

Blueprint for Enhanced Program Integrity

Chapter 4: Whole-of-Government Approach

April 2025



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Executive Summary

This chapter examines the whole-of-government approach to overseeing the more than \$5 trillion made available to help Americans respond to and recover from the COVID-19 pandemic. We describe how federal, state, and local government officials worked together to promote efficiency, effectiveness, and integrity across pandemic relief programs, and we share best practices and strategies for mitigating increased challenges. A whole-of-government approach emphasizes stakeholders' shared responsibility for ensuring that government programs work as intended for the benefit of the American public. Essential in times of national crisis, like a pandemic, a whole-of-government approach can also benefit large-scale programs and funding in non-emergencies.

To develop this chapter, we interviewed multiple stakeholders across federal, state, and local governments as well as key oversight professionals outside government. These stakeholders shared their insights into what worked well, the challenges they faced, and steps for continuing best practices in the future, to include initial joint meetings. We discussed the full spectrum of oversight activities—from communication to coordination to collaboration—and the importance of building and maintaining relationships, leveraging all participants' expertise in program design and execution, sharing information and data both timely and widely, and embracing innovation and flexibility. We also reviewed relevant guidance, reports, testimony, and other resources for additional context.

While our intended audience for this chapter is the oversight community, the Office of Management and Budget, the White House, Congress, and agency heads, we discuss themes and lessons learned over the past few years that apply to anyone engaged in program implementation, administration, and oversight. Our many conversations with stakeholders show that it takes tremendous effort to do big things and do them right, and that it's critical to sustain the mechanisms that facilitated a whole-of-government approach to oversight during the pandemic.

Whole-of-Government Approach

A whole-of-government approach focuses on the impact of policies and programs on government at large, rather than individual agencies, and a process that brings together multiple entities with a shared interest to help make decisions.



Section 1: The Whole-of-Government Community

Traditionally, a whole-of-government approach has focused on the federal government as a unified entity. However, the pandemic highlighted the need for stakeholder involvement at all levels of government; state and local agencies are key implementing partners during a national crisis, representing the “boots on the ground” for response and oversight. The federal government mainly provides emergency assistance through state and local agencies pursuant to congressional intent.

Depending on the program and type of funding, different stakeholders play important roles. Table 1 provides a list of important federal, state, and local stakeholders.

Table 1: List of Key Federal, State, and Local Stakeholders in a Whole-of-Government Approach

● Participated ★ Led or co-led

Group	Purpose and Mission	PRAC GAO, State, and Local Subcommittee	Listening Posts	COVID-19 Funding Accountability Working Group	Single Audit Update Discussions	Gold Standard/ Joint Review Meetings
Pandemic Response Accountability Committee (PRAC) / Council of Inspectors General on Integrity and Efficiency (CIGIE)	Serves as a coordinating body for federal Inspectors General and addresses integrity, economy, and effectiveness issues that go beyond individual federal agencies.	★	★	●	●	●
U.S. Government Accountability Office (GAO)	Examines how taxpayer dollars are spent and provides Congress and federal agencies with objective analyses to help improve federal government accountability.	●	●	★	★	

<i>Group</i>	<i>Purpose and Mission</i>	<i>PRAC GAO, State, and Local Subcommittee</i>	<i>Listening Posts</i>	<i>COVID-19 Funding Accountability Working Group</i>	<i>Single Audit Update Discussions</i>	<i>Gold Standard/ Joint Review Meetings</i>
Office of Management and Budget (OMB)	Administers the federal budget, evaluates federal agencies' effectiveness, and oversees and coordinates procurement, financial management, information, and regulatory policies.		●	●	●	★
National Association of State Auditors, Comptrollers, and Treasurers (NASACT)	Facilitates efforts to improve state government transparency, accountability, and financial management and brings together oversight professionals at the federal, state, and local levels.	●	★	★	●	
Association of Local Government Auditors (ALGA)	Supports the local government auditing community through advocacy, education, communication, and collaboration.		●	●		
American Institute of Certified Public Accountants (AICPA)	Supports accounting, finance, and auditing professionals and represents the perspectives of non-government entities who conduct single audits and financial statement audits for federal funding recipients.		●	●	●	
Administration Leadership, Agency Officials, and Program Staff	Design and implement programs as authorized by Congress and in accordance with Administration priorities, including establishing controls and audit requirements to assure program effectiveness and payment integrity.					★

