

PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE

Semiannual Report to Congress

APRIL 1, 2023 - SEPTEMBER 30, 2023



Message from the Chair

It is my privilege to present the Pandemic Response Accountability Committee's (PRAC) seventh Semiannual Report to Congress highlighting the PRAC's accomplishments during the April 1, 2023 – September 30, 2023 reporting period.

The PRAC continues to lead efforts to enhance coordination of pandemic oversight across the accountability community. In addition, we are committed to strengthening program integrity and safeguarding taxpayer funds.

In this reporting period, we worked with 17 of our Office of Inspectors General (OIG) partners to issue five oversight products that provided valuable insights across a broad range of pandemic-related challenges. For example, 10 OIGs partnered on our [report](#) focused on the impact of pandemic funding in six communities across the country. Our analysis identified gaps in pandemic spending data that may ultimately hinder the federal government's ability to determine if the funding provided to states and localities was effectively used.

The PRAC's Pandemic Analytics Center of Excellence (PACE) remains critical to our oversight efforts to improve program integrity across government. In May, we expanded on our [January 2023 Fraud Alert](#), which identified 69,000 questionable Social Security Numbers (SSNs) used to obtain \$5.4 billion in potentially fraudulent pandemic small business loans and grants. In the [May Fraud Alert Follow-Up](#), PRAC data scientists found an additional \$38 million in potentially improper or fraudulent loans using the SSNs of deceased individuals. The results of this Fraud Alert Follow-Up demonstrate how the PACE's cross-program, cross-agency data analysis as a shared analytics platform can match data using existing data sources to strengthen program integrity.

Our collaboration and high-impact results also extend to our investigative efforts. The PRAC Fraud Task Force continues to serve as a driving force in the federal government's efforts to bring wrongdoers who exploited pandemic programs to justice. For instance, in June the PRAC Fraud Task Force, supported by the PACE, investigated a case that led to charges against 14 people for allegedly defrauding the Small Business Administration's (SBA) Paycheck Protection Program (PPP) and financial institutions of more than \$53 million. To date, the PACE's innovative, collaborative efforts have supported over 600 investigations into 7,000 subjects, with an estimated potential fraud loss of \$1.77 billion.

While the pandemic may seem to be in the rear-view mirror for some, understanding its impacts on people and how we prepare for future emergencies is more important than ever to protect American livelihoods and taxpayer dollars. Our data scientists and investigators continue to address the high volume of potential fraud in pandemic programs. To that end, I urge Congress to make the PACE a permanent tool for oversight of all federal spending, including future emergency relief and recovery programs.

Finally, in April we welcomed Jenny Rone as the PRAC's new Executive Director. Under Jenny's leadership I am confident the PRAC will continue to produce meaningful results by identifying opportunities to improve both future disaster relief and non-emergency federal spending.



The Honorable Michael E. Horowitz
Chair, PRAC
Inspector General, U.S. Department of Justice

Contents

Message from the Chair	ii
Highlights	1
Background	2
PRAC Accomplishments	4
Goal One –Promote Transparency	5
Goal Two –Promote Coordinated, Comprehensive Oversight	6
Goal Three –Prevent and Detect Fraud, Waste, Abuse, and Mismanagement	9
Goal Four –Ensure Effective and Efficient PRAC Operations	11
Holding Wrongdoers Accountable Through Investigations	12
PRAC Fraud Task Force Cases	13
Insights Through Oversight Reports	15
Appendix A: Acronyms	18
Appendix B: Pandemic-Related Reports by Offices of Inspectors General	19
Appendix C: Hotline Data	26

Highlights

PRAC Initiatives



630

PACE Supported Investigations to Date



5

PRAC Led or Coordinated Reports



2

State Auditors-in-Residence



16

PRAC Staff Speaking Engagements

PRAC Fraud Task Force



50+

Task Force Agents from 16 Offices of Inspectors General



123

Investigations to Date

Website



500+

New Program Data Pages



500

New Data Visualizations

Oversight Reports



23

Offices of Inspectors General



272

Recommendations



109

Oversight Reports



\$13.2

Billion in Monetary Findings

Background

Established in March 2020 by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the PRAC is a Committee of the Council of the Inspectors General on Integrity and Efficiency (CIGIE). CIGIE is an independent entity established within the executive branch by the Inspector General Act of 1978, as amended, whose membership includes the 75 statutorily created federal Inspectors General (IGs).

The CARES Act identifies IGs from nine agencies as statutory members of the PRAC. The Chair can designate additional IGs to serve on the Committee from any agency that receives pandemic funds or is involved in the federal government’s response

to the COVID-19 pandemic. The IGs serving on the Committee continue to perform their IG duties.

The PRAC is comprised of 20 IGs (see PRAC membership below). We are staffed by a full-time Executive Director and 61 employees distributed across several strategic directorates. The PRAC promotes transparency and provides Congress and the public with objective, reliable information about the \$5 trillion in pandemic relief dollars at [PandemicOversight.gov](https://www.pandemicoversight.gov). We also work with IGs to recommend program improvements, refer matters for criminal investigations, and identify misspent funds for recovery.

PRAC Membership

Name	Department or Agency OIG
Michael E. Horowitz, Chair	Department of Justice
Paul K. Martin, Vice Chair	National Aeronautics and Space Administration
Phyllis K. Fong	Department of Agriculture
Robert P. Storch	Department of Defense
Sandra D. Bruce	Department of Education
Christi A. Grimm	Department of Health and Human Services
Joseph Cuffari	Department of Homeland Security
Rae Oliver Davis	Department of Housing and Urban Development
Mark Lee Greenblatt	Department of the Interior
Larry D. Turner	Department of Labor
Eric J. Soskin	Department of Transportation
Richard Delmar	Department of the Treasury
Michael J. Missal	Department of Veterans Affairs
Tyler Smith	Federal Deposit Insurance Corporation
Mark Bialek	Federal Reserve Board / Consumer Financial Protection Bureau
Allison C. Lerner	National Science Foundation
Hannibal “Mike” Ware	Small Business Administration
Brian D. Miller	Special Inspector General for Pandemic Recovery
J. Russell George	Treasury Inspector General for Tax Administration
Tammy L. Hull	U.S. Postal Service

The PRAC released its Strategic Plan for 2020 through 2025 in July 2020. The plan identified four goals to carry out the PRAC’s mission and vision (see Figure 1). These goals are not mutually exclusive – audits, investigations, reviews, and other activities may meet more than one goal.

MISSION

To serve the American public by promoting transparency and the coordinated oversight of the federal government’s coronavirus response to prevent and detect fraud, waste, abuse, and mismanagement and mitigate major risks that cross program and agency boundaries.

VISION

Sound stewardship of taxpayer funds and an effective and efficient coronavirus response across the federal government, the oversight of which will be data-driven, risk-focused, and technology-enabled.

