisms.
- Sept. 30, 2021 (Self-determination contracts and self-governance compacts) - As the eligible recipients, tribes use funds to address coronavirus-related fishing impacts for tribal fishery participants.

Source: GAO summary of relevant laws, agency documents and interviews, and prior work. | GAO-23-105473

- **Direct deposit or check.** According to the Health Resources and Services Administration (HRSA), HRSA distributed Provider Relief Fund (PRF) payments either through an automated direct deposit system (if bank account information was available) or via check to the recipient.<sup>47</sup> Officials said that HHS's Immediate Office of the Secretary worked directly with IHS to develop the PRF Tribal Distribution funding allocation methodology and eligibility criteria. IHS developed the source file, which included the list of eligible providers, their calculated payment, address, and tax identification numbers. HRSA used this source file to develop the payment files for eligible tribal, IHS, and urban Indian organization health care providers, including identifying banking information, when available. HRSA officials said

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<sup>47</sup>The PRF reimburses eligible health care providers—which includes IHS, tribal, and Urban Indian Health programs—for health care-related expenses or lost revenues attributable to COVID-19.

that they identified recipients by their tax identification number. According to HRSA, if they or their contractor did not already have a recipient's bank account information on file, they had to distribute funds via a check mailed to the recipient address listed in the IHS source file. They also noted that if they were able to distribute PRF payments via bank accounts, the funds appeared immediately, but if by mail, it took roughly 3 to 4 days for checks to arrive. We have ongoing work examining HRSA's implementation of the PRF.

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## Steps to Access and Use Funds

The number and type of steps necessary for tribal recipients to access and use funds varied across selected federal relief programs. Generally, for programs that distributed funds through existing mechanisms, such as self-determination contracts and self-governance compacts, tribal recipients did not need to take action. In other cases, tribal recipients had to take steps, such as applying for and receiving approval to access and use certain COVID-19 funds. For example:

- **Take no action.** For HHS's PRF and BIA's Aid to Tribal Governments, the agencies generally disbursed payments without recipients needing to take any prior action.<sup>48</sup> While PRF recipients did not need to take further action to receive funds, they did have to attest to the payment terms and conditions for allowable uses of PRF payments and subsequently report on the use of funds.<sup>49</sup>
- **Apply to receive funds.** For Treasury's SSBCI Capital Program, tribal governments had to submit a notice of intent and then must submit an application for the SSBCI Capital Program for Treasury to review and approve before any payments are issued.<sup>50</sup> For HHS's Native Language Grants, tribes had to determine if they wanted to

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<sup>48</sup>For example, under Interior's approach to distributing COVID-19 relief appropriated by the CARES Act, tribes that had a self-determination contract or self-governance compact that already included Aid to Tribal Government and Welfare Assistance could receive these funds without having to take additional steps. If a tribe did not have a self-determination contract or self-governance compact that included Aid to Tribal Government or Welfare Assistance, BIA provided those programs' services to the tribes or its members as a direct service, or tribes could modify or amend their existing contract or compact to include these programs.

<sup>49</sup>The PRF is to reimburse eligible health care providers for health care-related expenses or lost revenues that are attributable to COVID-19.

<sup>50</sup>For Treasury's SSBCI Capital Program, tribal governments had to submit a notice of intent by December 11, 2021.

receive the funding directly or if they wanted to have another tribal organization receive their allocation. If they wanted to designate another tribal or native organization, they had to provide a letter of designation to that entity as part of their grant application. The Administration for Children and Families (ACF) accepted an abbreviated application consisting of 5 to 10 pages of a project narrative, a line-item budget and budget justification, and a simplified work plan, in addition to other required grant application forms.

- **Gain approval to receive funds for distribution.** For the Assistance for Fishery Participants appropriation that NOAA received in the CARES Act, interstate marine fisheries commissions worked with tribes to develop spend plans for NOAA's review and approval before tribes could accept applications from potential recipients. These plans proposed a disbursement methodology for fishery participants and detailed how these participants would meet the requirements of the CARES Act to receive payments. Once NOAA approved a tribe's spend plan, that tribe solicited and reviewed applications from fishery participants, determined whether participants met the eligibility criteria, and determined the direct payment amount based on the methodology outlined in its spend plan.

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## Lessons Learned from Various Challenges That Agencies and Recipients Faced Could Improve Future Federal Emergency Relief to Tribal Recipients

According to our prior work and interviews with agency officials, tribal recipients, tribal organizations, and researchers, lessons learned from the administration of COVID-19 relief funding for tribal recipients could improve the administration of future federal emergency relief. Specifically, leveraging existing mechanisms to distribute funds to tribal recipients and providing clear guidance to recipients on funding would reduce the administrative burden for federal agencies and tribal recipients, one of the barriers to accessing and using federal relief. We also found that increasing federal capacity and expertise for working with tribal recipients could improve future federal administration of emergency funding for these recipients.

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## Reducing Administrative Burden Could Address Barriers to Accessing and Using Federal Relief

The administrative burden associated with certain COVID-19 relief funds created barriers for some tribal recipients to accessing and using these funds, according to selected agency officials, tribal recipients, and others we interviewed. In some cases, agencies leveraged existing mechanisms to distribute funding and provided clear guidance about funding requirements, which reduced the administrative strain on agencies and recipients. Applying these lessons learned for future emergency relief could help address similar barriers, according to some selected agency officials, tribal recipients, and others we interviewed and our review of our prior work and agency consultation documents.

Some tribes in particular faced challenges with the administrative burden because of limited staffing and capacity to carry out additional administrative functions during the pandemic, according to our prior work, agency officials, and two researchers we interviewed. In a June 2020 hearing, the Director of IHS testified that many tribes did not have the administrative capacity to take on burdensome applications or reporting requirements for COVID funding. The Director noted that organizational capacity within tribes varies greatly and that smaller tribes especially do not have the organizational capacity to take on the additional administrative burden of applying for relief funding through grants, particularly during a pandemic.<sup>51</sup> For example, two researchers we interviewed said that one tribe they were working with had five employees to run the government and did not have the capacity to complete extensive applications, despite needing the relief funds. Officials from one agency also said that they learned from a tribal staff member that this staff person was the sole employee responsible for running eight different government programs. Additionally, these officials said that tribal offices were closed for long periods of time and severely short-staffed because of COVID-19 illnesses.