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Federal Offices of Inspectors General (OIGs)	Conduct independent and objective audits, investigations, inspections, evaluations, and other activities to promote efficiency, effectiveness, and integrity—and to prevent and detect fraud, waste, and abuse—in federal agency programs and operations.	★	★	●		●
State and Local Oversight Entities (Auditors, Comptrollers, Treasurers, Inspectors General)	Conduct independent and objective audits, investigations, inspections, and other activities to promote efficiency, effectiveness, and integrity—and to prevent and detect fraud, waste, and abuse—at the state and local levels.		●	●		



Section 2: How We Came Together and What We Did

In [Chapter 1 of our Blueprint for Enhanced Program Integrity](#), we noted that federal and state agencies and their oversight communities need to collaborate to protect taxpayer funding. Cooperation and engagement between agency program staff and the oversight community, during program design and planning and early on in program implementation, ensures that previous oversight work and experience informs critical programmatic decisions that should be made before any dollars go out the door.

Throughout the pandemic, meetings and communication among federal stakeholders, such as federal agency leadership or program staff, as well as staff from Offices of Inspectors General (OIGs), the Office of Management and Budget (OMB), and the Government Accountability Office (GAO), were crucial for effectively implementing pandemic programs and providing timely oversight. Coordinating with representatives from state and local oversight communities enabled sharing of information, guidance, data, and real-time information about use of federal funding.

Highlighted in this section are four different activities that we believe provide a model for current and future whole-of-government coordination. These include Gold Standard Meetings/Joint Review Meetings, Collaboration with State and Local Partners, Federal Taskforces and Working Groups, and a State-Auditor-in-Residence program.

A. Gold Standard Meetings/Joint Review Meetings

“Gold Standard Meetings,” now known as “Joint Review Meetings,” were established in 2021 during the implementation of pandemic relief programs. These meetings, led by OMB and institutionalized in [OMB guidance](#), promoted proactive and transparent engagement among agency program officials, OIGs, the Pandemic Response Accountability Committee (PRAC), and administration leadership. OMB identified the need for Joint Review Meetings based on two criteria:

- The creation of a new government program, or
- A program undergoing significant design changes due to increased funding.

OMB set the stage for the conversation by posing to the program officials questions that addressed key topics such as program design, internal controls to support program integrity, financial controls to mitigate improper payments and potential fraud, and reporting measures. Inspectors General (IGs) and PRAC representatives then had an opportunity to highlight relevant bodies of prior oversight work to inform agency thoughts and direction related to program design and the use of controls.

The process and approach to these meetings, including a discussion driven by program officials’ responses to OMB, posed payment integrity questions and encouraged collective and collaborative thinking about risk and how previous OIG observations and recommendations can inform early mitigation efforts. By addressing potential risks on the front end of program design or change, and incorporating lessons learned, agencies had the opportunity to significantly strengthen safeguards to prevent improper payments and potential fraud as well as enhance program effectiveness and accountability.

Per statute, IGs have the responsibility to “promote the economy, efficiency, and effectiveness” and “prevent and detect fraud and abuse” in their agencies’ programs and operations. IGs make recommendations to improve their agencies’ programs and operations, but they do not implement them or otherwise make policy impacting agencies. Importantly, IGs are empowered with and require guarantees of independence to allow them to pursue their work without interference by agency officials. Joint Review Meetings allow IGs to maintain their independence while helping agencies address challenges and prevent avoidable issues.

The Joint Review Meeting framework has been cited as a model for how to manage large-scale emergency (or appropriated) spending initiatives and balance the need for robust independent oversight with timely program implementation.