GOALS

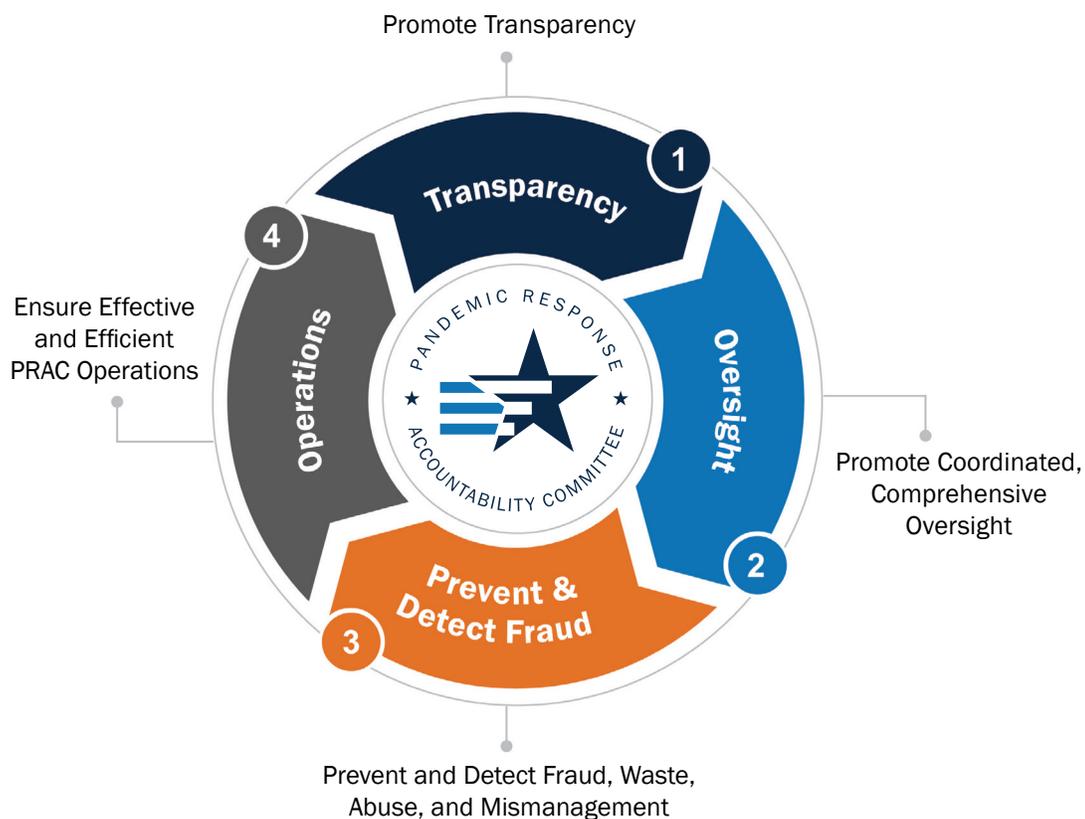


Figure 1. PRAC Mission, Vision, and Goals.

PRAC Accomplishments

The PRAC was established to serve the American public by promoting transparency and facilitating coordinated oversight of the federal government’s COVID-19 pandemic response and associated spending. Our goals are to detect fraud, waste, abuse, and mismanagement and to identify and mitigate major risks that cross program and agency boundaries. We aim to serve as the eyes and ears of the American public, monitoring the government’s pandemic response spending and reporting accessible, timely, accurate, and comprehensive data that can be translated into actionable insights. The following figure depicts the goals set out in our Strategic Plan for 2020 through 2025 and key accomplishments we have achieved during this reporting period, as aligned with the PRAC’s mission and vision.



Figure 2. PRAC goals.

Goal One – Promote Transparency

Provide the Public with Timely Data and Information on Covered Funds and the Coronavirus Response

Although the majority of the \$5 trillion in federal pandemic relief funding has been spent, transparency into the use of these funds is more important than ever to ensure that the public, policymakers, and other stakeholders can understand its impact and can use available data and information to improve future emergency responses.

Our [website](#) serves as a crucial tool for the public, offering immediate access and insights into the distribution and use of pandemic funds. In August of this year, we launched our new [program funding data pages](#) that provide detailed views of over 500 federal pandemic relief programs. These pages contain spending data, program descriptions and details, as well as links to our previously developed [agency pages](#) and [data dashboards](#). In our continued effort to make substantial amounts of data easy to understand, this reporting period we have also produced over 500 new visualizations including those displayed on [data stories](#), [report pages](#), and [program pages](#). We have also added 19 new reports to our website’s growing repository of over 300 reports from state and local oversight offices.

We will continue to add more as they are published so the public and policymakers have easy access to federal, state, and local agencies’ pandemic-related oversight findings.

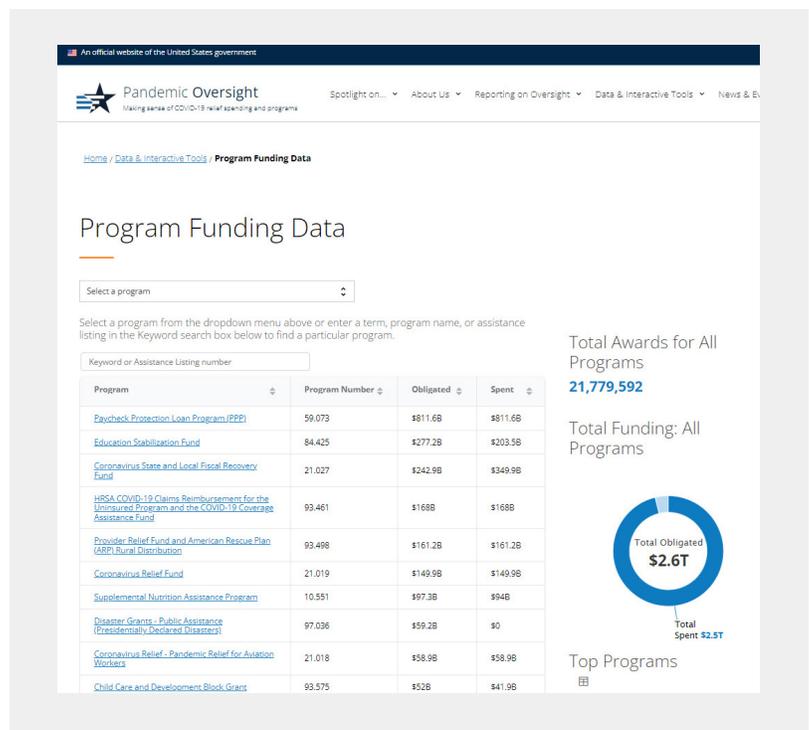


Figure 3. Program funding data pages.

The PRAC proactively works to keep the public informed with email campaigns and an active social media presence. In this reporting period, we sent numerous email campaigns highlighting our work and other resources to thousands of subscribers and critical stakeholders. For example, the PRAC introduced a monthly fraud feature email series to highlight various pandemic-related fraud schemes, including updates on cases and activity by the PRAC Fraud Task Force. These emails serve as a reminder to the public that while the pandemic may appear to be in the rear-view, we continue to identify and recover stolen pandemic relief funds.

Goal Two – Promote Coordinated, Comprehensive Oversight

Facilitate Exceptional Coordination and Collaboration to Ensure High-Impact Results

Many of our efforts this reporting period relied on working closely with our partners and leveraging their knowledge and expertise to develop meaningful insights. For example, our [report](#) assessing how much pandemic-related funding went to six different communities across the United States relied on the coordination and knowledge of 10 OIG partners. This work bolstered [previous PRAC efforts](#) that identified gaps in pandemic spending data. Data gaps hinder the federal government’s ability to determine the impact of programmatic funding, public transparency, and oversight activities.

The PRAC also issued a [report](#) that identified key insights about the pandemic’s impact on the federal acquisition (contract) and grants workforces, a requirement outlined in the CARES Act. The effort relied on a survey distributed to 29 different federal agencies which was developed by a subgroup of 10 OIGs under the PRAC’s Subcommittee on Audit, Inspections, and Evaluations. The results of the survey demonstrated that the grants workforce faced more challenges in administering and managing awards than the acquisitions workforce, which is likely due to the differences in the scale of funding distributed by the two workforces. Both workforces faced a variety of challenges and employed unique strategies to mitigate them. Understanding these challenges and acknowledging these workforces’ subsequent strategies can help decision makers ensure that they receive the proper resources to execute their critical role in times of emergency.

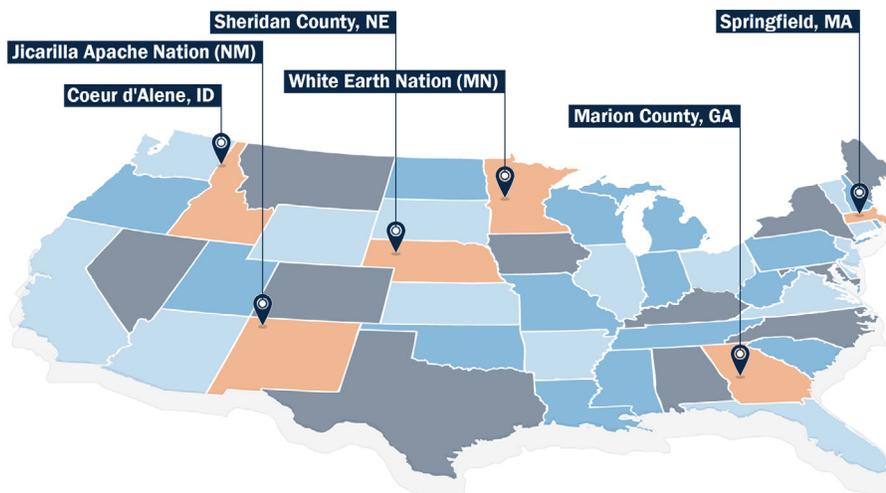


Figure 4. Report tracking pandemic relief funds that went to six communities reveals persistent data gaps and data reliability issues.