Further, managing varying reporting requirements and deadlines for multiple programs across several agencies can strain the administrative capacity of tribal recipients, according to our prior work and two tribal recipients, two tribal organizations, and two researchers we interviewed.

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<sup>51</sup>*Indian Health Service Covid-19 Response, Before the H. Subcomm. on Interior, Environment, and Related Agencies, 116th Congress (June 11, 2020) (statement of Rear Adm. Michael D. Weahkee, Director, Indian Health Service).*

For example, in October 2021, we found that tribes had been more likely to need CRF reporting extensions compared to other government entities, and they cited extenuating circumstances in their extension requests that included office shutdowns because of COVID-19 outbreaks; internet connectivity issues; and weather events, such as wildfires.<sup>52</sup> For the first three quarterly reporting cycles, 19 percent of tribal government CRF recipients were granted a reporting extension—compared to 0 to 9 percent for other government entities.<sup>53</sup> Treasury officials attributed the large volume of reporting extension requests from tribal governments to the limited staff resources and infrastructure of some tribes, especially tribes that are small or more remote. These circumstances can create barriers to accessing and using federal funds, according to our prior work.<sup>54</sup>

#### Using Existing Mechanisms Helped Distribute Funds More Quickly, with Less Strain on Agency Capacity and Fewer Errors

Using existing mechanisms enabled certain agencies to more quickly distribute funds to tribal recipients, thereby mitigating the strain on agencies' and tribes' administrative capacities, according to our prior work and interviews with selected agency and tribal recipients. For example:

- **Interior and Treasury.** In October 2021, we found that Interior officials faced fewer challenges than Treasury with administering CARES Act relief funds for tribal recipients, in part because Interior distributed its appropriation through existing programs, while Treasury had to set up a new program. Interior officials said that distributing Operation of Indian Programs payments using a preexisting program structure allowed the agency to provide relief quickly because it did not have to develop new distribution or reporting mechanisms. In contrast, because Treasury had not previously distributed direct relief payments to tribal recipients and, therefore, did not have an existing mechanism to leverage when implementing the new CRF program,

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<sup>52</sup>[GAO-22-104349](#).

<sup>53</sup>Reporting extensions for tribal government CRF recipients decreased to 7 percent for the fourth reporting cycle and increased to 10 percent in the fifth reporting cycle.

<sup>54</sup>See, for example, [GAO-22-104349](#) and [GAO-22-104241](#).

Treasury had to take several steps to implement it.<sup>55</sup> Specifically, Treasury had to create a new distribution mechanism, as well as develop allocation methods and procedures for the CRF Tribal Set-Aside, which Treasury officials said delayed distribution of the funds.<sup>56</sup> Interior's approach resulted in less administrative burden for Interior officials and tribes, which had to take fewer steps to access and use Interior's appropriation than for Treasury's program.<sup>57</sup>

- **NOAA and BIA.** During their consultations with tribes, NOAA officials said that they received comments about the administrative burden of applying for previous fisheries assistance that was not exclusive to tribal recipients through interstate commissions under the CARES Act. In response, NOAA officials explored alternatives to streamline the process for tribal recipients for future COVID-19 relief. This resulted in NOAA transferring the Fisheries Disaster Assistance line item appropriation for tribal fishery recipients to BIA for distribution to tribes via BIA's self-determination contracts and self-governance compacts, according to NOAA officials.<sup>58</sup> Leveraging BIA's existing mechanisms allowed the agency to distribute funds more quickly. This transfer also helped streamline the process for NOAA officials and reduced the administrative burden on the agency and tribes, the officials told us. NOAA officials said that they were previously unaware of BIA's existing mechanisms for distributing relief funding and that enabling emergency relief funding to be distributed through existing mechanisms in the future would be very helpful.

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<sup>55</sup>During two April 2020 tribal consultations that Treasury held on the CRF, some tribal leaders said that they preferred to receive relief funding through existing mechanisms, including contracts and compacts. Specifically, of the 22 leaders that commented on distribution mechanisms, 21 tribal leaders said that they supported receiving money from the CRF directly through existing mechanisms, including contracts and compacts. However, Treasury could not distribute relief funding through these mechanisms because it does not have the authority to enter into self-determination contracts and self-governance compacts. Treasury officials also noted that some tribes may not prefer to receive funding through contracts and compacts.

<sup>56</sup>We also reported that unclear eligibility requirements in the CARES Act contributed to delayed distribution of CRF Tribal Set-Aside payments because of litigation over Treasury's interpretation of the statute. However, we found that clarity in ARPA about eligibility for the CSFRF helped avoid similar litigation over agencies' interpretation of the eligibility of corporations established pursuant to the Alaska Native Claims Settlement Act.

<sup>57</sup>[GAO-22-104349](#).

<sup>58</sup>This appropriation was made in the Coronavirus Response and Relief Supplemental Appropriations Act, 2021. Pub. L. No. 116-260, div. M, tit. I, 134 Stat. 1182, 1909-1910.

- **HRSA's PRF.** Although HRSA has previously awarded grant funds to tribal providers, HRSA did not have a mechanism for distributing direct relief payments to any provider, including tribal recipients, prior to the pandemic, according to HRSA officials. Consequently, HRSA did not have a mechanism in place to distribute PRF payments to tribal providers. HRSA officials said that they used information provided by IHS to distribute payments, including recipient names, mailing addresses, and tax ID numbers. However, according to HRSA officials, this information contained errors, which resulted in delayed payments and additional administrative burden for HRSA, IHS, and recipients to identify the errors and return funds, as applicable.<sup>59</sup> Payments were delayed for 47 tribal health providers (11 percent of tribal providers), who received payments up to 9 months later than intended, according to HRSA officials. We have ongoing work examining HRSA's administration of the PRF.
- **IHS and CDC.** CDC transferred a certain amount of its appropriation from the Coronavirus Response and Relief Supplemental Appropriations Act, 2021, to IHS, as authorized by the act, which was enacted in December 2020.<sup>60</sup> Both federal officials and national tribal organizations have indicated to Congress that authorizing HHS components to transfer funds to IHS for distribution through existing mechanisms would help emergency funds reach tribal recipients more quickly. For example, two national tribal health organizations stated that many agencies lack expertise with quickly disbursing funds to tribal recipients, and barriers with other federal agency funding structures—including CDC—would cause unequal and delayed access to relief funding. Additionally, the Director of IHS stated in a June 2020 testimony that the application process for some relief funding created administrative burden for tribes and that, in the future, distributing funding through existing contracts and compacts or transferring funds from other agencies to IHS for distribution would streamline the process.