Promoting Accountability through Cooperation Among Agencies and Inspectors General

“Maintaining independence... does not preclude agency leadership and their [Inspectors General] from maintaining productive and cooperative relationships while working towards the same objectives.”

–OMB M-22-04

A [January 2023 Inspector General Fireside Chat on Agile Oversight](#) highlighted the importance and enduring value of formalized engagement between management and oversight officials. The PRAC coordinated this discussion, with the Chair of the PRAC noting that:

The ground rules at the outset were that we [agency IGs] weren't giving the Good Housekeeping stamp of approval to any of these programs. We were there to ask the hard questions about what was being put forward. And that was a significant change in how IGs, agencies, and OMB leadership need to think. Doing business in this way was critically important and not inconsistent with the Yellow Book, not inconsistent with anyone's independence, but, rather, doing exactly what the public and the taxpayers would expect, which was using the cumulative informed knowledge to ensure the programs were being run right at the outset, not a year later or two years later.

Lesson Learned: Promote Ongoing Dialogue Between Management and Oversight Officials

The federal response to the pandemic demonstrated how important it is for management and oversight officials to build and maintain effective working relationships and engage in candid and constructive discussions. The Gold Standard Meetings/Joint Review Meetings provided a forum for leveraging participants' expertise in program design and implementation within their unique areas of responsibility, and in a manner that respected their established roles.

B. Collaboration with State and Local Partners

Effective oversight requires strong collaboration between internal and external stakeholders to ensure accountability and transparency. During the pandemic, federal, state, and local agency officials worked together to strengthen existing partnerships and establish structures for collaborative oversight. By leveraging the expertise of external partners such as the National Association of State Auditors, Comptrollers, and Treasurers (NASACT) and the American Institute of Certified Public Accountants (AICPA), we, collectively, developed new communication strategies and opportunities for long-term collaboration.

PRAC GAO, State, and Local Subcommittee/Listening Post

The PRAC, in collaboration with the PRAC's GAO, State, and Local Subcommittee, established Listening Post meetings to enhance coordination and information sharing during the COVID pandemic. The Listening Post served as a regular forum where federal, state, local, and Tribal oversight professionals (such as auditors) could discuss lessons learned, best practices, and challenges encountered in overseeing pandemic relief funds. Various state officials praised the meetings as an excellent resource for the broader oversight community. The collaboration not only improved transparency and accountability but also provided valuable insights into on-the-ground impacts of federal programs, facilitating more effective oversight across all levels of government.

A key success of the Listening Post included efforts by organizers to ensure vital stakeholders attended meetings. This allowed for effective brainstorming with experienced individuals. The Listening Post played an important role in facilitating productive intergovernmental communication due to the range of subject matter experts on the calls. The result was strong communication on prominent issues impacting the oversight community. Providing solutions and discussing challenges allowed individuals to plan the most effective next steps. Importantly, organizers stressed the importance of including OMB in the Listening Post meetings, which guaranteed important information shared was provided to the stakeholders from an authoritative source.

Listening Post Successes

The Listening Post meetings were a major driver in promoting the timely development and release of the Compliance Supplement, or what participants often informally referred to as, “the nation’s audit program.” Auditors rely on the Compliance Supplement to guide their Single Audit work and, in previous years, had frequently voiced concerns regarding delayed issuances. The Listening Post also encouraged flexibility around audit requirements for small, local government entities that may not have been subject to Single Audits before. In such cases, agreed-upon procedures audits were permitted by federal agencies—providing needed oversight in a way that made sense.

The Listening Post provides a valuable framework that can be expanded and institutionalized for future emergency situations. Establishing a formalized network of federal, state, and local oversight professionals fosters real-time collaboration, information sharing, and coordinated responses to large-scale government spending programs. In future crises, whether they involve public health emergencies, natural disasters, or economic downturns, a Listening Post could be

leveraged for information sharing that provides valuable insights from multiple levels of government oversight. Oversight entities would have the ability to detect fraud schemes, identify implementation challenges and inefficiencies early, reduce financial losses, and ensure funds reach their intended recipients in an efficient manner.

