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

PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE

Semiannual Report to Congress

APRIL 1, 2021–SEPTEMBER 30, 2021

Message from the Chair

I'm proud to present the Pandemic Response Accountability Committee's (PRAC) Semiannual Report to Congress for April 1, 2021, through September 30, 2021. The Coronavirus Aid, Relief, and Economic Security (CARES) Act created the PRAC to provide oversight of pandemic relief spending, which currently approximates $5 trillion and has funded more than 375 pandemic relief programs. To put our job in perspective, just one pandemic relief program—the $800 billion Paycheck Protection Program (PPP)—is equal to the federal government's entire response to the 2008-2009 financial crisis.

The PRAC and its 22 member Inspectors General (IGs) have exhibited an extraordinary level of oversight over these funds. We continue to look for fraud, waste, and abuse, while working to ensure that critical financial relief—like unemployment benefits or disaster relief loans—reach the individuals and businesses it was intended to help.

During the past six months, the PRAC and the IG community issued 118 reports that identified risks, issued recommendations to improve programs, and identified misspent funds for potential recovery. In July 2021, reports from our state and local oversight partners became available on our website, [PandemicOversight.gov](https://www.pandemicoversight.gov), so now the public and policymakers can see a full inventory of pandemic oversight work.

We have given the public robust data and insights into programs like the Paycheck Protection Program and the Coronavirus Relief Fund (CRF) via our website. And in June 2021, we added another dataset—the $186 billion Provider Relief Fund. With that addition, the public can access all pandemic relief spending data in one place. We're also adding more visualizations, data stories, and other features to make the data easier for the public to use and understand.

We regularly work with IGs and other oversight partners, including state and local auditors and the Government Accountability Office, to support high-impact oversight and minimize duplicative work. Most of our collaboration occurs through specialized working groups created to help solve problems exacerbated by the pandemic, such as identity theft. We also work closely with the Office of Management & Budget (OMB), the American Rescue Plan implementation team, and partner IGs to address issues with pandemic relief data and opportunities to enhance payment integrity.

With the funding Congress provided in the American Rescue Plan Act, we built the Pandemic Analytics Center of Excellence (the PACE) to deliver analytic, audit, and investigative support to the federal oversight community. We're sharing dozens of public and non-public federal datasets with 29 IGs to help investigators find fraud across pandemic relief programs. We've also hired the best and brightest data science talent, placing 15 data science fellows with our member OIGs to help them analyze pandemic relief data.

The PRAC's Fraud Task Force serves as a resource for the IG community by focusing investigative resources on pandemic loan fraud. Thirty-four agents from nine OIGs are working Task Force cases while on detail to the PRAC. These agents are located around the country and are working cases that would otherwise go unaddressed due to the scale of the fraud we are seeing.

We also began co-sponsoring a virtual event series with the National Academy for Public Administration that features experts from academia, think tanks, and non-profits to discuss aspects of the pandemic relief effort such as rental assistance in underserved communities. We'll continue this series to increase the public's awareness of how their tax dollars are being spent and promote ideas that may improve the government's response to this and future crises.

I hope you find this semiannual report interesting and insightful.

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

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Background

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

The CARES Act identifies IGs from nine agencies as 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 normal duties.

The PRAC is comprised of 22 IGs (see PRAC membership below). We are staffed by a full-time Executive Director and 40 employees distributed across three lines of business (Oversight & Accountability, Outreach & Engagement, and Transparency) and three support functions (Chief Information Officer, Chief Counsel, and Chief Data Officer).

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. We also work with IGs to develop recommendations for program improvements, refer matters for criminal investigations, and identify misspent funds for recovery.

PRAC Membership

Name	*Department or Agency*
Michael E. Horowitz, Chair	Department of Justice
Paul K. Martin, Vice Chair	National Aeronautics and Space Association
Mark Bialek	Federal Reserve Board / Consumer Financial Protection Bureau
Sandra D. Bruce	Department of Education
Kathy A. Buller	Peace Corps
Joseph Cuffari	Department of Homeland Security
Rae Oliver Davis	Department of Housing and Urban Development
Mark Lee Greenblatt	Department of the Interior
Richard Delmar	Department of the Treasury
Eric J. Soskin	Department of Transportation
Phyllis K. Fong	Department of Agriculture
J. Russell George	Treasury Inspector General for Tax Administration
Susan S. Gibson	National Reconnaissance Office
Christi A. Grimm	Department of Health and Human Services
Allison C. Lerner	National Science Foundation
Jay N. Lerner	Federal Deposit Insurance Corporation
Brian D. Miller	Special Inspector General for Pandemic Recovery
Michael J. Missal	Department of Veterans Affairs
Sean W. O'Donnell	Department of Defense
Larry D. Turner	Department of Labor
Hannibal "Mike" Ware	Small Business Administration
Tammy L. Whitcomb	U.S. Postal Service

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

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

1 Promote Transparency

2 Promote Coordinated, Comprehensive Oversight

3 Prevent & Detect Fraud, Waste, Abuse, & Mismanagement

4 Ensure Effective & Efficient PRAC Operations

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, comprehensive data that can be translated into actionable insights. The PRAC's Strategic Plan for 2020 through 2025 identifies the following goals to carry out PRAC's mission and vision (see Figure 2).

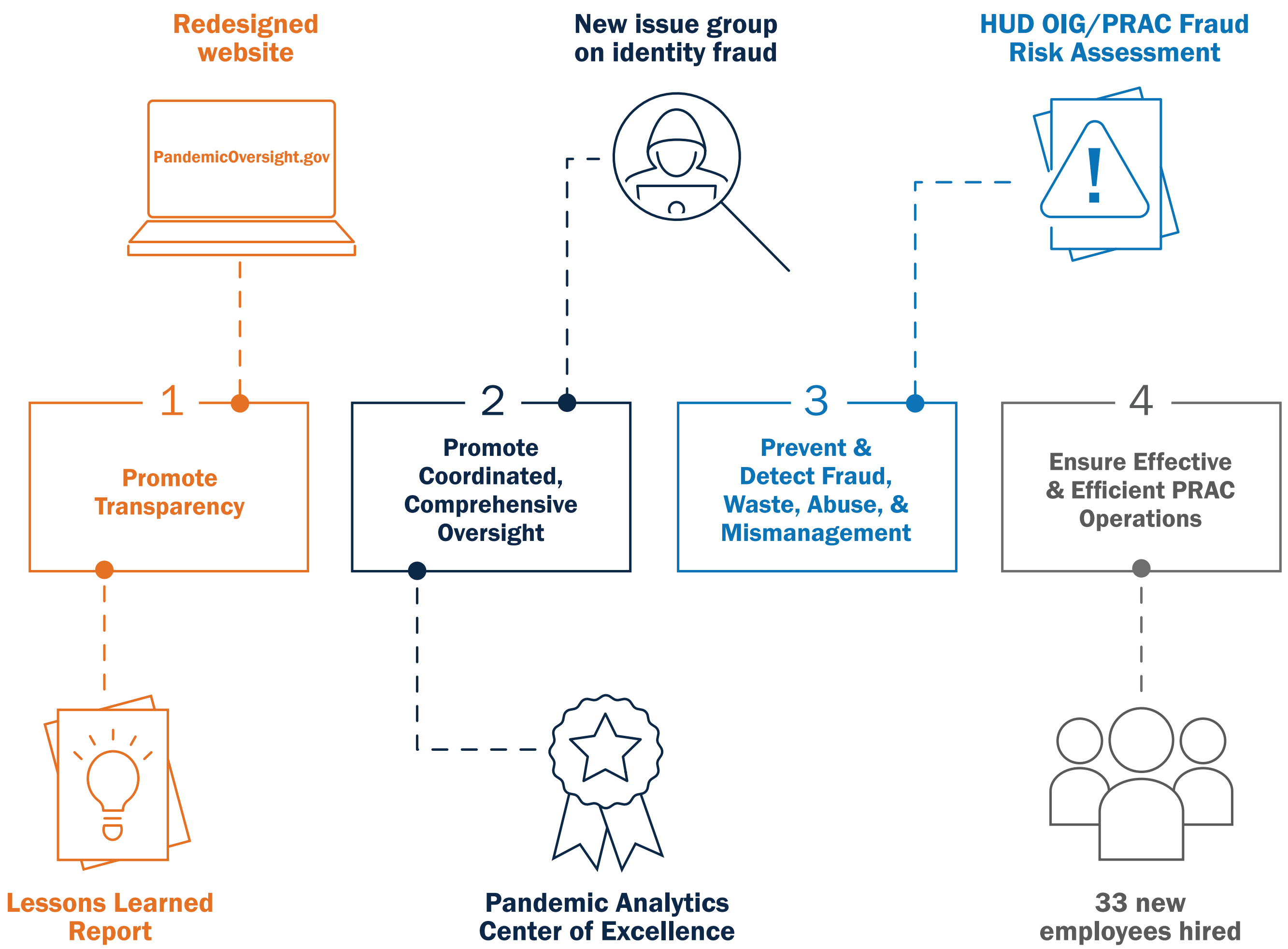


Figure 2. PRAC's Accomplishments Aligned to Strategic Goals

Goal One: Promote Transparency

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

Transparency is core to the PRAC mission laid out by Congress in the CARES Act. We continue to explore ways to engage the public and empower them to act as citizen watchdogs. We do this primarily through our website, PandemicOversight.gov, and public events.

Our website includes important information about the PRAC and makes publicly available a wide range of data related to how emergency pandemic funds are spent. The website includes interactive dashboards, enabling anyone to search through names and businesses that received Paycheck Protection Program loans or money from the Coronavirus Relief Fund. This gives the power of oversight to the public to search through trillions of dollars' worth of relief funding directly from our website.

We recently redesigned our website and created new features that let the public sift through complex data with easy-to-use interactive tools. We recognize the complexity of federal programs and spending and worked hard to ensure our new website makes information accessible and easy to understand. For example, we created a new feature called ***Data Stories*** that breaks down data in short and simple stories. We've shared stories that define unfamiliar terms—like "prime recipient"—to the public and show how much states spent in emergency rental assistance or how many businesses had PPP loans forgiven. It's part of our commitment to educating the public so they can understand how their tax dollars are spent.

We also continue to add more data to make our website the one place to track all pandemic spending. In June 2021, we worked with the Department of Health and Human Services to add data from the Provider Relief Fund, a $186.5 billion fund to help reimburse hospitals and health care providers for expenses or lost revenue due to the pandemic. In July 2021, we created more data visualizations on the PPP to include information on which businesses had their loans forgiven, and for how much.

During the reporting period, 110 reports from state and local oversight agencies became available on our website. We will continue to add more as they are published so the public and policymakers can see a full inventory of what federal, state, and local agencies have found in their oversight of the pandemic response. For example, an August 2020 report from the California State Auditor designated the management of federal pandemic response funds as high risk. The report states that California must be able to properly account for and report on its use of funds, like the costs of its COVID-19-related emergency protective measures, to ensure that it maximizes the reimbursement that FEMA will provide. In another example, work completed by the New York Comptroller's Office summarized the pandemic's impact on subway ridership, highlighting that ridership levels will likely not reach pre-pandemic levels until sometime in 2021.

During the reporting period we also began co-sponsoring a virtual event series with the National Academy for Public Administration. It features experts from academia, think tanks, and non-profits that discuss the impact of pandemic relief, like rental assistance, in underserved communities. We share videos of these events online, and we'll continue this series to increase the public's awareness of how their tax dollars are being spent and promote ideas that may improve the government's response to this crisis.

We also keep Congress informed of our oversight efforts. In July 2021, the PRAC Chair testified before the U.S. House of Representatives Committee on Transportation and Infrastructure about the federal response to the COVID-19 pandemic, areas for improvement, and the impact of pandemic relief on the transportation and infrastructure sectors and their workers. We regularly brief congressional staff on the status of our work and our oversight findings. In September 2021, we issued a lessons learned report that summarized the work done across the pandemic oversight community. It highlighted issues, like self-certification, that our member IGs found led to potential fraud in separate relief programs run by the Small Business Administration and the Department of Labor. As the PRAC and our members issue more work, we will update the report so that policymakers are made aware of opportunities to improve the response to the pandemic.

Goal Two: Promote Coordinated, Comprehensive Oversight

Facilitate Exceptional Coordination and Collaboration to Ensure High-Impact Results

The PRAC has established five subcommittees and four issue groups (healthcare, financial institutions, data sharing, and identity fraud reduction & redress) to share ongoing oversight and accountability efforts, best practices, and lessons learned among our 22 member IGs. These efforts include:

- Ongoing reviews of multi-dipping, or recipients of pandemic funds using multiple sources of funds for the same purpose,
- A PPP working group that discusses outcomes from oversight and inspections of fraud and misuse,
- Sharing of data analytics and data across the pandemic response community to create a more cohesive response to pandemic oversight, and,
- State and local coordination with the federal community (including the Government Accountability Office) on high risks and areas of concern.

The Identity Fraud Reduction & Redress issue group formed in July 2021 and brings together six IGs that are members of the PRAC. The group is taking a holistic approach to help reduce identity fraud in government programs with an emphasis on assisting victims in recovering from what can be devastating impacts from identity fraud. The public are often twice victimized in pandemic identity theft schemes: once when their personal information is stolen, and again when the benefits are diverted to the pockets of scammers and thieves.

We also created an interactive timeline on our website to raise public awareness of identity theft in pandemic relief programs. Identity theft is a significant threat that cuts across agency and program boundaries. According to the Federal Trade Commission, identity thieves targeted pandemic unemployment insurance benefits in record numbers, with over 394,000 people reporting that their personal information was misused to apply for a government benefit—an increase of nearly 3,000% from 2019. Our timeline shows how watchdogs at all levels of government are working to mitigate this issue.