Agency officials also described challenges in implementing other modified or new programs for tribal recipients that necessitated additional agency

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<sup>59</sup>According to HRSA officials, they collaborated with IHS on addressing the identified payment issues. According to IHS officials, HHS ultimately distributed all corrected payments to the correct provider, despite the data challenges.

<sup>60</sup>The act required IHS to distribute the transferred appropriation through direct services, or to tribes and tribal organizations under the Indian Self-Determination and Education Assistance Act, and through Indian Health Care Improvement Act title V contracts and grants to urban Indian organizations. Pub. L. No. 116-260, div. M, tit. III, 134 Stat. 1182, 1911-1912 (2020).



and recipient administrative resources. For example, ACF officials said that it was challenging to implement the modified Emergency Language Grant—including developing the noncompetitive grant, reviewing applications, and issuing awards within the 180-day time frame—while simultaneously managing existing competitive awards. ACF officials also said that applying the statutory allocation formula for the new LIHWAP program would have resulted in nine tribal recipients receiving few, if any, funds. As a result, ACF took additional steps to ensure that all recipients would receive sufficient funding to implement the program.<sup>61</sup> Additionally, ACF officials said that some tribes expressed concern regarding their capacity to navigate and fulfill the LIHWAP program requirements because of tribal office closures and staff shortages on account of the pandemic. To address these concerns, ACF officials said that they provided training and technical assistance to tribes to help reduce the administrative burden of LIHWAP program requirements.<sup>62</sup>

In addition, Treasury faced challenges including tribes for the first time in the existing SSBCI program, when ARPA made tribal governments eligible recipients in March 2021. For example, Treasury officials said that they had to develop an allocation methodology for tribal recipients and faced challenges in obtaining the necessary tribal economic employment data for the formula because of limited availability. Treasury officials also said that the statutory language superimposes the preexisting structure for states onto tribes and does not consider the unique circumstances of tribal governments or tribal economies, making SSBCI challenging to implement for tribal recipients. Two tribal recipients we met with also expressed concern over the SSBCI program, including that the program was not designed for tribes and was incredibly complex to understand. To encourage tribal participation, Treasury has extended application deadlines, according to Treasury officials. As of September 2022, Treasury has not yet disbursed SSBCI funding to tribal recipients, according to Treasury officials.

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<sup>61</sup>For more information on these steps, see HHS's [LIHWAP One-Pager for Tribes](#).

<sup>62</sup>For example, ACF officials said that they provided training and technical assistance on categorical eligibility, which makes households automatically eligible for LIHWAP benefits based on their enrollment in other means-tested federal programs.

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Existing Reporting Mechanisms Were Familiar to Tribal Recipients and Did Not Require Learning New Systems and Processes

Tribal recipients of certain relief funds distributed through existing mechanisms and structures were familiar with the reporting requirements for these mechanisms and structures, which reduced the time and burden needed to learn new systems and processes, as we previously found. For example, in October 2021, we reported that Interior directed tribes to report on its CARES Act funds through the standard reporting requirements for their contracts and compacts, such as single agency audit reports. To illustrate segregation of CARES Act expenditures from its annual appropriations, Interior asked recipients to separately identify CARES Act expenditures within these standard reports, which one tribal recipient told us did not require excessive new reporting.<sup>63</sup> Interior used the same mechanisms, including similar reporting requirements, for ARPA relief funding.

In contrast, for newly established programs, such as the CRF, some tribal recipients may have had to submit reports through electronic systems that they had not used before on an expedited basis.<sup>64</sup> These systems were designed to collect information from multiple types of recipients, including state and local governments, and we found in October 2021 that some functions of the reporting portal were made unavailable to tribes. According to officials from one tribe interviewed for our prior work, this caused time-consuming manual entry of data and additional administrative burden to meet reporting requirements.<sup>65</sup>

One tribal recipient we spoke to said that Treasury had since incorporated certain lessons learned from distributing CARES Act funding to improve

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<sup>63</sup>[GAO-22-104349](#).

<sup>64</sup>We reported in October 2021 that the CARES Act requires certain recipients to submit to agencies and the Pandemic Response Accountability Committee within 10 days of the end of each calendar quarter a report containing information on amounts received and projects or activities for which funds were expended or obligated, among other things. Pub. L. No. 116-136, § 15011(b)(2), 134 Stat. 281, 541 (2020). Treasury's Office of the Inspector General (OIG) incorporated this provision's 10-day deadline into its CRF reporting guidance because tribes' submissions to the OIG are transmitted to the committee and serve as these statutorily required reports. See [GAO-22-104349](#).

<sup>65</sup>We reported in October 2021 that Treasury OIG officials told us that the GrantSolutions portal, the reporting portal for Treasury funding, allows for data uploads, but this feature was not made available to tribal governments because of the volume of recipients. See [GAO-22-104349](#).

the tribal reporting process for distributing funding from ARPA, including simplifying some report categories. Treasury officials said that they have worked to accommodate the unique reporting needs of tribes, including providing alternative reporting mechanisms for tribal recipients. However, according to one tribal recipient we interviewed, the reporting process is still designed for all recipients, not just tribal governments, and this uniform approach does not always make sense for tribes because of their unique circumstances.<sup>66</sup> For example, the subrecipient reporting category for tribes sometimes prompts extra reporting requirements for entities that are part of the tribal government, such as a nonprofit organization that serves as the tribe's housing department.

We previously reported that during public health and other emergencies or economic crises, federal agencies must get relief funds out quickly, while ensuring that appropriate financial and other safeguards are in place.<sup>67</sup> This is consistent with an April 2020 Office of Management and Budget (OMB) memorandum that stated that the administration was committed to rapid delivery of COVID-19 funds and directed federal agencies to rapidly issue awards and fund programs to meet crucial needs and that transparency and regular reporting would provide accountability.<sup>68</sup>

Congress considers multiple priorities when drafting emergency relief legislation, such as getting funds to recipients quickly and including mechanisms to ensure that funds are distributed in a controlled manner so that they are used as Congress intended. When Congress wants to prioritize getting emergency relief to tribes quickly, explicitly enabling agencies to use existing mechanisms and structures, such as contracts and compacts, to distribute the funds could help ensure that tribal recipients can access these funds more quickly. It also would ensure minimal additional administrative burden on tribes and agencies, while leveraging existing program reporting mechanisms for accountability. However, not all agencies have existing mechanisms for quickly distributing funds to tribal recipients nor the authority to transfer funds to

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<sup>66</sup>According to Treasury officials, Treasury's funds are for all governments, and Treasury tries to customize for tribal recipients, where possible.