The Listening Post meetings could be integrated into a permanent emergency infrastructure, where auditors and investigators from across all levels of government meet regularly to refine their best practices, share fraud detection tools, and strengthen intergovernmental accountability mechanisms. By institutionalizing a permanent Listening Post, federal and state oversight professionals could maintain a high level of preparedness, ensuring that when future emergencies arise, oversight mechanisms are already in place to safeguard public funds effectively and maintain public trust.

NASACT COVID-19 Funding Accountability Working Group

NASACT played a key role in fostering collaboration among oversight entities during the pandemic. Through its COVID-19 Funding Accountability Working Group Meetings, NASACT facilitated ongoing coordination to address real-time oversight challenges. NASACT organized monthly (and eventually bimonthly) meetings with key federal oversight officials, including representatives from OMB and GAO, who helped to bridge the gap between federal directives and implementation of guidance by states.

These meetings brought in state and local officials who hadn't previously engaged directly with federal officials, allowing them to share vital information with the broader oversight community. Rather than overwhelming their federal counterparts with duplicative questions, state and local auditors and comptrollers consolidated their inquiries to improve communication. These meetings also provided a platform for oversight professionals across all levels of government to share updates on their work, lessons learned, and fraud detection strategies.

The AICPA also played a key role in ensuring financial integrity and compliance across government programs during the pandemic. This included participating in the COVID-19 Funding Accountability Working Group. The AICPA worked actively with federal, state, and local agencies to clarify compliance requirements and support program administrators unfamiliar with grant compliance standards and auditing processes.

Like NASACT, the AICPA acted as a bridge between their members and federal agencies, facilitating discussions related to complex requirements and specialized audit guidance. Historically, the AICPA's involvement in oversight discussions at the federal level had been limited, but their engagement significantly increased as the AICPA had to release more specialized guidance directly to their stakeholders.

Despite their contributions, some agencies were initially hesitant to collaborate with the AICPA, perceiving them as contractors rather than partners in oversight. Over time, after the necessity for consistent guidance became evident, the AICPA's position in important discussions was increasingly valued.

Looking forward, both NASACT's and the AICPA's work highlights the need for a sustained intergovernmental oversight framework that extends beyond emergency situations. One key opportunity is institutionalizing regular coordination meetings between federal, state, and local oversight entities to ensure communication lines remain open, even in times without an immediate crisis. Regular engagement through established channels, such as the NASACT meetings, can enhance information sharing and alignment on key oversight issues.

Additionally, smaller group meetings that focus on specific areas of oversight can provide a space for agencies to collaborate with state and local (including non-governmental) auditors on emerging challenges. Another possibility is to enhance training and preparedness exercises for auditors, allowing them to refine their processes for tracking federal funds efficiently and responding to emerging oversight challenges. Cross-training programs for oversight officials inside and outside government could ensure that those responsible for implementing auditing guidance remain aligned, fostering stronger coordination on financial auditing compliance.

For the broader oversight community, the pandemic response demonstrated the value of proactive collaboration and early fraud detection efforts. Moving forward, agencies at all levels could benefit from establishing permanent working groups, like those developed during the pandemic in collaboration with NASACT. Working groups could address oversight challenges across various funding streams in the future. Integrating technology-driven auditing tools, cross-agency fraud detection systems, and data sharing initiatives could further enhance lessons learned from the COVID-19 response—strengthening financial accountability, improving government efficiency, and safeguarding public trust in the administration of federal funds.

Lesson Learned: Establish a Permanent Federal, State, and Local Coordinator

Various state officials advocated for a permanent coordinator or coordination mechanism that could serve as a bridge between the federal, state, and local stakeholders. The PRAC's focused whole-of-government efforts enabled a high degree of trust among its stakeholders and resulted in strong communication and collaboration that should be sustained moving forward. State officials further expressed that the federal, state, and local government oversight community should not wait for a national emergency to collaborate.

