



We're All In and Wisconsin Tomorrow Programs

The Department of Revenue (DOR) awarded grants to businesses statewide through its We're All In and Wisconsin Tomorrow programs, which were supported by

supplemental federal funds provided through the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act (ARPA). The programs were intended to

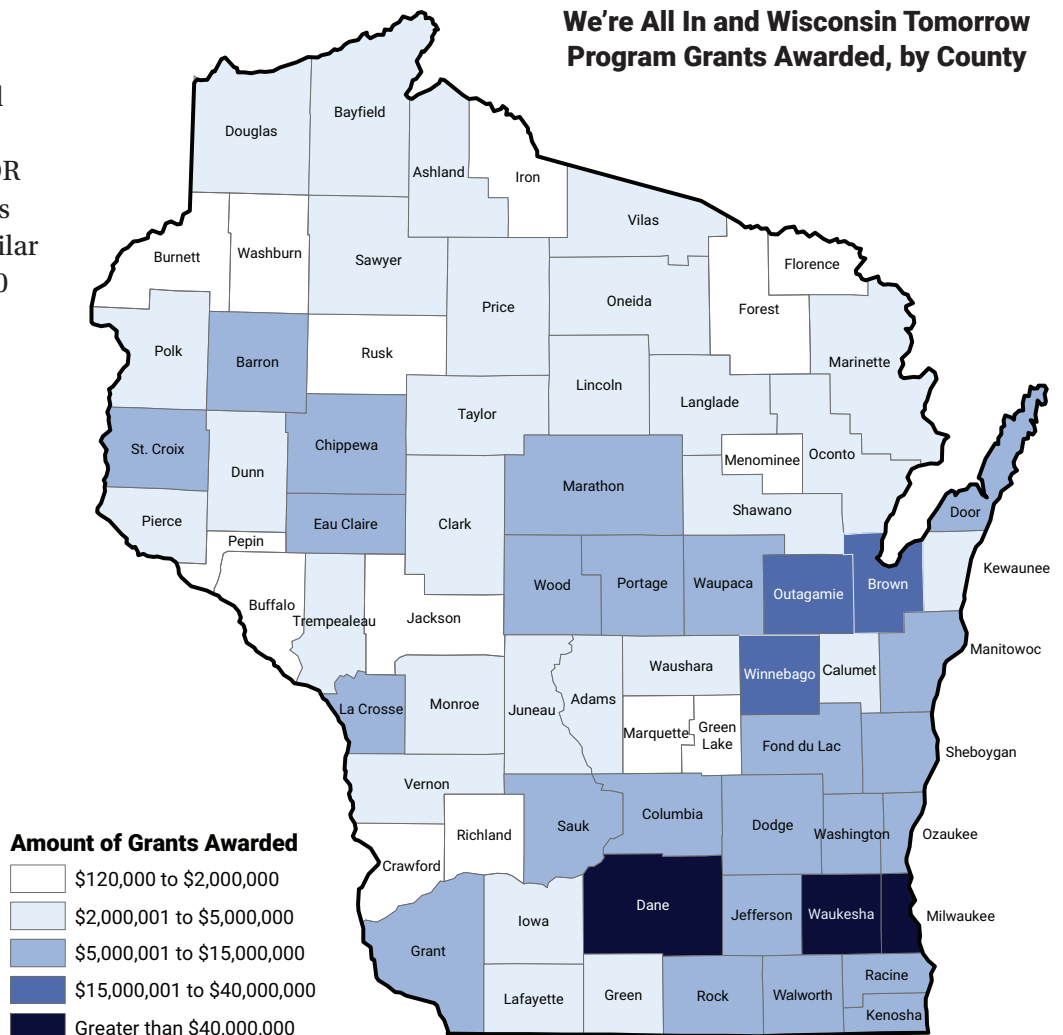
assist Wisconsin businesses that experienced economic damages during the public health emergency. We conducted a limited-scope review of how DOR administered these supplemental federal funds.

DOR awarded \$595.9 million in We're All In and Wisconsin Tomorrow program grants to small businesses, restaurants, and lodging establishments

Through the We're All In program, DOR awarded \$5,000 grants to 36,093 small businesses from December 2020 through April 2021. DOR also awarded program grants to 2,023 restaurants and similar entities from December 2020 through January 2021. Most grants were \$20,000.

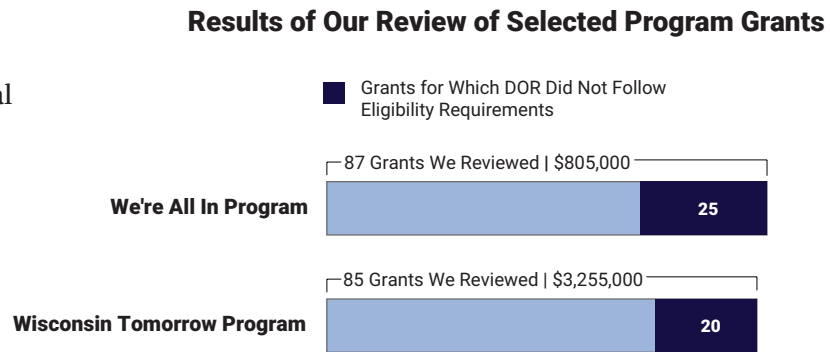
Through the Wisconsin Tomorrow program, DOR awarded \$5,000 grants to 60,667 small businesses from June 2021 through September 2021. DOR also awarded program grants of up to \$2.0 million each to 970 lodging establishments from August 2021 through October 2021.

We're All In and Wisconsin Tomorrow Program Grants Awarded, by County



We found DOR did not follow its written eligibility requirements when it awarded 45 grants totaling \$475,000

Written eligibility requirements for program grants were specified in DOR’s supplemental federal funding agreements with the Department of Administration and additional written requirements that DOR developed. DOR at times adjusted the eligibility requirements and awarded grants to additional businesses that met these adjusted requirements. DOR indicated it adjusted the eligibility requirements in order to meet the needs of businesses that had experienced economic damages as a result of the public health emergency. However, DOR



did not modify its agreements with DOA or modify the written eligibility requirements it developed in order to reflect the adjustments it made to the eligibility requirements. Our review of 172 program grants totaling \$4.1 million found that DOR did not follow the written eligibility

requirements for 45 grants totaling \$475,000. Because our review is not based on a randomly selected and statistically valid sample of grants, it is not appropriate to extrapolate the results of our review to all grants that DOR awarded.

DOR has undertaken certain program integrity efforts

DOR has undertaken certain program integrity efforts to identify fraudulent grant applications and recover grants awarded inappropriately. In addition, DOR indicated it was determining the extent to

which it may have awarded certain grants in error, and it anticipated undertaking additional efforts to identify and recover such grants. We make three recommendations to DOR related to its efforts to identify grants it awarded in error,

including that DOR report to the Joint Legislative Audit Committee.

Please see the complete list of our recommendations on our website.