<sup>67</sup>[GAO-22-105715](#).

<sup>68</sup>Office of Management and Budget, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, M-20-21 (Washington, D.C.: Apr. 10, 2020).

Interior or other agencies, such as IHS, that do. Interior officials told us that they could distribute any future emergency funding for tribes—either received directly or via transfer from another agency—through existing mechanisms, such as contracts and compacts, but that Interior could use more staff resources to build its capacity to do so.<sup>69</sup>

### Greater Flexibility and Longer Spending Time Frames Helped Tribal Recipients Use Relief Funds to Efficiently Address Their Unique Needs

According to officials from four agencies, two tribal recipients we interviewed, and our prior work, greater program flexibility and longer spending time frames to use relief funds helped tribal recipients more efficiently address their unique needs. For example, tribes that received disbursements of CARES Act relief funding from Interior through contracts and compacts could then choose to reprogram the funds, as we reported in October 2021. Specifically, they could move funds from Aid to Tribal Government, Welfare Assistance, or both, to another Tribal Priority Allocation account, as long as the funds were used solely to prepare for, prevent, and respond to COVID-19. According to Interior officials, this flexibility allowed tribes to address their unique circumstances by determining the best use of funds to meet their citizens' needs.<sup>70</sup>

Further, in March 2021, we found that OMB and selected agencies had leveraged existing grants management processes to develop and implement flexibilities that reflected the unprecedented organizational challenges of the pandemic and that were aligned with relevant internal control standards.<sup>71</sup> We reported that OMB intended the COVID-19-related grant flexibilities to help grantees respond to, and address, organizational challenges stemming from the pandemic by reducing their

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<sup>69</sup>Interior officials also noted that if Congress wants to implement additional reporting requirements for tribes on emergency relief funding beyond what is required for existing contracts and compacts, those reporting requirements should be written into statute.

<sup>70</sup>[GAO-22-104349](#).

<sup>71</sup>For example, OMB consulted with agencies involved in a government-wide effort to modernize grants management policy to identify flexibilities that would strike a balance between helping grantees respond to the pandemic and maintaining controls against waste, fraud, and abuse of federal grant funds. Offices responsible for grants management policy at each selected agency then issued agency-wide guidance communicating the available flexibilities and policies and procedures for implementing them. See GAO, *Grants Management: OMB Should Collect and Share Lessons Learned from Use of COVID-19-Related Grant Flexibilities*, [GAO-21-318](#) (Washington, D.C.; Mar. 31, 2021).

administrative burden without compromising accountability. Specifically, OMB identified flexibilities for agencies to use to help ease the administrative burden in cases in which grantees or applicants were affected by the loss of operational capacity and increased costs on account of COVID-19. Examples of OMB-identified flexibilities include allowing for application deadline flexibility and waiving requirements for prior approvals of special or unusual costs to effectively address the pandemic response. We reported that officials from organizations representing grantees—including tribal grantees—said that they used these flexibilities to address unprecedented operational disruptions, such as having to close offices in response to stay-at-home orders.

We also found in October 2021 that a lesson learned from the CARES Act is to allow more time to spend relief funds. Specifically, the CARES Act had an original statutory deadline of December 30, 2020—9 months—to incur costs for the CRF. Because of disbursement delays, tribal recipients had roughly 7 months to incur costs, which was challenging to manage, given construction challenges with supplies and weather, according to one research institution we spoke to for our prior work.<sup>72</sup> ARPA provided a longer time frame for recipients to use payments from the CSFRF—over 3 years to incur costs, instead of the original 10 months for the CARES Act’s CRF. We found that the longer time frame provides recipients with more time to plan projects to maximize the cost-effectiveness of relief spending. In the preamble to the final rule implementing the CSLFRF, Treasury noted that CRF recipients expressed great interest in using the CRF to pursue water infrastructure projects, including provision of drinking water and internal plumbing on tribal lands and in Alaskan villages, but the short deadline for the use of funds made it difficult to use the CRF funds in that way. The preamble also noted that the CSLFRF funds’ longer eligible use date is responsive to this unmet need.<sup>73</sup>

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<sup>72</sup>On December 27, 2020, the Consolidated Appropriations Act, 2021, amended the CARES Act to extend the deadline for CRF recipients to incur costs by 1 year, to December 31, 2021. Pub. L. No. 116-260, div. N, tit. X, § 1001, 134 Stat. 1182, 2145 (2020).

<sup>73</sup>87 Fed. Reg. 4338, 4411 (Jan. 27, 2022). The preamble also noted that Congress’ inclusion of the water, sewer, and broadband clause in the ARPA is responsive to this unmet need.

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Unclear and Changing Guidance Contributed to Added Burden and Delays in Tribal Recipients' Spending Funds

Unclear and changing guidance for certain programs increased tribal recipients' administrative burden and contributed to delays in their spending funds. Specifically, as agencies repeatedly modified guidance or provided additional information, tribal recipients had to expend more time and effort to determine which requirements applied for audit compliance. This hampered recipients' plans to use funds as efficiently as possible, according to representatives from three tribal recipients, one tribal organization, and our prior work. For example, in October 2021, we found that one tribe invested an inordinate amount of time, effort, and legal fees to verify that its proposed expenditures of funds from the CRF were allowable, according to an official from that tribe. By the time the tribe received clarification from Treasury, the tribe had only 2 to 3 months to spend the funds before the original statutory deadline for incurring costs.<sup>74</sup>

In another example, HRSA added to or modified the "Use of Funds" section of its PRF Frequently Asked Questions document several times after May 2020 to provide answers to a total of 23 questions—after the majority of tribal recipients had received their PRF payments. Given the frequent guidance updates, one tribal recipient said that they had to create a budget for the funding that they could easily change. Although HRSA provided the date each time it added or modified a frequently asked question on allowable uses of the PRF, the Frequently Asked Questions document did not state whether these new or modified guidelines applied retroactively to previous expenses.