C. Federal Task Forces and Working Groups

Throughout the pandemic, collaborative task forces and working groups, including the PRAC Fraud Task Force, the COVID-19 Fraud Enforcement Task Force, and the CIGIE (Council of the Inspectors General on Integrity and Efficiency) Data Analytics Working Group, were developed or expanded to leverage the skills and expertise from professionals across the federal government. Task forces and working groups were able to share data, guidance, and resources. These efforts not only bolstered the pandemic oversight response and results but demonstrated that the government can be more effective when it works across agencies.

PRAC Fraud Task Force

The PRAC and our IG partners launched the Fraud Task Force in January 2021 to coordinate investigations, exchange information about fraud schemes, and share resources that support investigations across the federal government. Specifically, the PRAC Fraud Task Force served as a deconfliction and coordination body assisting OIGs in their investigative efforts as well as a coordinating body with Department of Justice (DOJ) prosecutors, the Federal Bureau of Investigation, and other federal law enforcement agencies. In addition, the Task Force relied on the PRAC's data scientists and resources from the PRAC's data analytics center to uncover trends, irregularities, and red flags that point to potential fraud. At its peak, the PRAC Fraud Task Force included more than 50 agents from over 16 OIGs.

To make this work, the PRAC extended its investigative authority over pandemic relief funds to agents across the federal OIG community through inter-office memorandums of understanding. This forged a path for OIGs to use available criminal investigators and analysts from across the OIG community when handling pandemic fraud cases. For example, the Fraud Task Force served as a force multiplier to investigate the Paycheck Protection Program (PPP), Economic Injury Disaster Loans (EIDL), and pandemic unemployment insurance (UI) fraud—achieving results collectively that likely wouldn't have otherwise been possible.

Quarterly Investigative Briefings for State and Local Auditors

The PRAC leveraged its network through its Fraud Task Force to provide quarterly investigative briefings to state and local auditors that provided real time insights into fraud schemes that could inform their oversight efforts and internal control testing.

As of December 2024, the Fraud Task Force, assisted by the PRAC's data analytics center, supported 48 federal law enforcement and oversight entities on **over 1,000 pandemic-related investigations with over 23,000 subjects resulting in a recovery of \$16 million in fraudulently obtained taxpayer money**. A similar model could be used in future emergency situations or whenever the federal government distributes large amounts of funds.

DOJ COVID-19 Fraud Enforcement Task Force

DOJ established the COVID-19 Fraud Enforcement Task Force (CFETF) in May 2021. The mission of this Task Force was to marshal the resources of DOJ in partnership with agencies across government to enhance efforts to combat and prevent pandemic-related fraud. The Task Force bolsters efforts to investigate and prosecute the most culpable domestic and international criminal

actors. The Task Force also assists agencies administering pandemic relief programs to prevent fraud by, among other methods, augmenting and incorporating existing coordination, identifying resources and techniques to uncover fraudulent actors and their schemes, and sharing and harnessing information and insights gained from prior enforcement efforts. The CFETF included nine DOJ components and 17 interagency investigative partners, including the PRAC and federal OIGs. Between May 2021 and April 2024, the CFETF’s coordinated approach resulted in **more than 3,500 defendants charged with federal crimes, more than \$1.4 billion in seizures and forfeiture orders to recover stolen pandemic funds, and more than 400 civil settlements and judgments.**

According to its [2024 report](#), the CFETF noted that the collaborative effort has:

“disrupted transnational criminal networks and domestic violent offenders, making communities safer here [in the United States] and abroad. Importantly the CFETF has leveraged its interagency network to make strategic improvements in how the government investigates fraud, using the wide arrays of skills from its members to devise more effective fraud fighting tactics.”