Our collaboration with other oversight offices also extended into health care. Working under the PRAC’s Health Care Subgroup, four OIGs surveyed their agency-specific health care facilities to understand the impacts of the pandemic on their workforces. This work resulted in four high-level insights, including that health care staffing shortages in these facilities resulted in an overall decrease in patient satisfaction and patient access to care. Insights such as these would not be possible without the expertise of numerous oversight offices working together to better understand the challenges created by the pandemic.

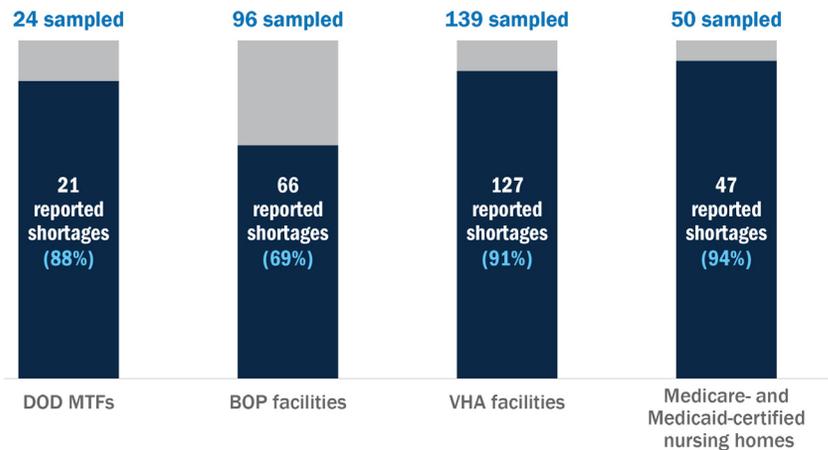


Figure 5. Report examining impact of staffing shortages in federal health care facilities.

Foster Sound Stewardship of Covered Funds and Programs

Senior leaders and other staff at the PRAC have provided insights and lessons learned to other oversight professionals through 16 different speaking engagements this reporting period including presentations for the AGA, the National Association of State Auditors, Comptrollers, and Treasurers, and the Joint Financial Management Improvement Program.¹ These engagements centered around topics such as:



2023 NASACT Annual Conference Panel: Minghua Ong, PRAC (speaking); Elaine Howle, PRAC; Ami Schaefer, PRAC; Tina Kim, New York Office of the State Comptroller; and Ian Green, Oregon Secretary of State Audits Division. (Photo provided by National State Auditors Association)

improving program integrity through data sharing, leveraging open-source information to detect fraud, using advanced analytics to enhance oversight activities, and sharing lessons learned and best practices.

The PRAC’s unique vantage point allows us to share our insights and lessons learned with other oversight entities at the federal, state, local, and international level to ensure watchdogs can work together to protect American taxpayer dollars both now and in the future. When we share our insights through platforms such as these, we build new ways to ensure that our partners and other stakeholders can approach these challenges effectively and support the public as best they can.

¹ AGA is formerly known as the Association for Government Accountants.

Ensure Efficient Sharing of Data, Analytics, and Other Information

The PRAC’s position within the oversight community allows us to synthesize data and other critical information and transform them into meaningful insights for other oversight offices, congressional stakeholders, and the public. The PACE is a premier example of our ability to leverage data across different agencies and produce observations that can help improve program integrity.

In May of this year, we released a [Fraud Alert Follow-Up](#), which expanded on our [earlier findings](#) that 69,000 questionable SSNs were used to obtain \$5.4 billion in potentially fraudulent pandemic small business loans and grants. The PACE identified an additional 3,222 SSNs used on PPP and COVID-19 Economic Injury Disaster Loan (COVID-19 EIDL) applications belonging to deceased individuals. Some of these resulted in the disbursement of \$38 million in improper or fraudulent payments. These additional payments were identified through the Department of Treasury’s (Treasury) Do Not Pay system, which uses a limited access Death Master File from the Social Security Administration (SSA). However, if Treasury’s Do Not Pay System had access to the full Death Master File from SSA, we may have been able to confirm additional identities of deceased individuals used on PPP and COVID-19 EIDL applications. Our insights reinforced findings from other oversight entities on the value of expanding data sharing agreements to better support benefits delivery programs in detecting and preventing fraud to protect the American public and taxpayer dollars.

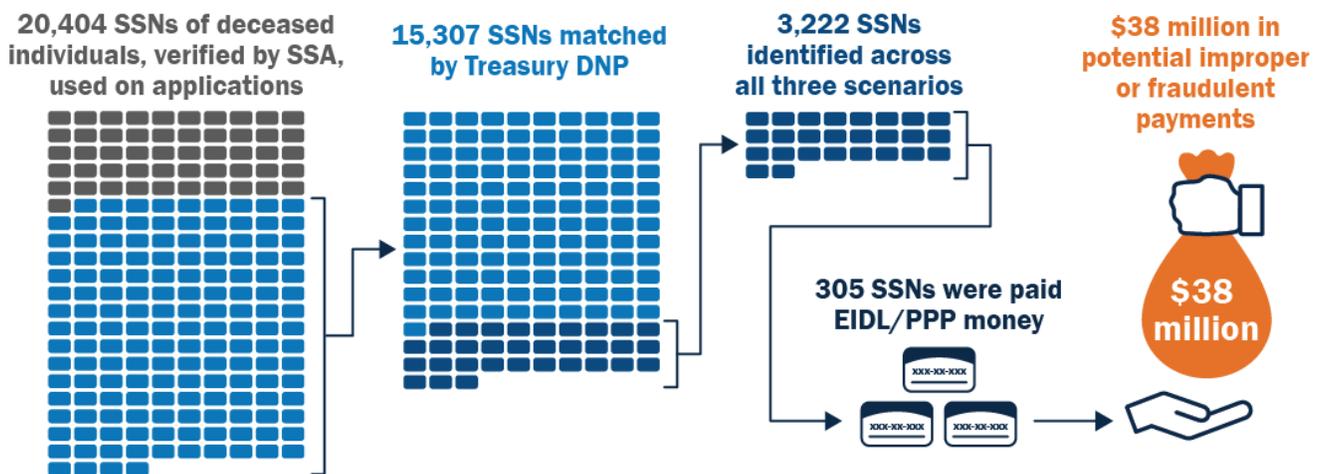


Figure 6. Fraud Alert Follow-up, issued in May.

Goal Three—Prevent and Detect Fraud, Waste, Abuse, and Mismanagement

Hold Wrongdoers Accountable

The PRAC’s Fraud Task Force brings together 50+ agents from more than a dozen member OIGs to investigate cases in programs with significant fraud, such as the COVID-19 EIDL program and PPP. This Task Force, and other federal law enforcement agencies, use the data scientists and resources of the PACE to uncover patterns, irregularities, and red flags that point to potential fraud.

The PRAC Fraud Task Force continues to be a critical investigative component in the government’s fight against fraud in pandemic programs. To date, our Task Force agents have supported 123 investigations, criminal charges, convictions, court ordered restitution, and forfeitures and/or seizures. Our Task Force continues to investigate fraudsters, ensuring that bad actors face accountability for misuse of taxpayer dollars.

