

# Blueprint for Enhanced Program Integrity

## Chapter 2: Opportunities for Policymakers to Improve Program Integrity

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# Chapter 2: Opportunities for Policymakers to Improve Program Integrity

## Executive Summary:

In this chapter for **Policymakers**, which includes legislators and regulators, we highlight recommendations to aid in preventing and detecting fraud and improper payments in government programs. Policymakers can adopt these strategies when drafting legislation and policy for emergency and regularly appropriated funding.

We compiled best practices and lessons learned from pandemic oversight reports issued by the federal oversight community, the U.S. Government Accountability Office (GAO), the Office of Management and Budget (OMB), and congressional testimony by federal oversight officials. In this chapter, we identify key recommendations related to the need for a central data analytics center, statutory access to data, and the extension of statutes of limitation for emergency programs. We also include information from listening sessions with federal and state stakeholders.

## How We Developed Chapter 2

We took the following steps to identify best practices and lessons learned:

- Reviewed oversight reports and testimony issued between January 2020 and January 2024 to identify key recommendations and considerations for Congress and other policymakers.
- Reviewed published reports, guidance, and memoranda from the Government Accountability Office (GAO), the Office of Management and Budget (OMB), and the Congressional Research Service (CRS).
- Requested assistance from Pandemic Response Accountability Committee (PRAC) member Offices of Inspector General (OIGs) and other OIGs for feedback, key takeaways, lessons learned, and best practices from their reports and testimony.
- Conducted listening sessions with OIGs and professional organizations to incorporate their knowledge and expertise.

For the full Methodology, see Appendix 2-B.

In the following sections, we list key themes with examples and citations from supporting documents.



# Section 1: Remove Barriers to Data Access and Collection

Transparency and the prevention and detection of fraud are compromised when agencies and OIGs have difficulty accessing data related to federal spending. This section underscores the need for a central data analytics center to give agencies and the oversight community access to government-wide data. The section also outlines the fundamental role data plays in preventing and detecting improper payments, as well as in verifying the recipient eligibility.

## Mandate the Creation of a Central Data Analytics Center

A central data analytics center that provides access to data and analytics services to agencies and the OIG community, including investigators, is critical for tracking federal funds and preventing and detecting fraud. Services could include identifying recipients receiving duplicate funding from multiple programs and detecting red flags for improper payments and fraud.

- [Statement of Michael E. Horowitz, Chair, Pandemic Response Accountability Committee, Inspector General, U.S. Department of Justice, before the U.S. Senate Committee on Homeland Security & Governmental Affairs, Emerging Threats and Spending Oversight Subcommittee, “Examining Federal COVID-era Spending and Preventing Future Fraud,” November 11, 2023 \(p. 9\)](#)

“It is critical that Congress consider legislation to sustain the PACE [Pandemic Analytics Center of Excellence] beyond the PRAC’s scheduled sunset date of September 30, 2025, so that the Inspector General community has an effective analytics platform to oversee **all** federal spending. In my view, it would be a wasted opportunity and a potentially enormous waste of funds to allow this fraud fighting tool to expire, as happened with the ROC [Recovery Operations Center], and then have it need to be re-created at further taxpayer expense in response to the next natural disaster or financial calamity. More critically, with or without another economic or other crisis, authorizing a permanent data analytics tool for the Inspector General community will allow us to adapt this tool to fight fraud in all government spending, not just spending that is linked to the pandemic recovery. To be clear: the ongoing role of the PACE (or its successor), while critical, will be for the purpose of providing advanced data analytics services to OIGs to aid their program integrity, fraud prevention, and recovery efforts. The community does not need—and this proposal would not create—a ‘super IG’ that would duplicate the audit, investigative, and oversight responsibilities and efforts of OIGs; rather, what OIGs, the government, and taxpayers need is the continued benefit from the analytical support role provided by the PACE on an ongoing, permanent basis.”

- [Testimony of Gene L. Dodaro, Comptroller General of the United States, before the U.S. Senate Committee on Homeland Security and Government Affairs, “Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond,” March 17, 2022](#) (p. 42, Matter for Congressional Consideration 4)

“Congress should establish a permanent analytics center of excellence to aid the oversight community in identifying improper payments and fraud.”

- [Testimony of Rebecca Shea, Director, Forensic Audits and Investigative Service, GAO, before the U.S. Senate Subcommittee on Emerging Threats and Spending Oversight, Committee on Homeland Security and Governmental Affairs, “COVID-19: Insights and Actions for Fraud Prevention,” November 14, 2023](#) (p. 23, Matter for Congressional Consideration 4)

“Congress should establish a permanent analytics center of excellence to aid the oversight community in identifying improper payments and fraud.”

- [CRS IF2334, Preventing Improper Payments: Lessons from Using Data Matching in Pandemic Relief Program Oversight](#) (p. 2)

“Congress has empowered the PRAC to address improper payments and to access and use data to carry out its oversight of pandemic relief programs. Congress may consider whether to extend the PRAC data platform’s capabilities beyond pandemic programs for the IG [Inspector General] community.”

- [Testimony of Sheldon Shoemaker, Deputy Inspector General, Small Business Administration, before the Subcommittee on Government Operations and the Federal Workforce of the Committee on Oversight and Accountability, House of Representatives, “Waste, Fraud, and Abuse Go Viral: Inspectors General on Curing the Disease,” March 9, 2023](#) (p. 15)

“So, the fact that you would want that resource [the PACE] to be available during the next disaster for the inspector general community, I think that that is a worthwhile investment.”

- [DOJ, COVID-19 Fraud Enforcement Task Force 2024 Report](#) (p. 19)

“[T]he PRAC also provides robust investigative support to law enforcement partners in a variety of ways. The Pandemic Analytics Center of Excellence (PACE) offers data management, advanced analytic capabilities, and investigative lead generation for the PRAC Fraud Task Force, DOJ [Department of Justice] COVID-19 Fraud Enforcement Task Force, and other OIG and law enforcement organizations. As of January 2024, the PACE has provided investigative support to more than 45 federal law enforcement and OIG partners in over 700 pandemic-related investigations—all in less than four years since the PRAC’s inception. With over 8,000 subjects and an estimated fraud loss of \$1.87 billion associated with these investigations, the PACE has demonstrated a valuable return on investment.

The PACE serves as a force multiplier for the PRAC’s OIG and law enforcement partners due to its ability to share data, resolve entities (i.e., recipients) across data sources, and detect potentially suspicious networks across agencies and programs. The PACE has access to 47 government, public, and non-public data sets, and has established Memorandums of Understanding with 47 OIGs and law enforcement agencies to prevent and detect improper payments and fraud across federal benefits programs.”

