



PANDEMIC RESPONSE
ACCOUNTABILITY COMMITTEE

STRATEGIC PLAN
2020-2025



PANDEMIC RESPONSE

ACCOUNTABILITY COMMITTEE

Strategic Plan at a Glance: 2020–2025

MISSION, VISION, AND VALUES

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 to identify 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

VALUES

Objectivity • Independence • Integrity • Transparency • Innovation • Collaboration

GOALS AND OBJECTIVES

Prevent and Detect Fraud, Waste, Abuse, and Mismanagement

- Mitigate Major Risks That Cut Across Program and Agency Boundaries
- Hold Wrongdoers Accountable

Promote Transparency

- Provide the public with timely data and information on Covered Funds and the Coronavirus Response

Promote Coordinated, Comprehensive Oversight

- Facilitate Exceptional Coordination and Collaboration To Ensure High-Impact Results
- Foster Sound Stewardship of Covered Funds and Programs
- Ensure Efficient Sharing of Data, Analytics, and Other Information

Ensure Effective and Efficient PRAC Operations

- Fulfill Statutory Responsibilities
- Support the Independent Oversight of Inspectors General
- Build a Diverse Team of Innovative Thought Leaders



Strategic Plan: 2020–2025

MESSAGE FROM THE ACTING CHAIR

I am pleased to present the Pandemic Response Accountability Committee’s (PRAC) Strategic Plan for 2020 through 2025. As longtime stewards of taxpayer dollars, the Inspectors General that comprise the PRAC are dedicated to the mission, vision, and values described in the plan.

By leveraging partnerships, practicing these values, and achieving these goals, the PRAC will fulfill its mission to ensure that coronavirus relief and recovery funds intended to mitigate the economic, social, and health impacts of the coronavirus pandemic are awarded and used appropriately. Accordingly, the PRAC will pursue its four Strategic Goals by conducting objective and independent oversight, collaborating with Federal, State, and local oversight entities, and promoting transparency through its public website, pandemic.oversight.gov.

We hope that this Strategic Plan will help inform the public about the crucial mission of the PRAC and guide PRAC members as they deliver high-quality, impactful, and independent oversight of emergency pandemic spending.



*Michael E. Horowitz
Acting Chair of the PRAC*

The Honorable Michael E. Horowitz
Acting Chair of the PRAC
Chair of the Council of the Inspectors General on
Integrity and Efficiency
Inspector General of the Department of Justice

ABOUT THE PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE

Established in March 2020 by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), the Pandemic Response Accountability Committee (PRAC) is a Committee of the Council of the Inspectors General on Integrity and Efficiency (CIGIE).¹ The Committee is composed of Inspectors General identified by Congress, Inspectors General designated by the Chairperson of the Committee, an Executive Director, a Deputy Executive Director, and staff.²

In response to the coronavirus outbreak, Congress authorized historic levels of emergency funding for Federal agencies, and to provide relief to individuals, businesses, State and local governments, and public services.³ The PRAC's purpose is to coordinate and support the oversight of covered coronavirus funds (covered funds) and the Federal Government's coronavirus response, and to identify major risks that cut across program and agency boundaries. The PRAC works closely with other oversight partners, including the U.S. Government Accountability Office (GAO) and State and local auditors, in accomplishing its mission.

The PRAC promotes transparency and provides Congress, agencies, and the public with objective, reliable information about covered funds and the coronavirus response.⁴ The PRAC strives to prevent and detect fraud, waste, abuse, and mismanagement in Federal programs related to the coronavirus response, and that provide relief to individuals, large corporations, small businesses, State and local governments, and public services. The PRAC works with Inspectors General to develop recommendations for program improvements, refer matters for criminal investigations, and identify misspent covered funds for recovery. The PRAC's work helps to safeguard the Federal Government's more than \$2.4 trillion in emergency aid to individuals, businesses, and State, local, and Tribal governments nationwide.

¹ CIGIE is an independent entity established within the Executive Branch by the Inspector General Act of 1978, as amended, that includes statutorily created Federal Inspectors General with a mission to address integrity, economy, and effectiveness issues that transcend individual Government agencies.

² The CARES Act specifically identifies Inspectors General from nine agencies as members of the PRAC and provides that the CIGIE Chair may designate additional Inspectors General to serve on the Committee from any agency that receives funds or is otherwise involved in the Government's response to the Coronavirus pandemic. Consistent with the CARES Act, the Inspectors General serving on the Committee will continue to perform their Inspector General duties. See the PRAC Members webpage for a listing of members at <https://pandemic.oversight.gov/about/prac/members>.

³ For more details about the funding that Congress authorized, see the PRAC's "Track the Money" webpage at <https://pandemic.oversight.gov/track-the-money> and the PRAC's "Emergency Response Legislation" webpage at <https://pandemic.oversight.gov/about/legislation>.