The PACE serves as a key contributor for both the PRAC Fraud Task Force as well as the Department of Justice COVID-19 Fraud Enforcement Task Force by using advanced analytics to generate leads and support investigations. To date, the PACE’s efforts have supported more than 630 investigations involving nearly 7,600 subjects. We continue to apply advanced analytic techniques to examine sophisticated fraud schemes and identify large scale networks of fraudsters.



Figure 7. PRAC Task Force investigative numbers to date.

The collaboration and partnership among the PRAC Fraud Task Force, the PACE, and our partners continue to deliver results with successful investigations leading to arrests, convictions, and sentences. For example, in June, our Task Force identified 14 individuals participating in a \$53 million fraud scheme to obtain pandemic relief funds. More details on this case and other PRAC Fraud Task Force cases can be found in the [Holding Wrongdoers Accountable Through Investigations section](#).

June 2023 PRAC Fraud Task Force Case



Figure 8. Fraud Task Force case that uncovered a potential fraud scheme of \$53 million.

Mitigate Major Risks That Cut Across Program Boundaries

Pandemic-related fraud often impacts multiple agencies or programs. To stop these fraud schemes, it is critical for agencies to leverage data from across multiple data sets to look at these issues holistically. The PACE serves as a repository for numerous data sets from government, public and non-public, and commercial data sources. However, the data is often not uniform across data sets, making it difficult to draw meaningful insights, such as when attempting to match entities (people and businesses). As a result, the PACE has developed an in-house process and methodology to reconcile and resolve entity variations and their attributes. This solution contributes to a more holistic view of an entity for investigative purposes. This solution can be used by other oversight offices beyond just pandemic-related investigations. To date, this work has been shared with nine other OIGs.

The PACE’s ability to connect and share data sets from across federal programs and the analytical capabilities it possesses provides a significant value for the broader oversight community beyond just pandemic-related insights. The PRAC is committed to finding opportunities to ensure that the PACE can continue to serve the federal oversight community beyond our September 30, 2025, sunset.

In some cases, stopping the fraud that impacts numerous government programs in the pandemic and beyond requires whole-of-government solutions. Following our [June 2022 Key Insights Report](#) that highlighted the government’s decentralized approach to supporting victims of identity fraud, we commissioned the MITRE Corporation to conduct an [independent study](#) to define the elements needed



Figure 9. Commissioned report by MITRE Corporation.

for a whole-of-government approach to identity fraud redress.² The MITRE Corporation proposed a process centered around an equitable experience for all victims to submit claims and follow them to completion. The process would allow government agencies to share data and communicate with one another to resolve the fraud, rather than victims resolving the issue independently through multiple agencies. The PRAC will continue to identify opportunities for agencies to work together to complex fraud that can impact the entire government.

² The MITRE Corporation is a not-for-profit, federally funded research and development center.

Goal Four – Ensure Effective and Efficient PRAC Operations

Fulfill Statutory Responsibilities

The CARES Act outlines several requirements for the PRAC to complete during our lifespan. We recognize the importance of fulfilling these congressional obligations and have continued to address them throughout this reporting period.

For example, the CARES Act directs the PRAC to review the sufficiency of the federal acquisition (contract) and grant officials’ ability to successfully operate during the pandemic. We released a [Key Insights Report](#) in September of this year satisfying this requirement from Congress. In the report, we highlight a number of unique challenges that the grants and acquisition workforces experienced due to the pandemic and a variety of creative solutions used to address these challenges.

Further, our website must, in accordance with the CARES Act, provide a means for the public to give feedback on the performance of any covered funds and of the pandemic response. During this reporting period, in addition to our already-established reporting mechanisms, we added a customer survey to the website to receive feedback to help improve the quality of our website.

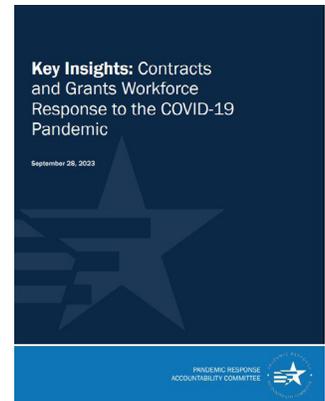


Figure 10. Congressionally mandated report.

Build a Diverse Team of Innovative Thought Leaders

The PRAC is a nationally distributed workforce of 61 staff members spread across five time zones. With our direct hiring authority capabilities outlined in the CARES Act, we have been able to recruit from a deep pool of candidates across the private sector, academia, and government. The PRAC also recognizes the value that skilled staff from state and other federal oversight offices can provide the organization and how our highly agile, fast-paced environment can in turn benefit these individuals and their respective offices. We continued to deploy our State Auditor-In-Residence program during the reporting period as well as provide other detail opportunities within the federal OIG community.

Supporting Independent Oversight

Given the scale and complexity of the pandemic recovery, effective oversight requires programmatic expertise to ensure efficient and effective auditing and review. Our partner OIGs have highly specialized expertise and essential knowledge about the programs their respective agency administers. The PRAC offers support where needed and finds opportunities to coordinate and perform work across OIGs to deliver cross-cutting insights. However, we rely on the expertise and credibility of these offices to help perform our work. We respect their autonomy to conduct their own audits or investigations and are mindful of not duplicating efforts.

Holding Wrongdoers Accountable Through Investigations

Law enforcement remains a key role for OIGs, pursuing fraud investigations and accountability for bad actors. A total of 22 OIGs publicly reported 991 indictments and arrests, and 457 convictions during this reporting period related to the federal government’s pandemic response. Many of these offices also provide personnel and investigative support for the PRAC Fraud Task Force’s investigations. These efforts ensure that wrongdoers who exploited programs intended to help the public during the pandemic are held accountable. The chart below provides the total number of pandemic-related accountability actions organized by agency, followed by case highlights of PRAC Fraud Task Force investigations during this reporting period.

Investigative Results from April 1, 2023, through September 30, 2023

<i>Office of Inspector General</i>	<i>Arrests/Indictments</i>	<i>Convictions</i>
AmeriCorps	2	-
Amtrak	6	2
Defense Criminal Investigative Service	12	6
Department of Health Human Services	43	27
Department of Homeland Security	73	29
Department of Housing and Urban Development	12	6
Department of Interior	-	1
Department of Justice	1	1
Department of Labor	255	178
Department of Transportation	2	-
Department of Veterans Affairs	4	3
Department of the Treasury	20	36
Federal Deposit Insurance Corporation	64	17
Federal Housing Finance Agency	25	7
Federal Reserve Board	27	17
Small Business Administration	217	91
Social Security Administration	29	8
Special Inspector General for Pandemic Recovery	30	2
Special Inspector General for the Troubled Asset Relief Program	1	-
Treasury Inspector General for Tax Administration	136	11
U.S. Department of Agriculture	1	2
U.S. Postal Service	31	13

Source: Information provided to PRAC from investigative offices.

Note: Investigative work often involves several law enforcement agencies working on the same case. OIGs may conduct cases with other OIGs, other federal law enforcement agencies, and state and local law enforcement entities. The counts above credit all OIGs involved in the case and do not necessarily represent unique cases.

Table 1. Investigative results by agency from April 1, 2023, through September 30, 2023.

PRAC Fraud Task Force Cases

CFO, Controller, Corporate Officers Charged in \$53 Million Fraud Scheme Involving Pandemic Relief

Fourteen individuals were charged in a \$53 million scheme to defraud SBA's PPP. Several of these individuals, using a group of affiliated recycling companies, allegedly submitted at least 29 fraudulent PPP loan applications to financial institutions which included inflated payroll expenses, doctored bank statements, and false tax forms. The defendants then created a false paper trail to simulate payroll expenses by funneling the funds through a series of bank accounts. This case was the largest investigation to date by the PRAC Fraud Task Force and had analytic support provided by the PACE.