Ensure Efficient Sharing of Data, Analytics, and Other Information

With the funding Congress provided in the American Rescue Plan Act, we launched the Pandemic Analytics Center of Excellence (the PACE) to deliver analytic, audit, and investigative support to the oversight community. We've acquired dozens of public and non-public federal datasets and shared them with 29 IGs to help investigators find fraud across relief programs. We've brought in the best and brightest data science talent and have trained and placed 15 data science fellows with our members to help analyze pandemic relief data.

The PACE is currently supporting the Department of the Treasury Office of Inspector General (OIG) in its oversight of the Coronavirus Relief Fund, a $150 billion program created to help state, local, and Tribal governments respond to the pandemic. It's a new program that requires data to be reported by more than 700 recipients (who receive data from thousands and thousands of subrecipients). The PACE is helping to perfect the data being reported, and then applying a risk scoring model that flags recipients for potential investigation based on numerous factors. Some of these risk factors look to see if a recipient has been debarred from doing business with the government, if they have a foreign address, or if they are "double dipping" and getting money from other pandemic relief programs.

Another risk modeling project from the PACE is being used to help the Small Business Administration OIG triage the huge increase in hotline complaints they experienced during the pandemic. They typically get less than 1,000 complaints per year but are now receiving complaints at a rate of 6,000 per week. The PACE is saving them time by helping them assess which complaints are worth pursuing. We also built a sophisticated analytic tool that can help IGs identify a certain type of complaint, even if the underlying data is missing or incomplete. For example, the PACE helped review a large portion of over 200,000 SBA OIG hotline complaints and found that 40% are estimated to be related to identity theft.

In June 2021, the PACE hosted a Data Analytics Expo for the oversight community to highlight current analytic tools, standards, and practices. In July 2021, the PRAC's Data Sharing issue group held an International Data Forum with counterparts from the United Kingdom and Australia that featured discussion of pandemic relief programs in each country, the challenges faced in overseeing those relief programs, and how innovative approaches to data sharing and analytics allowed officials to address those challenges.

Foster Sound Stewardship of Covered Funds and Programs

Efficient and effective management and administration of taxpayer-funded programs are essential to ensure that coronavirus relief programs provide relief to intended individuals and businesses. Because of the size and scale of the financial response to the pandemic, numerous federal agencies awarded contracts for critical goods and services to support federal, state, and local response efforts. Contracting during emergencies can present unique challenges, as officials may face pressure to provide goods and services as quickly as possible, which can result in fraud and improper payments.

In July 2021, we issued a report that examined the pandemic's impact on federal contracting. We found that between April 1, 2020, and September 30, 2020, $4.4 billion worth of pandemic response contracts went to businesses or individuals who had never worked with the government. Approximately $128 million (3%) was deobligated, meaning that funds were removed from contracts for performance reasons such as failure to meet requirements or complete contract terms.

Another unique challenge the pandemic caused was limiting the transmission of the coronavirus in correctional and detention facilities maintained and operated by the Departments of Justice, Homeland Security, and the Interior. In May 2021, we issued a report that summarized the work from those OIGs related to preventing the spread and mitigating the impact of the coronavirus in federal correctional and detention facilities. The report notes that some facilities were not designed to enable social distancing and staffing shortages made it difficult to implement strategies to reduce the spread of the virus.

Goal Three: Prevent & Detect Fraud, Waste, Abuse, & Mismanagement

Hold Wrongdoers Accountable

The PRAC's Fraud Task Force serves as a resource for the IG community by surging investigative resources into areas with the greatest need: pandemic loan fraud. We have 34 agents from nine OIGs who have been detailed to work on Task Force cases. These agents are located around the country and are working cases that would otherwise go unaddressed due to the scale of the fraud we are seeing.

The idea behind our Task Force is to harness the expertise of the oversight community and attack this problem with every tool we have: criminal, civil, forfeitures of money and property, suspension and debarments. Our PRAC Fraud Task Force works closely with other initiatives to combat pandemic fraud such as the Department of Justice COVID-19 Fraud Enforcement Task Force. The Pandemic Analytics Center of Excellence provides investigative support to the Task Force, flagging anomalies or potential leads in pandemic relief data.

Mitigate Major Risks That Cut Across Program Boundaries

The PRAC works with our members to identify emerging fraud risks created by the pandemic. During the reporting period, we partnered with the Housing & Urban Development (HUD) OIG to help protect more than $9 billion that went to the Community Development Block Grant and Emergency Solutions Grant programs.

In a recent report, HUD OIG and the PRAC identified 31 fraud schemes more likely to occur during the pandemic. For example, ghost employees (when an individual submits requests for reimbursement for employees who either don't exist or are not on payroll) have been a common fraud scheme during the pandemic because social distancing has made onsite monitoring and physical inspection by HUD officials more difficult. Many recipients of HUD funds also rely on numerous subcontractors for services, increasing the likelihood of kickbacks during the pandemic due to the increase in funding and recipients.

By documenting these different fraud schemes, HUD OIG and the PRAC discovered insights that can be shared with other agencies that are reviewing fraud cases in other pandemic relief programs.

We continually work with the Office of Management & Budget (OMB), the American Rescue Plan implementation team, and partner IGs to address issues with pandemic relief data and opportunities to enhance payment integrity. In April 2021, we issued a Joint Alert with OMB on payment integrity. The alert identifies risk factors and mitigating strategies that agencies can consider when assessing impact to their respective programs. In July 2021, we issued a second Joint Alert with OMB, this time emphasizing the benefits of using automation and data analytics in reducing the risk of improper payments.

In August 2021, we worked closely with the Department of Labor Office of Inspector General on facilitating access for Department of Labor Inspector General and the PRAC to state workforce agencies' data on unemployment insurance programs and referrals of suspected unemployment insurance fraud.

Goal Four: Ensure Effective and Efficient PRAC Operations

Build a Diverse Team of Innovative Thought Leaders

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 is organized and managed as a distributed workforce in a virtual workplace. During the reporting period, we opened a safe and modest office in Washington, DC that enables employees to collaborate when necessary.

We also created an internal wellness committee, an employee-led initiative that advocates for a positive workplace culture. The committee's mission is to create a professional environment that supports social, physical, and mental wellbeing and ensures that our policies advance equity, inclusion, diversity, and accessibility.

The PRAC also hired a human resources specialist to streamline and organize our administrative functions. This has been crucial as we onboard additional staff in each of our lines of business. Between April 1, 2021, and September 30, 2021, 33 new PRAC employees were hired. We also hired a dedicated information technology support specialist to improve processes and ensure the PRAC maximizes the technological advantages of a remote workforce.

Support the Independent Oversight of Inspectors General

The PRAC is mindful of the complexity of the federal programs involved in the pandemic response 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, the PRAC relies on the existing expertise and experience of individual agency IGs while respecting their autonomy to conduct their own audits or investigations.

Holding Wrongdoers Accountable Through Investigations

A key role of OIGs is to support law enforcement in pursuing fraud investigations and criminal enforcement. A total of 14 OIGs have indictments/complaints, arrests, and/or convictions from April 1, 2021, through September 30, 2021, related to the federal government's COVID-19 pandemic response. The following section provides the total number of accountability actions organized by agency and highlights cases categorized by criminal activity.

Percentage of Cases by Pandemic Relief Program (April 1, 2021, through September 30, 2021)

Program Area	Percentage of Cases by Program
Paycheck Protection Program	49%
Pandemic Unemployment	45%
Economic Injury Disaster Loans	27%
Health & Safety (Vaccination, Testing, PPE, Bio)	7%
Other (Coronavirus Food Assistance Program, Price Gouging, Economic Impact Payments)	1%

Source: Assembled by the PRAC from DOJ RSS Feed.
Note: The percentages above credit all agencies involved in a single case in the individual totals. Combined totals only count unique totals; therefore, the total count will not equal the total of each OIG's statistics.

Investigative Results (April 1, 2021, through September 30, 2021)

	Indictments/ Criminal Complaints (# of Defendants)	Arrests	Convictions
U.S. Agency for International Development	0	1	1
Department of Agriculture	0	1	1
Department of Homeland Security	13	9	8
Department of Labor	312	312	99
Department of the Treasury	1	0	1
Department of Veterans Affairs	2	2	1
Federal Deposit Insurance Corporation	26	15	23
Federal Housing Finance Agency	5	2	13
Federal Reserve Board	27	15	27
Department of Health and Human Services	26	0	6
Small Business Administration	98	69	64
Social Security Administration	20	0	1
U.S. Postal Service	1	0	0
Treasury Inspector General for Tax Administration	13	15	23

Source: Assembled by the PRAC from DOJ RSS Feed
Note: The percentages above credit all agencies involved in a single case in the individual totals. Combined totals only count unique totals, and therefore, the total count will not equal the total of each OIG's statistics.

Paycheck Protection Program/Economic Injury Disaster Loan Case Highlights

Department of the Treasury (Treasury) OIG

Middlesex Man Admits Paycheck Protection Program Fraud Scheme and Obtaining Funds from a Deposited Stolen and Altered U.S. Treasury Check

The defendant pled guilty to fraudulently receiving Payment Protection Program (PPP) funds and depositing a stolen and altered U.S. Treasury check and was charged with bank fraud and theft of government funds. The defendant devised a scheme through which a stolen and altered U.S. Treasury check was deposited into a corporate bank account he created in the name of a business. The check was altered to be made payable to that business in the amount of $211,886 and was then deposited into an account the defendant controlled. The defendant later withdrew or transferred the stolen proceeds from the bank account before the bank could detect the fraud.

On June 24, 2020, the defendant caused to be submitted a fraudulent PPP loan application to a lender on behalf of a company, a purported business that the defendant controlled. The defendants PPP application falsely represented the number of employees, the monthly payroll expenses, mortgage/lease expenses that they possessed. The company did not, in fact, employ any employees, nor did it incur payroll or utility expenses. Based on the defendant's misrepresentations, the defendants PPP loan application was approved in the amount $481,502. The defendant then converted the proceeds for his own use.

Federal Deposit Insurance Corporation (FDIC) OIG

Florida Man Sentenced After Fraudulently Obtaining $3.9 Million in PPP Loans

The defendant was sentenced in May 2021 to more than 6 years in prison for fraudulently obtaining approximately $3.9 million in Paycheck Protection Program (PPP) loans and using those funds, in part, to purchase a $318,000 Lamborghini luxury car for himself, pleading guilty to one count of wire fraud in February 2021. The defendant submitted multiple PPP applications to a PPP-participating lender, claiming to have had dozens of employees and millions of dollars in monthly payroll. In addition to submitting false and fraudulent IRS forms to support the applications, the defendant also assisted other individuals in obtaining fraudulent PPP loans. As part of the sentence, the defendant was ordered to forfeit the $3.4 million in fraudulent loan proceeds that law enforcement seized and the 2020 Lamborghini Huracan that was purchased for approximately $318,000.

FDIC OIG

Texas Man Sentenced for $24 Million Covid-19 Relief Fraud Scheme

The defendant was sentenced in July 2021 to more than 11 years in prison for wire fraud and money-laundering offenses in connection with his fraudulent scheme to obtain approximately $24.8 million in forgivable Paycheck Protection Program (PPP) loans. The defendant submitted 15 fraudulent applications under names of various purported businesses he owned or controlled to eight different lenders. He claimed his businesses had numerous employees and hundreds of thousands of dollars in payroll expenses when, in fact, no business had employees or paid wages consistent with the amounts claimed in the PPP applications. As part of his guilty plea in March 2021, the defendant agreed to forfeit eight homes, six luxury vehicles, and more than $9 million in fraudulent proceeds. He was also ordered to pay over $17 million in restitution at sentencing.

Federal Housing Finance Agency OIG

Georgia Woman Pleads Guilty to Bank Fraud For COVID-Relief Fraud Scheme

In August 2021, the defendant pleaded guilty in the Northern District of Georgia for perpetrating a scheme to fraudulently obtain more than $7.9 million in Paycheck Protection Program (PPP) loans guaranteed by the Small Business Administration (SBA) under the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

According to court documents, the defendant submitted six fraudulent PPP loan applications to four different lenders on behalf of entities she owned or controlled, namely: Georgia Nephrology Physician Associated, United

Healthcare Group & Co., Nephrology Network Group LLC, First Corporate International, Corkrum Consolidated Inc., and Kiwi International Inc. Through the six PPP loan applications, the defendant fraudulently sought more than $7.9 million in PPP loan funds, of which more than $6 million was disbursed to accounts controlled by the defendant.

The defendant also falsely represented the number of employees and payroll expenses in each of the six PPP loan applications. To support the fraudulent PPP loan applications, the defendant submitted fraudulent tax records, bank statements, and payroll reports.

The Department of Justice, working with the Federal Housing Finance Agency and the Federal Bureau of Investigations seized and recovered approximately $2.1 million of the disbursed PPP funds in this matter. An additional $1.6 million of the disbursed PPP funds were seized by a bank and returned to the lender.

Federal Reserve Board

Two Texas Men And One Oregon Man Charged With Fraud Scheme To Obtain Over $14 Million In Covid-Relief Loans

Three individuals were charged with participating in a fraudulent scheme to obtain over $14 million in Government-guaranteed loans designed to provide relief to small businesses during the novel coronavirus/COVID-19 pandemic.

This scheme resulted in the approval of fraudulently procured loans for two companies both located in the Southern District of New York, totaling approximately $4 million, and the distribution of the proceeds of these fraudulently obtained funds to a series of bank accounts located in the United States and elsewhere, including bank accounts controlled by the defendants.

Small Business Administration OIG

D.C. Man Indicted on Charges in Scheme to Steal More Than $17 Million in COVID-19 Relief Funds

The defendant was indicted on charges alleging that he perpetrated a scheme to steal more than $17 million in Paycheck Protection Program (PPP) and Economic Injury and Disaster Loan (EIDL) funds where he devised a scheme to use tax returns stolen from a Washington, D.C. consulting firm and stolen identities to fraudulently obtain more than $17 million in name of his company, Alias Systems, LLC. The indictment alleges that the defendant attempted to steal a total of $17 million and successfully stole more than $2.3 million from PPP and EIDL programs.