Such continuous updates to guidance on the allowable uses of relief funds also caused concerns about the possibility of recovery of funds for unallowable uses. Specifically, one tribal recipient, one tribal organization, and one researcher we met with raised concerns about the implications of inadvertently spending funds on ineligible expenses because of untimely updates to guidance or rulemakings on eligible expenses. For example, one tribal recipient said that they were concerned about having to repay

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<sup>74</sup>[GAO-22-104349](#). In April 2022, we found that having timely and sufficient policies and procedures for monitoring CSLFRF recipients—including compliance with reporting requirements—is critical for providing assurance that recipients are managing their allocations in compliance with laws, regulations, agency guidance, and award terms and conditions, including ensuring that expenditures are made for allowable purposes. See [GAO-22-105397](#). The original statutory deadline for incurring costs was December 30, 2020, but was later extended to December 31, 2021.

federal relief funds to agencies because the recipient might not have the resources to repay the funds if it had already spent them. This tribal recipient said that they took painstaking actions to document all expenses to avoid any question of eligibility because Treasury had released so many iterations of its CRF guidance on the use of funds. One tribal organization and one researcher we interviewed reiterated the concern among tribes of potentially having to return relief funds if they inadvertently did not use them for the intended purpose. One tribal official said that most tribes do not have the ability to repay ineligibly used funds, making timely and articulate guidance essential.

Some selected agencies have made efforts to clarify information, including about the potential for recovery of funds. For example, in January 2022, Treasury issued a statement on compliance with the CSLFRF interim final and final rules that included the date for when the final rule goes into effect for recipients and stated that the interim final rule remains in effect until that date. The statement also indicates that, to the extent that a recipient has taken significant steps toward obligating CSLFRF funds in a manner consistent with the interim final rule prior to January 6, 2022, Treasury generally will not take action to enforce provisions contained in the final rule, if they are more restrictive than those in the interim rule. In contrast, although HRSA provided dates for when it added or modified frequently asked questions on allowable uses of the PRF, HRSA did not make it clear whether these new or modified guidelines applied retroactively to previous expenses or projects in process.

Federal standards for internal control for information and communication state that management should externally communicate the necessary quality information to achieve the entity's objectives and to address related risks.<sup>75</sup> In addition, the Pandemic Response Accountability Committee reported in June 2022 that recipients and administrators need timely and clear guidance to get benefits out efficiently and accurately.<sup>76</sup> By communicating expectations to recipients more clearly and earlier, federal agencies would better ensure that tribal recipients of future emergency relief could help agencies proactively address compliance risks without inadvertently causing tribal recipients to delay using relief funds until guidance is stable. We have ongoing work examining HRSA's

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<sup>75</sup>GAO-14-704G.

<sup>76</sup>Pandemic Response Accountability Committee, *Lessons Learned in Oversight of Pandemic Relief Funds (Updated)* (Washington, D.C.: June 8, 2022).

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implementation of the PRF and are not making a recommendation at this time. However, monitoring the clarity and timeliness of agencies' guidance to recipients of emergency relief warrants ongoing attention as implementation continues in the coming years.

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### Increased Federal Capacity and Expertise for Working with Tribes Could Improve Future Program Delivery

As noted above, certain agencies in our review had substantial experience in working with tribes and could leverage existing program mechanisms to distribute funds to tribal recipients. In contrast, other agencies' lack of experience working with tribes led to several challenges for agencies and recipients that negatively affected the timeliness and equity of relief funding allocations. For example, agency officials' lack of familiarity with tribal governments and revenue structures contributed to delayed disbursements of the CRF and the Small Business Administration's (SBA) Paycheck Protection Program (PPP). Furthermore, Treasury faced legal challenges to its administration of the CRF Tribal Government Set-Aside.<sup>77</sup>

- **Treasury's CRF.** Treasury initially used data in allocation formulas that undercounted some tribal populations, as we have previously reported. Specifically, in October 2021, we found that Treasury's use of Department of Housing and Urban Development's Indian Housing Block Grant population data to allocate the CRF Tribal Government Set-Aside did not take into account that many tribes provide services to members that do not live in their local formula area and that the

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<sup>77</sup>As we reported in October 2021, Treasury faced lawsuits over Alaska Native Claims Settlement Act corporations' eligibility for the CRF Tribal Government Set-Aside, the missed statutory deadline for disbursing the set-aside, and the use of certain data to allocate the set-aside to tribal governments. See [GAO-22-104349](#). As of November 2022, a lawsuit over the data used to allocate the set-aside was pending before the federal appeals court. *Shawnee Tribe v. Yellen*, No. 22-5089 (D.C. Cir.).



relative share of population would, consequently, be undercounted for such tribes.<sup>78</sup>

- **SBA's Paycheck Protection Program.** SBA did not consult with tribal leaders prior to implementing the PPP and initially excluded critical business sources of tribal government financing, such as gaming businesses, from receiving relief, as we previously reported. Specifically, we found in June 2020 that tribal gaming businesses—an important source of employment and income for many tribes—were initially ineligible for SBA's paycheck protection loans because of restrictions in SBA's interim final rule.<sup>79</sup> SBA did not consult with tribal leaders about program implementation until 11 days after the agency started accepting PPP applications and did not modify its eligibility requirements until after the initial appropriation of \$349 billion in PPP funding was exhausted.<sup>80</sup> After hearing tribal leaders' concerns about the exclusion of legal gaming businesses, SBA modified its interim final rule to remove these restrictions, which allowed these businesses to apply for PPP loans under the additional appropriation of \$321 billion in PPP funding.<sup>81</sup>

We have previously found that improving federal capacity for working with tribes could help agencies better design programs to meet the unique needs of tribes, improve federal agencies' ability to conduct meaningful

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<sup>78</sup>Treasury officials said that a benefit of using the Indian Housing Block Grant formula area population data as a proxy for increased expenditures was that it helped them avoid double-counting population for CRF recipients in Alaska. Specifically, this formula includes a process for identifying overlapping service areas. See [GAO-22-104349](#). However, in April 2021, Treasury recognized that the Indian Housing Block Grant formula area population data may prove insufficient in estimating a tribal government's increased expenditures, particularly when a tribe does not have a formula area, and reallocated a portion of the remaining CRF Tribal Set-Aside pursuant to a new methodology that accounts for certain scenarios in which the data might prove insufficient.