Lead PRAC Task Force Investigative Agency: Special Inspector General for Pandemic Recovery (SIGPR)
Other Investigative Partners: Federal Deposit Insurance Corporation OIG, Federal Bureau of Investigation (FBI)

Two Central Ohio Women Charged Federally for \$2.8 million in COVID-Relief Fraud

A woman was charged for allegedly receiving nearly \$1.9 million in PPP funds by fraudulently claiming an affiliation with an Ohio pizza company without their knowledge. As part of her scheme, the individual allegedly submitted altered bank records and other fraudulent documents and claimed almost 100 employees as part of her application. The individual also claimed the business was established in March 2021, even though the pizza company was established in 1984. Additionally, the individual

was also under indictment, making her ineligible for the program. On an additional PPP loan application for a different corporation, the woman used another individual's SSN. She then helped her co-defendant in fraudulently receiving almost \$1 million in PPP funds by submitting fraudulent documents and tax records. Following their alleged PPP fraud, both defendants also applied for and received unemployment benefits.

Lead PRAC Task Force Investigative Agency: Department of Transportation OIG
Other Investigative Partners: FBI

Two Men Sentenced for \$7.6 Million COVID Fraud Scheme

Two individuals who participated in a scheme to fraudulently obtain \$7.6 million in PPP and COVID-19 EIDL funds were sentenced to prison. One individual was sentenced to five years while the other was sentenced to one year. The man sentenced to five years in prison submitted falsified bank, tax, and revenue documents to obtain the PPP and COVID-19 EIDL loans for himself and others, including the other man involved in this case who fraudulently received \$1.4 million in total. He then used over \$5 million of the PPP fraud proceeds to invest in cryptocurrency, purchase vehicles, and pay other personal and business expenses.

Lead PRAC Task Force Investigative Agency: SIGPR
Other Investigative Partners: FBI

Beckley Man Pleads Guilty to COVID-19 Relief Fraud

A man pled guilty to the misuse of PPP and COVID-19 EIDL funds for a company for which he was the sole owner and president. When applying for the COVID-19 EIDL program, the man modified his loan amount twice, increasing the loan amount from an initial \$150,000 to \$2 million. He also applied for a PPP loan and received over \$100,000. Ultimately, the man misappropriated roughly \$450,000 of the funds he received across both programs to purchase a personal vehicle and mortgage among other uses. This individual will be sentenced in January 2024.

Lead PRAC Task Force Investigative Agency:

National Aeronautics and Space Administration OIG

Other Investigative Partners: U.S. Secret Service, state/local law enforcement partners

Six Oklahomans Charged with Cares Act Fraud

The six defendants allegedly created fake businesses, made false and misleading statements, and submitted fake and altered tax and bank documents to obtain nearly \$1 million in PPP loans. As part of their scheme, one of the defendants created fake identities to apply for the loans. The same individual was also charged with making false statements when applying for housing benefits from the Department of Housing and Urban Development. This case was supported by the PACE.

Lead PRAC Task Force Investigative Agency: PRAC
Other Investigative Partners: SSA OIG, SBA OIG, U.S. Agency for International Development, Department of Housing and Urban Development OIG, Internal Revenue Service Criminal Investigations, U.S. Postal Inspection, and state/local law enforcement partners

Insights Through Oversight Reports

This reporting period, OIGs issued 109 oversight reports related to the federal government’s pandemic response, which identified over \$13.2 billion in monetary findings (e.g., questioned costs or funds put to better use) and included 272 recommendations to improve the government’s response to the pandemic and in future emergencies.³ For a complete list of all federal oversight reports issued, see [Appendix B](#).

Federal Oversight Reports from April 1, 2023, through September 30, 2023

<i>Office of Inspector General</i>	<i>Total Reports</i>	<i>Total Recommendations</i>	<i>Total Monetary Findings^a</i>
Department of Agriculture	4	1	\$1,286,786
Department of Defense	3	8	\$6,174,414
Department of Education	4	3	-
Department of Health and Human Services	13	28	\$597,237,430
Department of Homeland Security	2	8	-
Department of Housing and Urban Development	5	25	\$32,144,900
Department of Justice	1	-	-
Department of Labor	10	36	\$5,277,717,531
Department of Transportation	1	1	-
Department of the Treasury	28	39	\$2,239,122,322
Department of Veterans Affairs	2	11	\$189,700,000
Election Assistance Commission	3	13	\$51,456
General Services Administration	1	5	-
Federal Deposit Insurance Corporation	1	19	-
Federal Reserve Board & Consumer Financial Protection Bureau	2	1	-
Pandemic Response Accountability Committee	5	-	-
Pension Benefit Guaranty Corporation	2	3	-
Securities & Exchange Commission	1	2	-
Small Business Administration	6	16	\$3,812,290,967
Special Inspector General for Pandemic Recovery	6	10	-
Social Security Administration	2	2	-
Tennessee Valley Authority	1	1	-
Treasury Inspector General for Tax Administration	6	40	\$1,108,237,473
Totals	109	272	\$13,263,963,279

^a Monetary findings include all questioned costs and funds put to better use identified by each OIG.

Table 2. Oversight reports from April 1, 2023, through September 30, 2023.

³ These oversight reports include all reports, memorandums, advisories, and other products issued by the OIGs related to the COVID-19 response funding and programs.

Key Insight: COVID-19 Emergency Impact on People

Work completed during this reporting period identified impacts, both direct and indirect, on individuals during the pandemic and the effectiveness of assistance programs intended to reach beneficiaries across the country. These reports identified programs where services did not reach intended beneficiaries and some programs that did.

For example, a report by SSA OIG found that intended beneficiaries of disability assistance were hard to target and serve.⁴ Specifically, SSA's Disability Determination Services (DDS) could not complete as many consultative examinations during the pandemic due to the risks of in-person interactions. As a result, the average wait time for individuals to have their claims evaluated grew by 40 days. SSA OIG identified several reasons for this decrease in service, including DDS staff and claimants' discomfort with attending meetings in-person due to risk of COVID-19 exposure. DDS staff were also issued cellphones to contact claimants while working remotely but calls from these phones did not denote an affiliation with DDS. As such, many claimants would either not answer these calls or would be hesitant to respond to questions for fear of falling victim to a scam. Finally, SSA OIG found that high staff turnover hindered DDS's response, and it would take new staff multiple years to become fully proficient.

In August 2023, the Department of Homeland Security (DHS) OIG found that DHS provided funeral assistance funds to individuals who were not the intended beneficiaries of the program or made payments for ineligible expenses.⁵ The operating procedures for the COVID-19 Funeral Assistance program allowed, with few exceptions, reimbursement for all expenses listed on funeral

home receipts, invoices, and contracts. This resulted in an estimated \$24.4 million in ineligible uses for COVID-19 funeral assistance expended from April 12, 2021, through September 21, 2021. DHS OIG also identified instances of overpayments and additional unallowable awards. Overall, DHS OIG questioned \$26.9 million. By allowing ineligible uses in the program, essential financial resources were not always used to meet the programs purposes.

A report issued by the Department of Education (ED) OIG found that ED effectively identified and supported the intended beneficiaries of various student assistance program and that ED had adequate processes to implement flexibilities outlined in the CARES Act for students who withdrew from postsecondary institutions due to the pandemic.⁶ Some of these flexibilities included waiving the requirement for impacted students (and their schools) to return applicable funds or canceling the student's obligation to repay the entire portion of Direct Loans associated with the payment period. A contributing factor to ED's success in effectively providing these flexibilities was the agency's initiation of periodic, clear, and accurate guidance and technical assistance to schools on how to apply for these waivers on behalf of impacted students. This included electronic announcements as well as online and in-person training sessions for schools.