The defendant carried out the scheme from at least July 2020 to July 2021 in which he filed at least 13 fraudulent PPP loan applications and an EIDL application in the name of Alias Systems, LLC, using stolen identities and stolen tax returns that were fraudulently doctored to appear to be tax returns of Alias Systems, LLC. The defendant was charged with five counts of wire fraud, 14 counts of engaging in monetary transactions in criminally derived property, 14 counts of aggravated identity theft, and one count of destruction or removal of property to prevent seizure.

Social Security Administration OIG

New York City Man Charged with Nearly $4 Million COVID-19 Relief Fraud Scheme and Money Laundering

A criminal complaint was filed charging the defendant dual-resident of New York and Florida with fraudulently obtaining and laundering nearly $4 million in funds from the COVID-19 relief Paycheck Protection Program (PPP).

According to court documents, the defendant is alleged to have used a variety of false representations to fraudulently obtain more than $3.8 million in federal COVID-19 PPP funds. To obtain the loan money, the defendant is alleged to have submitted eight falsified loan applications to numerous lenders on behalf of five of the defendant's businesses. It is further alleged that to obtain the loans the defendant submitted false information, including the number of his employees, federal tax returns for his businesses, and his payroll documentation, and he certified that he would use the loan money only for business-related purposes. After fraudulently obtaining the loans, the defendant is alleged to have laundered and misused the loan proceeds by, among other things, transferring those proceeds to brokerage accounts and placing more than $3 million in losing stock trades.

Treasury Inspector General for Tax Administration

Twenty-two defendants charged in connection with alleged $11.1 million Paycheck Protection Program fraud scheme

Twenty-two individuals were charged in connection with a fraudulent scheme to obtain approximately $11.1 million in Paycheck Protection Program (PPP) loans and to use those funds to purchase luxury vehicles, jewelry, and other personal items. From April 2020 through August 2020, the conspirators in the scheme allegedly submitted, or assisted in the submission of, PPP loan applications on behalf of fourteen businesses, seeking loans of approximately $700,000 - $850,000 for each company.

In the loan applications, the defendants certified that each applicant business was in operation on February 15, 2020, and had employees for whom it paid salaries and payroll taxes or paid independent contractors; that the funds would be used to retain workers and maintain payroll or make mortgage interest payments, lease payments, and utility payments; and that the information provided in the application and in all supporting documents and forms was true and accurate in all material respects.

The PPP loan applications reported that each business had between 59 and 69 employees and approximately $295,000 to $342,000 in average monthly payroll expenses. To support these payroll figures, each business's loan application was accompanied by an Internal Revenue Service Form 941, which employers use to report payroll taxes, for each quarter of 2019 and by a bank statement or a spreadsheet reflecting payroll expenses. In reality, however, none of the businesses had employees or payroll expenses. After the PPP loan proceeds were deposited into the businesses' accounts, the businesses transferred more than $5.5 million of the PPP loan proceeds into accounts controlled by the scheme's mastermind.

Pandemic Unemployment Case Highlights

Department of Homeland Security OIG

Virginia Woman Pleads Guilty to Fraudulently Obtaining COVID-Related Unemployment Benefits for Prison Inmates

June 2021, the defendant pled guilty to mail fraud for their role in a conspiracy to fraudulently obtain pandemic-related unemployment benefits for 22 prison inmates, which she shared with the inmates' beneficiaries. The defendant conspired with inmates at Baskerville Correctional Center to collect the Personally Identifiable Information (PII) of inmates to fraudulently apply for Virginia unemployment benefits from June 2020 to January 2021, during the COVID-19 pandemic. The defendant with the assistance of inmate co-conspirators, submitted successful applications for Virginia unemployment benefits for at least 22 inmates resulting in the dispersal of at least $223,984.72 in fraudulent benefits.

The applications contained several false statements such as a false physical address, rather than the address of the correctional facility at which the inmates were actually living; a false last employer; and a false certification that the inmates were ready, willing, and able to work in the event employment became available.

Department of Labor OIG

Three Maryland Men Facing Federal Indictment for Filing More Than 600 Fraudulent Claims for Unemployment Resulting in Losses of More Than $2.7 Million

In September 2021, a grand jury returned an indictment charging three Maryland men on federal charges related to a scheme to fraudulently obtain more than $2.7 million in unemployment benefits. According to the indictment, from February 2020 through February 2021, the defendants allegedly conspired to impersonate victims to submit fraudulent UI claims. To accomplish this, the defendants allegedly obtained victims' personally identifiable information (PII) of victims, often under false pretenses. The defendants allegedly shared the PII amongst themselves and with others and used the victims' PII to submit fraudulent applications for UI benefits in Maryland, Michigan, and Tennessee.

The indictment alleges that the fraudulent applications contained false representations concerning the victims' contact information, addresses, work availability, and whether they were newly unemployed. The defendants allegedly used false physical addresses for UI applications, so that any UI benefits paid by the state would be received by the defendants, rather than by the victims. In some instances, the defendants are alleged to have used their own physical addresses in UI applications to receive the victims' UI benefits. In other instances, the defendants allegedly used the addresses of nearby vacant residences to avoid detection by government authorities.

As described in the indictment, once the defendants received the fraudulently obtained payments in the form of debit cards, they made cash withdrawals and other transactions throughout Maryland and used the cash for their own benefit and for the benefit of others who also were not entitled to the money. As a result of the conspiracy, the defendants and co-conspirators allegedly caused at least 600 fraudulent UI claims to be submitted in Maryland, Michigan, Tennessee, and at least sixteen other states, resulting in more than S2.7 million in actual losses

U.S. Postal Service OIG

Twelve Individuals Indicted And Arrested For Unemployment Benefits And Pandemic Unemployment Assistance (PUA) Fraud

On April 7 and 8, 2021, the Federal Grand Jury in the District of Puerto Rico returned eleven separate indictments charging twelve (12) individuals with fraud against the Unemployment Insurance and Pandemic Unemployment Assistance Program. According to the indictments, the defendants engaged in schemes to defraud the Puerto Rico Department of Labor and Human Resources by submitting fraudulent applications for unemployment insurance benefits, including Pandemic Unemployment Assistance (PUA) benefits. The false information submitted included false social security numbers and false employment information. The loss associated with these cases totals $419,580.

In separate indictment, two defendants, one of which was a U.S. Postal Employee were charged with conspiracy to commit mail fraud, mail fraud and theft of government moneys in an amount of $11,388. The defendants conspired to fraudulently represent that one of the individuals was an unemployed barber, when in fact he was a mail carrier employed by the United States Postal Service.

Health Care/Medicare Fraud Case Highlights

Department of Health and Human Services (HHS) OIG

National Health Care Fraud Enforcement Action Results in Charges Involving Over $1.4 Billion in Alleged Losses

In September 2021, the Department of Justice announced criminal charges against 138 defendants, including 42 doctors, nurses, and other licensed medical professionals, in 31 federal districts across the United States for their alleged participation in various health care fraud schemes that resulted in approximately $1.4 billion in alleged losses.

The charges target approximately $1.1 billion in telefraud, $29 million in COVID-19 health care fraud, $133 million connected to substance abuse treatment facilities, or “sober homes,” and $160 million connected to other health care fraud and illegal opioid distribution schemes across the country.

The enforcement actions were led and coordinated by the Health Care Fraud Unit of the Criminal Division’s Fraud Section, in conjunction with its Health Care Fraud and Appalachian Regional Prescription Opioid (ARPO) Strike Force program and its core partners, the U.S. Attorneys’ Offices, Department of Health and Human Services OIG, Federal Bureau of Investigations, and Drug Enforcement Administration.

Nine defendants in the cases announced engaged in various health care fraud schemes designed to exploit the COVID-19 pandemic, which resulted in the submission of over $29 million in false billings. Defendants allegedly misused patient information to submit claims to Medicare for unrelated, medically unnecessary, and expensive laboratory tests, including cancer genetic testing. The enforcement action also included criminal charges against five defendants who allegedly engaged in the misuse of Provider Relief Fund monies.

Other Case Highlights

U.S. Agency for International Development OIG

Florida Man Charged With Stealing Ventilators Intended for Critically Ill COVID-19 Patients in El Salvador Arrested in Texas

The defendant was arrested May 2021 in an indictment charging him with stealing 192 U.S. government-owned medical ventilators worth about three million dollars. According to the indictment he defendants stole a tractor trailer loaded with the medical ventilators, during its transport by truck to Miami International Airport. USAID had acquired the ventilators and was sending them to the Government of El Salvador as part of an aid program to treat critically ill COVID-19 patients there. Following the investigation, law enforcement recovered 191 of the stolen ventilators.

The defendants were charged with federal conspiracy, possession of stolen goods being shipped interstate, and theft of government property and one pleaded guilty to theft of government property in September 2021.

U.S. Department of Agriculture

Stonecrest man sentenced to jail for defrauding the USDA COVID-19 Relief Program

The defendant was sentenced to two years and six months in prison for defrauding the USDA's Coronavirus Food Relief Program and attempting to defraud the IRS's COVID-19 relief program. The defendant submitted a false claim to the USDA's Coronavirus Food Assistance Program (CFAP) for the claimed loss of livestock at his commercial farming operation. CFAP provided direct relief to producers who faced price declines and additional marketing costs due to COVID-19.

The defendant did not own or operate a commercial farming operation and did not have losses associated with any livestock when he made a claim under CFAP. The defendant submitted a fraudulent IRS Form 7200, which, when used legitimately, allows an employer to request an advance payment of employer credits under the Families First Coronavirus Response Act (FFCRA). In total, the defendant attempted to obtain over $1.5 million in COVID-19 relief funding.

Department of Homeland Security (DHS) OIG and Veterans Affairs OIG

Two Defendants Charged in Separate, Covid-19 Vaccination Record Card Frauds

According to the complaint, the defendant was responsible for stealing or embezzling authentic Covid-19 Vaccination Record Cards from the VA hospital—along with vaccine lot numbers necessary to make the cards appear legitimate—and then reselling those cards and information to individuals within the metro Detroit community. The complaint alleges that the defendants theft of Covid-19 Vaccination Record Cards began at least as early as May of 2021 and continued through September 2021. The defendant sold the cards for $150-$200 each and communicated with buyers primarily via Facebook Messenger.

Insights Through Oversight Reports

During the reporting period, 30 OIGs issued 119 oversight reports[1] related to the COVID-19 pandemic response. OIGs continue to look for new ways to conduct their work and coordinate across agency boundaries—such as through the issuance of the PRAC's COVID-19 in correctional and detention facilitates capping report which pulled in insights from OIGs at the Departments of Homeland Security, Justice, and the Interior. OIGs have also directed their focus on building upon, and finding opportunities to expand, previous pandemic oversight work. As pandemic programs mature, they have started looking forward to establishing best practices and identifying lessons learned that can apply broadly to future situations as well.

This section identifies the total number of issued reports for each top challenge area and presents summaries of key reports. For a complete list and summaries of all oversight reports issued, see Appendix B on page 38.

[1] These oversight reports include all reports, memorandums, and advisories issued by the OIGs related to coronavirus response funding and programs.

Oversight Reports from April 1, 2021 through September 30, 2021

Office of Inspector General	*Report Count*
U.S. Agency for International Development	3
Consumer Product Safety Commission	1
Department of Agriculture	4
Department of Commerce	2
Department of Defense	8
Department of the Interior	1
Department of Education	5
Department of Health and Human Services	7
Department of Homeland Security	8
Department of Housing and Urban Development	4
Department of Justice	3
Department of Labor	6
Department of State	2
Department of the Treasury	2
Department of Veterans Affairs	12
Environmental Protection Agency	5
General Services Administration	1
Farm Credit Administration	1
Federal Reserve Board	2
National Railroad Passenger Corporation	1
Office of Personnel Management	1
National Science Foundation	9
Pandemic Response Accountability Committee	2
U.S. Peace Corps	1
Small Business Administration	4
Special Inspector General for Pandemic Recovery	5
Special Inspector General for the Trouble Asset Relief Program	1
Social Security Administration	3
U.S. Postal Service	4
U.S. Treasury Inspector General for Tax Administration	11
Total Reports	***119***

Challenge:
Preventing and Detecting Fraud against Government Programs

Total Reports	3

Department of Labor (DOL) OIG, The U.S. Department of Labor Complied with The Payment Integrity Information Act for FY 2020, but Reported Unemployment Insurance Information Did Not Represent Total Program Year Expenses, 22-21-007-13-001, August 6, 2021

DOL's reported Unemployment Insurance (UI) improper payment rate of 9.17% was compliant with Payment Integrity Information Act of 2019; however, it was not representative of total unemployment expenses for program year 2020. The improper payment rate excluded information on: (1) CARES Act unemployment insurance programs because these programs had not been in existence for more than 12 months at the time; and (2) the fourth quarter regular UI expenses because DOL received approval from the Office of Management and Budget (OMB) to utilize the results from the first three quarters of the program year to reduce the burden on program resources. The DOL OIG's initial pandemic audit and investigation work indicated that the UI programs' improper payment rates, including fraudulent payments, is likely higher than 10%.

DOL OIG, Alert Memorandum: The Employment and Training Administration Needs to Issue Guidance to Ensure State Workforce Agencies Provide Requested Unemployment Insurance Data to the Office of Inspector General, 19-21-005-03-315, June 16, 2021

DOL's interpretation of federal regulations and the Employment and Training Administration's subsequent guidance to state workforce agencies limited the state workforce agencies' mandatory sharing of UI information in only those circumstances where DOL OIG was conducting an investigation into a particular instance of suspected UI fraud. This is contrary to the Inspector General Act, which authorizes DOL OIG to obtain UI information for all purposes (e.g., audit and investigative) to prevent and detect fraud, waste, and abuse within the UI program. These disclosure limitations have prevented DOL OIG from obtaining critical UI claim and wage data needed to conduct timely investigative and audit work and fulfill our oversight responsibilities.

