

Department of Health and Human Services  
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# **ACF Did Not Monitor States' Compliance With All American Rescue Plan Child Care Stabilization Grant Provisions**

# REPORT HIGHLIGHTS



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## ACF Did Not Monitor States' Compliance With All American Rescue Plan Child Care Stabilization Grant Provisions

### Why OIG Did This Audit

- The American Rescue Plan (ARP) Act of 2021 appropriated \$24 billion for child care stabilization grants with the goal of providing financial relief to child care providers to help pay for costs associated with the COVID-19 public health emergency and stabilize the child care market.
- States were required to use most of their ARP grant funding to award subgrants to child care providers. The Administration for Children and Families (ACF) must review and monitor States' child care stabilization grant programs for compliance with ARP and other Federal requirements.
- This audit identified how 15 selected States used ARP-funded child care stabilization grants and included a review of ACF's oversight activities related to these funds.

### What OIG Found

- The selected States varied in their determination of subgrant award amounts, frequency of provider payments, and allowable use of funds. Also, States reported experiencing challenges in implementing subgrant programs such as developing application systems and State-specific challenges.
- ACF conducted monitoring activities to oversee States' ARP child care stabilization grant programs, including monthly interviews with State officials and collecting and reviewing State subgrant award data; however, not all ARP provisions were monitored by these activities. In addition, ACF did not require States to develop internal controls to ensure integrity and accountability of their ARP child care stabilization grant programs.
- ACF used State-reported program data to publish fact sheets on States' subgrant programs that were not always reliable or accurate.

### What OIG Recommends

We made three recommendations to ACF, including that it develop a written plan to effectively monitor States' compliance with requirements for future child care emergency assistance programs. The full recommendations are in the report. ACF concurred with our recommendations and provided information on actions it has taken or plans to take to address them.

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## INTRODUCTION

### WHY WE DID THIS AUDIT

The American Rescue Plan (ARP) Act of 2021 appropriated \$24 billion to the Child Care and Development Fund (CCDF) program for child care stabilization grants with the goal of providing financial relief to child care providers (providers) to help pay for costs associated with the COVID-19 public health emergency (PHE) and stabilize the child care market.<sup>1</sup> The ARP funds provided different program flexibilities and restrictions compared to States' traditional CCDF programs. The Administration for Children and Families (ACF) is responsible for monitoring States' child care stabilization grant programs for compliance with ARP requirements.

States were required to use most of their ARP grant funding to award subgrants to child care providers.<sup>2</sup> Due to the large amount of ARP child care funding awarded and the short timeframe given to establish new programs and spend funds, there was a risk that States may not have established adequate procedures to ensure that funds were used in accordance with requirements.

### OBJECTIVES

Our objectives were to identify how States used ARP child care stabilization grant funds and review ACF's oversight activities related to these funds.

### BACKGROUND

#### The Child Care and Development Fund Program

The CCDF is a Federal and State partnership program authorized under the Child Care and Development Block Grant (CCDBG) Act.<sup>3</sup> The CCDF program provides financial assistance to States to improve the access to quality child care for low-income families so parents can work or attend a job training or educational program. Most of the funding awarded to States must be used by States to provide financial assistance (i.e., child care subsidies) to families.<sup>4</sup>

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<sup>1</sup> ARP Act of 2021, P.L. No. 117-2, signed into law on Mar. 11, 2021.

<sup>2</sup> Under CCDF regulations, 45 CFR § 98.2, State is defined as any of the States, the District of Columbia, Puerto Rico, the other territories, and Tribes, unless otherwise specified. For the purposes of this report, references to States are limited to the 50 States, the District of Columbia, and Puerto Rico (i.e., 52 States). These 52 States were allocated approximately \$23 billion of the \$24 billion ARP child care stabilization appropriation.

<sup>3</sup> P.L. No. 101-508, enacted in 1990; P.L. No. 113-186, reauthorized on November 19, 2014.

<sup>4</sup> The remainder of the funds awarded to States are required to be used for child care quality improvement initiatives and program administrative activities.

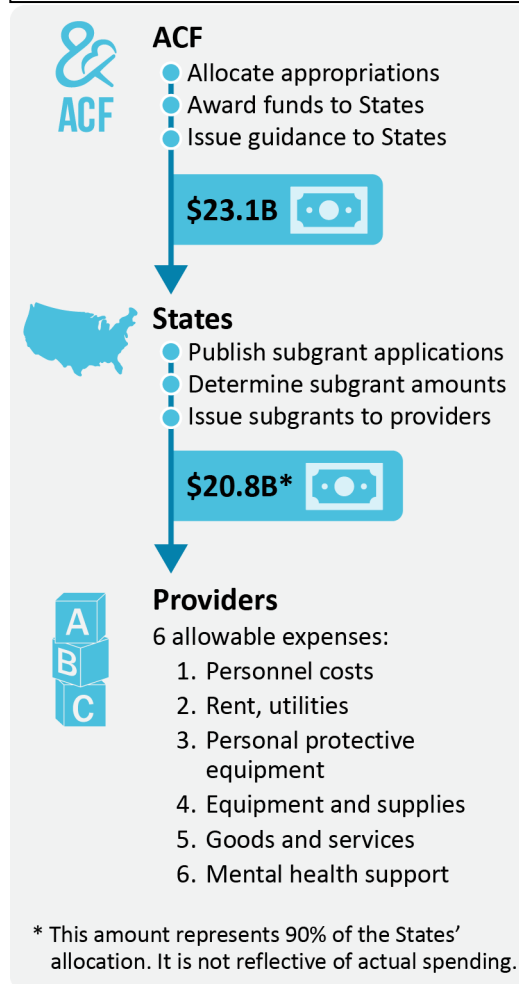
Appropriations to States for these traditional CCDF program activities totaled \$8.8 billion and \$9 billion in Federal fiscal years (FFYs) 2021 and 2022, respectively.

Under the CCDF program, each State has flexibility in developing CCDF programs and policies that best suit the needs of children and parents within that State. Every 3 years, States must develop and submit a CCDF Plan to ACF for approval that describes the State's implementation of the CCDF program, designates a lead agency responsible for administering the child care program, and identifies the purposes for which CCDF funds will be expended for three grant periods (i.e., 3 FFYs). The CCDF Plan is also the primary mechanism that ACF uses to determine State compliance with CCDF requirements.