State and local oversight entities have also shared valuable perspectives on assistance delivery effectiveness by providing on-the-ground insights that can add more nuance to challenges caused by the pandemic and their implications for the American people. For example, the New York Comptroller Office's found weaknesses in the New York state workforce agency's ability to help support dislocated workers affected by pandemic closings

4 SSA OIG, The COVID-19 Pandemic's Effect on Disability Determination Services' Processing of Disability Claims, A-01-20-50963, June 22, 2023.
5 DHS OIG, Ineffective Controls Over COVID-19 Funeral Assistance Leave the Program Susceptible to Waste and Abuse, August 22, 2023.
6 ED OIG, Federal Student Aid's Processes for Waiving Return of Title IV Requirements, Canceling Borrowers' Obligation to Repay Direct Loans and Excluding Pell Grants from Federal Pell Lifetime Usage, A21CA0077, May 10, 2023.

and layoffs.⁷ Under New York law, employers who have 50 or more full-time employees must provide a 90-day advance notice of mass layoff, relocation, or employment loss. During the pandemic, the Comptroller found weaknesses in the agency's ability to oversee employers' compliance with these reporting requirements, and state workforce agency staff were also often late in reaching out to affected employees. Other state oversight offices also found their states struggled to support individuals impacted by the pandemic. For example, the Mississippi State Auditor identified that known unemployment insurance improper payments totaled roughly \$592 million in FY 2020 and FY 2021, and the Illinois Auditor General highlighted that their state workforce agency reported improper payments that totaled \$5.24 billion from FY 2020

to FY 2022.⁸ Both auditors highlighted that some of these improper payments were made to both deceased and incarcerated individuals. These issues occurred due to breakdowns in internal controls, which help ensure that program funding goes to the intended beneficiaries. When funding is provided to unintended beneficiaries, like deceased individuals, this can take away needed funds from those who were impacted by the pandemic.



Insights Through Unique Reports of Recipients

Both Treasury and the Election Assistance Commission (EAC) OIGs conducted a series of high-level reviews focused on prime recipients' implementation of two pandemic response programs including the Coronavirus Relief Fund (CRF) and the Help America Vote Act (HAVA). These are unique products that provide oversight by reviewing one recipient at a time. To date, Treasury OIG has released [39 desk review reports](#), of which 21 were released during this reporting period and identified nearly \$2.24 billion in questioned costs. Similarly, the EAC OIG released 3 of their [11 high-level reviews](#) of prime recipients during this reporting period, questioning over \$51,000 in program costs.

Treasury OIG's desk reviews identified that many recipients struggled to adhere to reporting guidance. Reporting varied by location and type of award, whether it was a contract, grant, or direct payment of CRF funds. Many of these high-level reviews prompted recommendations for Treasury to look more closely at some of these recipients.

In similar work, EAC OIG completed reviews of HAVA grantees. In its three most recent reports, EAC found that states generally accounted for HAVA funds in accordance with applicable requirements, but there were still some issues with incomplete subrecipient reporting documentation or reporting not being provided in a timely manner.

⁷ New York State Comptroller, Department of Labor: Services to Workers Under the Worker Adjustment and Retraining Notification Act, 2022-S-22, June 21, 2023.

⁸ Mississippi Office of the State Auditor, Mississippi's Historic Unemployment Fraud, September 2023; Illinois Office of the Auditor General, Performance Audit of the IDES Unemployment Insurance Programs, July 26, 2023.

Appendix A: Acronyms

CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CIGIE	Council of the Inspectors General on Integrity and Efficiency
COVID-19	Novel coronavirus disease 2019
DDS	SSA's Disability Determination Services
DHS	Department of Homeland Security
EAC	Election Assistance Commission
ED	Department of Education
COVID-19 EIDL	Economic Injury Disaster Loan
FBI	Federal Bureau of Investigations
HAVA	Help America Vote Act
IG	Inspector General
OIG	Office of Inspector General
PACE	Pandemic Analytics Center of Excellence
PPP	Paycheck Protection Program
PRAC	Pandemic Response Accountability Committee
SBA	Small Business Administration
SIGPR	Special Inspector General for Pandemic Recovery
SSA	Social Security Administration
SSN	Social Security Number
Treasury	Department of the Treasury

Appendix B: Pandemic-Related Reports by Offices of Inspectors General

OIGs issued a total of 109 reports between April 1, 2023, and September 30, 2023, related to the COVID-19 pandemic response. The following information provides a list of each of those reports.

[U.S. Board of Governors for the Federal Reserve System & Consumer Financial Protection Bureau OIG](#)

The Board and FRB Boston Generally Followed Their Process for Purchasing MSLP Loan Participations but Can Formally Document Some Key Processes, 2023-FMIC-B-011, July 17, 2023

Following Established Processes Helped FRB New York and the Board Reduce Risks Associated With Lending Facility Contracts, 2023-FMIC-B-005, April 17, 2023

[U.S. Department of Agriculture OIG](#)

COVID-19 - Coronavirus Food Assistance Program - Direct Support, 03801-0001-31, September 25, 2023

COVID 19 - ReConnect Program, 09801-0001-23, September 25, 2023

COVID-19 –Farmers to Families Food Box Program Administration – Final Report, 01801-0001-22, August 15, 2023

COVID-19 – Forest Service’s Response to the Coronavirus Pandemic at Recreation Sites, 08801-0001-22, May 2, 2023

[U.S. Department of Defense OIG](#)

Management Advisory: DoD Office of Inspector General Review of Other Transaction Agreement W912CG-21-9-0001, DODIG-2023-125, September 26, 2023

Audit of the Reliability of the DoD Coronavirus Disease–2019 Patient Health Data, DODIG-2023-093, July 7, 2023

Audit of DoD Actions Taken to Protect DoD Information When Using Collaboration Tools During the Coronavirus Disease–2019 Pandemic, DODIG-2023-079, June 6, 2023

[U.S. Department of Education OIG](#)

Washington Office of Superintendent of Public Instruction’s Oversight of American Rescue Plan Elementary and Secondary School Emergency Relief Fund Subgrants to Local Educational Agencies, ED-OIG/A22US0094, September 20, 2023

Federal Student Aid’s Use of Pandemic Assistance Student Aid Administration Funds, ED-OIG/F21DC0081, August 1, 2023

Local Educational Agencies’ Use of Elementary and Secondary School Emergency Relief Funds for Technology, ED-OIG/F20CA0030, June 7, 2023

Federal Student Aid's Processes for R2T4 Waivers Loan Cancellations and Pell Exclusions, ED-OIG/A21CA0077, May 10, 2023

[U.S. Department of Health and Human Services OIG](#)

CDC Provided Oversight and Assistance; However, ELC Recipients Still Faced Challenges in Implementing COVID-19 Screening Testing Programs, A-05-22-00010, September 26, 2023

Home Health Agencies Rarely Furnished Services Via Telehealth Early in the COVID-19 Public Health Emergency, A-05-21-00026, September 25, 2023

Four States Reviewed Received Increased Medicaid COVID-19 Funding Even Though They Terminated Some Enrollees' Coverage for Unallowable or Potentially Unallowable Reasons, A-06-21-09002, September 22, 2023

HRSA Had An Effective Process To Identify And Monitor High-Risk Health Centers That Received COVID-19 Grant Funds, A-01-21-01503, September 21, 2023

Key Strategies That States Used for Managing Medicaid and Marketplace Enrollment During the COVID-19 PHE, OEI-09-20-00590, September 18, 2023

Telehealth During 2020 Helped Ensure End-Stage Renal Disease Patients Received Care, But Limited Information Related to Telehealth Was Documented, A-05-22-00015, August 1, 2023

Although IHS Allocated COVID-19 Testing Funds To Meet Community Needs, It Did Not Ensure That the Funds Were Always Used in Accordance With Federal Requirements, A-07-20-04123, July 20, 2023

HRSA Made COVID-19 Uninsured Program Payments to Providers on Behalf of Individuals Who Had Health Insurance Coverage and for Services Unrelated to COVID-19, A-02-21-01013, July 13, 2023

Targeted Provider Relief Funds Allocated to Hospitals Had Some Differences with Respect to the Ethnicity and Race of Populations Served, OEI-05-20-00580, July 12, 2023

Alaska Experienced Challenges in Meeting Federal and State Foster Care Program Requirements During the COVID-19 Pandemic, A-06-21-07006, June 2, 2023

Seventeen of Thirty Selected Health Centers Did Not Use or May Not Have Used Their HRSA COVID-19 Supplemental Grant Funding in Accordance With Federal Requirements, A-02-21-02005, May 18, 2023

Montana Generally Complied With Requirements for Telehealth Services During the COVID-19 Pandemic, A-07-21-03250, May 17, 2023