## Additional Key Insights from Listening Sessions

Key stakeholders told us that a lesson learned from the 2008 financial crisis is the need to maintain a central data analytics platform, such as the PRAC's Pandemic Analytics Center of Excellence (PACE). Although the Recovery, Accountability, and Transparency Board created the Recovery Operations Center in response to the crisis of 2008, it was not maintained after the organization sunset in 2015, so when the pandemic crisis came in 2020, a new data analytics center had to be built from scratch. Extending the life of the PACE will enable agencies and the oversight community to respond to crises more quickly and efficiently.

## Provide Statutory Access to Data

With access to key data like the National Directory of New Hires for wage data, Internal Revenue Service (IRS) tax transcripts, and State Unemployment Claims data, agencies and oversight communities can more effectively analyze, crossmatch, and share data to identify potential ineligible recipients. Currently, the IRS has no authorization to disclose tax information for general oversight purposes, so Congress would need to amend the Internal Revenue Code to allow for such data sharing. In addition, permanently extending the availability of the Death Master file in the Department of the Treasury's Do Not Pay Working System (DNP) will give agencies and the oversight community the ability to better protect federal program funds from fraud, waste, and abuse.

### Lessons Learned: Require Third Parties, Such as Banks, to Vet Eligibility for Recipients

Stakeholders noted that legislation should mandate third-party checks of potential recipients against available payment integrity data sources, such as DNP, so that funding goes to the right entities for the right reasons. It is important to make sure there is an incentive structure to set up the appropriate level of controls. This was missing from the legislation (the statutory language), and, therefore, when policies were being written by the agencies, they were not making the leap because banks were responsible for lending approval decisions and disbursing funds. Congress should also be mindful of the Payment Integrity Information Act as to which internal controls related to eligibility are relaxed and which are not.

- [Testimony of Gene L. Dodaro, Comptroller General of the United States, before the U.S. Senate Committee on Homeland Security and Government Affairs, "Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond," March 17, 2022](#)

(p. 42, Matter for Congressional Consideration 10)

"Congress should amend the Social Security Act to accelerate and make permanent the requirement for the Social Security Administration to share its full death data with the Department of the Treasury's Do Not Pay working system."

- [CRS IF2334, Preventing Improper Payments: Lessons from Using Data Matching in Pandemic Relief Program Oversight](#) (p. 2)

"To try to minimize improper payments in benefit programs, Congress might examine how it can best facilitate data matching and examine whether current statutory mechanisms effectively enable data matching in the way and on the scale it desires."

- [Testimony of Larry D. Turner, Inspector General, U.S. Department of Labor \(DOL\), before the U.S. House of Representatives Committee on Oversight and Accountability, Subcommittee on Government Operations and the Federal Workforce, “Waste, Fraud, and Abuse Go Viral: Inspectors General on Curing the Disease,” March 9, 2023](#) (pp. 21-22)

“Congress should consider legislative proposals included in prior DOL budget requests and pass legislation to improve UI [Unemployment Insurance] program integrity. The DOL proposals included the following: require SWAs [state workforce agencies] to crossmatch UI claims against the National Directory of New Hires; require SWAs to crossmatch UI claims with the U.S. Social Security Administration’s prisoner database and other repositories of prisoner information. These legislative proposals are consistent with previous OIG findings and recommendations to improve the UI program. The OIG has also recommended that Congress ensure DOL and the OIG have ongoing, timely, and complete access to UI claimant data and wage records for our respective oversight responsibilities.”

- [Testimony of Richard K. Delmar, Acting Inspector General, U.S. Department of the Treasury, before the House Oversight and Accountability Committee, Subcommittee on Government Operations and the Federal Workforce, “Concerning Fraud and Improper Payments in COVID Relief Programs,” March 9, 2023](#) (p. 8)

“Watchdogs need timely access to data to find fraud.”

- [DOL OIG, Semiannual Report to Congress](#) (p. 70)

“To enhance oversight of and reduce overpayments in employee benefit programs, including UI, DUA [Disaster Unemployment Assistance], and the Federal Employees’ Compensation Act (FECA) program, the Department and the OIG need authority to easily and expeditiously access state UI and Social Security Administration (SSA) wage records. Access to SSA and UI data would allow the Department to measure the long-term impact of employment and training services on job retention and earnings. This type of outcome information for program participants is otherwise difficult to obtain.”

#### **Lessons Learned: Avoid Tax Changes During Tax Season**

[TIGTA, Management and Performance Challenges Facing the Internal Revenue Service for Fiscal Year 2022](#) (p. 2)

“A number of the provisions contained in pandemic legislation required the IRS to take steps to implement such legislation while in the midst of its 2020 and 2021 annual tax filing seasons. The extensive actions the IRS must undertake to implement tax legislation will continue to be challenging when tax law changes are enacted close to, or after, the start of the annual filing season. Additional legislative developments related to tax reform and tax policy will continue to present challenges for the IRS.”

- [SBA, Protecting the Integrity of the Pandemic Relief Programs: SBA's Actions to Prevent, Detect and Tackle Fraud](#) (pp. 24-26, Recommendation 1)



**REC 1:** “Expand government data-sharing. IRS holds the gold-standard data for business verification. However, today, IRS tax data is only available to SBA [Small Business Administration] for limited program use and by request (a process that often takes a week or longer), relying on an old form of technology and requiring human-conducted reviews by both the SBA and IRS. In the CARES Act, Congress initially barred SBA from using IRS tax data in administering COVID-EIDL [COVID-19 Economic Injury Disaster Loan], a long-standing agency practice for mitigating fraud and determining eligibility, to facilitate quick delivery of pandemic relief funds to needy businesses. SBA was subsequently granted the authority and used IRS data starting in 2021 to verify identity for its pandemic programs, notably doing so for COVID-EIDL, RRF [Restaurant Revitalization Fund], and SVOG [Shuttered Venue Operators Grants]. Once established, the use of IRS tax data was highly successful in denying loans to ineligible and fraudulent applicants.