The unemployment insurance improper payment rate for program year 2020 did not include CARES Act programs because the programs had not been in existence for more than 12 months

Challenge: Informing and Protecting the Public against Pandemic-Related Fraud

Total Reports	3

Department of Housing and Urban Development (HUD) OIG, COVID-19 Forbearance Data in HUD's Single Family Default Monitoring System Generally Agreed With Information Maintained by Loan Servicers, 2021-KC-0005, August 16, 2021

HUD OIG audited lender reporting of COVID19 forbearances for Federal Housing Administration-insured loans in the Single Family Default Monitoring System. HUD OIG compared default reporting data from Single Family Default Monitoring System to loan data provided by five sampled servicing lenders that serviced a third of the FHA single-family portfolio. The HUD OIG audit objective was to determine whether COVID19 forbearance data available in the Single Family Default Monitoring System were consistent with the information maintained by loan servicers. HUD OIG found that COVID-19 forbearance data available in the Single Family Default Monitoring System were generally consistent with the information maintained by the loan servicers reviewed.

U.S. Postal Service (USPS) OIG, U.S. Postal Inspection Service Pandemic Response to Mail Fraud and Mail Theft, 20-305-R21, May 20, 2021

USPS OIG's objective was to assess the Postal Inspection Service's response to mail fraud and mail theft during the COVID-19 pandemic. Overall, USPS OIG found that the Postal Inspection Service took appropriate action to respond to mail fraud and mail theft during the COVID-19 pandemic. For example, the Mail Fraud Program employees participated in federal task forces to investigate and disrupt COVID-19 related scams. Postal inspectors also coordinated with law enforcement agencies when Economic Impact Payment checks were mailed to help prevent mail theft.

Small Business Administration (SBA) OIG, SBA's Handling of Identity Theft in the COVID-19 Economic Injury Disaster Loan Program, 21-15, May 6, 2021

SBA OIG issued this evaluation report to notify SBA officials of significant matters regarding its handling of complaints of identity theft in the COVID-19 Economic Injury Disaster Loan (EIDL) program. SBA OIG recommended the Administrator to direct the Associate Administrator for the Office of Disaster Assistance, the Chief Financial Officer for the Office of Performance Management and Chief Financial Officer, and the Associate Administrator for the Office of Capital Access to: (1) develop a process to maintain and track all identity theft complaints; (2) develop a process

> *SBA OIG recommended that SBA review over 150,000 returned billing statements and resolve any that involve identity theft, then refer fraudulent loans to SBA OIG.*

to provide status updates to each complainant alleging identity theft; and (3) complete and formalize a process to restore identity theft victims to their condition prior to the fraud. The process should include steps to stop the loan billing statements, prevent delinquency collections, and release them from loan liability and Uniform Commercial Code liens. SBA OIG also recommended that SBA develop a process to remove any fraudulent loans and related Uniform Commercial Code filing fees from its financial records; and to review over 150,000 returned billing statements and resolve any that involve identity theft, then refer fraudulent loans to SBA OIG.

Challenge: Data Transparency and Completeness

Total Reports	5

Department of Health and Human Services (HHS) OIG, CMS's COVID-19 Data Included Required Information From the Vast Majority of Nursing Homes, but CMS Could Take Actions To Improve Completeness and Accuracy of the Data, A-09-20-02005, September 3, 2021

The objective of this audit was to determine whether the Centers for Medicare & Medicaid Services' (CMS's) COVID-19 data for nursing homes were complete and accurate. HHS OIG found that CMS's COVID-19 data for nursing homes included the required data from the vast majority of nursing homes; however, the data were not complete or accurate for some facilities. For about 5% of nursing homes, the data did not include all of the COVID-19 data that nursing homes were required to report and/or were not complete or accurate after CMS performed its quality assurance checks.

Department of Education (ED) OIG, Inconsistent Grantee and Subgrantee Reporting of Education Stabilization Fund Subprograms in the Federal Audit Clearinghouse, F21NF0037, August 26, 2021

The purpose of this flash report was to share ED OIG's observations concerning grantees and subgrantees inconsistently reporting audit data on ED's subprograms, or unique components of a program, to the Federal Audit Clearinghouse, the designated repository of single audit data. ED OIG found that grantees and subgrantees were not consistently reporting expenditures of Education Stabilization Fund subprogram

ED OIG found that grantees and subgrantees were not consistently reporting expenditures of Education Stabilization Fund subprogram awards.

awards in the Federal Audit Clearinghouse. Specifically, when entering federal award information into the Data Collection Form, grantees and subgrantees either (1) did not identify which Education Stabilization Fund subprogram their expenditures were awarded under or (2) used widespread variations of subprogram identifying information to identify which subprogram their expenditures were awarded under.

Challenge: Federal Workforce Safety

Total Reports	12

Treasury Inspector General for Tax Administration (TIGTA), Steps Were Taken to Protect Employee Health and Safety, but Additional Efforts Are Needed to Ensure Compliance With Federal Guidelines During Pandemics, 2021-16-073, September 16, 2021

This audit was initiated to evaluate the actions the Internal Revenue Service (IRS) has taken to execute its Pandemic Incident Management Plan and protect the health and safety of its employees during the COVID-19 pandemic. Overall, the IRS completed necessary actions related to the requirements outlined in its Pandemic Incident Management Plan and continues to take steps to ensure the health and safety of its employees. In addition, the IRS leveraged data related to employee infection and transmission rates, employee telework eligibility and status, and facility status to allow for informed decision-making during the pandemic. Further, as of June 30, 2021, 1,980 (47 percent) of the 4,198 IRS employees who reported testing positive for COVID-19 were determined to pose a transmission risk to other IRS employees.

> *47 percent of IRS employees who tested positive for COVID-19 were determined to pose a transmission risk to other IRS employees.*

General Services Administration OIG, PBS Did Not Always Follow CDC and Internal Guidance to Limit the Risk of COVID-19 Exposure, A201018/P/4/R21005, August 26, 2021

The General Services Administration OIG found that their Public Buildings Service did not always take appropriate action to limit the risk of exposure to COVID-19 in its owned and leased facilities. The General Services Administration OIG also found that the Public Buildings Service did not always receive or provide timely notice of positive COVID-19 incidents in accordance with the Public

Buildings Service's notification process. As a result, the Public Buildings Service could not take appropriate action to clean and disinfect affected space. Further, building occupants, contractors, and visitors may have unknowingly passed through space contaminated by individuals infected with COVID-19, and been at increased risk of exposure to and transmission of the disease.

SBA OIG, Evaluation of SBA's Coronavirus Reconstitution Plan, 21-18, July 12, 2021

SBA OIG found that SBA established its May 2020 COVID-19 Reconstitution Plan in accordance with applicable federal guidance. SBA OIG identified issues with the implementation of the reconstitution plan that should be addressed to help the agency safeguard its employees from contracting and spreading COVID-19 in the workplace. SBA OIG found the agency did not follow occupancy procedures for advancing or reverting phases at its Washington, DC headquarters. SBA also did not implement exposure tracking protocols to ensure it consistently traced COVID-19 cases. SBA OIG found the agency did not consistently notify its staff of presumed or confirmed COVID-19 cases in the sampling SBA OIG analyzed. SBA did not consistently contact potentially exposed personnel and ensure employees completed 14-day quarantine periods. SBA replaced the reconstitution plan with its new COVID-19 Workplace Safety Plan in February 2021. SBA OIG made one recommendation for SBA to enforce the requirements of its new workplace safety plan by consistently applying procedures for occupancy and exposure tracking and to accurately record and maintain supporting documentation for all reported COVID-19 cases.

Office of Personnel Management (OPM) OIG Evaluation of OPM's Response to the COVID-19 Pandemic, 4K-FS-00-20-042, May 6, 2021

In May 2020, OPM issued a Returning to OPM Facilities Preparedness Guide to assist managers with the transition to reopen its offices during the COVID-19 pandemic. The Guide did not specifically identify when employees would return to the office but provided a framework to support OPM supervisors with guidelines and planning considerations for evaluating the needs of employees as OPM returns from a maximum telework operating status. During OPM OIG's evaluation, they determined that: (1) improvements were needed for processing COVID-19 incidents; (2) OPM management did not require workers to wear face coverings; and (3) OPM needed to implement additional signage for entering, social distancing, and routine cleaning and disinfecting at the Theodore Roosevelt Federal Building.

Challenge: Financial Management of Relief Funding

Total Reports	8

Department of Veterans Affairs (VA) OIG, Medical/Surgical Prime Vendor Contract Emergency Supply Strategies Available Before the COVID-19 Pandemic, 20-03075-138, June 14, 2021

VA medical facilities' demand for PPE increased dramatically during the COVID-19 pandemic. VA OIG reviewed how the Veterans Health Administration (VHA) ensured the Medical/Surgical Prime Vendor-Next Generation program and its prime vendors met contract requirements by offering medical facilities a no-cost option to develop advance-order supply lists tailored to catastrophic events and contingency plans. VA OIG also assessed whether facilities took advantage of those options and strategies and relied on the contracts to obtain PPE during the pandemic. All four Medical/Surgical Prime Vendor-Next Generation prime vendors developed contingency plans that included the advance-order list. Three of the four vendors also offered options to purchase and store medical supplies in advance. Though the prime vendors fulfilled their contract requirements, VA OIG found none of 16 medical facilities assessed took advantage of those emergency strategies before the pandemic. Most facility leaders did not know those plans existed. Most medical facilities reported maintaining their own contingency stocks, which were at risk of quickly depleting. That risk increased when prime vendors were unable to fulfill orders, leading staff to purchase medical supplies on the open market where the VHA's data showed they paid higher prices. By not asking prime vendors to provide services established in contingency plans, VA medical facilities missed opportunities to receive certain needed medical supplies. VA can apply lessons learned during the pandemic by continuing to refine its contract requirements for prime vendors to address catastrophes.

By not asking prime vendors to provide services established in contingency plans, VA medical facilities missed opportunities to receive certain needed medical supplies.

Department of Defense (DoD) OIG, Audit of the Reimbursement for Department of Defense Mission Assignments for Coronavirus Disease–2019 Pandemic Response in the U.S. Northern Command Area of Responsibility, DODIG-2021-091, June 9, 2021

The DoD OIG determined that DoD tasked-unit personnel did not submit timely requests for partial or final reimbursement from the Federal Emergency Management Agency for mission assignment support. As of July 31, 2020, DoD Components reported $221.6 million in incurred reimbursable costs for 11 of the 12 COVID-19 pandemic response mission assignments reviewed, but had not submitted timely reimbursement requests for those costs. If DoD tasked-unit personnel submitted timely and supported reimbursement requests, then the DoD could have used the $221.6 million reimbursed by the Federal Emergency Management Agency to support DoD operations. Because of the DoD's untimely requests for reimbursement, the Federal Emergency Management Agency could not accurately report disaster relief funding to Congress or bill states for their shared portion of the mission assignment costs.

TIGTA, Implementation of Economic Impact Payments, 2021-46-034, May 24, 2021

This report presents the results of TIGTA's review to assess the IRS Economic Impact Payment outreach and assistance to individuals, accuracy of the computation of the payment, and adequacy of controls to prevent ineligible individuals from receiving a payment. TIGTA found that as of May 21, 2020, the IRS correctly computed 98% of the 157 million issued Economic Impact Payments. However, as of July 16, 2020, the IRS had issued over 4.4 million Economic Impact Payments totaling nearly $5.5 billion to potentially ineligible individuals. These payments included payments made to deceased individuals, potentially nonqualified dependents, nonresidents, individuals in U.S. Territories (who have also received payments from the Territories), and individuals with filing status changes. As of October 1, 2020, individuals that received payments but were ineligible voluntarily returned 65,447 payments totaling more than $80 million.

Challenge: Grants and Guaranteed Loan Management

Total Reports	31

Department of Justice (DOJ) OIG, Review of the Office of Justice Programs' Administration of CARES Act Funding, 21-130, September 30, 2021

DOJ OIG reviewed the Office of Justice Programs' administration of CARES Act funding to assess the Office of Justice Programs' efforts to (1) distribute Coronavirus Emergency Supplemental Funding awards in a timely and efficient manner, and (2) review pre-awarded activities to determine if Coronavirus Emergency Supplemental Funding awards were made in accordance with applicable laws, regulations, and other guidelines. The Office of Justice Programs was allocated $850 million (84% of total DOJ appropriations from the CARES Act) to award Coronavirus Emergency Supplemental Funding grants for the purposes of preventing, preparing for, and responding to the COVID-19 pandemic. The DOJ OIG found that the Office of Justice Programs acted quickly to distribute CESF funding and that most recipient spending reviewed appeared allowable under the terms and conditions of the awards. However, the DOJ OIG noted that as of March 31, 2021, nearly a year after the first award was made, Coronavirus Emergency Supplemental Funding recipients reported spending or obligating just 40% of the total amount awarded. The DOJ OIG found that some Office of Justice Program staff reported that they did not receive training on the Coronavirus Emergency Supplemental Funding program or were dissatisfied with the training they received. Some award managers reported that Coronavirus Emergency Supplemental Funding performance reports do not contain the information necessary to effectively oversee Coronavirus Emergency Supplemental Funding awards.

National Science Foundation (NSF) OIG, Capstone Report: Observations on the OMB COVID-19 Flexibilities, 21-6-003, August 3, 2021

In response to the COVID-19 pandemic, OMB issued, and various federal agencies (including the NSF) implemented, three memoranda providing temporary administrative flexibilities for federal financial assistance awards. NSF OIG engaged a certified public accountant (CPA) firm to conduct 10 audits of award recipients' implementation of the COVID-19 flexibilities. Although the certified public accountant firm found that NSF award recipients generally complied with relevant guidance, the report identifies three common themes observed during the course of the ten COVID-19 flexibility audits: (1) recipients were not always able to implement the flexibilities due to insufficient time and/or guidance; (2) recipients were hesitant to use the flexibilities based on available guidance and federal funding sources; and (3) recipients did not consistently track or monitor their use of the flexibilities, as they were not required to.