### American Rescue Plan Child Care Stabilization Funds

In 2020 and 2021, Congress appropriated more than \$52 billion in supplemental funds for CCDF to help States prevent, prepare for, and respond to the COVID-19 PHE.<sup>5</sup> This included \$24 billion under ARP for child care stabilization grants. As detailed in Figure 1, ACF allocated \$23.1 billion of these funds to States.<sup>6</sup> The funds were then awarded by ACF as grants to States in April 2021. In May 2021, ACF issued an information memorandum (IM) to provide States guidance on the use of the grant funds.<sup>7</sup> States had to use at least 90 percent of their funds to award subgrants to qualified providers.<sup>8</sup> States were allowed to use the remaining grant funds (up to 10 percent) on administrative activities.

**Figure 1: Stakeholders and Responsibilities for Awarding and Using ARP Stabilization Grant Funds**



<sup>5</sup> The Coronavirus Aid, Relief, and Economic Security Act, P.L. No. 116-136, signed into law on Mar. 27, 2020; the Coronavirus Response and Relief Supplemental Appropriations Act, 2021, P.L. No. 116-260, signed into law on Dec. 27, 2020; and the ARP Act of 2021, P.L. No. 117-2, signed into law on Mar. 11, 2021.

<sup>6</sup> The remaining \$839 million was allocated to territories and tribes.

<sup>7</sup> ACF, *ARP Act Child Care Stabilization Grants* (CCDF-ACF-IM-2021-02), issued May 10, 2021.

<sup>8</sup> A child care provider was qualified to receive a stabilization subgrant if it was eligible and open and available to provide child care services or temporarily closed due to public health, financial hardship, or other reasons relating to the COVID-19 PHE.

ARP also required States to publish an application for stabilization subgrants on their websites that included certifications that providers would agree to certain conditions.<sup>9</sup> ARP additionally specified that subgrants to providers must be based on the providers' stated current operating expenses and, to the extent practicable, cover sufficient operating expenses to ensure continuous operations for the intended period of the subgrant. A provider that received a stabilization subgrant had to use the funds for operating expenses, including wages and benefits, rent and utilities, cleaning and sanitization supplies and services, and other goods and services necessary to maintain or resume child care services. Additionally, subgrant funds could be used for mental health supports for children and employees.

### **American Rescue Plan Child Care Stabilization Program Oversight**

ACF is required to review and monitor State programs operating under the CCDBG Act, including ARP child care stabilization subgrant programs, for compliance with applicable rules and regulations.<sup>10</sup> Additionally, CCDF regulations require each State's CCDF program to have a Single Audit conducted by an independent entity after the close of each program period in accordance with the Single Audit Act.<sup>11</sup>

#### *Administration for Children and Families' American Rescue Plan Child Care Stabilization Program Oversight*

ACF's Office of Child Care (OCC) and Office of Grants Management (OGM) have distinct responsibilities as part of ACF's oversight of ARP stabilization funds.<sup>12</sup>

ACF OCC oversight activities included:

- issuing policy guidance and providing technical assistance to States;
- conducting monthly interviews with States to collect information to identify the technical assistance needs of the States;

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<sup>9</sup> Providers receiving a subgrant had to certify that they would follow certain health and safety guidelines, continue to pay full compensation to staff and, to the extent possible, provide relief from copayments and tuition for parents struggling to afford child care.

<sup>10</sup> ARP §§ 2202(b) and (c), and 42 U.S.C. §§ 9858g(b)(1) and (2). There were no additional requirements outlined in ARP specific to ACF oversight responsibilities.

<sup>11</sup> 45 CFR §§ 98.65(a) and (f). A Single Audit is an audit of a non-Federal entity's financial statements and of its expenditures of Federal awards. Single Audits are conducted by independent non-Federal auditors, such as public auditing firms and State auditors.

<sup>12</sup> OCC has primary responsibility for monitoring States' traditional CCDF programs for compliance with CCDF regulations and each State's CCDF Plan. OGM supports all ACF program offices, including OCC and works in partnership with OCC to award CCDF grants, monitors States' drawdowns of grant funds, and ensures compliance with financial management requirements.

- implementing a new program data request to States—the ARP Stabilization Grants Provider-Level Data form, ACF-901—that was the primary mechanism for ACF to collect program data on State stabilization subgrant awards;
- updating an existing program data request—the Quality Progress Report form, ACF-218—to add a section that collected data on State activities related to stabilization grant implementation; and
- reviewing States’ traditional CCDF program integrity and accountability policies and procedures during triennial monitoring visits.

ACF OGM oversight activities included:

- issuing award notices to States that detailed the requirements specific to the ARP child care stabilization grant funds and
- reviewing the quarterly Financial Report form, ACF-696, for State compliance with obligation and liquidation deadlines and spending requirements (i.e., at least 90 percent of State expenditures were for subgrants to providers).<sup>13, 14</sup>

Additional details related to ACF’s oversight activities are included in Appendix B.

### *Single Audits*

Non-Federal entities are required to undergo a Single Audit if their expenditures of Federal awards in a fiscal year exceed \$750,000.<sup>15</sup> A Single Audit is an audit of an entity’s expenditures of Federal awards and its financial statements and can identify deficiencies in the entity’s compliance with Federal program requirements. However, not every Federal program is reviewed under the compliance component of a Single Audit every year. Specifically, only those programs determined to be major programs by auditors, using the risk-based approach prescribed by the Single Audit Act, receive a compliance audit in a respective year.

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<sup>13</sup> ACF OCC updated the Financial Report form, ACF-696, to include separate reporting lines for ARP stabilization subgrants to providers and State spending on administrative activities.

<sup>14</sup> In general, an obligation is an action that commits the funds (e.g., obligating grant funds through a contract or subgrant). Liquidation generally means the payment of funds as a result of an obligation.

<sup>15</sup> The Single Audit threshold increased from \$750,000 to \$1,000,000, effective for audits with periods beginning on or after October 1, 2024.