Using IRS payroll and tax identification data in future programs comes with an expectation of faster processing so that relief can be provided timely. A faster, more modern payroll verification would be necessary to achieve the goals of speedy distribution and reduced fraud. Fortunately, a model already exists for other federal agencies having direct access to IRS tax data. Notably, Congress granted the authority to the Department of Education for its Federal Student Loan program. Extending the same authority to SBA could enable a real-time application programming interface (API), such that SBA could instantly verify an applicant’s stated payroll level from the prior year. This feature would allow SBA to verify all the applicant-provided payroll information necessary to compute the eligible loan amount. Facilitating the sharing of government-collected information between federal agencies would reduce the fraud risks inherent in government programs. Several pandemic programs used objective business financial data (for example, payroll expenses and business income) to calculate an appropriate loan or grant amount. Because SBA does not have access to this information, applicants were required to provide it as part of their application or retain it to support self-certification of eligibility. Instead of requiring a substantial amount of financial data and burdening agencies with verifying complex transactions such as payroll expenses, Congress could base eligibility and loan amount on objective, pre-existing tax data, such as a desired percentage of Social Security- or Medicare-covered wages reported to IRS in the previous tax year or quarter.”

- [SBA OIG 23-09, COVID-19 Pandemic EIDL and PPP Loan Fraud Landscape](#) (Appendix 2, pp. 2-3)

“SBA introduced pre-award application screenings beginning in January 2021, including automated screenings for PPP, adding tax transcript verification for COVID-EIDL, and running applications through the Treasury Department’s Do Not Pay system. These controls saved billions.”



- [PRAC, FRAUD ALERT: PRAC Identifies \\$5.4 Billion in Potentially Fraudulent Pandemic Loans Obtained Using Over 69,000 Questionable Social Security Numbers](#) (p. 2)

“The ability to perform the type of SSN check the PRAC conducted was not readily available to SBA when it faced a deluge of applications in 2020 for COVID-19 EIDL and PPP relief...the results of this Fraud Alert demonstrate the benefit of a consent-based verification process to authenticate basic applicant information—such as name, date of birth, and Social Security Number—to ensure applicant eligibility and to prevent program and identity fraud. Such an internal control, which we believe is a best practice, can be facilitated by legislative language requiring federal agencies to use a consent-based verification process when making applicant eligibility determinations and by authorizing SSA [Social Security Administration] to verify information for this purpose.”

- [PRAC, FRAUD ALERT FOLLOW-UP: Improved Sharing of Death Records and Use of the Do Not Pay System Would Strengthen Program Integrity and Better Protect the Public](#) (p. 3)

“A Do Not Pay system that contains the full DMF can give agencies a higher degree of certainty that a payee is legitimate and eligible before making an award or payment.”

- [PRAC, Why Unemployment Insurance Surged During the Pandemic](#) (p. 12)

“Ensure the DOL and the DOL OIG have ongoing, timely, and complete access to UI claimant data and wage records. [. . .] Ensure effective payment integrity controls to reduce improper payments in all UI programs including temporary ones, such as through broader requirements for mandatory cross-matching.”

- [DOJ, COVID-19 Fraud Enforcement Task Force 2024 Report](#) (pp. 1, 18, 32)

“To continue the CFETF’s [COVID-19 Fraud Enforcement Task Force] work and ensure COVID-19 fraudsters don’t get away with it, legislation is required to adequately resource COVID-19 fraud data sharing, lead development, investigations, prosecutions, and asset recoveries.”

“The NUIFTF [National Unemployment Insurance Fraud Task Force] provides investigators with a central location where searches of multiple pandemic relief data sets can be conducted, rather than having to pursue data that was previously siloed within various state and federal agencies.”

“The members of the CFETF stand ready to engage with the relevant policy makers to discuss ways to improve our data sharing and a coordinated response to government benefits fraud going forward, including creating an ongoing data-sharing and analytics entity.”

## Increase Quality of Data Collected by Federal Reporting Systems

- [PRAC, Transparency in Pandemic-Related Federal Spending: Report of Alignment and Gaps, Executive Summary](#) (pp. 3, 6)

“The following actions are recommended to mitigate the data gaps found in federal reporting systems:

- Treasury modifies USAspending.gov to allow for additional data element granularity, collection, and display.
  - Treasury, federal agencies, and OMB collaborate to retroactively correct existing information.
  - GSA [General Services Administration] modifies Federal Subaward Reporting System [FSRS] and other government-wide systems [...] to capture data.
  - OMB, GSA, and federal procurement community determine whether government-wide changes in FPDS [Federal Procurement Data System] are required for procurement awards.
  - OMB and federal awarding agencies issue guidance and execute outreach/training to prime recipients.
  - Treasury and Congress collaborate to publish historic congressional districts on USAspending.gov to ensure accuracy of reporting.
  - Enforce existing OMB requirements in USAspending.gov for award descriptions.”
- [SBA OIG 21-02, Inspection of Small Business Administration’s Initial Disaster Assistance Response to the Coronavirus Pandemic](#) (p. 28, Recommendation 6)



**REC 6:** “Strengthen data integrity to make it possible to determine if the inaccurate information allowed loans to be made to ineligible entities and to strengthen SBA’s ability to service loans appropriately.”

- [Testimony of Rebecca Shea, Director, Forensic Audits and Investigative Service, GAO, before the U.S. Senate Subcommittee on Emerging Threats and Spending Oversight, Committee on Homeland Security and Governmental Affairs, entitled “COVID-19: Insights and Actions for Fraud Prevention,” November 14, 2024](#) (p. 24, Matter for Congressional Consideration 9)

“Congress should amend the DATA Act to clarify the responsibilities and authorities of OMB and the Department of the Treasury for ensuring the quality of data available on USAspending.gov.”

- [GAO 24-106214, Federal Spending Transparency: Opportunities to Improve USAspending.gov Data](#) (pp. 1-3)

“Congress could help improve the completeness of data on USAspending.gov by assigning Treasury, in coordination with OMB, the responsibility to periodically assess and determine which agencies must report spending data, and by requiring agencies to report OTAs [other transaction agreements]. In addition, we are recommending that OMB, in collaboration

with Treasury, provide guidance for agencies to ensure that the disaster and emergency budgetary data they are reporting to USAspending.gov are consistent with other information they make publicly available.”

### **Additional Key Insights from Listening Sessions**

Key stakeholders told us that requirements for grantee reporting like those in Section 15011 of the CARES Act are critical. However, they pointed out that in subsequent pandemic-related legislation grantees were not required to provide the type of reporting needed for oversight. When the legislation didn't identify the reporting details, everyone reported something different with the result that Inspectors General did not have the data needed to conduct effective oversight. Stakeholders also noted the importance of statutes that explicitly define requirements and mandate that grantees report detailed information.



# Section 2: Enhance Administrative Remedies and Expand OIG Authorities

Empowering OIGs with administrative remedies, subpoena authority, and extended statutes of limitations, as well as more flexibility in budget expenditures and hiring, will enable more agile and effective approaches to meet increased oversight demands and better protect federal funding.

