



February 13, 2026

Kendra Young-Freeman
Director, Housing Programs
U.S. Department of the Treasury
Office of Capital Access

Dear Ms. Young-Freeman:

The report by the U.S. Department of Treasury's Office of Capital Access Compliance Monitoring Team on the Pinellas County Emergency Rental Assistance (ERA2) award activities has been reviewed by Pinellas County staff. The three observations included in the report are listed below with corresponding responses:

Observations

Use of Funds

1. One out of 40 samples tested had insufficient documentation to support the expenditure amount, resulting in an overpayment of \$339.32. In this case, documentation was available to support household eligibility, but only a portion of the use of funds could be supported by the available documentation.

Response Pinellas County agrees that a calculation error was made resulting in an overpayment of \$339.32 and requests Treasury's approval to initiate the option to identify previously used non-federal County funds to provide assistance that complied with ERA2 award requirements, and recharacterize those previous payments as ERA2 expenditures.

2. The recipient did not resolve its responsibility for improper payments determined to be potentially fraudulent after funds were disbursed. The recipient identified 11 such payments totaling \$238,140.00. The recipient appropriately reported these payments to the Department of the Treasury Office of Inspector General (OIG), Office of Capital Access (OCA), and law enforcement. However, per ERA FAQ 47-50, recipients are responsible for improper payments made with ERA funds and must return these funds to Treasury.

Response Pinellas County responded quickly and efficiently during the COVID-19 pandemic to implement the Emergency Rental Assistance Program established by Congress and administered by Treasury. Policies, procedures and multiple review steps for the new program were implemented to ensure eligibility and minimize the risk of improper payments while at the same time quickly assisting thousands of households in need. Risk mitigation protocols also included the use of data analytics software to prevent duplication and detect potentially fraudulent applications. These processes successfully prevented over \$3 million of

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disbursements associated with 148 potentially fraudulent applications as documented in the Audit of Emergency Rental Assistance Program Report No. 2023-17 July 31, 2023, by Division of Inspector General, Clerk of the Circuit Court and Comptroller Pinellas County, Florida.

The Audit Report also identified 11 payments totaling \$238,140.00 as potentially fraudulent. Pinellas County properly reported the suspicious applications to Treasury and both federal and local law enforcement agencies. Investigations did not result in adjudication of fraud or the recovery of funds.

Pinellas County requests Treasury's approval to initiate the option to identify previously used non-federal County funds to provide assistance that complied with ERA2 award requirements, and recharacterize those previous payments as ERA2 expenditures to address the improper payments.

Subrecipient Management & Monitoring

1. Pinellas County has ensured its subrecipients have current Unique Entity Identifiers (UEIs) in the System for Award Management. However, the subrecipient *Burlington Post 2 Ltd* does not have an active registration in sam.gov, but is incorrectly listed as being fully registered in sam.gov in the Subrecipients, Contractors, and Beneficiaries tab within the 2025 Q2 ERA2 Compliance Report.

Response Pinellas County's Closeout Report submitted January 28, 2026, includes the correction for Burlington Post 2, Ltd to indicate not being fully registered in sam.gov.

Summary

The Treasury Department ERA2 award enabled Pinellas County to implement housing programs that assisted thousands of households during the pandemic and recovery. Pinellas County also utilized local funds to provide rental and utility assistance, other affordable rental housing and administration costs during the ERA2 period of performance. Pinellas County appreciates the work of the OCA team during the desk review and looks forward to resolving the improper payments by demonstrating its use of non-federal funds for ERA2 eligible expenses.

Sincerely,

Joe Riddle

Joe T. Riddle, MPA
Grants Program Manager
Housing & Community Development
Pinellas County Government