CIGIE Data Analytics Working Group

Leaders from across the OIG analytics community leveraged and expanded the CIGIE Data Analytics Working Group (DAWG) to share data and analytics strategies to bolster the oversight community’s response to the pandemic. In November 2020, the DAWG surveyed the OIG community about the data needed to conduct pandemic-related analytics work. Based on the survey results, the DAWG requested the PRAC’s assistance facilitating PPP and EIDL data sharing and the Department of Labor, Office of Inspector General’s (DOL OIG) assistance facilitating Unemployment Insurance (UI) data sharing. As a result, the PRAC provided PPP and EIDL data to the OIG community in May 2021, and DOL OIG collaborated bilaterally with numerous OIGs to support data-driven UI investigations.

From 2021 to 2022, OIGs held a regular “PPP/EIDL/UI” roundtable to share analytics strategies for identifying potential PPP, EIDL, and UI fraud. Using information shared during the roundtable and data by the PRAC and DOL OIG, OIGs conducted successful criminal and administrative investigations into federal agency employees who had abused PPP, EIDL, and UI programs. In some cases, OIGs found that federal agency employees had their identities stolen and applications for PPP, EIDL, and UI made in their names. In August 2022, the DAWG issued Best Practices for Data Sharing as a capstone guide to support future OIG analytics efforts that require inter-OIG data collaboration.

Lesson Learned: Strengthen Federal, State, and Local Level Access to Data

There is a significant need for improved access to and sharing of data among federal, state, and local levels to enhance oversight and program management. Access restrictions for sensitive information, such as tax data, hinders effective program assessments and other critical functions. Efforts to expand access to data, such as through collaborative information sharing agreements, have been instrumental in identifying fraud indicators and managing resources more effectively, demonstrating the need for a sustained focus on data.

D. State Auditor-In-Residence Program

A key aspect of the PRAC's mission included identifying major risks that cut across programs and agencies. Using the [authorities established under the Intergovernment Personnel Act](#), the PRAC created the State-Auditor-In-Residence (STARS) program to enhance collaboration and coordination across the federal OIG community and oversight partners, as well as state and local oversight entities.

The STARS initiative was designed to enhance oversight and accountability of federal relief funds by recruiting experienced state auditors to work within the PRAC. By embedding experienced state auditors within the PRAC, collaboration with state audit offices strengthened cross-jurisdictional oversight. State auditors aided in the facilitation of data sharing, joint investigations and audits, and enhancements to state-federal coordination efforts. For future emergency situations, a similar initiative could be implemented to leverage the expertise of state auditors.

In times of crisis, when rapid federal funding is deployed, the expertise of state auditors within federal oversight bodies can help with real-time insights into local implementation challenges, improving program integrity, and reducing waste. Additionally, this program can be expanded to include proactive work conducting risk assessments, joint investigative task force collaborations, and additional monitoring improvements. An integration of future initiatives ensures oversight of emergency relief remains transparent and effective. Establishing future frameworks based on this initiative provides scalable and adaptable oversight models that can be quickly activated during a future crisis.

The PRAC Chair emphasized this point [when testifying before the U.S. House of Representatives Committee on Ways and Means concerning "Fraud in Federal Unemployment Insurance Programs" in February 2023](#):

We added state-level expertise to the PRAC team to further enhance our collaboration with the state and local oversight community. In September 2022, we launched the federal IG community's first-ever state auditor-in-residence program and detailed two professionals from the Tennessee Comptroller's office to the PRAC to better inform federal pandemic oversight with local insights. Additionally, we brought on Elaine Howle as Special Advisor for State, Local, Tribal, and Territorial Oversight. A nationally recognized expert and the former California State Auditor, Ms. Howle brings nearly 40 years of professional auditing and leadership experience to the PRAC. Further, during her tenure as California State Auditor, her office performed significant pandemic oversight work that uncovered more than \$10 billion in potential fraud in the new UI programs.

Lesson Learned: Encourage Federal-State Partnerships to Leverage Expertise

Partnerships such as the STARS program improved communication and fraud detection by leveraging the expertise of state auditors. This program provides a framework for professional growth and ongoing collaboration within the oversight community that could be implemented for future emergency responses.

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