For the CCDF program, ACF's OCC submitted updates to the Compliance Supplement, a guide meant to help auditors complete Single Audits.<sup>16</sup> These CCDF section updates included information for auditors on ARP child care stabilization fund requirements, related audit procedures, and the addition of the ACF-696 financial report as a compliance requirement subject to audit.<sup>17</sup>

## HOW WE CONDUCTED THIS AUDIT

To identify how States used ARP child care stabilization grant funds to establish provider subgrant programs, we sent a questionnaire to a nonstatistical sample of 15 States and reviewed their responses and supplemental documentation (e.g., subgrant applications).<sup>18</sup> The questionnaire included topic areas related to how States structured their stabilization subgrant programs, challenges experienced, compliance with ARP requirements, and ACF program reporting and monitoring. The scope of this audit did not include a review of the 15 States' subgrant program expenditure records or documentation related to how providers used their subgrant awards.

To review ACF's oversight activities related to ARP child care stabilization funds, we interviewed ACF officials and reviewed aggregate ACF program and financial data. We assessed ACF's methods for monitoring how States used ARP child care stabilization grant funds and reviewed ACF's related policies and procedures. Finally, we reviewed States' FFYs 2022 and 2023 Single Audit reports for coverage of the CCDF program.

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

Appendix A contains the details of our audit scope and methodology.

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<sup>16</sup> The Compliance Supplement is published by the Office of Management and Budget (OMB) annually and identifies, for auditors, the requirements that the Federal government expects to be considered as part of the compliance component of a major program review during an annual Single Audit.

<sup>17</sup> The update included audit procedures instructing auditors to review a sample of State lead agency documentation for providers receiving stabilization funds to verify that providers met eligibility criteria, and that the providers gave the required certifications as part of their applications for funding.

<sup>18</sup> We selected the 15 States based on several factors, including geographic region, size of funding allocation, amount of funding obligations and expenditures reported to ACF, and Single Audit coverage.

## FINDINGS

The 15 selected States varied in how they used ARP child care stabilization grant funds to establish subgrant award programs. For example, the States varied in how they determined subgrant award amounts, the frequency of provider payments, and how they allowed providers to use subgrant award funds. Additionally, some States reported experiencing challenges in implementing their ARP child care stabilization subgrant programs, such as developing application systems and State-specific challenges.

ACF conducted monitoring activities to oversee States' ARP child care stabilization grant programs, including monthly interviews with State officials and collecting and reviewing State subgrant award data; however, not all ARP provisions were monitored by these activities. In addition, we identified concerns with the quality of State-reported program data that ACF used to publish fact sheets on ARP child care stabilization grant programs. Lastly, we determined that ACF did not require States to develop internal controls or identify areas of risk to ensure integrity and accountability of their ARP child care stabilization grant programs.

### **SELECTED STATES VARIED IN HOW THEY ESTABLISHED PROVIDER SUBGRANT PROGRAMS AND THE CHALLENGES THEY EXPERIENCED WHEN USING CHILD CARE STABILIZATION FUNDS**

The 15 selected States used their ARP child care stabilization grant funds to establish provider subgrant programs.<sup>19</sup> The States varied in how they structured these programs, including how frequently they made payments to providers, how they determined subgrant award amounts, and how they allowed providers to use subgrant award funds. Below are two examples of how States structured their programs.

#### **Example 1: One Selected State Issued Subgrants in Two Rounds**

One State issued subgrants to providers in two rounds with different use requirements. In the first round, subgrant awards were issued in six monthly payments, beginning in January 2022. The award amounts were determined using an estimated weekly cost of care per child in the State based on a study conducted by a local university. The State allowed providers to use subgrant funds on any of the allowable uses detailed in ARP. It issued a second round of subgrants as one-time payments, beginning in July 2022. These award amounts were based on the number and type of staff employed by the provider. Further, the State required providers to use these subgrant awards for expenses related to only one of the six allowable uses detailed in ARP; specifically, staff-related recruiting and retention costs.

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<sup>19</sup> The scope of our audit was limited to reviewing selected States' questionnaire responses.

## **Example 2: One Selected State Issued One Subgrant Award**

One State issued one subgrant award to providers with monthly payments from November 2021 to March 2023. The award amount was determined by applying a per-child rate to a provider's capacity (i.e., the number of children providers could serve). The State allowed providers to use subgrant funds on any of the allowable uses detailed in ARP.

Of the 15 selected States, 12 reported experiencing challenges in establishing their child care stabilization grant programs. For example, one State described challenges related to building an easily accessible application platform and feasible payment system to quickly get funds to providers. Another State described a State-specific challenge—obtaining spending authority, which delayed the issuance of subgrants to providers. The remaining three States reported experiencing no challenges.

A summary of how the 15 selected States structured their subgrant programs and the challenges they experienced implementing these programs is detailed in Appendix C.

### **GAPS EXISTED IN ACF'S OVERSIGHT OF STATES' COMPLIANCE WITH AMERICAN RESCUE PLAN PROVISIONS**

ACF must review and monitor State lead agencies' child care stabilization grant programs for compliance with ARP and other relevant CCDF requirements.<sup>20</sup>

ACF utilized new and existing monitoring activities to oversee States' ARP child care stabilization grant programs. Specifically, ACF conducted monthly interviews with State officials and triennial monitoring visits, and reviewed States' grant fund drawdowns and three forms submitted by States: subgrant provider-level data (ACF-901), quality progress reports (ACF-218), and financial reports (ACF-696). Additionally, ACF updated its guidance to auditors who perform Single Audits to include audit steps to verify whether providers were qualified for grant awards and whether required certifications were obtained. However, ACF's activities did not monitor States' compliance with all provisions of ARP. Table 1 (next page) summarizes the ARP child care stabilization provisions and whether they were monitored by ACF or through Single Audit compliance reviews.

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<sup>20</sup> ARP § 2202, and 42 U.S.C. § 9858g(b)(1),(2).