U.S. Peace Corps OIG, Management Implication Report: Peace Corps/Ukraine's PEPFAR Food Voucher Program, IG-21-02-SR, July 15, 2021

In March 2021, the Peace Corps/Ukraine director of management and operations and deputy director of management and operations submitted a complaint to Peace Corps OIG about concerns of fraud and mismanagement of the President's Emergency Plan for AIDS Relief Food Voucher Program. The Voucher program was initiated and expanded during a period of time when all volunteers had been evacuated from Peace Corps/Ukraine due to COVID-19. The complaint emphasized that Peace Corps/Ukraine had inaccurately reported data and food voucher project results, mismanaged the approved project plan, and lacked sufficient oversight over the voucher program. The purpose of this report, which does not make a recommendation, is to summarize information concerning this complaint and actions taken by Peace Corps response to the complaint.

Special Inspector General for Trouble Asset Relief Program (SIGTARP), Treasury Has Been Effective at Shifting the Hardest Hit Fund To Assist Homeowners Suffering Pandemic-Related Hardships, Efforts That Could Be Further Enhanced, 21-001, June 10, 2021

This evaluation report assessed the status of the Hardest Hit Fund and Treasury's planning of the program wind down. SIGTARP found that Treasury has been effective in shifting the Hardest Hit Fund to help homeowners suffering from unemployment, a loss of income, or other hardships related to the pandemic. Several state agencies in the Hardest Hit Fund sought Treasury approval to ramp back up unemployment mortgage assistance. However, SIGTARP found that these efforts could be further enhanced to assist more homeowners in need. For example, SIGTARP recommended on April 8, 2020, that Treasury take urgent action to put to better use all remaining unspent Hardest Hit Funds and funds estimated to be unspent in the Home Affordable Mortgage Program for Hardest Hit Fund's traditional form of assistance—unemployment mortgage assistance. Treasury did not implement SIGTARP's April 2020 recommendations. SIGTARP found that Treasury applied an additional $118 million in recovered funds to the Home Affordable Mortgage Program account even though the Home Affordable Mortgage Program was no longer open to new applicants. SIGTARP recommended that Treasury shift the $118 million of recovered funds to open Hardest Hit Fund programs that, in addition to the available $331 million, would provide a total of $449 million.

SIGTARP recommended that Treasury shift the $118 million of recovered funds to open Hardest Hit Fund programs that, in addition to the available $331 million, would provide a total of $449 million.

DOL OIG, COVID-19: States Struggled to Implement Cares Act Unemployment Insurance Programs, 19-21-004-03-315, May 28, 2021

DOL OIG concluded that DOL and the states struggled to implement the three key CARES Act UI programs. Specifically, DOL's guidance and oversight did not ensure states: (1) implemented the programs and paid benefits promptly; (2) performed required and recommended improper payment detection and recovery activities; and (3) reported accurate and complete program activities. DOL OIG found that the lack of adherence to required and recommended reporting occurred primarily because: (1) states' information technology systems were not modernized, (2) staffing resources were insufficient to manage the increased number of new claims, and (3) guidance from the Employment and Training Administration, according to state officials, was untimely and unclear. DOL OIG estimated that potentially up to $87.3 billion in UI benefits could be paid improperly, including fraud, by the conclusion of the programs.

Department of State (State) OIG, Review of the Effects of the COVID-19 Pandemic on the International Exchange Programs of the Bureau of Educational and Cultural Affairs, ISP-I-21-25, May 28, 2021

State OIG conducted this review to assess how the Bureau of Educational and Cultural Affairs responded from March 2020 through January 2021 to the risk management challenges associated with the COVID-19 pandemic's impact on its exchange programs. Specifically, State OIG reviewed the Bureau of Educational and Cultural Affairs immediate crisis response, including the repatriation of thousands of exchange program participants; the effects of the crisis on the Bureau of Educational and Cultural Affairs' budget and grants administration; and the effects of the crisis on exchange program operations. State OIG found that the Bureau of Educational and Cultural Affairs' extensive experience in responding to previous country-specific emergencies, including the need to evacuate and repatriate exchange program participants, helped prepare it to respond to the COVID-19 pandemic.

Department of the Treasury (Treasury) OIG, American Rescue Plan - Application of Lessons Learned From the Coronavirus Relief Fund, OIG, CA-21-020, May 17, 2021

The CARES Act assigned Treasury OIG with responsibility for monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund (CRF) monies. Through its CRF monitoring and oversight work to date, Treasury OIG identified certain lessons learned with respect to the implementation and administration of the CRF program to include (1) the need for clear and timely guidance, (2) the need for agreements with terms and conditions, (3) balancing data reporting & transparency and recipient burden, (4) outreach, and (5) the need for performance measures. Treasury OIG believes that these lessons learned are valuable for Treasury management's consideration in implementing the American Rescue Plan Act programs.

Challenge: IT Security and Management

Total Reports	5

USPS OIG, U.S. Postal Service Protection Against External Cyberattacks, 20-277-R21, August 31, 2021

USPS OIG's objective was to determine if the Postal Service has an effective security posture to protect its Information Technology Infrastructure from external cyberattacks and prevent unauthorized access to restricted data. USPS OIG found that the Postal Service generally has an effective security posture and security awareness program to protect its IT infrastructure from external cyberattacks.

DoD OIG, Special Report: The Missile Defense Agency's Access to Information Technology and Communications During the Coronavirus Disease–2019 Pandemic, DODIG-2021-113, August 13, 2021

This special report provides a subset of the results of the survey conducted to support Report No. DODIG-2021-065, "Evaluation of Access to Department of Defense Information Technology and Communications During the Coronavirus Disease–2019 Pandemic," dated March 30, 2021. The March report provided consolidated information for the entire DoD. This special report provides a subset of that information directly related to the Missile Defense Agency.

DoD OIG, Special Report: The Defense Logistics Agency's Access to Information Technology and Communications During the Coronavirus Disease–2019 Pandemic, DODIG-2021-112, August 12, 2021

This special report provides a subset of the results of the survey conducted to support Report No. DODIG-2021-065, "Evaluation of Access to Department of Defense Information Technology and Communications During the Coronavirus Disease–2019 Pandemic," dated March 30, 2021. The March report provided consolidated information for the entire DoD. This special report provides a subset of that information directly related to the Defense Logistics Agency.

Challenge: Protecting the Health and Safety of the Public

Total Reports	27

Environmental Protection Agency (EPA) OIG, Pandemic Highlights Need for Additional Tribal Drinking Water Assistance and Oversight in EPA Regions 9 and 10, 21-E-0254, September 27, 2021

EPA OIG found that the COVID-19 pandemic negatively impacted the oversight and assistance that Regions 9 and 10 provide to the tribal drinking water systems under their purview, as well as the capacity of these systems to provide safe drinking water. The pandemic also underscored the limitations of both EPA resources and tribal drinking water system resiliency. As a result, tribal drinking water systems may be unable to operate safely and comply with drinking water regulations. Access to safe and clean water is critical at all times, but even more so during pandemic situations.

Department of Homeland Security (DHS) OIG, ICE's Management of COVID-19 in Its Detention Facilities Provides Lessons Learned for Future Pandemic Responses, OIG-21-58, September 9, 2021

The U.S. Immigration and Customs Enforcement has taken various actions to prevent the pandemic's spread among detainees and staff at their detention facilities. The DHS OIG remotely inspected nine facilities, taking measures including maintaining adequate supplies of personal protective equipment (PPE) such as face masks, enhanced cleaning, and proper screening for new detainees and staff. The DHS OIG found other areas in which detention facilities struggled to properly manage the health and safety of detainees, for example, observing instances where staff and detainees did not consistently wear face masks or socially distance. In addition, the DHS OIG noted some facilities did not consistently manage medical sick calls and did not regularly communicate COVID-19 test results to detainees. Although the DHS OIG found that the U.S. Immigration and Customs Enforcement was able to decrease the detainee population to help mitigate the spread of COVID-19, information on detainee transfers was limited. The DHS OIG also found that testing of both detainees and staff was insufficient, and that U.S. Immigration and Customs Enforcement headquarters did not generally provide effective oversight of their detention facilities during the pandemic. The DHS OIG recommended the U.S. Immigration and Customs Enforcement resolve these issues to ensure it can meet the challenges of not only the COVID-19 pandemic, but future pandemics as well.

HHS OIG, Medicare Beneficiaries Hospitalized With COVID-19 Experienced a Wide Range of Serious, Complex Conditions, OEI-02-20-00410, August 30, 2021

This report describes the complex care needs of beneficiaries hospitalized with COVID-19. It focuses on surges in COVID-19 hospitalizations in six localities and builds upon prior HHS OIG work that describes the extent to which hospitals have been strained by COVID-19. As HHS OIG noted in the 2021 report about hospital experiences during the pandemic, hospitals have been operating in "survival mode" for an extended period of time. They have also experienced difficulty balancing the complex and resource-intensive care needed for COVID-19 patients with efforts to resume routine hospital care. HHS OIG found that beneficiaries diagnosed with COVID-19 were also treated for a variety of other conditions (e.g., acute kidney failure), and Black, Hispanic, and older beneficiaries were disproportionately hospitalized with COVID-19 relative to the Medicare population in the analyzed localities.

DHS OIG, CBP Needs to Strengthen Its Oversight and Policy to Better Care for Migrants Needing Medical Attention, OIG-21-48, July 20, 2021

The U.S. Customs and Border Protection needs better oversight and policy to adequately safeguard migrants experiencing medical emergencies or illnesses along the southwest border. According to the U.S. Customs and Border Protection's policies, once an individual is in custody, the U.S. Customs and Border Protection agents and officers are required to conduct health interviews and "regular and frequent" welfare checks to identify individuals who may be experiencing serious medical conditions. However, the U.S. Customs and Border Protection could not always demonstrate staff conducted required medical screenings or consistent welfare checks for all 98 individuals whose medical cases were reviewed.

VA OIG, Comprehensive Healthcare Inspection of Facilities' COVID-19 Pandemic Readiness and Response in Veterans Integrated Service Network 19, 21-01699-175, July 7, 2021

This VA OIG Comprehensive Healthcare Inspection Program report provided a focused evaluation of Veterans Integrated Service Network 19 facilities' COVID-19 pandemic readiness and response. This evaluation focused on emergency preparedness; supplies, equipment, and infrastructure; staffing; access to care; community living center patient care and operations; facility staff feedback; and VA and Veterans Integrated Service Network 19 vaccination efforts. VA OIG aggregated findings on COVID-19 preparedness and responsiveness from routine inspections to ensure prompt dissemination of information given the quickly changing landscape as infection rates and demands on facilities continually shift. Findings of inspected medical facilities were grouped by Veterans Integrated Service Networks, which are regional offices that provide oversight of medical centers in their area. This report, the second in a series, describes findings on COVID-19 practices from healthcare inspections performed within Veterans Integrated Service Network 19 during the weeks of November 30 and December 7, 2020. It also provides a more recent snapshot of the pandemic's demands on these facilities' operations based on data compiled as of April 2021. Interviews and survey results provide additional context on lessons learned and perceptions of both preparedness and response. This report also provides data that illustrates the tremendous

COVID-19-related demands on VA healthcare services. It describes leader and staff experiences, assessments, shared sentiments, and best practices to help improve operations and clinical care during public health crises. At the time of the inspections, the VHA and the Veterans Integrated Service Networks were experiencing the highest number of cases since the beginning of the pandemic and had valuable information to share about their experiences.

VA OIG, Deficiencies in Emergency Preparedness for Veterans Health Administration Telemental Health Care at VA Clinic Locations Prior to the Pandemic, 19-09808-171, June 24, 2021

The VA OIG staff interviewed VHA leaders from the Office of Connected Care and the Office of Mental Health and Suicide Prevention to gain an understanding of national expectations and telehealth emergency practices within telemental health care. VA OIG concluded that delays in intervention may have occurred during telehealth emergencies as a result of (1) Missing telehealth emergency plans and procedures, (2) Emergency procedures not specific to telehealth care or the patient-clinic location, (3) Lack of a process for annual updates to telehealth emergency procedures, (4) Undefined telehealth staff roles and responsibilities for telehealth emergency plans, (5) Missing or insufficient emergency contact information for relevant telehealth staff, and (6) Lack of a process to verify and communicate emergency contact information among telehealth staff. VA OIG also concluded that missed opportunities for patient safety and a general lack of awareness for vulnerabilities may have occurred without a consistent process for patient safety event reporting that identifies the telehealth setting.

HHS OIG, COVID-19 Had a Devastating Impact on Medicare Beneficiaries in Nursing Homes During 2020, OEI-02-20-00490, June 22, 2021

This data snapshot provides objective, standardized data based on Medicare claims for all Medicare beneficiaries in nursing homes throughout the country. Nursing home residents have been particularly affected by the disease, as they are predominately elderly, tend to have underlying conditions, and live in close quarters. This snapshot is part of an HHS OIG initiative focusing on COVID-19 and nursing homes.

Other: Agency Operations

Total Reports	25

Special Inspector General for Pandemic Recovery (SIGPR), Alert Memorandum: Caribbean Sun Airlines, Inc. Has Not Responded to the Department of the Treasury's Notice of Non-Compliance with the U.S. Treasury Aviation Loan and Guarantee Agreement, SIGPR-A-21-002, September 8, 2021

On December 7, 2020, Caribbean Sun obtained a loan from Treasury under Section 4003 of the CARES Act for $6,768,749. On March 25, 2021, SIGPR issued a survey to Caribbean Sun but did not receive a response. On August 2, 2021, they issued an Alert Memorandum, notifying Treasury that Caribbean Sun was non-responsive. On August 3, 2021, Treasury issued a Notice of Non-compliance, requiring Caribbean Sun to respond to our survey within 30 days. Pursuant to Treasury's Notice of Non-compliance, issued on August 3, 2021, Caribbean Sun had until September 2, 2021, to respond to SIGPR's survey. As stated in Treasury's notice of non-compliance, failure to respond to SIGPR's survey by September 2, 2021, would constitute an "Event of Default" under Section 7.01(d) of the Agreement. An event of default would allow Treasury to pursue remedies under the Agreement, including declaring the loan immediately due and payable in whole or in part.