⁴ Consistent with the requirements in the CARES Act, the PRAC will promote transparency by, for example, submitting biannual reports to the President and Congress that summarize the findings of the Committee. Also, the PRAC will maintain a user-friendly, public-facing website that will include information on oversight work conducted by Inspectors General, recommendations to improve program integrity, and data from Federal agencies receiving covered funding. For more information, see the PRAC's website at <https://pandemic.oversight.gov/>.



The PRAC is mindful of the complexity of the Federal programs involved in the coronavirus response and recovery effort and the need for deep programmatic expertise in these programs to ensure efficient and effective auditing and review. Inspectors General have specialized expertise and institutional knowledge regarding the programs of their respective agencies and the most effective oversight methods for those programs. This expertise, experience, credibility, and institutional knowledge is critical to fulfilling the PRAC’s mission. Accordingly, to the extent feasible, the PRAC relies on and leverage the existing expertise and experience of individual agency Inspectors General.

MISSION, VISION, AND VALUES

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 to identify 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.

Values

Objectivity, Independence, Integrity, Transparency, Innovation, and Collaboration.

GOALS AND OBJECTIVES

The PRAC will pursue the following specific goals and objectives to carry out its mission and vision. These goals and objectives are not mutually exclusive—audits, investigations, reviews, and other activities may meet more than one goal or objective.

Goal 1: Prevent and Detect Fraud, Waste, Abuse, and Mismanagement

Mitigate Major Risks That Cut Across Program and Agency Boundaries

The PRAC will work with Federal Inspectors General and other oversight partners to identify major cross-cutting risks by using data analytics and risk assessments. Such risks will include criminal fraud schemes, internal control weaknesses with the disbursement and accounting of covered funds, and deficiencies with coordination across agencies and programs.

The PRAC will provide leading-edge data analytics, visualization, and risk modeling to identify indicators of fraud, waste, abuse, or mismanagement. In turn, the results of these activities will inform a risk-based approach to the PRAC's oversight efforts.

Hold Wrongdoers Accountable

The PRAC will support law enforcement in pursuing fraud investigations and criminal enforcement. To this end, the PRAC will maintain a website portal and encourage the public to report concerns, including allegations of fraud, waste, abuse or whistleblower reprisal. The PRAC will refer such allegations to the appropriate Office of Inspector General or agency, and will promote hotlines for individual Inspectors General as well as other Federal, state, and local oversight entities.⁵ The PRAC will use, or coordinate with Inspectors General to use, data analytics and other appropriate methods to identify suspected fraud and will refer potential criminal conduct to the relevant Inspector General for investigation so that wrongdoers can be held accountable for their actions. When there is a reasonable belief Federal criminal law has been violated, the PRAC will report such information to the Attorney General, as required by statute.

Goal 2: Promote Transparency

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

The PRAC will foster greater accountability for, and transparency of, the use of covered funds and the coronavirus response. The PRAC will pursue this objective through operating a robust, user-friendly website. The PRAC will make publicly available a wide range of data related to covered funds and the coronavirus response. The PRAC will publicly post reports and recommendations issued by Inspectors General and other oversight partners. The PRAC will pursue a communications strategy to heighten the visibility of the PRAC's efforts and the work and recommendations of Inspectors General and other oversight partners as well as to engage the public to provide feedback on the use or misuse of covered funds. Consistent with the requirements in the CARES Act, as appropriate the PRAC will make timely reports to the President, Congress, the Office of Management and Budget.

Goal 3: Promote Coordinated, Comprehensive Oversight

Facilitate Exceptional Coordination and Collaboration To Ensure High-Impact Results

Inspectors General have a rich history of collaboration and coordination among themselves and with their Federal, State, and local partners in pursuit of effective oversight.⁶ Building on this

⁵ See the PRAC hotline webpage at: <https://pandemic.oversight.gov/contact/hotline>.

⁶ For example, the American Recovery and Reinvestment Act of 2009 established the Recovery Act Accountability and Transparency Board, which was composed of Inspectors General who coordinated oversight efforts. The

history and CIGIE's longstanding institutional success, the PRAC will serve as an effective forum for coordination and collaboration among Inspectors General and other oversight partners, including GAO and State and local auditors, evaluators, and inspectors, to minimize duplication of effort and support high-impact oversight of covered funds and the coronavirus response. Through the PRAC, the Inspectors General and oversight partners will share information, expertise, and best practices. The collaboration will facilitate data sharing and the use of technology and analytics capabilities to enable data-driven oversight.