<sup>79</sup>The CARES Act appropriated \$349 billion for the Paycheck Protection Program under SBA's 7(a) small business lending program. SBA's initial interim final rule for the PPP said that businesses with revenue from legal gaming were not ineligible for a loan from the program, if certain conditions were met. 85 Fed. Reg. 21747, 21751 (Apr. 20, 2020). SBA's initial interim final rule required these conditions to balance the long-standing policy reasons for limiting lending to businesses primarily and substantially engaged in gaming activity, with the policy aim of making the program available to a broad segment of U.S. businesses and their employees.

<sup>80</sup>According to the consultation notice, SBA decided to consult with tribes only after tribes raised concerns about program eligibility and requested a consultation.

<sup>81</sup>SBA updated its interim final rule to allow legal gaming businesses that were otherwise eligible to apply for paycheck protection loans beginning on April 28, 2020, for the additional appropriation of funding. See [GAO-20-625](#).

consultations, and improve the quality of technical assistance for tribal recipients.<sup>82</sup> For example, Treasury took steps to improve its capacity by adding staff with extensive experience in working with tribes. According to Treasury officials, the Office of Recovery Programs, which was established in April 2021 to lead Treasury's implementation of economic relief and recovery programs, has a tribal team with tribal policy, organization, government, and enterprise experience to support the deployment of tribal funds and significantly increased communication with tribes, including over 100 engagement sessions in 2021. In September 2022, Treasury announced the appointment of the first Native American Treasurer of the United States and established a new Office of Tribal and Native Affairs. Its recovery team has moved into this office to further its support for tribal recovery and economic development.<sup>83</sup>

Other selected agencies also provided technical assistance to tribal recipients to help mitigate the administrative burden while administering relief programs. For example, ACF officials said that they developed a training and technical assistance strategy to support both the LIHWAP and Emergency Grants for Native American Language Preservation and Maintenance recipients, including actions tailored to tribal recipients to address their needs. ACF officials held office hours, training, and other assistance for tribal recipients as they developed plans for the LIHWAP program and assigned program specialists to each grant recipient to answer any program questions. Similarly, NOAA officials said that they provided technical assistance and worked directly with tribes to try and mitigate tribal capacity concerns. NOAA officials said that they communicated extensively with tribes, including hosting two tribal consultations, multiple webinars for tribes on the application process for CARES Act fisheries funding, and working directly with recipients to provide feedback on spending plans.

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<sup>82</sup>See examples in [GAO-19-22](#), [GAO-22-104241](#), and [GAO-22-104349](#).

<sup>83</sup>In September 2022, Treasury notified recipients of certain relief programs that Treasury planned to curtail some of its administrative support for recipients because it did not have sufficient funds for these programs. In October 2022, Treasury ended its call center, curtailed its email response operations, and notified recipients of new resources on commonly asked questions. Treasury acknowledged that the greatest impact of these changes will likely be felt by the smallest jurisdictions and tribal governments. According to the agency, Treasury officials are working with Congress to seek flexibility in how administrative funds can be used across programs, which would restore its ability to provide additional administrative support.

To strengthen government-to-government relationships with tribes, a 2021 presidential memorandum directed federal agencies to submit a detailed plan of actions to OMB on how each agency plans to implement the policies and directives of Executive Order 13175 on tribal consultation.<sup>84</sup> Additionally, the memo directs agencies to submit progress reports to OMB on the status of their plans and any proposed updates. Each of the selected agencies' action plans included building capacity and expertise, such as designating subject matter experts, creating and consulting internal work groups, working with tribal advisory groups to identify improvements to their processes for engaging with tribes, or training employees to increase their understanding and to strengthen agency consultation policies.<sup>85</sup> Agencies' ongoing implementation of these action plans will be an important step toward helping agencies better understand and meet the unique needs of tribes and tribal communities.

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## Conclusions

COVID-19 has disproportionately harmed the health and welfare of AI/AN individuals, tribal government operations, and tribal economies. To address these and other impacts, Congress has appropriated at least \$43.6 billion in COVID-19 relief laws for several existing and new federal programs serving tribes, their members, and tribal organizations. In some cases, agencies were able to leverage established mechanisms, such as contracts and compacts, to quickly disburse funds and maintain accountability, with few additional steps. In other cases, agencies needed to quickly develop new mechanisms for recipients to access and use relief funds, without prior experience in providing such assistance to tribes. These new programs generally required more time and administrative capacity for agencies to implement and for tribal recipients to access and use, which inadvertently created barriers for tribal recipients' use of relief funds to address the disproportionate impacts in tribal communities.

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<sup>84</sup>Memorandum, *Tribal Consultation and Strengthening Nation-to-Nation Relationships*, 86 Fed. Reg. 7491 (Jan. 29, 2021).

<sup>85</sup>For example, HHS officials told us that they formed a working group with the HHS Secretary's Tribal Advisory Committee members to review tribal leaders' input on ways to improve HHS's tribal consultation practices and develop recommendations for changes to HHS's policy. HHS expects to finalize its policy in early 2023, after additional consultation with tribes.

Since March 2020, agencies, tribes, and others have identified several lessons learned that could help mitigate these barriers and improve future federal administration of emergency relief for tribes. In some instances, agencies applied lessons learned from their implementation of early COVID relief programs to their implementation of relief programs under subsequent COVID-19 relief laws, such as by clarifying which requirements apply to spending decisions and taking steps to increase their capacity to work with tribes. However, in other instances, additional action is necessary to mitigate barriers for future emergency relief and to ensure that tribal recipients can access and use funds as Congress intends. For emergency relief that Congress wants tribes to receive as quickly as possible, providing agencies with the explicit authority to use established mechanisms, such as contracts and compacts, as appropriate—either directly or through interagency transfers—would help agencies administer future relief efficiently without compromising accountability.

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## Matter for Congressional Consideration

Congress should consider, when seeking to provide tribes with emergency relief that it wants to be distributed as quickly as possible, providing this relief in a manner that enables agencies to distribute it through existing mechanisms and structures, such as self-determination contracts and self-governance compacts, as appropriate. (Matter for Consideration 1)

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## Agency Comments

We provided a draft of this report to Commerce, HHS, Interior, Treasury, and USDA for review and comment. Commerce, HHS, Treasury, and USDA provided technical comments, which we incorporated, as appropriate. Interior responded by email that they did not have comments on the draft report.