U.S. Agency for International Development (USAID) OIG, U.S. COVID-19 Vaccine Contributions: USAID Should Consider Enhancing Oversight to Mitigate Risk of Fraud, Waste, and Abuse, E-000-21-002-M, September 1, 2021

USAID, a key player in U.S. international efforts to respond to the COVID-19 pandemic and address its secondary impacts, administers U.S. government contributions to the Vaccine Alliance and develops strategies to respond to the pandemic. USAID OIG reviewed the status of USAID's effort to develop and implement a COVID-19 vaccine strategy as of May 31, 2021 and found that USAID is finalizing a new COVID-19 response strategy amid challenges as missions support implementation of host-country plans. USAID OIG also found that additional oversight may be needed to mitigate the risk of fraud, waste, and abuse for USAID's contribution to the Vaccine Alliance, which totaled $4 billion. USAID OIG made two recommendations to the USAID Bureau for Global Health to mitigate current and future risks of contributions to Vaccine Alliance.

USDA OIG, COVID-19—Oversight of the Emergency Food Assistance Program-Interim Report, 27801-0001-21(1), August 25, 2021

The objective of USDA OIG's ongoing inspection was to evaluate the Food and Nutrition Service's oversight of the Emergency Food Assistance Program, which provides Federally purchased commodities to States and Territories to distribute to recipient agencies serving low-income households and individuals. USDA OIG concluded the Food and Nutrition Service did not formally evaluate potential impacts of the COVID-19 pandemic on the Emergency Food Assistance Program distribution. The Food and Nutrition Service had not established a formalized enterprise risk management process, so there was no assurance that the Food and Nutrition Service periodically reviewed and documented its response to the impact of changing conditions on the safe and effective distribution of food assistance to States.

Department of the Interior (DOI) OIG, The Bureau of Land Management's COVID-19 Response at Recreation Management Areas, 2020-CR-063, June 15, 2021

DOI OIG identified various ways in which the Bureau of Land Management's actions could have been improved regarding its response to COVID-19. In particular, the Bureau of Land Management's State and field offices reported problems with receiving timely and complete guidance and communication from the Bureau of Land Management headquarters. Further, Bureau of Land Management officials stated that public messaging regarding COVID-19, such as news releases and safety information, was not always timely because of delayed approvals from the Bureau of Land Management headquarters. In addition, many Bureau of Land Management offices reported increased numbers of visitors to recreation management areas, along with harmful consequences including damage to restrooms, garbage dumping, driving and camping in unauthorized areas, and general vandalism.

TIGTA, Assessment of the Effects of the Coronavirus Pandemic on Customer Service Operations, 2021-46-029, April 22, 2021

This audit was initiated to provide selected information related to the impact of COVID-19 on the IRS's Customer Service operations. The overall objective of this review was to assess the impact of COVID-19 on IRS customer service operations and evaluate the development of the IRS's comprehensive customer service strategy. TIGTA found that in an effort to restore service to taxpayers as quickly as possible, the IRS accelerated the implementation of several customer service options it had been testing and expanded the use of existing technologies and capabilities. However, the IRS's ability to assist taxpayers continues to be affected by COVID-19.

Social Security Administration (SSA) OIG, The Social Security Administration's Telephone Services During June 2020, A-05-20-50998, April 7, 2021

In June 2020, SSA's field offices and national 800-number received 30% more calls than June 2019, with field offices receiving most of the additional calls. SSA altered operations because of the COVID-19 pandemic to continue serving the public through its telephone operations. In general, SSA's telephone services performance during June 2020 was similar to 13 customer service call centers SSA OIG reviewed from 10 other Federal agencies, as compared to June 2019, but SSA's performance seemed to fare better during COVID-19 than industry call centers.

Appendix A
Acronym List

Acronym	*Meaning*
BOP	Federal Bureau of Prisons
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CDC	Centers for Disease Control and Prevention
CMS	Centers for Medicare & Medicaid Services
COVID-19	novel coronavirus disease 2019
CPA	certified public accountant
CRF	Coronavirus Relief Fund
DHS	Department of Homeland Security
DoD	Department of Defense
DOI	Department of the Interior
DOJ	Department of Justice
DOL	Department of Labor
ED	Department of Education
EIDL	Economic Injury Disaster Loan
EPA	Environmental Protection Agency
HHS	Department of Health and Human Services
HUD	Department of Housing and Urban Development
IG	Inspector General
IRS	Internal Revenue Service
IT	information technology
NSF	National Science Foundation
OIG	Office of Inspector General
OMB	Office of Management and Budget
OPM	Office of Personnel Management
PACE	Pandemic Analytics Center of Excellence
PPE	personal protective equipment
PPP	Paycheck Protection Program
PRAC	Pandemic Response Accountability Committee
SBA	Small Business Administration
SIGPR	Special Inspector General for Pandemic Recovery
SIGTARP	Special Inspector General for Trouble Asset Relief Program
SSA	Social Security Administration
State	Department of State
Treasury	Department of the Treasury
TIGTA	Treasury Inspector General for Tax Administration
USAID	U.S. Agency for International Development
USPS	United States Postal Service
VA	Department of Veterans Affairs
VHA	Veterans Health Administration

Appendix B
Pandemic-Related Reports by Office of Inspector General

Offices of Inspectors General (OIGs) issued a total of 119 reports between April 1, 2021, and September 30, 2021, related to the COVID-19 pandemic response. The following information provides a list and summary of each of those reports.

U.S. Agency for International Development (USAID) OIG

U.S. COVID-19 Vaccine Contributions: USAID Should Consider Enhancing Oversight to Mitigate Risk of Fraud, Waste, and Abuse, E-000-21-002-M, September 1, 2021

USAID, a key player in U.S. international efforts to respond to the COVID-19 pandemic and address its secondary impacts, administers U.S. government contributions to the Vaccine Alliance and develops strategies to respond to the pandemic. USAID OIG reviewed the status of USAID's effort to develop and implement a COVID-19 vaccine strategy as of May 31, 2021 and found that USAID is finalizing a COVID-19 response strategy amid challenges as missions support implementation of host-country plans. USAID OIG also found that additional oversight may be needed to mitigate the risk of fraud, waste, and abuse for USAID's contribution to the Vaccine Alliance, which totaled $4 billion. USAID OIG made two recommendations to the USAID Bureau for Global Health to mitigate current and future risks of contributions to Vaccine Alliance.

Recommendations: 2

COVID-19 Information Brief #3, June 9, 2021

This brief provides information on USAID's response to the COVID-19 pandemic and associated challenges, as well as related oversight plans and activities. Information about the pandemic response of the other three foreign assistance agencies USAID OIG oversees – the Millennium Challenge Corporation, U.S. African Development Foundation, and Inter☐American Foundation – is also included. USAID OIG prepared this informational brief to increase stakeholder knowledge and public transparency regarding these efforts. USAID OIG reported on activities from the start of the pandemic through March 31, 2021, but emphasized activities since December 1, 2020, when the reporting period for the previous brief ended.

USAID Adapted To Continue Program Monitoring During COVID-19, But the Effectiveness of These Efforts Is Still To Be Determined, 9-000-21-007-P, May 21, 2021

Officials from USAID's Bureaus for Africa, Asia, Latin America and the Caribbean, and the Middle East, and selected missions—USAID/Burma, USAID/Egypt, USAID/Haiti, and USAID/Nigeria—cited challenges to program monitoring efforts, including movement restrictions and technology challenges. These restrictions limited staffs' ability to conduct in person site visits, limited in-person verification of data from implementers, and kept staff from engaging directly with beneficiaries. However, missions continued some monitoring of foreign assistance programs through adapted approaches. USAID provided monitoring policy flexibilities related to remote monitoring, remote site visits, and deadlines for data quality assessments, as well as guidance designed to help missions.

U.S. Consumer Product Safety Commission OIG

Results of the OIG Survey on Returning to the Workplace, 21-O-06, May 27, 2021

On February 23, 2021, the U.S. Consumer Product Safety Commission OIG launched a survey to gauge employee concerns about a potential return to their regularly assigned duty stations after teleworking during the COVID-19 pandemic. At the time of the survey, infection rates were decreasing while vaccination rates were increasing. The U.S. Consumer Product Safety Commission OIG wanted to understand employee concerns regarding vaccinations, returning to a regularly assigned duty station, messaging from management regarding returning to a regularly assigned duty station, and views on employee schedule preferences once the agency returned to more in-person work.

U.S. Department of Agriculture (USDA) OIG

COVID-19—Business and Industry Guaranteed Loan Modifications in Response to the Pandemic, 34801-0001-23, September 27, 2021

On May 22, 2020, USDA announced the Business & Industry Coronavirus Aid, Relief, and Economic Security (CARES) Act Guaranteed Loan Program to provide working capital loans to businesses of any size and industry in rural areas of the country. USDA OIG found that the Rural Business-Cooperative Service used the existing Business & Industry Guaranteed Loan Program structure for approving and servicing guaranteed loans to immediately implement and track the new Business & Industry CARES Act Guaranteed Loan Program. and made modifications to help guaranteed lenders with existing borrowers experiencing cash flow issues.

COVID-19—Oversight of the Emergency Food Assistance Program-Interim Report, 27801-0001-21(1), August 25, 2021

The objective of USDA OIG's ongoing inspection was to evaluate the Food and Nutrition Service's oversight of the Emergency Food Assistance Program, which provides Federally purchased commodities to States and Territories to distribute to recipient agencies serving low-income households and individuals. USDA OIG concluded the Food and Nutrition Service did not formally evaluate potential impacts of the COVID-19 pandemic on the Emergency Food Assistance Program distribution. The Food and Nutrition Service had not established a formalized enterprise risk management process, so there was no assurance that the Food and Nutrition Service periodically reviewed and documented its response to the impact of changing conditions on the safe and effective distribution of food assistance to States.

Recommendations: 2

COVID-19—Supplemental Nutrition Assistance Program Online Purchasing in Response to the Coronavirus Disease 2019, 27801-0003-22, August 25, 2021

USDA OIG reviewed the Food and Nutrition Service's process for approving states and retailers through June 2020 and analyzed Supplemental Nutrition Assistance Program Online Purchasing Pilot data for online transactions through December 2020. Between March and December 2020, the total value of online Supplemental Nutrition Assistance Program purchases transactions increased from over $18.9 million to more than $1.5 billion cumulatively. USDA OIG found that the Food and Nutrition Service had not updated its risk assessment of the Supplemental Nutrition Assistance Program Online Purchasing Pilot since its creation in 2014, leaving it susceptible to fraud and abuse—particularly as the Food and Nutrition Service rapidly expanded the pilot between March and December 2020. USDA OIG found that the Food and Nutrition Service did not establish controls to effectively monitor, evaluate, or document how participating retailers protect Supplemental Nutrition Assistance Program participants' online personal information.

Recommendations: 3

Survey of Food Safety and Inspection Service Inspectors' Perceptions of COVID-19 Safety in the Work Environment, 21-001-01, June 2, 2021

USDA OIG conducted a pulse survey of Food Safety and Inspection Service inspectors to obtain information about how Food Safety Inspection Service frontline inspectors perceive COVID-19 safety in their work environments. The optional survey was emailed to inspectors and contained 52 questions concerning the impact COVID-19 illness had on operations and preserved safety of inspector's work environments. USDA OIG found that of the 2,773 responses, 41% reported feeling safe at work, a decrease form 58% reporting they felt safe prior to the pandemic. Of the inspectors that felt unsafe at work, 72% cited COVID-19 as the cause of feeling unsafe. USDA OIG found that 45% of respondents felt their establishment did not inform them when they came into contact with workers confirmed to have COVID-19.

U.S. Department of Commerce OIG

NIST Was Effective in Implementing the Requirements for Awarding Funds Under the CARES Act, OIG-21-032-I, August 5, 2021

The U.S. Department of Commerce OIG's objective was to determine whether National Institute of Standards and Technology had been complying with the requirements of the CARES Act. Specifically, the U.S. Department of Commerce OIG determined (1) what steps National Institute of Standards and Technology took to implement and comply with the CARES Act, (2) challenges National Institute of Standards and Technology faced during implementation, and (3) National Institute of Standards and Technology's status in the processing of applications and awarding funds under the CARES Act. Overall, U.S. Department of Commerce OIG found that National Institute of Standards and Technology implemented and followed the requirements of the CARES Act and applicable grant award policies and procedures. National Institute of Standards and Technology also implemented measures to mitigate challenges resulting from an increased workload and a forced transition to a virtual work environment prompted by the COVID-19 pandemic and is on track to fully obligate and expend all CARES Act funds before September 30, 2021.

NOAA Fisheries Implemented the Requirements for Awarding Funds Under the CARES Act but Faces Challenges with the Pace of Funds Disbursement to Fishery Participants, OIG-21-028-I, June 9, 2021

The Department of Commerce OIG evaluated the National Oceanic and Atmospheric Administration's National Marine Fisheries Service planed for the implementation of the CARES Act funding. The Department of Commerce OIG's objective was to determine whether the National Oceanic and Atmospheric Administration complied with the requirements of the CARES Act. Specifically, the Department of Commerce OIG determined (1) what steps the National Oceanic and Atmospheric Administration took in implementing the requirements for awarding funds, (2) challenges the National Oceanic and Atmospheric Administration faced during implementation, and (3) the National Oceanic and Atmospheric Administration's current status in processing applications and award funds under the CARES Act. The Department of Commerce OIG found that the National Marine Fisheries Service followed the requirements for implementing the CARES Act. The National Marine Fisheries Service has put in place measures to mitigate challenges resulting from the review and approval process during COVID-19 and is on track to obligate all CARES Act funds before September 30, 2021. However, the National Marine Fisheries Service still faces challenges with the pace at which funds are being disbursed to fishery participants.