**Table 1: Monitoring of ARP Child Care Stabilization Provisions**

<b>ARP Child Care Stabilization Provision<sup>21</sup></b>	<b>Monitoring Activity</b>
States had to use at least 90 percent of ARP stabilization funds on subgrants and meet obligation and liquidation deadlines.	ACF reviewed Forms ACF-901 and ACF-696, and all States' grant fund drawdowns.
Providers had to be qualified and subgrant applications must have included required certifications. <sup>22</sup>	Single Audit compliance reviews in States in which CCDF was selected by independent auditors as a major program.
Subgrant award amounts had to be based on providers' stated operating expenses and to the extent practicable, cover sufficient operating expenses to ensure continuous operations.	None.
Providers had to use subgrants for one or more of the six allowable ARP uses.	None.

ACF monitored whether States complied with the ARP spending requirements and met funding obligation and liquidation deadlines. However, ACF did not monitor whether States based subgrant award amounts on providers' stated operating expenses. In addition, although ACF collected data on how providers used or planned to use subgrants for the six allowable expense categories through the ACF-901, ACF did not monitor whether States established processes to ensure that providers who received subgrants used the funds for one or more of the six allowable ARP uses.<sup>23</sup> Finally, although ACF updated its guidance to auditors who perform Single Audits to verify whether providers were qualified for grant awards and whether required certifications were obtained, not all States received a CCDF compliance audit through the Single Audit process. Specifically, for the 52 States that received ARP child care stabilization funds, 17 States' and 20 States' Single Audits in 2022 and 2023, respectively, did not include a compliance audit of those funds.<sup>24, 25</sup>

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<sup>21</sup> ARP §§ 2202(c), (d)(2), and (e).

<sup>22</sup> Providers receiving a subgrant had to certify that they would follow certain health and safety guidelines, continue to pay full compensation to staff, and, to the extent possible, provide relief from copayments and tuition for parents struggling to afford child care.

<sup>23</sup> We noted that the subgrant use data collected through the ACF-901 was attribute data (i.e., yes or no) and was not variable (i.e., a dollar amount).

<sup>24</sup> We noted that, in eight States, a compliance audit of ARP child care stabilization funds was not conducted as part of either their 2022 or 2023 Single Audits.

<sup>25</sup> We noted that ACF submitted a request to have the CCDF program designated as a higher risk program for fiscal year 2022, which would have increased the likelihood of a State's ARP child care stabilization grant program receiving a compliance review during the Single Audit process. However, the CCDF program did not receive this designation. ACF stated that it is not aware of why the request was not granted. In accordance with 45 CFR § 75.519(c), Federal agencies, with OMB's concurrence, may identify Federal programs that are higher risk. OMB will provide this identification in the compliance supplement.

These gaps in oversight occurred because ACF's oversight activities focused on whether States were issuing subgrant awards to providers equitably and in a timely manner, and on providing technical assistance and guidance to States. Additionally, while ACF conducted its established monitoring visits to each State once every 3 years, these visits were designed to monitor compliance with traditional CCDF program activities—not on provisions specific to ARP stabilization funds.<sup>26</sup> Finally, ACF did not develop a written plan, to monitor States' ARP child care stabilization programs, that specifically addressed all ARP compliance provisions, identified potential program risks, and established procedures to address these provisions and risks.

As a result of the gaps in ACF's oversight, there is a risk that States did not comply with ARP child care stabilization grant provisions and consequently, may not have established subgrant programs that met ARP's intended purposes. Based on our review of the 15 selected States' responses to our questionnaire, we identified instances in which some of the States potentially failed to comply with certain ARP provisions. Specifically:

- Seven States may not have established stabilization award amounts based on providers' stated operating expenses.
- Two States' provider subgrant applications did not include all required certifications.
- One State may not have implemented an ARP stabilization subgrant program that sufficiently covered providers' operating expenses to ensure their continuous operations.
- One State may have used a portion of its ARP child care stabilization funds for purposes that did not fully comply with ARP and ACF guidance.

Additional details related to the Office of Inspector General's (OIG's) observations on State child care stabilization subgrant programs are included in Appendix D.

## **ACF DID NOT USE QUALITY INFORMATION WHEN PUBLICLY REPORTING STATES' ACTIVITIES**

Federal internal control standards require that agencies use quality information to achieve the entity's objectives, obtain relevant data from reliable internal and external sources, and process the obtained data into quality information that supports the internal control system. Reliable data is defined as data that are reasonably free from error and faithfully represents what they purport to represent and quality information is defined as information that is appropriate, current, complete, accurate, accessible, and provided on a timely basis.<sup>27</sup>

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<sup>26</sup> ACF's 2022-2024 monitoring cycle included review of State compliance with CCDF regulations in nine topic areas such as, provider health and safety, background check, and inspection requirements.

<sup>27</sup> Government Accountability Office (GAO), *Standards for Internal Control in the Federal Government* (known as the Green Book) ¶¶ 13.01, 13.04, and 13.05.

ACF used program data it requested and obtained from States to publish fact sheets; however, we identified concerns with the quality of the information, including its reliability, completeness, and accuracy. ACF requested program reports (ACF-901s) from States that contained provider-level data on each subgrant award issued.<sup>28</sup> ACF published fact sheets on its website based on these reports, including information on how providers most commonly used their stabilization subgrants and the number of children potentially impacted by ARP funding.<sup>29</sup> ACF stated that it reviewed States' data submissions, performed data quality checks, and was actively working with States to improve the quality of the data.<sup>30</sup> However, we identified the following quality concerns with the reliability (i.e., what the data purported to represent), completeness, and accuracy of the program data used to produce the fact sheets:

- States reported on providers' use of ARP stabilization subgrant funds in an inconsistent manner. Specifically, 3 of the 15 selected States responded that their data were based on actual subgrant usage with data collected through provider post-expenditure reporting, while 10 States responded that their data were based on providers' intended subgrant usage, as reported on the providers' subgrant applications.<sup>31, 32</sup> ACF stated that it was aware that some States did not report data on actual subgrant usage.<sup>33</sup>
- States inconsistently reported provider capacity, a metric used to report the number of children impacted. Specifically, ACF indicated that some States reported providers' enrollment levels instead of capacity. Additionally, while ACF performed data quality logic checks (i.e., checks for values of zero or very large, illogical numbers) related to the reported capacity, it did not confirm that the reported capacity data were accurate (i.e., compare it to other data sources).