## Extend Statutes of Limitation for Emergency Programs and Consider Additional Asset Forfeiture Authorities

Identifying and prosecuting fraud continues even after all the funding for a program has been obligated and spent. Extending criminal statutes of limitation related to emergency programs and requiring third parties to preserve records that could be relevant to investigations ensures that OIGs can pursue criminal charges for an extended period.

- [DOL OIG 19-23-014-03-315, COVID-19: Pandemic Unemployment Assistance for Non-traditional Claimants Weakened by Billions in Overpayments, Including Fraud](#) (pp. 23-24, Recommendation 3)



**REC 3:** “We recommend the Principal Deputy Assistant Secretary for Employment and Training work with Congressional stakeholders to inform them of the urgency of the statute of limitations concerning pandemic-related UI fraud.”

- [Testimony of Larry D. Turner, Inspector General, U.S. Department of Labor, before the U.S. House of Representatives Committee on Oversight and Accountability, Subcommittee on Government Operations and the Federal Workforce, “Waste, Fraud, and Abuse Go Viral: Inspectors General on Curing the Disease,” March 9, 2023](#) (p. 22)

“In our November 2022 Semiannual Report to Congress, the OIG recommended that Congress extend the statute of limitations for fraud involving pandemic-related UI programs and authorize OIG participation in asset forfeiture funds to combat UI fraud and other crimes.”

- [DOJ, COVID-19 Fraud Enforcement Task Force 2024 Report](#) (p. 32)

“The CFETF strongly supports an extension of the statute of limitations for COVID-19 pandemic benefit fraud, an extension of the data sharing and analysis facilitated by the PRAC, and the necessary resources for CFETF members to continue their impressive work holding fraudsters accountable and recovering stolen funds.”

- [Statement of Michael E. Horowitz, Chair, Pandemic Response Accountability Committee, Inspector General, U.S. Department of Justice, before the U.S. Senate Committee on Homeland Security & Governmental Affairs, Emerging Threats and Spending Oversight Subcommittee, “Examining Federal COVID-era Spending and Preventing Future Fraud,” November 14, 2023](#) (pp. 11-12)

“Congress should extend the statute of limitations for pandemic-related Unemployment Insurance (UI) fraud from 5 to 10 years. The 117th Congress enhanced the PRAC, Inspectors General community, and law enforcement partners’ efforts to fight fraud in small business loan programs with its passage of H.R. 7352 and H.R. 7334. These bipartisan bills, signed into law in August 2022, established a 10-year statutes of limitation for all forms of PPP loan fraud and all COVID-19 EIDL fraud. The extension of the statutes of limitation for fraud in these two programs was necessary given the scope of the fraud identified to date to allow our investigators the time necessary to fully pursue those who defrauded these aid programs.

In May 2023, the House of Representatives passed legislation that would extend the statute of limitations for pandemic-related UI fraud from five to 10 years. We strongly support an extension of the statute of limitations for these crimes in order to help ensure that investigators and prosecutors have time to effectively pursue and hold accountable those groups and individuals that targeted and defrauded the UI program, and to ensure that they do not escape justice. I am hopeful that the Senate will support extending the statute of limitations.

Additionally, we are grateful for the Senate’s support of S. 659, which passed by unanimous consent to amend the Program Fraud Civil Remedies Act, 31 U.S.C. 3801 et seq.; Pub. L. 114-74, to raise the jurisdictional limit for administrative recoveries of ‘smaller’ false or fraudulent claims from \$150,000 to \$1,000,000. The Congressional Budget Office determined that passage of this legislation would actually save taxpayers approximately \$149 million over 10 years because of the amount of the financial recoveries that would result from it. To date, the PRAC is aware of at least one million pandemic awards, totaling about \$362 billion, that ranged from \$150,000 to \$1,000,000. While the scope of the fraud for these ‘smaller’ awards has not yet been fully determined, increasing the jurisdictional amount for administrative recoveries would ensure that we could pursue them more effectively and efficiently. I am hopeful that the House of Representatives will take up and pass this legislation.”

- [PRAC, Why Unemployment Insurance Surged During the Pandemic](#) (p. 12)  
“Extend the statute of limitations for fraud involving pandemic-related UI programs.”
- [DOL OIG 19-23-014-03-315, COVID-19: Pandemic Unemployment Assistance for Non-traditional Claimants Weakened by Billions in Overpayments, Including Fraud](#) (p. 24, Recommendation 3)



**REC 3:** “Work with Congressional stakeholders to inform them of the urgency of the statute of limitations concerning pandemic-related UI fraud.”

- [PRAC, Why Unemployment Insurance Surged During the Pandemic](#) (p. 12)  
“Grant the DOL OIG statutory authority to participate in asset forfeiture funds to combat fraud and other crime.”
- [SBA OIG 24-06, Evaluation of SBA’s Eligibility and Forgiveness Reviews of Paycheck Protection Program Loans Made to Borrowers with Treasury’s Do Not Pay Data Matches](#) (p. 18, Recommendation 5)



**REC 5:** “Develop and implement clear guidance requiring responsible officials to maintain documentary evidence used to support loan decisions in the loan files.”

### Additional Key Insights from Listening Sessions

Key stakeholders told us that Congress should amend the Federal Records Act to require that the programs with extended statutes of limitation request that their grant recipients maintain documents for this extended period of time.

### Enhance the Program Fraud Civil Remedies Act

- [Statement of Michael E. Horowitz, Chair, Pandemic Response Accountability Committee, Inspector General, U.S. Department of Justice, before the U.S. House of Representatives Committee on Oversight and Government Reform, “The Pandemic Response Accountability Committee’s Role in Combating Fraud in Pandemic Relief and Small Business Programs,” March 25, 2021](#) (p. 9)

“Too often those who fraudulently divert tax dollars in amounts below what is typically accepted by prosecutors are not fully held accountable, impacting agency programs and leaving the taxpayer footing the bill. In light of this challenge, the PRAC’s and the IG Community’s efforts to fight fraud in pandemic-related spending would be enhanced by congressional support for a long-standing CIGIE legislative priority to amend the Program Fraud Civil Remedies Act (PFCRA). As my fellow PRAC member and CIGIE [Council of the Inspectors General on Integrity and Efficiency] Legislation Committee Chair Kathy Buller has testified before the House Oversight and Reform Committee:

‘PFCRA is often referred to as the “mini False Claims Act” because it provides administrative remedies for smaller false and fraudulent claims against the government that the Department of Justice (DOJ) declines to enforce. Unfortunately, because of problems in the original legislation, passed over three decades ago in 1986, PFCRA remains a relatively underutilized tool.’