U.S. Department of Defense (DoD) OIG

Management Advisory Memorandum Regarding the Weaknesses Over TRICARE Payments for the Administration of COVID-19 Vaccines, DODIG-2021-122, September 10, 2021

The purpose of this memorandum was to inform DoD leadership of potential internal control weaknesses identified regarding TRICARE payments for the administration of COVID-19 vaccines administered to TRICARE beneficiaries from December 2020 through April 2021 and to document DoD OIG recommendations to Defense Health Agency officials. DoD OIG announced the "Research on Potential Topics in the Military Health System for Future Audit Projects" (Project No. D2021-D000AW-0007.000) on October 1, 2020, to evaluate potential audit topics and high-risk areas by gathering and analyzing data, making inquiries, and conducting general research on the DoD Military Health System. During the research project, DoD OIG analyzed TRICARE claims payments paid to health care providers for administering COVID-19 vaccines to TRICARE beneficiaries and identified potential internal control weaknesses related to paying more than once for administering the same dose of COVID-19 vaccines, applying cost shares for the administration of COVID-19 vaccines, and paying providers to administer vaccines in a manner that did not meet Centers for Disease Control and Prevention requirements.

Recommendations: 1

Audit of Department of Defense Education Activity Controls Related to the Spread of Coronavirus Disease—2019, DODIG-2021-128, September 24, 2021

DoD OIG found that DoD Education Activity developed and implemented controls in accordance with the Centers for Disease Control and Prevention and DoD guidance related to the spread of COVID-19. Specifically, DoD Education Activity issued COVID-19 operational guidelines and the 15 individual DoD Education Activity schools DoD OIG reviewed provided staff, students, and parents with information and training on effective hygiene, social distancing, cleaning, and identifying the signs of COVID-19 to reduce the risk of COVID-19 spread for students, teachers, and staff members.

Special Report: The Missile Defense Agency's Access to Information Technology and Communications During the Coronavirus Disease–2019 Pandemic, DODIG-2021-113, August 13, 2021

This special report provides a subset of the results of the survey conducted to support Report No. DODIG-2021-065, "Evaluation of Access to Department of Defense Information Technology and Communications During the Coronavirus Disease–2019 Pandemic," dated March 30, 2021. The March report provided consolidated information for the entire DoD. This special report provides a subset of that information directly related to the Missile Defense Agency.

Special Report: The Defense Logistics Agency's Access to Information Technology and Communications During the Coronavirus Disease–2019 Pandemic, DODIG-2021-112, August 12, 2021

This special report provides a subset of the results of the survey conducted to support Report No. DODIG-2021-065, "Evaluation of Access to Department of Defense Information Technology and Communications During the Coronavirus Disease–2019 Pandemic," dated March 30, 2021. The March report provided consolidated information for the entire DoD. This special report provides a subset of that information directly related to the Defense Logistics Agency.

Audit of U.S. Army Corps of Engineers Quality Assurance Over Contracts for the Conversion of Facilities to Alternative Care Sites in Response to the Coronavirus Disease–2019 Pandemic, DODIG-2021-101, July 16, 2021

The DoD OIG determined that U.S. Army Corps of Engineers contracting officers conducted appropriate quality assurance and contract administration actions for the 35 contracts and contract actions, valued at $686.6 million, used for alternative care site conversions. An alternate care site is a facility converted for healthcare use during a public health emergency, to reduce the burden on hospitals and other permanent healthcare facilities. As a result, U.S. Army Corps of Engineers personnel were ensured that controls were in place to conduct quality assurance and contract administration because they had personnel available during the conversions to oversee contractors, coordinate changes in site conditions and Government requirements with the contractors, and ensure contract files contained the necessary documents. Furthermore, U.S. Army Corps of Engineers personnel were able to complete the conversions of facilities to alternative care sites and determine that the Government obtained the services established by the contract terms. U.S. Army Corps of Engineers personnel completed actions after the conversions to document contractor performance enabling contracting personnel to assess past performance of these contractors during future potential contracting opportunities.

Audit of the Reimbursement for Department of Defense Mission Assignments for Coronavirus Disease–2019 Pandemic Response in the U.S. Northern Command Area of Responsibility, DODIG-2021-091, June 9, 2021

The DoD OIG determined that DoD tasked-unit personnel did not submit timely requests for partial or final reimbursement from the Federal Emergency Management Agency for mission assignment support. As of July 31, 2020, DoD Components reported $221.6 million in incurred reimbursable costs for 11 of the 12 COVID-19 pandemic response mission assignments reviewed, but had not submitted timely reimbursement requests for those costs. If DoD tasked-unit personnel submitted timely and supported reimbursement requests, then the DoD could have used the $221.6 million reimbursed by the Federal Emergency Management Agency to support DoD operations. Because of the DoD's untimely requests for reimbursement, the Federal Emergency Management Agency could not accurately report disaster relief funding to Congress or bill states for their shared portion of the mission assignment costs.

Recommendations: 3

Audit of the DoD Coronavirus Aid, Relief, and Economic Security Act Awards to the Defense Industrial Base, DODIG-2021-081, May 20, 2021

The DoD OIG determined that the DoD awarded CARES Act funding to sustain or increase the Defense Industrial Base in accordance with Federal regulations and Defense Production Act authorities for the six awards that were reviewed. In addition, DoD officials complied with the Federal Acquisition Regulation and the Code of Federal Regulations when awarding CARES Act funding to existing contracts and new technology investment agreements. As a result, the six Defense Industrial Base companies that the DoD OIG reviewed will receive $206.8 million in CARES Act funding to help them overcome the financial distress caused by the COVID-19 pandemic and sustain critical national defense.

Audit of the U.S. Army Corps of Engineers Use of Undefinitized Contract Actions for the Conversion of Alternate Care Sites in Response to the Coronavirus Disease–2019 Pandemic, DODIG-2021-074, April 7, 2021

The DoD OIG determined that U.S. Army Corps of Engineers contracting officers were not operating in a normal contracting environment due to the urgent nature of the COVID–19 pandemic response, and therefore awarded 30 undefinitized contract actions to start the conversion of facilities to Alternative Care Sites in accordance with the CARES Act. U.S. Army Corps of Engineers contracting officers shortened the amount of time required to complete

Alternative Care Sites conversion by awarding the contract actions as undefinitized contract actions to allow contractors to begin conversion immediately and subsequently negotiate contract costs. However, U.S. Army Corps of Engineers contracting officers only definitized two of the 30 total undefinitized contract actions, valued at about $9.5 million, within the definitization schedules included in the contract actions. For the other 28 undefinitized contract actions, with a not to exceed amount of about $474.4 million at the time of award, U.S. Army Corps of Engineers contracting officers definitized the award from one to 26 days after the definitization dates established in the contract actions. Additionally, U.S. Army Corps of Engineers contracting officers determined the price was fair and reasonable for the 30 contract actions awarded; however, contracting officers did not follow DoD acquisition regulations related to adjusting the potential contractor profit to reflect the definitization status of the award. As a result, U.S. Army Corps of Engineers officials may have paid more for Alternative Care Sites conversion by not complying with Defense Federal Acquisition Regulation Supplement requirements concerning profit and the cost risk to the Government.

Recommendations: 1

U.S. Department of Homeland Security (DHS) OIG

FLETC's Actions to Respond to and Manage COVID-19 at Its Glynco Training Center, OIG-21-73, September 30, 2021

DHS OIG's objective was to determine actions the Glynco training center has taken to prevent and mitigate the spread of COVID-19 among staff and students. DHS OIG reviewed Federal Law Enforcement Training Center's policies and procedures to prevent and mitigate the spread of COVID-19, and assessed measures such as screening and testing, social distancing, and contract tracing and quarantining. DHS OIG interviewed Federal Law Enforcement Training Center officials, DHS component personnel working at the center, and a sample of students who attended classes between October 2020 and April 2021. DHS OIG also reviewed housing records for a sample of 20 DHS students who attended training at Federal Law Enforcement Training Center between October 2020 and April 2021. DHS OIG judgmentally selected the sample from a list of 3,489 DHS students, including 12 students who were in isolation during their training, as well as students spread across the timeframe of the sample.

Recommendations: 1

Lessons Learned from FEMA's Initial Response to COVID-19, OIG-21-64, September 23, 2021

The objective of this audit was to determine how effectively the Federal Emergency Management Agency supported and coordinated Federal efforts to distribute personal protective equipment (PPE) and ventilators in response to the COVID-19 outbreak. To accomplish the objectives of the audit, including the assessment of internal controls, DHS OIG reviewed applicable Federal laws and regulations and Federal Emergency Management Agency's policies and procedures, focusing on COVID-19 response activities. DHS OIG interviewed Federal Emergency

Management Agency officials at the National Response Coordination Center and within all 10 Federal Emergency Management Agency regions, and Department of Health and Human Services (HHS) officials to gain an understanding of Federal Emergency Management Agency's activities and decision-making processes from January 27, 2020 through April 19, 2020, for PPE and ventilator distribution. DHS OIG also developed a survey that was distributed to 444 stakeholders, to which there were 105 responses, to obtain stakeholder perspectives on the Federal Emergency Management Agency's response activities prior to and after it assumed the lead federal agency role. DHS OIG used examples from the survey responses to illustrate the potential effects of the issues identified. DHS OIG assessed the reliability of computer-based data by obtained an understanding of the Federal Emergency Management Agency's controls over data in WebEOC and conducting limited testing to trace data to source documents and identify missing or invalid data elements. DHS OIG found the data was inaccurate, insufficient, and incomplete and therefore was unreliable. The team issued a recommendation to improve the accuracy, completeness, and reliability of the system.

Recommendations: 3

Violations of ICE Detention Standards at Otay Mesa Detention Center, OIG-21-61, September 14, 2021.

DHS OIG initiated this inspection at Congress' direction. Prior to conducting an unannounced inspection, DHS OIG reviewed and analyzed concerns raised by immigrant rights groups and complaints to the DHS OIG Hotline about conditions for detainees in the U.S. Immigration and Customs Enforcement custody. DHS OIG generally limited its scope to the 2011 Performance-Based National Detention Standards for health, safety, medical care, mental health care, grievances, classification and searches, use of segregation, use of force, language access, and staff training. DHS OIG also conducted a limited review of facility compliance with COVID-19 requirements. DHS OIG conducted the inspection remotely, given the inherent risks associated with on-site inspections during the COVID-19 pandemic. DHS OIG focused on elements of these standards that could be observed and evaluated remotely.

Recommendations: 7

DHS Needs to Enhance Its COVID-19 Response at the Southwest Border, OIG-21-60, September 10, 2021

The objective of this review was to determine to what extent DHS has implemented COVID-19 measures for migrants at the southwest border. To achieve its objective, DHS OIG obtained, reviewed, and analyzed key DHS and DHS component information and documentation, including: (1) policies and procedures for migrant COVID-19 screenings, testing, and detainment/quarantine; (2) records/systems maintained, accessed, and shared by DHS/components related to COVID-19 screening, testing, and isolating; and (3) DHS and DHS component data on migrants released into the United States, including those tested for COVID-19. Additionally, DHS OIG incorporated a referral it received during this review from the Office of Special Counsel outlining concerns regarding a lack of testing and quarantining migrants for COVID-19, and subsequent employee notifications regarding potential exposure into its review process. DHS OIG interviewed officials from DHS' Office of the Immigration Detention Ombudsman and the DHS Chief Medical Officer in the Countering Weapons of Mass Destruction Office. DHS OIG also interviewed officials from U.S. Customs and Border Protection, U.S. Immigration and Customs Enforcement, and the Federal Emergency Management Agency. DHS OIG also obtained and analyzed information related to the Department's COVID-19 response from the Office of the Executive Secretary and the Office of Strategy, Policy and Plans. Due to the COVID-19 pandemic, DHS OIG conducted all steps via telephone, email, or video communication. Although the team did not physically travel for meetings or site visits, DHS believe these restrictions did not impair its ability to gather sufficient evidence to support its conclusions.

Recommendations: 2

ICE's Management of COVID-19 in Its Detention Facilities Provides Lessons Learned for Future Pandemic Responses, OIG-21-58, September 9, 2021

The U.S. Immigration and Customs Enforcement has taken various actions to prevent the pandemic's spread among detainees and staff at their detention facilities. The DHS OIG remotely inspected nine facilities, taking measures including maintaining adequate supplies of personal protective equipment (PPE) such as face masks, enhanced cleaning, and proper screening for new detainees and staff. The DHS OIG found other areas in which detention facilities struggled to properly manage the health and safety of detainees, for example, observing instances where staff and detainees did not consistently wear face masks or socially distance. In addition, the DHS OIG noted some facilities did not consistently manage medical sick calls and did not regularly communicate COVID-19 test results to detainees. Although the DHS OIG found that the U.S. Immigration and Customs Enforcement was able to decrease the detainee population to help mitigate the spread of COVID-19, information on detainee transfers was limited. The DHS OIG also found that testing of both detainees and staff was insufficient, and that U.S. Immigration and Customs Enforcement headquarters did not generally provide effective oversight of their detention facilities during the pandemic. The DHS OIG recommended the U.S. Immigration and Customs Enforcement resolve these issues to ensure it can meet the challenges of not only the COVID-19 pandemic, but future pandemics as well.

Recommendations: 6

CBP Needs to Strengthen Its Oversight and Policy to Better Care for Migrants Needing Medical Attention, OIG-21-48, July 20, 2021

The U.S. Customs and Border Protection needs better oversight and policy to adequately safeguard migrants experiencing medical emergencies or illnesses along the southwest border. According to the U.S. Customs and Border Protection's policies, once an individual is in custody, the U.S. Customs and Border Protection agents and officers are required to conduct health interviews and "regular and frequent" welfare checks to identify individuals who may be experiencing serious medical conditions. However, the U.S. Customs and Border Protection could not always demonstrate staff conducted required medical screenings or consistent welfare checks for all 98 individuals whose medical cases were reviewed.