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<sup>28</sup> The program report included information on the date and amount of the award, the characteristics of the provider, the child care capacity of the provider, and the providers' use(s) of the award.

<sup>29</sup> ACF published three ARP Child Care Stabilization Funding State and Territory Fact Sheets on its website, each covering a different reporting period.

<sup>30</sup> The data quality checks performed included reviewing data for missing, illogical, or inconsistent values.

<sup>31</sup> Additionally, some subgrant applications that we reviewed from the selected States contained language that indicated that the provider could move funds between any of the six allowable categories as needed, further reducing the reliability of the data.

<sup>32</sup> The remaining two States did not include sufficient detail in their responses to OIG's questionnaire to determine whether their ACF-901 data were based on actual or intended provider subgrant usage.

<sup>33</sup> ACF guidance detailed that States should indicate how providers used stabilization grant awards. ACF indicated that it would allow States to report either providers' intended use or providers' reported actual use. However, when publishing the fact sheets based on these data, ACF did not specify whether the States' data represented intended or actual use.

- One of the 15 selected States described multiple data quality issues with its ACF-901 data submissions. Specifically, the State indicated to OIG that the data it reported to ACF related to subgrant awards were incomplete, there were potentially duplicate data, and also potential data errors related to provider demographics and child care capacity per age range.<sup>34</sup>

ACF indicated that it published fact sheets on its website because it did not consider the data to have significant quality issues and, where quality issues did exist, it included a brief note in the fact sheets for clarity.<sup>35</sup> However, we do not believe that the fact sheets included sufficient information or context for decision-makers to appropriately interpret the data. Specifically, there is a risk that the data could be misinterpreted and lead to incorrect conclusions that could potentially impact future ACF funding decisions.

### **ACF DID NOT REQUIRE STATES TO DEVELOP INTERNAL CONTROLS AND IDENTIFY AREAS OF RISK FOR AMERICAN RESCUE PLAN CHILD CARE STABILIZATION GRANTS**

CCDF regulations require that States describe, in their CCDF Plans, effective internal controls in place to ensure integrity and accountability in the traditional CCDF program, including identifying areas of risk, evaluating control activities, and identifying fraud or other program violations.<sup>36</sup>

We determined that ACF did not require States to develop internal controls to ensure integrity and accountability of their ARP child care stabilization subgrant programs, including identifying areas of risk, evaluating control activities, and identifying fraud or other program violations. This occurred because, in their CCDF Plans, States were not required to include a description of how they implemented their ARP stabilization programs or related internal controls to ensure integrity and accountability. ACF developed a 3-year CCDF Plan Preprint template that requires States to describe how they will implement their traditional CCDF programs. However, the CCDF Plan Preprint was issued by ACF before ARP was signed into law. Consequently, ACF's triennial monitoring visit, which aligned with the requirements of the States' CCDF Plan, did not review program integrity measures specific to States' ARP stabilization programs.<sup>37</sup> Instead,

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<sup>34</sup> The State described extensive efforts to correct the data, collected through a provider survey, but acknowledged that some data quality issues remained.

<sup>35</sup> For example, a note included in the June 2023 fact sheet for one State indicated that the "center and family child care data included a small number of duplicate counts" and therefore did not "sum to the correct total."

<sup>36</sup> 45 CFR § 98.68.

<sup>37</sup> The related CCDF plan provisions included requirements for written agreements, effective internal controls, and identification of fraud or other program violations. ACF stated that it considered these provisions to have broad applicability to State CCDF programs overall, including State administration of ARP child care stabilization funds. However, given the distinct nature of the CCDF child care stabilization funds, we believe that a State would need to identify areas of risk, evaluate control activities and establish processes to identify fraud or other program violations specific to their ARP stabilization programs in order to ensure program integrity and accountability.

ACF provided guidance, trainings, and technical assistance to States on how they could implement controls to maintain integrity in their ARP child care stabilization grant programs. In addition, while ACF updated one of its program reports (ACF-218) to include a question on States' methods to eliminate fraud, waste, and abuse in their ARP stabilization programs, not every State was required to respond to the question and ACF did not address the identification of program risk areas and establishment of effective internal controls.<sup>38</sup>

As a result, ACF did not ensure that States developed effective internal controls or identified areas of risk for their ARP child care stabilization programs to ensure integrity and accountability. We noted the following concerns related to State program integrity and accountability measures based on the 15 selected States' responses to our questionnaire:

- 5 States did not require providers to submit a report on grant usage,
- 4 States had no monitoring efforts planned, and
- 4 States reported instances of providers closing after receiving a subgrant award.<sup>39</sup>

During emergencies, such as the COVID-19 PHE, the risk of improper payments may be higher because the need to quickly provide assistance can hinder the implementation of effective controls. Without appropriate monitoring and evaluation of non-Federal entities, Federal agencies cannot have reasonable assurance that these entities are meeting program requirements or effectively managing risks.<sup>40</sup>

## RECOMMENDATIONS

We recommend that the Administration for Children and Families:

- develop a written plan that can be quickly tailored to fit the circumstances, in the event of future funding of new, emergency, or temporary CCDF programs that includes procedures to:
  - identify the key compliance provisions of the authorizing and appropriating legislation,

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<sup>38</sup> States were not required to respond to the question if they had not initiated subgrant payments by Dec. 1, 2021.

<sup>39</sup> We consider providers that closed after receiving an ARP child care stabilization subgrant award to be an area of risk for ARP stabilization funds that could be indicative of ineffective internal controls. These subgrants were intended to support the stability of the child care sector during and after the public health emergency and ensure continuous operations for the period of the subgrant.

<sup>40</sup> See GAO, *A Framework for Managing Improper Payments in Emergency Assistance Programs*, [GAO-23-105876](#), July 13, 2023.



- effectively monitor compliance with key provisions, and
- assess and update the plan as program risk areas are identified;
- strengthen its procedures to assess the reliability of State-reported program data, collected for emergency, or temporary CCDF programs, prior to publishing such data; and
- establish requirements that States develop internal controls and identify areas of risk for future emergency, or temporary CCDF programs.