Medicare Improperly Paid Providers for Some Psychotherapy Services, Including Those Provided via Telehealth, During the First Year of the COVID-19 Public Health Emergency, A-09-21-03021, May 2, 2023

[U.S. Department of Homeland Security OIG](#)

Ineffective Controls Over COVID-19 Funeral Assistance Leave the Program Susceptible to Waste and Abuse, OIG-23-42, August 22, 2023

FEMA Did Not Effectively Manage the Distribution of COVID-19 Medical Supplies and Equipment, OIG-23-34, July 20, 2023

[U.S. Department of Housing and Urban Development OIG](#)

HUD's Assistance and Grantee Challenges With the Office of Native American Programs' COVID-19 Recovery Programs, 2023-LA-0005, July 28, 2023

Servicers Generally Did Not Meet HUD Requirements When Providing Loss Mitigation Assistance to Borrowers With Delinquent FHA-Insured Loans, 2023-KC-0005, June 13, 2023

Nationstar Generally Did Not Meet HUD Requirements When Providing Loss Mitigation to Borrowers of Delinquent FHA-Insured Loans, 2023-KC-1001, June 13, 2023

Improvements Are Needed To Ensure That Public Housing Properties Are Inspected in a Timely Manner, 2023-CH-0003, May 23, 2023

HUD Can Improve Oversight of Its Temporary Endorsement Policy for Loans in COVID-19 Forbearance, 2023-NY-0002, May 15, 2023

[U.S. Department of Justice OIG](#)

Inmate Perceptions of the Federal Bureau of Prisons' Management of the Coronavirus Disease 2019 Pandemic, 23-067, May 9, 2023

[U.S. Department of Labor OIG](#)

COVID-19: ETA Needs a Plan to Reconcile and Return to the U.S. Treasury Nearly \$5 Billion Unused by States for a Temporary Unemployment Insurance Program, 19-23-015-03-315, September 28, 2023

COVID-19: The Employment and Training Administration Needs to Improve Oversight of Grants Awarded in New Jersey, 19-23-016-03-391, September 28, 2023

OSHA Needs to Do More to Address High Injury Rates of Warehouse Workers, 19-23-013-10-105, September 27, 2023

COVID-19 - ETA Can Improve its Oversight to Ensure Integrity over CARES Act UI Programs, 19-23-011-03-315, September 22, 2023

COVID-19: Unemployment Relief For Governmental Entities And Nonprofit Organizations Should Have Been Better Managed, 19-23-010-03-315, September 21, 2023

COVID-19 - Audit of State Workforce Agencies' Information Technology Systems Capability in Processing Unemployment Insurance Claims, 19-23-008-03-315, September 19, 2023

COVID-19: OSHA Needs To Strengthen Its Process for Awarding Future Emergency Supplemental Funds to State Plans, 19-23-009-10-105, August 30, 2023

ETA Did Not Provide Adequate Oversight of Emergency Administrative Grants, 19-23-006-03-315, July 27, 2023

Tracking the Department of Labor's Unemployment Insurance Response to Local Communities During the Pandemic, 19-23-007-03-315, July 10, 2023

The U.S. Department of Labor Did Not Meet the Requirements for Compliance with the Payment Integrity Information Act for FY 2022, 22-23-006-13-001, June 9, 2023

[U.S. Department of Transportation](#)

DOT Has Effectively Managed the Aviation Manufacturing Jobs Protection Program and Should Capture Lessons Learned From Its Oversight Efforts, AV2023045, September 19, 2023

[U.S. Department of the Treasury OIG](#)

CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of the Community Development Financial Institutions Fund's Award and Post-Award Administration of the CDFI Rapid Response Program, OIG-23-032, September 13, 2023

CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of the Community Development Financial Institutions Fund's Implementation of the CDFI Equitable Recovery Program, OIG-23-033, September 13, 2023

Interim Audit Update — Audit of American Samoa's Uses of Coronavirus Relief Fund Payment, OIG-23-031, September 12, 2023

Desk Review of the Commonwealth of Virginia's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-042, August 9, 2023

Desk Review of the Commonwealth of Puerto Rico's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-040, August 8, 2023

Desk Review of Navajo Nation Tribal Government's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-041, August 8, 2023

Desk Review of the Commonwealth of the Northern Mariana Islands' Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-039, August 8, 2023

Desk Review of Native Village of Point Hope's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-038, July 28, 2023

Desk Review of State of Ohio's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-037, July 27, 2023

Desk Review of the State of Tennessee's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-035, July 26, 2023

Desk Review of State of Texas' Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-034, July 21, 2023

Desk Review of Phoenix, Arizona's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-032, July 21, 2023

Desk Review of Pleasant Point Indian Reservation, Maine's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-033, July 21, 2023

Desk Review of State of Florida's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-029, July 20, 2023

Desk Review of City of Dallas, Texas's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-028, July 20, 2023

Desk Review of San Bernardino County, California's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-030, July 20, 2023

Desk Review of State of California's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-025, July 7, 2023

Desk Review of Turtle Mountain Band of Chippewa Indians' Use of Coronavirus Relief Fund Proceeds (Redacted), OIG-CA-23-026, July 7, 2023

Desk Review of Los Angeles County, California's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-027, July 7, 2023

Desk Review of New York City's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-021, June 27, 2023

Desk Review of The Cherokee Nation, Oklahoma's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-020, June 27, 2023

Desk Review of Lancaster County, Pennsylvania's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-024, June 27, 2023

Desk Review of State of Illinois' Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-019, June 26, 2023

Desk Review of Chippewa Creek Tribe's Use of Coronavirus Relief Fund Proceeds, OIG-CA-23-018, June 26, 2023

CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Bird Acquisition, LLC (Redacted), OIG-23-029, June 13, 2023

CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Paradigm Jet Management, Inc. (Redacted), OIG-23-027, June 6, 2023

CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Ground Services International, Inc. (Redacted), OIG-23-028, June 6, 2023

CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Constant Aviation, LLC (Redacted), OIG-23-024, April 21, 2023

[U.S. Department of Veteran Affairs](#)

VHA Can Improve Controls Over Its Use of Supplemental Funds, 21-03101-73, May 9, 2023

Audie L. Murphy Memorial Veterans' Hospital Missed Opportunities to Distribute Excess Ventilators during the COVID-19 Pandemic, 22-02604-74, April 11, 2023

[U.S. Election Assistance Commission OIG](#)

Audit of the Help America Vote Act Grants Awarded to the State of Wisconsin, G22WI0024-23-09, September 27, 2023

Audit of the Help America Vote Act Grants Awarded to the State of Missouri, G22MO0023-23-08, August 25, 2023

Audit of the Help America Vote Act Grants Awarded to the State of Alaska, G22AK0020-23-06, August 2, 2023

[Federal Deposit Insurance Corporation](#)

FDIC Examinations of Government-Guaranteed Loans, EVAL-23-001, May 10, 2023

[U.S. General Services Administration OIG](#)

Audit of GSA's Response to COVID-19: PBS Faces Challenges to Meet the Ventilation and Acceptable Indoor Air Quality Standard in GSA-Owned Buildings, A201018P4R23008, June 5, 2023

[Pandemic Response Accountability Committee](#)

Key Insights: Contracts and Grants Workforce Response to the COVID-19 Pandemic, PRAC-2021-16, September 28, 2023

Review of Personnel Shortages in Federal Health Care Programs During the COVID-19 Pandemic, PRAC-2023-03, September 21, 2023

Identity Fraud Victim Redress Processes and Systems, PRAC-2023-05, September 7, 2023

Tracking Pandemic Relief Funds that Went to Local Communities Reveals Persistent Data Gaps and Data Reliability Issues, PRAC-2023-04, July 6, 2023

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, PRAC-2023-03, May 11, 2023

[U.S. Pension Benefit Guaranty Corporation OIG](#)

White Paper: Searching Plan Records for Deceased Participants, SR-2023-10, June 12, 2023

Audit of PBGC's Review of Initial Special Financial Assistance Applications, SR-2023-10, June 30, 2023