Foster Sound Stewardship of Covered Funds and Programs

Efficient and effective management and administration of taxpayer-funded programs are essential to ensure that coronavirus response programs achieve their intended purposes and provide relief to intended individuals and entities. To meet this objective, the PRAC will coordinate with Inspectors General to:

- promote early engagement with agencies to provide technical assistance on accounting controls and procedures to prevent fraud, waste, abuse, and mismanagement and reduce the need for costly, after-the-fact remediation or enforcement;
- assess agency compliance with applicable standards and internal control weaknesses in program administration;⁷
- identify and help remediate risks of contractor, grantee, and borrower fraud or noncompliance with program requirements;⁸
- identify and reduce improper payments and recommend recovery of misspent covered funds in programs for individuals; large corporations; small businesses; State, local, and Tribal governments; and public services;
- review the effectiveness and efficiency of coronavirus response programs in delivering safe and high-quality services and in meeting intended program goals such as delivering benefits to eligible individuals, families, and businesses; enhancing the health care system and public health emergency response; supporting educational institutions, teachers, and students; bolstering critical infrastructure; keeping workers paid and employed; and supporting operations of Federal agencies responding to coronavirus;

Inspector General community has also worked together on a Coordinated Oversight Plan for HIV/AIDS, Tuberculosis and Malaria, and oversight efforts pertaining to the Affordable Care Act.

⁷ The work associated with this objective includes fulfilling functions listed in the CARES Act related to auditing, reviewing, and reporting on covered funds, such as reviewing whether the reporting of contracts and grants using covered funds meets applicable standards and specifies the purpose of the contract or grant and measures of performance; reviewing the economy, efficiency, and effectiveness in the administration of, and the detection of fraud, waste, abuse, and mismanagement in coronavirus response programs and operations; and reviewing whether competition requirements applicable to contracts and grants using covered funds have been satisfied.

⁸ The work associated with this objective includes fulfilling functions listed in the CARES Act related to reviewing the sufficiency of qualified acquisition, grant, and other applicable personnel overseeing covered funds and the coronavirus response. It also includes reviewing whether personnel whose duties involve the coronavirus response or acquisitions or grants made with covered funds or are otherwise related to the coronavirus response receive adequate training, technology support, and other resources.

- identify and quantify, to the extent practicable, the impact of any tax expenditures or credits authorized under coronavirus legislation, as required by the CARES Act; and
- make available high-quality and timely machine-readable data to support data-driven risk management.

The PRAC, in coordination with Inspectors General, will prioritize audits and reviews, and support robust followup on unimplemented recommendations produced by such oversight work.

Ensure Efficient Sharing of Data, Analytics, and Other Information

The PRAC will use its authorities to provide, directly or in partnership with Inspectors General that have existing data capabilities, a modern infrastructure to allow the efficient sharing of timely, relevant, actionable data among Inspectors General and the broader oversight community. The PRAC will provide leading-edge data analytics, visualization, and artificial intelligence to identify suspicious outliers, links, patterns, and trends that can ensure greater focus on risk areas. In addition, the PRAC will promote increased data literacy throughout the oversight community with the goal of strengthening oversight and reducing the data-sharing burden on Inspectors General, partners, and agencies during the coronavirus response.

Goal 4: Ensure Effective and Efficient PRAC Operations

Fulfill Statutory Responsibilities

The PRAC will use its appropriated budget of \$80 million to hire and train staff, maintain its website, and conduct Committee operations. The PRAC will leverage existing information technology resources, such as oversight.gov, to the extent practicable. The PRAC may also use funds to support relevant oversight by Inspectors General and to engage contractors to conduct audits or reviews. The PRAC's Executive Director, in consultation with the Committee, will continuously evaluate and promote the PRAC's performance in overseeing the coronavirus response.

Support the Independent Oversight of Inspectors General

The PRAC will use leading tools and practices to support Inspectors General. The PRAC will establish a data-warehousing and analytics repository to provide Inspectors General with accessible data, tools, infrastructure, data analytics, and other support to help them conduct vigorous coronavirus response oversight, including oversight of cross-cutting vulnerabilities. The PRAC will respect the independence of Inspectors General to conduct audits or investigations of covered funds and the coronavirus response. The PRAC will support Inspectors General's efforts to procure equipment and technology necessary to conduct coordinated, effective, safe oversight.



Build a Diverse Team of Innovative Thought Leaders

The PRAC will encourage creative and practical problem-solving and insightful thought leadership, foster collaborative professional relationships, and focus on our core lines of business. In doing so, the PRAC will bring deep insight and oversight to the Federal Government's emergency pandemic relief and recovery efforts. To recruit and retain the best candidates, provide a positive work environment, and mitigate the risk of current and future pandemic-related workplace disruptions, the PRAC will function as a distributed workforce in a virtual workplace with a small physical footprint in Washington, DC.