#### **ADMINISTRATION FOR CHILDREN AND FAMILIES COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE**

In written comments on our draft report, ACF concurred with our recommendations. In response to our first recommendation, ACF indicated that it will develop a written template or checklist to guide the administration of any future funding of new, emergency, or temporary CCDF programs.

Regarding our second recommendation, ACF indicated that it will continue to apply the procedures it has already developed and implemented to assess the reliability of State-reported CCDF administrative data, including data collected for any future emergency or temporary CCDF programs. However, the concerns we identified in our report regarding the reliability, completeness, and accuracy of program data were not addressed by ACF's current procedures. Therefore, based on ACF's comments, we have revised our recommendation to clarify that ACF should "strengthen" its procedures to assess the reliability of State-reported program data.<sup>41</sup>

Lastly, in response to our third recommendation, ACF indicated that it will notify States that existing CCDF regulations requiring State lead agencies to have effective internal controls in place to ensure integrity and accountability in the CCDF program also apply to supplemental funding, in the event of any future emergency or temporary CCDF program.

ACF also provided technical comments, which we addressed as appropriate. ACF's comments, excluding the technical comments, are included as Appendix E.

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<sup>41</sup> The recommendation in our draft report stated that ACF should "develop" procedures.

## APPENDIX A: AUDIT SCOPE AND METHODOLOGY

### SCOPE

To identify how States used ARP child care stabilization grant funds to establish provider subgrant programs, we sent a questionnaire to a nonstatistical sample of 15 States and reviewed their responses and supplemental program documentation, such as subgrant applications. We did not review the 15 States' subgrant program expenditure records or review documentation related to how providers used their subgrant awards. To review ACF's oversight activities related to ARP child care stabilization funds, we requested information from ACF's OGM and OCC and interviewed officials from OCC regional offices.<sup>42</sup> We compared the information we obtained related to ACF's oversight activities to ACF's statutory responsibilities and certain Federal internal control standards.

We did not assess the overall internal control structure of ACF. Rather, we limited our review of internal controls to those related to our audit objective. Specifically, we assessed ACF's methods for monitoring States' use of ARP child care stabilization grant funds and reviewed ACF's related policies and procedures.

We conducted our audit from May 2023 through May 2025.

### METHODOLOGY

To accomplish our objectives, we:

- reviewed applicable Federal laws, regulations, and other requirements (e.g., ACF IMs) related to the administration of ARP child care stabilization grant funds;
- designed a questionnaire to gain an understanding of select States' use of their ARP child care stabilization grants to establish provider subgrant programs, including program structure, challenges experienced, compliance with ARP requirements, reporting, and monitoring;
- selected a nonstatistical sample of 15 States based on several factors, including geographic region, size of funding allocation, amount of funding obligations and expenditures reported to ACF, and Single Audit coverage, and for each selected State:
  - requested a response to our questionnaire and

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<sup>42</sup> ACF OCC's oversight activities were conducted by its central office divisions and its ten regional offices, which serve as the main point of contact for State CCDF lead agencies.

- reviewed the questionnaire response and supplemental documentation related to their stabilization programs, such as subgrant application forms, frequently asked questions, and expenditure reporting forms;
- requested information from ACF OGM and OCC officials related to policies and procedures for traditional CCDF program and ARP child care stabilization program oversight;
- interviewed officials from all 10 regional ACF OCC offices to gain an understanding of ARP child care stabilization grant fund oversight;
- obtained and reviewed the Quality Progress Report, ACF-218, data related to ARP stabilization funds for the 15 selected States;
- obtained and reviewed aggregated ACF data derived from State-reported Financial Report, ACF-696, and ARP Stabilization Grants Provider-Level Data form, ACF-901, for all 52 States (including Washington, D.C. and Puerto Rico);
- reviewed 2022 and 2023 State Single Audit reports for CCDF compliance audit coverage for all 52 States; and
- discussed the results of our audit with ACF officials.

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

## APPENDIX B: ADMINISTRATION FOR CHILDREN AND FAMILIES OVERSIGHT ACTIVITIES

To oversee States' ARP child care stabilization grant programs, ACF utilized some of its existing monitoring activities and also developed new activities specific to stabilization funds.

ACF OCC oversight activities included:

- Issuing policy guidance and providing technical assistance. ACF's technical guidance included hosting national webinars to provide an overview of the guidance, sponsoring "office hour" sessions to answer questions, and posting frequently asked questions.
- Conducting monthly interviews with each State, beginning in May 2021. These interviews followed a standardized set of questions and were designed to collect information to help OCC identify the technical assistance needs of States to support the implementation of their child care stabilization subgrant programs.
- Implementing a new quarterly data request to States, with submission dates beginning in January 2022. This new ARP Stabilization Grants Provider-Level Data form, ACF-901, was the primary mechanism for ACF to collect program data on State stabilization subgrant awards and requested information on the characteristics of providers receiving stabilization subgrant awards, the amount of each award, and the provider's use of the funds.
- Updating the existing annual Quality Progress Report form, ACF-218. A section was added to collect data on State activities related to stabilization grant implementation, such as when the State began accepting applications and issuing grants, whether the State ran more than one grant program, what provider support mechanisms the State had put in place to apply for or use the grant, and State methods to eliminate fraud, waste and abuse.<sup>43</sup>
- Reviewing States' CCDF program integrity and accountability policies and procedures during triennial monitoring visits.<sup>44</sup> The related CCDF Plan provisions included requirements for written agreements, effective internal controls and identification of fraud or other program violations. ACF considered these provisions to have broad applicability to State CCDF programs overall, including State administration of ARP child care stabilization funds.

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<sup>43</sup> If a State had not issued ARP stabilization subgrant payments to providers before December 1, 2021, the State only needed to report on the expected release date of its subgrant application, and no other stabilization program information on the FFY 2021, ACF-218, due Dec. 31, 2021.

<sup>44</sup> ACF's on-site monitoring process was implemented in 2019 and reviews a specific subset of CCDF regulations within each three-year monitoring cycle. The monitoring process includes pre-visit information gathering and an on-site visit.