[U.S. Securities and Exchange Commission OIG](#)

The SEC Took Appropriate Workplace Safety Actions in Accordance With Pandemic Guidance But Could Improve Communications, Report No. 579, July 25, 2023

[U.S. Small Business Administration OIG](#)

SBA's Oversight of Restaurant Revitalization Fund Recipients, 23-15, September 29, 2023

SBA's Awards for Staffing Support for COVID-19 Economic Relief Loan Programs, 23-11, July 26, 2023

SBA's Administrative Process to Address Potentially Fraudulent Restaurant Revitalization Fund Awards, 23-10, July 5, 2023

COVID-19 Pandemic EIDL and PPP Loan Fraud Landscape, 23-09, June 27, 2023

SBA's Administrative Process to Address Potentially Fraudulent Restaurant Revitalization Fund Awards, 23-10, June 5, 2023

Serious Concerns Regarding the Return of Paycheck Protection Program Funds, 23-08, May 31, 2023

[U.S. Special Inspector General for Pandemic Recovery](#)

Audit of Direct Loan Program Recipient – Mesa Airlines, Inc., SIGPR-A-22-006, September 20, 2023

Interim Report: Audit of the Effects the Main Street Lending Program's Loan Losses Have on Treasury's Investment in the Program, SIGPR-A-23-002-4, September 14, 2023

Weaknesses in Treasury's CARES Act Loan Monitoring, SIGPR-A-22-002-2, May 31, 2023

Interim Report: Audit of the Effects the Main Street Lending Program's Loan Losses Have on Treasury's Investment in the Program, SIGPR-A-23-002-3, May 12, 2023

Audit of the U.S. Department of the Treasury's Process for Its Direct Loan to YRC Worldwide, Inc. Under Section 4003 of the CARES Act, SIGPR-A-22-005, May 11, 2023

Alert Memorandum: Closure of Participating Main Street Lending Program Bank, SIGPR-A-23-002-1, April 11, 2023

[U.S. Social Security Administration](#)

Controls over the Social Security Administration's National 800-number Service During the COVID-19 Pandemic, A-02-21-51079, August 29, 2023

The COVID-19 Pandemic's Effect on Disability Determination Services' Processing of Disability Claims, A-01-20-50963, June 22, 2023

[U.S. Tennessee Valley Authority](#)

Remote Application and Desktop Virtualization, 2022-17390, June 21, 2023

[U.S. Treasury Inspector General for Tax Administration](#)

Processing of Recovery Rebate Credit Claims During the 2022 Filing Season, 2023-47-056, August 24, 2023

American Rescue Plan Act: Assessment of the Expanded Child and Dependent Care and Earned Income Tax Credits, 2023-47-037, June 15, 2023

American Rescue Plan Act: Review of the Reconciliation of the Child Tax Credit, 2023-47-035, June 14, 2023

American Rescue Plan Act: Continued Review of Premium Tax Credit Provisions, 2023-47-036, June 14, 2023

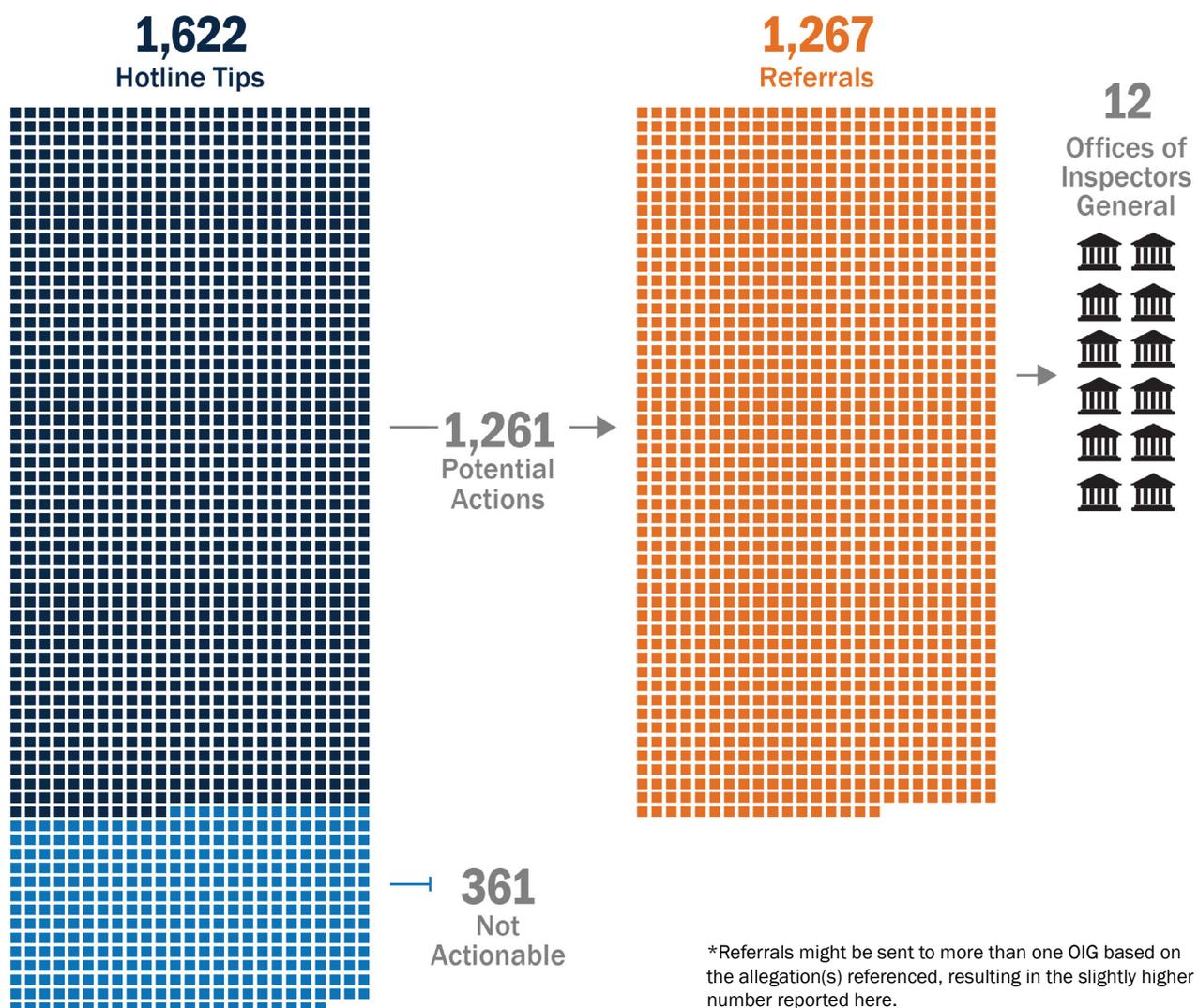
Recurring Identification Is Needed to Ensure That Employers, 2023-46-030, May 22, 2023

Additional Actions Are Needed to Reduce Accounts Management Function Inventories to Below Pre-Pandemic Levels, 2023-46-026, May 10, 2023

Appendix C: Hotline Data

Since inception, the PRAC received most of its hotline complaints through its [electronic complaint form](#). The PRAC’s hotline provides an avenue for concerned citizens to report potential fraud, waste, abuse, and mismanagement related to the pandemic response, including the CARES Act and other related legislation.

During the reporting period, we received 1,622 hotline communications, of which 361 were filed for information or not actionable. The remaining 1,261 were deemed potentially actionable for fraud, waste, abuse, or mismanagement. From these, the PRAC forwarded 1,267 referrals to 12 different OIGs for review and appropriate action.⁹



⁹ SBA OIG is currently unable to accept/process our hotline referrals as previously provided. 1,016 of the 1,267 referrals have not been sent to SBA OIG and are in a hold status as of the date of SARC publication. The hotline referrals have been drafted and catalogued in the PRAC Hotline Tracker. We will forward once the new automated referral platform is finalized.

For more information:

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Visit us at:

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.



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Council of the Inspectors General
on Integrity and Efficiency