CIGIE has suggested raising the jurisdictional limit for administrative recoveries of ‘smaller’ false or fraudulent claims against the government from \$150,000 to \$500,000 extending PFCRA’s coverage as a fraud-fighting tool to cover approximately \$50 billion in government expenditures. This estimate was developed in 2018, two years before passage of the CARES Act, which exponentially increased the total amount of ‘small’ payments to recipients of

pandemic-related funds, and could further increase PFCRA's reach, if CIGIE's proposal were to pass, by tens of billions of dollars. CIGIE and the PRAC look forward to working with the subcommittee and the full committee to enact this important legislation.”

- [Testimony of Richard K. Delmar, Acting Inspector General, U.S. Department of the Treasury, before the House Oversight and Accountability Committee, Subcommittee on Government Operations and the Federal Workforce, “Concerning Fraud and Improper Payments in COVID Relief Programs,” March 9, 2023](#) (p. 8)

“Program integrity is enhanced by the availability of civil remedies, including the Program Fraud Civil Remedies Act (PFCRA) and suspension and debarment, as well as a commitment to civil and criminal enforcement by the Department of Justice and by state, territorial, local, and tribal authorities.”

### **Provide OIGs With Testimonial Subpoena Authority**

- [Statement of Allison C. Lerner, Chairperson, Council of the Inspectors General on Integrity and Efficiency, Inspector General, National Science Foundation, before the Senate Homeland Security and Governmental Affairs Committee, “Safeguarding Inspector General Independence and Integrity, October 21, 2021](#) (p. 5)

“Expansion of Testimonial Subpoena Authority: Inspector General oversight can be substantially hampered by the inability to compel the testimony of witnesses who have information that cannot be obtained by other means. Congress could address this concern by providing IGs with the authority to subpoena the testimony of certain witnesses as necessary in the performance of OIG oversight. This authority is especially important in cases where a Federal employee resigns or retires. Without testimonial subpoena authority, that employee’s resignation or retirement can limit an IG audit, investigation, or other review into matters pertaining to that individual’s former responsibilities. IGs can also face difficulty accessing key information during an inquiry into other individuals or entities with whom the Federal government does business. Examples include contractors, grantees, guarantors, volunteers, and entities that have no contractual relationship with the Federal Government but are suspected of defrauding a federally funded program. In these cases, IGs have limited recourse if these individuals refuse to provide information to the IG. CIGIE recommends that testimonial subpoena authority for IGs mirror the IGs’ current documentary subpoena authority, similar to the testimonial subpoena authority recently granted to the Pandemic Response Accountability Committee of CIGIE.

We want to express our appreciation to Chairman Peters and Ranking member Portman for including this authority in the substitute amendment. We greatly appreciate the initial introduction of a Senate bill authorizing IG testimonial subpoena authority, S. 1794, by Senator Hassan and Senator Grassley. Providing Inspectors General with testimonial subpoena authority has been a bipartisan effort in this committee since at least 2015, when the Committee put forward the IG Empowerment Act. Then in 2018 the House passed H.R. 4917. We are committed to continuing to work with you and providing technical assistance, as appropriate, to help ensure the effectiveness of this oversight tool and the judicious exercise of the authority.”

## Mandate Exclusions for Select Convicted Felons

- [Statement of Allison C Lerner, before Committee on Science, Space, and Technology, U.S. House of Representatives, “Protecting the American Taxpayer: Highlighting Efforts to Protect Against Federal Waste, Fraud, and Mismanagement,” April 19, 2023](#) (pp. 14-15)

“Many felony fraud convictions involving federal program funds do not result in government-wide suspension or debarment action against the felon. An analysis of 250 felony fraud convictions involving federal program funds over a four-year period found that more than 70 percent of those convicted were not suspended or debarred from doing business with the government, thus allowing them to remain eligible for more federal funding.

This initiative would enhance existing law by making exclusion actions automatic for those convicted of violating certain felony fraud statutes involving any agency contract, grant, cooperative agreement, loan, or other financial assistance. Under current law, no mandatory exclusion exists for individuals convicted of, or who plead guilty to, felony fraud against the government. Instead, both the Federal Acquisition Regulation (FAR) and the Non-Procurement Common Rule allow agencies to take discretionary, time-limited actions to exclude felony fraud convicts from receiving Federal grants and contracts through government-wide suspensions or debarments.”

## Provide Adequate Funding for OIGs to Administer and Oversee Influxes of Money

Multiple OIGs testified that additional funding and hiring authorities will enable OIGs to staff up quickly to address expanded emergency funding and oversight. Also, when agencies are provided with substantial supplemental emergency funding, OIGs should be provided additional funding to ensure that they have the necessary resources for robust oversight of those emergency programs.

- [Testimony of Hannibal Ware, Inspector General, U.S. Small Business Administration, before the U.S. House of Representatives Committee on Small Business, July 13, 2023](#) (pp. 14-15)

“OIG’s proposed FY 2024 budget maintains our staffing level at 185 positions. The budget proposal also provides for three additional investigative groups (27 positions) to expand our investigative efforts to match the unprecedented resources expended on pandemic economic assistance. Vital to the oversight successes of OIG, the budget also provides for three additional data scientists, which are essential to detecting the fraud, prioritizing investigations, and enhancing the impact of the investigations.

With sufficient resources, coupled with the 10-year statute of limitations on PPP and EIDL fraud, our office will be poised to combat fraud for years to come. We are grateful for the swift action from the 117th Congress to extend the statutes of limitation on PPP and EIDL fraud and look forward to working with Congress on resource determinations for FY 2024 and beyond. Support of OIG’s budget request sends a strong message of deterrence to fraudsters taking aim at all U.S. government programs. OIG has proven that, with adequate resources, we are poised to promote public trust and instill integrity in SBA programs. Budget scenarios, such as a return to FY 2022 funding levels, would be detrimental to instilling



integrity in SBA programs. We will not be able to accomplish the goal of accountability for wrongdoing. Reducing OIG's funding to FY 2022, as enacted, would decrease OIG's investigative and fraud enforcement capabilities to nearly equivalent to staffing levels of the office following sequestration in 2013, which is less than 100 total positions. At the same time, OIG will exhaust supplemental funds being directed to combat fraud in SBA's pandemic response programs in FY 2024. Such a funding scenario simply does not allow OIG to provide effective oversight."

- [Statement of Tammy L. Whitcomb, Inspector General, United States Postal Service, before the Subcommittee on Financial Services and General Government, Committee on Appropriations United States Senate, July 13, 2021](#) (p. 4)

"Continuous monitoring and oversight of the announced network changes will allow the Postal Service to quickly fix issues, protecting postal customers. As a result of these significant upcoming changes, we plan to request an additional \$17 million in our FY 2023 budget to increase the amount and timeliness of our oversight.