ACF OGM oversight activities included:

- Issuing Notices of Award to States that detailed the requirements specific to the ARP child care stabilization grant funds.
- Reviewing the quarterly Financial Report form, ACF-696, for State compliance with obligation and liquidations deadlines and spending requirements (i.e., at least 90 percent of State expenditures were for subgrants to providers). ACF OCC updated the ACF-696 to include separate reporting lines for ARP stabilization subgrants to providers and State spending on administrative activities.
- Comparing the ACF-696 financial reports to stabilization grant drawdown amounts in the Payment Management System.<sup>45</sup>

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<sup>45</sup> HHS's Program Support Center operates the Payment Management System, which provides disbursement, grant monitoring, reporting, and cash management services to awarding agencies and grant recipients.

## APPENDIX C: SUMMARY OF SELECTED STATES' CHILD CARE STABILIZATION SUBGRANT PROGRAM STRUCTURES AND IMPLEMENTATION CHALLENGES

The 15 selected States varied in how they structured their ARP child care stabilization subgrant programs, including how frequently they made payments to providers, how they determined subgrant award amounts, and how they allowed providers to use subgrant award funds.<sup>46</sup> Table 2 summarizes the selected States' questionnaire responses.

**Table 2: Summary of Selected States' Child Care Stabilization Subgrant Programs**

Selected State	Number of Subgrant Awards	Award Frequency	Award Amount Determination	State Placed Requirements on Allowable Uses <sup>47</sup>
1	Two	Quarterly	Number of staff	Yes
		One-time	Provider type and licensed capacity	No
2	One	Monthly	Provider type and licensed capacity	No
3	Multiple	Monthly and One-time	Enrolled children and licensed capacity	No
4	One	Two rounds	Enrolled children, location and quality indicators	No
5	One	Monthly	Providers' stated operating cost	No
6	One	Monthly	Number of staff and licensed capacity	No
7	Multiple	One-time	State estimated operating costs	Yes
8	Two	Monthly	State survey of provider operating costs	No
		Two rounds		Yes
9	One	Three rounds	Provider type and licensed capacity	No
10	One	Quarterly	State survey of provider operating costs	No
11	One	Quarterly	State child care revenue and expense model	No

<sup>46</sup> A provider that received a stabilization subgrant had to use the funds for operating expenses, including wages and benefits, rent and utilities, cleaning and sanitization supplies and services, and other goods and services necessary to maintain or resume child care services (ARP § 2202(e)).

<sup>47</sup> In all instances where States limited the use of funds to one of the allowable uses, subgrant funds had to be used for personnel costs or employee retention bonuses.

12	Two	Monthly	Study of State provider operating costs	No
		One-time	Number of staff and related costs	Yes
13	Multiple	One-time	Providers' stated operating cost	Yes
14	One	Monthly	Prior provider data on operating costs	No
15	One	Monthly	Provider licensed capacity	No

Table 3 summarizes the challenges the 15 States reported experiencing in implementing their ARP child care stabilization programs based on their questionnaire responses. We grouped the challenges into six categories. Twelve of the States reported experiencing one or more challenges in establishing their child care stabilization grant programs, while three of the States reported experiencing no challenges.

**Table 3: Summary of Selected States' Child Care Stabilization Subgrant Program Implementation Challenges**

Categories	Number of States
Developing a system for applications and/or processing payments	6
State-specific challenges	4
No challenges	3
Communicating with providers	3
Providers complying with State-specific subgrant requirements	3
Developing a funding formula	2
Collecting or storing ACF-required data	2

## APPENDIX D: OBSERVATIONS ON SELECTED STATE CHILD CARE STABILIZATION SUBGRANT PROGRAMS

ARP required States to make an application for stabilization subgrants available on their websites for providers that included certifications that providers would agree to certain conditions.<sup>48</sup> Also, ARP specified that the amount of a subgrant to a provider must be based on the provider's stated current operating expenses and, to the extent practicable, cover sufficient operating expenses to ensure continuous operations for the intended period of the subgrant. A provider that received a stabilization subgrant had to use the funds for operating expenses, including wages and benefits, rent and utilities, cleaning and sanitization supplies and services, and other goods and services necessary to maintain or resume child care services. During our review of selected States' responses to our questionnaires, we observed instances of potential noncompliance with ARP requirements.<sup>49</sup> Specifically:

- Seven States may not have established stabilization award amounts based on providers' stated operating expenses. These States indicated in their questionnaire responses that they generally based award amounts on factors such as the number of eligible providers in the State, a provider's child care capacity, and a provider's number of employees. For example, one State determined provider subgrant award amounts based on facility type (e.g., child care center) and child care capacity with the vision to provide as much assistance as possible to all eligible providers in the State.
- Two States' provider subgrant applications did not include all certifications specified by ARP. Specifically, the applications did not include the certification that providers, to the extent possible, provide relief from copayments and tuition for parents struggling to afford child care. One of the States indicated that this certification was not included because provider coverage of tuition or child care subsidy copayments were not allowable uses of ARP child care stabilization subgrants.
- One State may not have implemented an ARP stabilization subgrant program that sufficiently covered providers' operating expenses to ensure their continuous operations. Specifically, the majority of subgrants issued by the State to providers could not be used by providers for operating expenses other than employee retention bonuses. The providers were required to pass-through the entire subgrant award amount to their employees and could not set aside any amount for related payroll costs. We noted that the State issued one round of subgrants to providers that could be used for any of the six allowable operating expenses; however, the State did not issue these subgrants until the end of the liquidation period (i.e., September 2023).

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<sup>48</sup> Providers receiving a subgrant had to certify that they would follow certain health and safety guidelines, continue to pay full compensation to staff, and, to the extent possible, provide relief from copayments and tuition for parents struggling to afford child care.

<sup>49</sup> The scope of our audit was limited to identifying how selected States used ARP child care stabilization grants funds. Accordingly, we did not make determinations on whether States' programs complied with ARP provisions.