We are sending copies of this report to appropriate congressional committees, the Secretaries of Agriculture, Commerce, Health and Human Services, the Interior, and the Treasury; and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

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If you or your staff have any questions about this report, please contact me at (202) 512-3841 or [ortiza@gao.gov](mailto:ortiza@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 II.

A handwritten signature in black ink, appearing to read 'A. M. Ortiz', with a stylized flourish at the end.

Anna Maria Ortiz  
Director, Natural Resources and Environment

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*List of Addressees*

The Honorable Patrick Leahy  
Chairman  
The Honorable Richard Shelby  
Vice Chairman  
Committee on Appropriations  
United States Senate

The Honorable Ron Wyden  
Chairman  
The Honorable Mike Crapo  
Ranking Member  
Committee on Finance  
United States Senate

The Honorable Patty Murray  
Chair  
The Honorable Richard Burr  
Ranking Member  
Committee on Health, Education, Labor, and Pensions  
United States Senate

The Honorable Gary C. Peters  
Chairman  
The Honorable Rob Portman  
Ranking Member  
Committee on Homeland Security and Governmental Affairs  
United States Senate

The Honorable Kyrsten Sinema  
Chair  
The Honorable James Lankford  
Ranking Member  
Subcommittee on Government Operations and Border Management  
Committee on Homeland Security and Governmental Affairs  
United States Senate

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The Honorable Rosa L. DeLauro  
Chair  
The Honorable Kay Granger  
Ranking Member  
Committee on Appropriations  
House of Representatives  
The Honorable Frank Pallone, Jr.  
Chairman  
The Honorable Cathy McMorris Rodgers  
Republican Leader  
Committee on Energy and Commerce  
House of Representatives  
The Honorable Bennie G. Thompson  
Chairman  
The Honorable John Katko  
Ranking Member  
Committee on Homeland Security  
House of Representatives  
The Honorable Carolyn B. Maloney  
Chairwoman  
The Honorable James Comer  
Ranking Member  
Committee on Oversight and Reform  
House of Representatives  
The Honorable Richard E. Neal  
Chairman  
The Honorable Kevin Brady  
Republican Leader  
Committee on Ways and Means  
House of Representatives

Appendix I: Additional Information about  
Selected Federal COVID-19 Relief to Tribal  
Recipients

# Appendix I: Additional Information about Selected Federal COVID- 19 Relief to Tribal Recipients

**Table 3: Characteristics of Selected Federal COVID-19 Relief to Tribal Recipients**

	Department	Agency / office	Appropriation / program	Amount (in dollars)	Eligible recipients	Distribution mechanism	Steps to access
<i>Appropriations for tribal recipients</i>	Treasury	Office of Recovery Programs	Coronavirus Relief Fund Tribal Government Set-Aside	8 billion	Tribal governments <sup>a</sup>	New	Tribes had to submit two rounds of data
			Emergency Rental Assistance 1 Tribal Community Set-Aside	800 million	Tribe or eligible tribally designated housing entity <sup>b</sup>	New	Tribes that did not participate in the Indian Block Grant program in fiscal year 2020 had 30 days to notify Treasury whether they wished to participate in the ERA program
			State Small Business Credit Initiative (SSBCI) Tribal Set-Aside	500 million	Tribal governments <sup>c</sup>	New <sup>d</sup>	Submit notice of intent and then submit a capital application
			Coronavirus State Fiscal Recovery Fund Tribal Government Set-Aside	20 billion	Tribal governments <sup>e</sup>	New	Submit a request for funding
	Interior	Bureau of Indian Affairs (BIA)	Operation of Indian Programs	453 million	Tribes, tribal organizations, and BIA	Existing	None <sup>f</sup>



**Appendix I: Additional Information about  
Selected Federal COVID-19 Relief to Tribal  
Recipients**

<b>Department</b>	<b>Agency / office</b>	<b>Appropriation / program</b>	<b>Amount (in dollars)</b>	<b>Eligible recipients</b>	<b>Distribution mechanism</b>	<b>Steps to access</b>
	Bureau of Indian Affairs	American Rescue Plan Act of 2021	900 million <sup>g</sup>	Tribes, tribal organizations, BIA	Existing	The potable water portion of funding was issued through an application. Generally, no additional steps were needed for other portions of funding <sup>h</sup>
Commerce	National Oceanic and Atmospheric Administration (NOAA)	Fisheries Disaster Assistance for Tribal Fisheries Participants	30 million	Federally recognized tribes	Existing	Submit application to determine suballocation amounts
Health and Human Services (HHS)	The Administration for Children and Families	Emergency Grants for Native American Language Preservation and Maintenance	20 million	Specified entities <sup>i</sup>	Existing	Submit grant application
	The Administration for Children and Families	Low Income Household Water Assistance Program Tribal Set-Aside	Up to 34.1 million <sup>l</sup>	Tribes and tribal organizations	New	Submit designation letter, grant application form, and an implementation plan
Agriculture (USDA)	Farm Service Agency	Agricultural Debt Relief <sup>k</sup>	As much as necessary <sup>l</sup>	Socially disadvantaged farmer or rancher <sup>m</sup>	New	Not applicable <sup>n</sup>
<i>Allocations for tribal recipients</i>	Commerce	National Oceanic and Atmospheric Administration	16.8 million <sup>o</sup>	Tribal, subsistence, commercial, and charter fishery participants	Existing	Tribes had to submit a spend plan and then, once the plan was approved, tribes had to solicit and review application from fishery participants
	Health and Human Services	Health Resources and Services Administration	520 million <sup>p</sup>	Eligible health care providers <sup>q</sup>	New	None <sup>r</sup>

Source: GAO analysis of the six laws providing comprehensive relief across federal agencies and programs that the Treasury uses to report COVID-19 spending, agency interviews, agency documentation, and prior work. | GAO-23-105473.

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**Appendix I: Additional Information about  
Selected Federal COVID-19 Relief to Tribal  
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<sup>a</sup>“Tribal government” is defined to mean the recognized governing body of an Indian tribe, which the CARES Act defined as any Indian tribe, band, nation, or other organized group or community, including any Alaska Native village or regional or village corporation as defined in or established pursuant to the Alaska Native Claims Settlement Act, which is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians. 42 U.S.C. § 801(g)(1).