With these funds we can expand our capacity to quickly respond to ongoing service challenges. These funds will partially restore our staffing by 83 employees and allow us to form an audit group dedicated to continuous monitoring of service across the country and providing quick, service-focused reports. We will build on the lessons learned last fall when we sent 500 OIG employees to over 2,000 postal facilities nationwide to monitor election mail. Using an OIG-created app, we were able to provide the Postal Service and Congress near real-time data on our daily observations."

- [Testimony of Larry D. Turner, Inspector General, U.S. Department of Labor, before the U.S. House of Representatives Committee on Oversight and Accountability, Subcommittee on Government Operations and the Federal Workforce, "Waste, Fraud, and Abuse Go Viral: Inspectors General on Curing the Disease," March 9, 2023](#) (p. 7)

"Our work is being impacted by resource limitations. The OIG received \$38.5 million to oversee close to \$1 trillion in expanded programs. Unfortunately, it will be fully expended by April 2024. Combined with a lower-than-expected Fiscal Year 2023 appropriation, our funding is insufficient to maintain the level of oversight we deployed during the pandemic. However, the President's recent proposal to provide OIG with \$100 million would allow us to continue fighting pandemic-related fraud beyond 2024."



## Section 3: Amend Legislation and Regulations to Fight Fraud and Reduce Improper Payments

Critical amendments to current legislation could help fortify the framework governing federal financial oversight and financial management. (To learn about pending legislation related to fraud and improper payments, visit Appendix 2-A.)

- [Testimony of Rebecca Shea, Director, Forensic Audits and Investigative Services, GAO, before the U.S. Senate Subcommittee on Emerging Threats and Spending Oversight, Committee on Homeland Security and Governmental Affairs, “COVID-19: Insights and Actions for Fraud Prevention,” November 14, 2023](#) (pp. 23-24, Matters for Congressional Consideration 2, 3, 7-8)

Consideration 2: “Congress should amend the Payment Integrity Information Act of 2019 to designate all new federal programs making more than \$100 million in payments in any one fiscal year as ‘susceptible to significant improper payments’ for their initial years of operation.”

Consideration 3: “Congress should amend the Payment Integrity Information Act of 2019 to reinstate the requirement that agencies report on their antifraud controls and fraud risk management efforts in their annual financial reports.”

Consideration 7: “Congress should consider legislation to require improper payment information required to be reported under the Payment Integrity Information Act of 2019 to be included in agencies’ annual financial reports.”

Consideration 8: “Congress should amend the DATA Act to extend the previous requirement for agency inspectors general to review the completeness, timeliness, quality, and accuracy of their respective agency data submissions on a periodic basis.”

- [CRS R47902, Improper Payments in Pandemic Assistance Programs](#) (Summary section)

“Congress may also consider whether to require agencies to develop internal controls designed specifically for emergency spending programs, as GAO has recommended. These controls, based on guidance issued by OMB, could be implemented quickly to mitigate the risk of fraud and improper payments when agencies need to expedite the disbursement of funds. H.R. 877 would require agencies to deem programs with outlays of at least \$100 million to be susceptible to significant levels of improper payments, thereby subjecting them

to PIIA estimating and reporting requirements. Congress provided at least \$100 million in pandemic funding to 173 different programs, but many of those programs are not subject to PIIA because they fall below the current spending threshold.”

- [Testimony of Richard K. Delmar, Acting Inspector General, U.S. Department of the Treasury, before the House Financial Services Committee, Subcommittee on Oversight and Investigations, “Holding the Biden Administration Accountable for Wasteful Spending and Regulatory Overreach,” March 8, 2023](#) (p. 3)

“To overcome the challenges of obtaining better death data, Fiscal Service submitted legislative proposals to Congress seeking access to the full Death Master File. On December 27, 2020, Congress enacted the CAA, 2021, which amended the Social Security Act to allow the Social Security Administration to share its full death data with the Do Not Pay program for a three-year period starting no later than December 27, 2023. As this access is only temporary, Fiscal Service plans to seek a permanent legislative change for access to the full death data. We concur with the Department’s decision to pursue a permanent legislative change for this necessary information to prevent improper payments.”

- [Testimony of Gene L. Dodaro, Comptroller General of the United States before the U.S. Senate Committee on Homeland Security and Government Affairs, “Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond,” March 17, 2022](#) (p. 42, Matter for Congressional Consideration 10)

“Congress should amend the Social Security Act to accelerate and make permanent the requirement for the Social Security Administration to share its full death data with the Department of the Treasury’s Do Not Pay working system.”

- [SIGPR, Letter from Brian D. Miller, Special Inspector General, to Senator Hassan, Chair, and Senator Romney, Ranking Member, Emerging Threats and Spending Oversight Subcommittee, Homeland Security and Governmental Affairs Committee, United States Senate, December 29, 2023](#)

“Congress should encourage a review of Principles of Federal Appropriations Law, other Federal laws and regulations, and relevant GAO and OMB guidance to determine whether updates to guidance appropriate for direct loans is necessary or desirable. This effort can help establish a framework for future direct loan programs and identify risks to aid policymakers in their decision to create direct lending programs or not.”

- [CRS IN11433, Supplemental Appropriations: SBA Disaster Loan Account](#) (p. 4)

“The supplemental appropriations in Table 1 have not required SBA to submit reports on the funding status of the Disaster Loan Account. Congress has required disaster funding reports from other agencies to delineate funding activities and estimate the date on which the funds may be exhausted. For example, after Hurricane Katrina, Congress required the Federal Emergency Management Agency (FEMA) to issue quarterly reports on the Disaster Relief Fund (DRF). The DRF is ‘an appropriation against which FEMA can direct, coordinate, manage, and fund eligible response and recovery efforts associated with domestic major disasters and emergencies that overwhelm state resources pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act.’ DRF monthly reports help Congress

track disaster relief funding activities and determine how much funding is available for current and future incidents. The SBA could be required to issue a similar report on the Disaster Loan Account. The report could include information such as the account balance, available lending authority, monthly revenues, and cost and exhausted funding projections.”

- [SBA, Protecting the Integrity of the Pandemic Relief Programs: SBA's Actions to Prevent, Detect, and Tackle Fraud](#) (pp. 26-27, Recommendation 4)



**REC 4:** “Make the private sector part of the solution. Two statutory features of PPP combined to substantially minimize the incentive for lenders to deter and weed out fraudulent applications: (1) the 100% loan guarantee provided, and (2) the requirement that SBA hold lenders harmless for false certifications made by borrowers. As reported by the House Select Committee on the Coronavirus Crisis, the combination of these two features led to some lenders bypassing fraud controls as they rushed to approve as many loans as possible. Removing, or at least redesigning, the hold harmless provision to ensure that lenders have skin in the game would strengthen their resolve to fully participate in fraud prevention.”