- One State may have used a portion of its ARP child care stabilization funds for purposes that did not fully comply with ARP and ACF guidance. Specifically, it appears that the State used the funds for direct child care services (market rate increase) for providers participating in the traditional CCDF subsidized child care program. Additionally, the funds were not issued through an application process; therefore, the providers did not complete required certifications and may not have understood the allowable uses of the funds.<sup>50</sup>

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<sup>50</sup> ACF engaged in discussions with the State and determined that the State's use of funds for this purpose "substantially complied" with ARP requirements. ACF provided a letter to the State that indicated that ACF determined that the State's approach "substantially complied" with ARP requirements but noted that it was essential for the State to document provider eligibility and costs, retroactively, for the purposes of audits and reporting. The letter also included recommendations to the State to promote compliance with ARP stabilization grant requirements.

## APPENDIX E: ADMINISTRATION FOR CHILDREN AND FAMILIES COMMENTS



### ADMINISTRATION FOR CHILDREN & FAMILIES

Office of the Assistant Secretary | 330 C Street, S.W., Suite 4034  
Washington, D.C. 20201 | [www.acf.hhs.gov](http://www.acf.hhs.gov)

June 30, 2025

Carla J. Lewis  
Acting Deputy Inspector General for Audit Services  
U.S. Department of Health and Human Services  
330 Independence Avenue, SW  
Washington, D.C. 20201

Dear Acting Deputy Inspector General Lewis:

The Administration for Children and Families (ACF) appreciates the opportunity to respond to the Office of Inspector General (OIG) draft report titled, *ACF Did Not Monitor States' Compliance With All American Rescue Plan Child Care Stabilization Provisions*, (A-02-23-02007). Please find our comments and response to the three draft report recommendations below.

**Recommendation 1:** We recommend that ACF develop a written plan that can be quickly tailored to fit the circumstances, in the event of future funding of new, emergency, or temporary Child Care and Development Fund (CCDF) programs that includes procedures to:

- identify the key compliance provisions of the authorizing and appropriating legislation,
- effectively monitor compliance with key provisions, and
- assess and update the plan as program risk areas are identified

**ACF Response:** ACF concurs with this recommendation.

Consistent with ACF's implementation of block grants, state lead agencies have responsibility for monitoring sub-recipients and beneficiaries for compliance with CCDF requirements. ACF's role, as described at Section 658I of the Child Care and Development Block Grant (CCDBG) Act, is to monitor state compliance, not compliance of sub-recipients or beneficiaries. ACF will generally defer to state interpretations of law and policy decisions as long as such interpretations are reasonable, consistent with ACF's long-standing approach to implementing block grants.

To support implementation of this recommendation, ACF will develop a written template or checklist to guide the administration of any future funding of new, emergency, or temporary CCDF programs that is consistent with this approach to administering a block grant. The template will likely address many components that ACF used as part of its oversight of the American Rescue Plan (ARP) Stabilization funds, including administrative and programmatic data (such as the ACF-901 and Quality Progress Report), financial reports (such as the ACF-696), CCDF Plans, monitoring reviews, audits under the Single Audit Act, and regular interviews with lead agencies. In addition, the template will reflect that for any funding provided under the authority of the

CCDBG Act, like the ARP Stabilization funds, ACF will take an approach that continues to defer to state interpretations of law and policy, as long as such interpretations are reasonable.

The template will be general and leave significant room for adding details based on the statutory language appropriating any future funding, and the goals and purposes of that funding. For example, for the ARP Stabilization funds, ACF leveraged existing mechanisms and data collections, adding components when necessary, in order to ensure that implementation proceeded quickly to address the emergency conditions that forced many child care providers to close temporarily or permanently.

**Recommendation 2:** We recommend that ACF develop procedures to assess the reliability of State-reported program data collected for emergency or temporary CCDF programs prior to publishing such data.

**ACF Response:** ACF concurs with this recommendation.

ACF will continue to apply the procedures in place to state-reported CCDF administrative data, including collected for any future emergency or temporary CCDF programs. ACF has developed and implemented procedures for assessing the reliability of state-reported administrative program data. These procedures are designed to ensure that administrative data is reasonably free from error, recognizing that large administrative datasets typically have some data quality issues. These procedures include:

- Building automated data quality checks into the Child Care Automated Reporting System (CARS) to check for missing data, out-of-range values, or internally inconsistent data.
- Issuing [Technical Bulletins](#) that outline missing data standards, acceptable range values, and internal consistency standards.
- Generating data quality assessment reports that identify and summarize missing, out-of-range, and internally inconsistent data.
- Reviewing data quality assessment reports for each data submission.
- Following up with states to address any identified issues and asking the relevant states to re-submit corrected data.
- Withholding data from public release if widespread quality issues remain after follow-up with states.
- For any limited data quality issues that remain, including a footnote or other notation describing the issue to provide transparency and to ensure that the data faithfully represent what it purports to represent.

**Recommendation 3:** We recommend that ACF establish requirements that States develop internal controls and identify areas of risk for future emergency or temporary CCDF programs.

**ACF Response:** ACF concurs with this recommendation.

Existing CCDF regulations at 45 CFR 98.68 require state lead agencies to have effective internal controls in place to ensure integrity and accountability in the CCDF program. These must include: (1) processes to ensure sound fiscal management; (2) processes to identify areas of risk; (3) processes to train child care providers and staff engaged in the administration of CCDF about program requirements and integrity; and (4) regular evaluation of internal control activities. The regulations also require state lead agencies to implement processes to identify and recover any fraudulent payment and to impose sanctions in response to fraud. Finally, the regulations require lead agencies to have in place procedures for documenting and verifying eligibility. In the event of any future emergency or temporary CCDF programs, ACF will notify states that these requirements apply to the supplemental funding.

Thank you again for the opportunity to review this draft report. Please direct any follow-up inquiries to S. Benita Turner, Director, Enterprise Risk Management, Office of Administration, at (202) 401-9379.

Sincerely,

A handwritten signature in black ink that reads "Andrew K. Gradison". The signature is written in a cursive, flowing style.

Andrew Gradison,  
Acting Assistant Secretary  
Administration for Children and Families  
U.S. Department of Health and Human Services

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