<sup>b</sup>Tribe, or its tribally designated housing entity, that was eligible to receive a grant under Title I of the Native American Housing Assistance and Self-Determination Act of 1996 for fiscal year 2020. In addition, the Department of Hawaiian Homelands is eligible for this program. 15 U.S.C. § 9058a(b)(2)(A).

<sup>c</sup>“Tribal government” is defined to mean the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of March 11, 2021, pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994. 12 U.S.C. § 5701(19).

<sup>d</sup>SSBCI was created by the State Small Business Credit Initiative Act of 2010, but tribes were not eligible recipients until the act was amended by the American Rescue Plan Act of 2021 (ARPA).

<sup>e</sup>“Tribal government” is defined to mean the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of March 11, 2021, pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994. 42 U.S.C. § 802(g)(7).

<sup>f</sup>If a tribe did not have a self-determination contract or self-governance compact that included Aid to Tribal Government or Welfare Assistance, BIA provided those programs’ services to the tribes or its members as a direct service, or tribes could modify or amend their existing contract or compact to include these programs.

<sup>g</sup>Of the \$900 million ARPA appropriation, \$100 million was for tribal housing improvement; \$772.5 million was for tribal government services, public safety and justice, social services, child welfare assistance, and other related expenses; \$20 million was to provide and deliver potable water; and \$7.5 million was for federal administrative costs and oversight. Pub. L. No. 117-2, tit. XI, § 11002, 135 Stat. 4, 241-242 (2021).

<sup>h</sup>According to Interior officials, tribes that did not operate a Housing Improvement Program had to create a new Housing funding contract with BIA to allow distribution of funding.

<sup>i</sup>Public and nonprofit private agencies, including, but not limited to, governing bodies of Indian tribes on federal and state reservations, Alaska Native villages and regional corporations established by the Alaska Native Claims Settlement Act, and such public and nonprofit private agencies serving Native Hawaiians, and Indian and Alaska Native organizations in urban or rural areas that are not Indian reservations or Alaska Native villages. 42 U.S.C. §§ 2991b-3(a)(1), 2991b(a).

<sup>j</sup>Division H of the Consolidated Appropriations Act, 2021, created the Low-Income Household Drinking Water and Wastewater Emergency Assistance Program and appropriated \$638 million for it. Up to 3 percent of that appropriation was reserved for Indian tribes and tribal organizations. Pub. L. No. 116-260, div. H, tit. V, § 553, 134 Stat. 1182, 1627 (2020). The ARPA of 2021 appropriated \$500 million for the program and also reserved up to 3 percent of that appropriation for Indian tribes and tribal organizations. Pub. L. No. 117-2, tit. II, § 2912, 134 Stat. 4, 51-52. HHS’s Office of Community Services allocated \$34.1 million to the LIHWAP Tribal Set-Aside.

<sup>k</sup>In June 2021, a federal judge issued a temporary restraining order prohibiting USDA from forgiving loans under this program until such time as the court could rule on whether a preliminary injunction was warranted. *Faust v. Vilsack*, No. 21-cv-548 (E.D. Wis. June 10, 2021). Before that judge ruled on a preliminary injunction, other federal courts issued preliminary injunctions preventing USDA from making debt relief payments nationwide pending the outcome of the lawsuits. *Wynn v. Vilsack*, No. 21-cv-514 (M.D. Fla. June 23, 2021); *Miller v. Vilsack*, No. 21-cv-595 (N.D. Tex. Oct. 18, 2021). Section 22008 of the Inflation Reduction Act of 2022 repealed the ARPA provision authorizing this program. Pub. L. No. 117-169.

<sup>l</sup>The ARPA appropriated such sums as may be necessary for the cost of loan modifications and payments under this program. Pub. L. No. 117-2, tit. I, § 1005(a)(1), 135 Stat. 4, 12 (2021).

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<sup>m</sup>Socially disadvantaged farmers or ranchers are farmers and ranchers who are a members of a socially disadvantaged group, which is a group whose members have been subjected to racial or ethnic prejudice because of their identity as members of a group without regard to their individual qualities. 7 U.S.C. § 2279(a)(5), (6).

<sup>n</sup>Prior to the program ending, officials said that the steps to access included a small payment notification on complex cases, where farmers had to return the acceptance of the payment offers, which certified that the information that USDA had on file about the qualification for the program was correct.

<sup>o</sup>The CARES Act appropriated \$300 million for assistance for fishery participants but did not include a set-aside for tribes. Pub. L. No. 116-136, tit. II, § 12005, 134 Stat. 281, 518 (2020). After reviewing relevant information submitted by tribes, NOAA determined tribe suballocations, totaling \$16.8 million.

<sup>p</sup>The fund received appropriations totaling \$178 billion. HHS allocated \$520 million of the fund for tribal distribution.

<sup>q</sup>PRF eligible health care providers are public entities, Medicare- or Medicaid-enrolled suppliers and providers, and for-profit and not-for-profit entities that the Secretary of HHS specifies. Pub. L. No. 116-136, div. B, tit. VIII, 134 Stat. 281, 563 (2020).

<sup>r</sup>While PRF recipients did not need to take further action to receive funds, they did have to attest to the payment terms and conditions for allowable uses of PRF payments; entities that took no action and retained funds were deemed to have attested to the terms and conditions after 90 days. PRF recipients were also required to subsequently report on the use of funds, if they received more than \$10,000 in a given reporting period.

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## Appendix II: GAO Contact and Staff Acknowledgments

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### GAO Contact

Anna Maria Ortiz, (202) 512-3841 or [OrtizA@gao.gov](mailto:OrtizA@gao.gov)

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### Staff Acknowledgments

In addition to the contact named above, Lisa Van Arsdale (Assistant Director), Michelle Wong and Caroline Prado (Analysts in Charge), Estelle Bowman, Tara Congdon, Cindy Gilbert, Samantha Jorgensen, Brooke Linsenhardt, Dan Royer, and Jeanette M. Soares made key contributions to this report.

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Washington, DC 20548

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Stephen J. Sanford, Managing Director, [spel@gao.gov](mailto:spel@gao.gov), (202) 512-4707  
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Washington, DC 20548