### Additional Key Insights from Listening Sessions

OIG officials and agency administrators shared that certain statutory provisions in the pandemic relief legislation did not allow them to implement important internal controls to protect federal funds from fraud, waste, and abuse. They recommended that future legislation authorize agencies to validate self-certified eligibility criteria and requirements for program applicants and recipients.

### Draft Clear Guidance Related to Outcomes of Funding

Legislation should define the beneficiaries of the funding and the expected program outcomes.

- [SBA OIG 21-13, Management Alert Serious Concerns About SBA's Control Environment and the Tracking of Performance Results in the Shuttered Venue Operators Grant Program](#) (p. 5)

“On March 26, 2021, SBA announced the funding opportunity for the SVOG program in the Federal Register, but it did not include performance goals for the program or establish performance requirements for the recipients. Federal regulations require that federal awards must include performance goals. OMB stresses that grant programs should be planned and designed with clear goals and objectives. Where appropriate, these goals should include the public impact of the awarded funds. Reporting requirements must be clearly documented. The agency must provide a standard against which non-federal entity performance can be measured, such as the estimated number of jobs saved or created, tax revenue generated, or entity operational status. Program officials told us that the authorizing legislation for the program did not require SBA to establish performance measures. Program officials explained they tried to meet the federal standards for grants while also creating an aid distribution program.

While the Economic Aid Act did not specifically mandate that the SBA establish performance goals, it did not exempt the agency from adhering to the requirements of 2 CFR 200. Without

specific grantee performance reporting requirements, the stakeholders will disburse \$16.25 billion without knowing whether the program successfully made an impact on the small businesses in the live arts and entertainment industry that were impacted by the pandemic. This runs counter to recent revisions to 2 CFR 200, effective November 12, 2020, that emphasized the need for performance goals to improve stewardship of grant funds.”

- [CRS LS10586, Scholl v. Mnuchin and Economic Impact Payments](#) (p. 4)

“The district court’s orders in Scholl, and other CARES Act relief eligibility cases pending in courts around the country, could have long-lasting effects on how and when Treasury and the IRS respond to rapidly developing situations following the enactment of tax legislation. After the enactment of the CARES Act, the IRS issued FAQs to provide the public with timely guidance on EIP [Economic Impact Payments] eligibility and information on how to obtain EIPs. The IRS might delay issuing similar tax guidance in the future out of concern that courts are more likely to find that judicial deference is unwarranted when Treasury and the IRS’s interpretations of statutes are conveyed in tax guidance other than regulations and do not provide an explanation of the agencies’ reasoning. Scholl suggests that in order to ensure that the intended recipients of tax benefits receive them quickly, Congress could consider whether to define precisely in the statute whom the legislation is and is not intended to benefit, leaving little room for judicial or agency misinterpretation.”

### **Additional Key Insights from Listening Sessions**

Key stakeholders recommended that:

- Deadlines should not create a “first come, first served” scenario that favors more sophisticated applicants and neglects the most vulnerable and needy. The Shuttered Venue Operators Grant program website went live at a specific time and with limited funds. Those who logged on first received the grants. In such instances, applicants with more resources, who could navigate the process more efficiently, had an unfair advantage.
- Instead of specifying how funding could be spent, it would be helpful for Congress to clearly spell out how funding cannot be spent.

### **Authorize Whistleblower Incentives**

- [Statement of Director Kathleen L. Kraninger, Consumer Financial Protection Bureau, before the Senate Committee on Banking, Housing, and Urban Affairs, July 29, 2020](#) (p. 13)

“Earlier this year, the Bureau requested that Congress advance proposed legislation that would authorize the Bureau to award whistleblowers who report violations of Federal consumer financial law. The proposal would amend Title X of the Dodd-Frank Act and provide authority to establish a whistleblower award program. The incentive created for employees to report wrongdoing to the Bureau will assist in advancing enforcement cases, especially as it relates to fair lending violations.”

**Additional Key Insights from Listening Sessions:**

Key stakeholders told us Congress should consult with Inspectors General when drafting legislation about programs they oversee in order to understand IG perspectives, particularly around financial, staffing, and IT impacts resulting from increased workloads.

# APPENDIX 2-A:

# Pending Legislation

During the pandemic, legislation was introduced to:

- Combat fraud
- Update technology for collecting and reporting UI data
- Use data to verify eligibility of recipients
- Strengthen efforts to recover stolen funds
- Create a permanent data analytics center
- Enhance the Program Fraud Civil Remedies Act

[H.R. 1163, Protecting Taxpayers and Victims of Unemployment Fraud Act](#) (Passed in the House of Representatives)

This bill allows states to:

- Address fraud and overpayments of pandemic unemployment insurance (UI) benefits, including by providing incentives for states to investigate and recover overpayments of these benefits.
- Retain 25 percent of any recovered fraudulent overpayments. These retained funds may be used for modernizing unemployment compensation systems and information technology, reimbursing administrative costs, hiring fraud investigators and prosecutors, and for other program integrity activities.
- Retain 5 percent of any overpayments of regular and extended UI benefits. A state must, in order to retain these overpayments, certify that it has met certain conditions for data matching.
- Extend from three to 10 years the time during which states can recover overpayments of pandemic UI benefits.
- Hire temporary staff on a noncompetitive basis to identify, pursue, and recover fraudulent overpayments under federal pandemic unemployment compensation programs authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).

- Extend from five to 10 years the statute of limitations for federal criminal charges or civil enforcement actions related to UI fraud.
- Repeal a section of the CARES Act (as amended by the American Rescue Plan of 2021) that provided funding for UI program integrity activities. Subject to appropriations, the unobligated balance of this funding shall be transferred to the Department of the Treasury and periodically credited to the appropriate state account in the Unemployment Trust Fund, as outlined by the bill.

[H.R. 1458 Unemployment Insurance Technology Modernization Act of 2021](#) (Introduced in the House of Representatives) Requires the DOL in consultation with relevant experts, to develop, operate, and maintain technology capabilities to modernize the federal and state administration of UI benefits. This proposal would establish a Digital Services Team at DOL to assist state UI agencies in the development of these technology capabilities and to oversee their maintenance and improvement.

[H.R. 723 The Reducing Fraud in Unemployment Assistance Act](#) (Introduced in the House of Representatives) Requires that states compare lists of individuals receiving state UI benefits with a list of incarcerated individuals in federal and state custody for the purposes of investigating and prosecuting fraud, waste, and abuse. Would also have provided for the federal recovery of state overpayments of PUA and FPUC (now expired).

[H.R. 6224 Fix the Unemployment Backlogs Act](#) (Introduced in the House of Representatives) Suspends federal payments for the administration of unemployment compensation to states that have more than 45,000 unprocessed unemployment claims. These payments must remain suspended until the Department of Labor determines that the number of unprocessed unemployment claims in the state has been reduced to zero.

[H.R. 4190 Pandemic Unemployment Assistance Fraud Protection Act](#) (Introduced in the House of Representatives) Requires states, as a condition of receiving any of the \$2 billion in additional UI administrative funding authorized under ARPA, to “detect and prevent fraud, promote equitable access, and ensure the timely payment of benefits,” submit a plan for recovering all fraudulent PUA payments, establish an anti-fraud task force to investigate and recover fraudulent PUA payments, and report to DOL on the ratio of recovered fraudulent PUA payments to total PUA payments.

[S. 2898 Unemployment Insurance Systems Modernization Act of 2021](#) (Introduced in the Senate) Expands the list of requirements a state unemployment compensation system must meet for the state to receive federal funds for administration of the system. Specifically, the bill requires the unemployment law of each state to include various provisions to promote adaptability, including provisions for (1) handling surges in claims, (2) processing disaster unemployment assistance claims, (3) processing claims under temporary federal benefits programs, and (4) automating claims for short-time compensation.



It also requires states to utilize databases and other systems in an effort to prevent fraudulent and improper unemployment compensation payments. Specifically, states must use (1) a system selected by the Department of Labor for cross-matching unemployment claimants against available databases, (2) an automated system developed and approved by Labor for exchanging unemployment compensation information, and (3) the existing National Directory of New Hires for identifying individuals who have become employed.

**H.R. 3268 and S. 1699 Combatting COVID Unemployment Fraud Act of 2021** ([H.R. 3268 Introduced in the House of Representatives](#) and [S. 1699 Introduced in the Senate](#)) Amends the CARES Act to make several program-integrity-related changes. These bills would have required states to verify the identity and eligibility status of a PUA applicant prior to paying benefits and change the backdating deadline for PUA claims to April 1, 2021 (rather than December 1, 2020). H.R. 3268/S. 1699 would have also prevented any claimant from receiving a retroactive FPUC payment more than 14 days after program expiration. In addition, H.R. 3268/S. 1699 would have reinstated the federal work search requirement by removing the authority for COVID-19-related flexibility for states authorized under Families First Coronavirus Response Act (P.L. 116-127).

[S.4089 The Fraud Prevention and Recovery Act](#) (Introduced in the Senate) Includes key resources and programs to strengthen efforts to recover stolen pandemic funds, hold bad actors accountable, prevent identify theft, and ensure taxpayer dollars are being used effectively. The legislation also includes critical safeguards that will prevent future fraud and improper use of federal relief funds.

[S.4036 Government Spending Oversight Act](#) (Introduced in the Senate) Emphasizes the need for a permanent analytics platform to oversee federal spending and prevent fraud, mirroring the capabilities demonstrated by PRAC during the COVID-19 pandemic.

[S.659 Administrative False Claims Act of 2023](#) (Passed in the Senate) Amends the Program Fraud Civil Remedies Act, which allows the federal government to pursue fraud claims without filing a suit in federal court. The bill raises the maximum dollar amount of fraud claims from \$150,000 to \$1 million and allows agencies to recoup costs for investigating and prosecuting these frauds.

## APPENDIX 2-B:

# Objective, Scope, and Methodology

The objective of Chapter 2 was to compile leading practices, recommendations, and lessons learned from reports and testimony by the oversight community and other government entities that policymakers can adopt by when drafting legislation and policy related for emergency and regularly appropriated funding.

Our review period was January 2020 through March 2024. In addition to reports by Inspectors General (IGs) the Government Accountability Office (GAO), and Office of Management and Budget (OMB) Memoranda, we reviewed Semiannual Reports to Congress by the Pandemic Response Accountability Committee's (PRAC) and IGs. We also reviewed congressional testimony applicable to Chapter 2. To ensure we identified an accurate and complete list of reports, we compared our document review with reports listed on Oversight.gov.

We held listening sessions with key stakeholders, including IGs and OMB to identify key takeaways, lessons learned, and best practices based on pandemic legislation and policy that could be used in the future.

Based on this fundamental work, we identified key themes and added links to supporting reports and testimony. The PRAC IG partners reviewed a draft of the Chapter prior to publication. Our work was completed between February 2024 and June 2024.

# Contributing Partners

With our thanks to the following stakeholders for sharing key recommendations, leading practices, and lessons learned, which are incorporated throughout Chapter 2 of the Blueprint:

## **Pandemic Response Accountability Committee Members**

Inspector General Mark Bialek, Federal Reserve Board & CFPB  
Inspector General Sandra D. Bruce, Department of Education  
Inspector General Joseph Cuffari, Department of Homeland Security  
Inspector General Fara Damelin, Federal Communications Commission  
Inspector General Rae Oliver Davis, Department of Housing and Urban Development  
Deputy Acting Inspector General Richard Delmar, Department of the Treasury  
Inspector General Jennifer L. Fain, Federal Deposit Insurance Corporation  
Inspector General Phyllis K. Fong, Department of Agriculture  
Inspector General Mark Lee Greenblatt, Department of the Interior  
Inspector General Christi A. Grimm, Department of Health & Human Services  
Acting Inspector General Heather M. Hill, Treasury Inspector General for Tax Administration  
Inspector General Tammy L. Hull, U.S. Postal Service  
Inspector General Allison C. Lerner, National Science Foundation  
Inspector General Brian D. Miller, Special Inspector General for Pandemic Recovery  
Inspector General Michael J. Missal, Department of Veterans Affairs  
Inspector General Eric J. Soskin, Department of Transportation  
Inspector General Robert P. Storch, Department of Defense  
Inspector General Larry D. Turner, Department of Labor  
Inspector General Hannibal “Mike” Ware, Small Business Administration

## **Additional Federal Partners**

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## Visit us at:

[PandemicOversight.gov](https://PandemicOversight.gov)

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## Report Fraud, Waste, Abuse, or Misconduct:

To report allegations of fraud, waste, abuse, or misconduct regarding pandemic relief funds or programs please go to the PRAC website at

[PandemicOversight.gov](https://PandemicOversight.gov).



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A Committee of the  
Council of the Inspectors General  
on Integrity and Efficiency