Recommendations: 3

Violations of ICE Detention Standards at Adams County Correctional Center, OIG-21-46, July 14, 2021

During an unannounced inspection of Adams County Correctional Center in Natchez, Mississippi, DHS OIG identified violations of U.S. Immigration and Customs Enforcement detention standards that threatened the health, safety, and rights of detainees. Although Adams generally provided sufficient medical care, DHS OIG identified one case in which the medical unit examined a sick detainee but did not send the detainee to the hospital for urgent medical treatment, and the detainee died. DHS OIG also found the medical unit did not document outcomes of detainee sick calls or ensure proper review and follow-up of detainee test results.

Recommendations: 7

Violations of Detention Standards at Pulaski County Jail, OIG-21-32, April 29, 2021

During an unannounced inspection of Pulaski County Jail, DHS OIG identified violations of U.S. Immigration and Customs Enforcement detention standards that threatened the health, safety, and rights of detainees. In addressing COVID-19, Pulaski did not consistently enforce precautions including use of facial coverings and social distancing, which may have contributed to repeated COVID-19 transmissions at the facility. Pulaski did not meet standards for classification, medical care, segregation, or detainee communication. DHS OIG also found that the facility was not consistently providing required oversight for detainees in segregation by conducting routine wellness checks. Finally, DHS OIG found deficiencies in staff communication practices with detainees. Specifically, U.S. Immigration and Customs Enforcement did not specify times for staff to visit detainees and could not provide documentation that it completed facility visits with detainees during the pandemic. DHS OIG found that Pulaski generally complied with the U.S. Immigration and Customs Enforcement detention standard for grievances. DHS OIG made five recommendations to ensure the Chicago Enforcement and Removal Operations Field Office overseeing Pulaski addresses identified issues and ensures facility compliance with relevant detention standards. U.S. Immigration and Customs Enforcement concurred with all five recommendations.

Recommendations: 5

U.S. Department of the Interior (DOI) OIG

The Bureau of Land Management's COVID-19 Response at Recreation Management Areas, 2020-CR-063, June 15, 2021

The U.S. Department of the Interior OIG identified various ways in which the Bureau of Land Management's actions could have been improved regarding its response to COVID-19. In particular, the Bureau of Land Management's State and field offices reported problems with receiving timely and complete guidance and communication from the Bureau of Land Management headquarters. Further, Bureau of Land Management officials stated that public messaging regarding COVID-19, such as news releases and safety information, was not always timely because of delayed approvals from the Bureau of Land Management headquarters. In addition, many Bureau of Land Management offices reported increased numbers of visitors to recreation management areas, along with harmful consequences including damage to restrooms, garbage dumping, driving and camping in unauthorized areas, and general vandalism.

U.S. Department of Justice (DOJ) OIG

Review of the Office of Justice Programs' Administration of CARES Act Funding, 21-130, August 30, 2021

DOJ OIG reviewed the Office of Justice Programs' administration of CARES Act funding to assess the Office of Justice Programs' efforts to (1) distribute Coronavirus Emergency Supplemental Funding awards in a timely and efficient manner, and (2) review pre-awarded activities to determine if Coronavirus Emergency Supplemental Funding awards were made in accordance with applicable laws, regulations, and other guidelines. The Office of Justice Programs was allocated $850 million (84% of total DOJ appropriations from the CARES Act) to award Coronavirus Emergency Supplemental Funding grants for the purposes of preventing, preparing for, and responding to the COVID-19 pandemic. The DOJ OIG found that the Office of Justice Programs acted quickly to distribute Coronavirus Emergency Supplemental Funding and that most recipient spending reviewed appeared allowable under the terms and conditions of the awards. However, the DOJ OIG noted that as of March 31, 2021, nearly a year after the first award was made, Coronavirus Emergency Supplemental Funding recipients reported spending or obligating just 40%of the total amount awarded. The DOJ OIG found that some Office of Justice Program staff reported that they did not receive training on the Coronavirus Emergency Supplemental Funding program or were dissatisfied with the training they received. Some award managers reported that Coronavirus Emergency Supplemental Funding performance reports do not contain the information necessary to effectively oversee Coronavirus Emergency Supplemental Funding awards.

Recommendations: 3

Staff Perceptions of the Federal Bureau of Prison's Management of the Coronavirus Disease 2019 Pandemic: A Follow-Up Survey of BOP Staff, 21-126, September 28, 2021

DOJ OIG released an interactive dashboard with results of a follow-up anonymous online survey that the DOJ OIG conducted in February 2021, in which DOJ OIG received 6,578 responses out of almost 35,000 Federal Bureau of Prisons institution staff. While most survey respondents rated their institution's response to the pandemic as "effective" or "somewhat effective," respondents also reported that the pandemic has had negative effects on staff. The DOJ OIG found that opportunities for improvement remain.

Limited-Scope Review of the Executive Office for Immigration Review's Response to the Coronavirus Disease 2019 Pandemic, 21-063, April 22, 2021

The DOJ OIG examined the Executive Office for Immigration Review's response to the pandemic and its efforts to mitigate risk. The DOJ OIG found that the Executive Office for Immigration Review suspended certain hearings, but it continued to hear detained cases and upheld deadlines for many immigration cases. This, combined with the Executive Office for Immigration Review's historical reliance on paper filings, as well as a lack of equipment, limited its ability to adopt remote options for filing and court appearances promptly or universally. The Executive Office for Immigration Review increased telework, promoted social distancing, and provided personal protective equipment to staff. However, the Executive Office for Immigration Review did not apply these changes evenly and initial communication related to the pandemic was sometimes unclear, inconsistent, and untimely.

Recommendations: 9

U.S. Department of Labor (DOL) OIG

COVID-19: The Pandemic Highlighted the Need to Strengthen Wage and Hour Division's Enforcement Controls, 19-21-008-15-001, September 30, 2021

DOL OIG found that controls implemented by the Wage and Hour Division for enforcing Families First Coronavirus Response Act paid leave compliance could be strengthened. The Wage and Hour Division relied on incoming complaints to enforce Families First Coronavirus Response Act paid leave, but did not require staff to document all incoming complaints and did not implement additional complaint handling controls specific to the Families First Coronavirus Response Act. The Wage and Hour Division could not ensure the agency took proper action on all Families First Coronavirus Response Act complaints. Additionally, the Wage and Hour Division did not ensure Families First Coronavirus Response Act complainants received the leave payments they were owed and did not have a method for analyzing trends regarding conciliation outcomes or a conciliation performance measure to determine if the Wage and Hour Division was meeting agency objectives. As a result, the Wage and Hour Division could not determine how effective the agency was at securing Families First Coronavirus Response Act payments for workers when using conciliations. Lastly, DOL OIG found that the Wage and Hour Division continued to experience enforcement challenges such as increasing the amount of remote investigations and limiting direct investigations of other labor laws, such as the Fair Labor Standards Act, due to COVID-19 restrictions.

Recommendations: 5

COVID-19: Pandemic Causes Delays in FECA Claims Adjudication, 19-21-007-04-431, September 23, 2021

DOL OIG found the COVID-19 pandemic had a negative impact on Federal Employee's Compensation Program's ability to timely adjudicate claims. Timeliness of adjudicated claims declined by 15% during the audit period. DOL OIG found the decline to be primarily driven by COVID-19 claims, which took longer to adjudicate than other claims. While the Federal Employee's Compensation Program was able to improve the timeliness of adjudicating COVID-19 claims throughout the audit period, 46% of COVID-19 claims remained open as of March 31, 2021.

Recommendations: 1

The U.S. Department of Labor Complied with The Payment Integrity Information Act for FY 2020, but Reported Unemployment Insurance Information Did Not Represent Total Program Year Expenses, 22-21-007-13-001, August 6, 2021

DOL's reported Unemployment Insurance (UI) improper payment rate of 9.17% was compliant with Payment Integrity Information Act of 2019; however, it was not representative of total unemployment expenses for program year 2020. This occurred for the following reasons: (1) DOL excluded CARES Act unemployment insurance programs because these programs were not in existence for more than 12 months, and (2) DOL received direction from the Office of Management and Budget (OMB) to utilize the results from the first three quarters of the program year. This allowed state workforce agencies to suspend work on improper payment sampling to reduce the burden on program resources. The DOL OIG's initial pandemic audit and investigation work indicate UI program improper payments, including fraudulent payments, is likely higher than 10%.

Recommendations: 1

Alert Memorandum: The Employment and Training Administration Does Not Require the National Association of State Workforce Agencies to Report Suspected Unemployment Insurance Fraud Data to the Office of Inspector General or the Employment and Training Administration, 19-21-006-03-315, July 1, 2021

DOL OIG found the Employment and Training Administration did not require the National Association of State Workforce agencies and its Integrity Data Hub to share suspected UI fraud data with the Employment and Training Administration or the DOL OIG as required by the DOL Manual Series Chapter 8. In response to a draft of this memorandum, the Employment and Training Administration committed to corrective action to become compliant with the Inspector General Act that authorizes the DOL OIG to have access to all materials related to DOL programs.

Recommendations: 2

Alert Memorandum: The Employment and Training Administration Needs to Issue Guidance to Ensure State Workforce Agencies Provide Requested Unemployment Insurance Data to the Office of Inspector General, 19-21-005-03-315, June 16, 2021

DOL's interpretation of federal regulations and the Employment and Training Administration's subsequent guidance to state workforce agencies limit the state workforce agencies' mandatory sharing of UI information in only those circumstances where DOL OIG is conducting an investigation into a particular instance of suspected UI fraud. This is contrary to the Inspector General Act, which authorizes DOL OIG to obtain UI information for all purposes (e.g. audit and investigative) to prevent and detect fraud, waste, and abuse within the UI program. These disclosure limitations have prevented DOL OIG from obtaining critical UI claim and wage data needed to conduct timely investigative and audit work and fulfill our oversight responsibilities.

Recommendations: 5

COVID-19: States Struggled to Implement Cares Act Unemployment Insurance Programs, 19-21-004-03-315, May 28, 2021

DOL OIG concluded that DOL and the states struggled to implement three key CARES Act UI programs. DOL's guidance and oversight did not ensure states implemented the programs and paid benefits properly; performed required and recommended improper payment detection and recovery activities; and reported accurate and complete program activities. DOL OIG found the lack of adherence to required and recommended reporting occurred primarily because (1) states' information technology systems were not modernized, (2) staffing resources were insufficient to manage the increased number of new claims, and (3) state officials felt guidance from the Employment and Training Administration was untimely and unclear. As of January 2, 2021, if improper payment rates where to continue at 10%, OIG DOL estimated that a total of $87.3 billion in UI benefits could be paid improperly by the conclusion of the program.

Recommendations: 4

U.S. Department of Education (ED) OIG

Remington College's Use of Higher Education Emergency Relief Fund Student Aid and Institutional Grants, ED-OIG/A20CA0017, September 28, 2021

ED OIG found that Remington College generally used the Student Aid portion of its Higher Education Emergency Relief Fund funds for allowable and intended purposes but did not always use the Institutional portion of its funds in accordance with Federal requirements. Additionally, Remington College did not minimize the time between drawing down and spending its Institutional funds nor deposit excess Higher Education Emergency Relief Fund funds (Student Aid and Institutional) in an interest-bearing account. ED OIG also determined that the information in Remington College's required Higher Education Emergency Relief Fund reports posted on its website was generally accurate, complete, and timely.

Recommendations: 8

Lincoln College of Technology's Use of Higher Education Emergency Relief Fund Student Aid and Institutional Grants, ED-OIG/A20CA0016, September 24, 2021

ED OIG found that the Lincoln College of Technology generally used the Student Aid portion of its Higher Education Emergency Relief Fund funds for allowable and intended purposes. However, the Lincoln College of Technology did not adequately document eligibility determinations for a small number of students who received emergency financial aid grants. ED OIG also found that the Lincoln College of Technology did not always use the Institutional portion of its funds in accordance with Federal requirements. Additionally, the Lincoln College of Technology did not minimize the time between drawing down and spending its Student Aid and Institutional funds nor deposit excess Higher Education Emergency Relief Fund funds in an interest-bearing account. ED OIG also determined that the information in the Lincoln College of Technology's required Higher Education Emergency Relief Fund reports posted on its website was generally accurate, complete, and timely.

Recommendations: 5

Inconsistent Grantee and Subgrantee Reporting of Education Stabilization Fund Subprograms in the Federal Audit Clearinghouse, F21NF0037, August 26, 2021

The purpose of this flash report was to share ED OIG's observations concerning grantees and subgrantees inconsistently reporting audit data on ED's subprograms, or unique components of a program, to the Federal Audit Clearinghouse, the designated repository of single audit data. ED OIG found that grantees and subgrantees were not consistently reporting expenditures of Education Stabilization Fund subprogram awards in the Federal Audit Clearinghouse. Specifically, when entering federal award information into the Data Collection Form, grantees and subgrantees either (1) did not identify which Education Stabilization Fund subprogram their expenditures were awarded under or (2) used widespread variations of subprogram identifying information to identify which subprogram their expenditures were awarded under.

Federal Student Aid's Suspension of Involuntary Collection in Response to the Coronavirus Pandemic, I20NY0010, June 15, 2021

The objective of this review was to evaluate the results of Federal Student Aid's process for suspending involuntary collection and refunding payments involuntarily collected on defaulted Department-held loans in response to the Coronavirus pandemic. ED OIG found that Federal Student Aid suspended administrative wage garnishments and the U.S. Department of the Treasury (Treasury) offsets for over 96% of the borrowers that Federal Student Aid collected payments for within 90 days of March 13, 2020, the start of the suspension period. However, as of October 23, 2020, ED OIG found that Federal Student Aid continued to receive administrative wage garnishments for 1,930 borrowers. ED OIG also found that Federal Student Aid refunded most administrative wage garnishments and Treasury offsets collected from March 13, 2020, through September 30, 2020, and issued refunds for $576.65 million (99%) of the $582.48 million collected for the same period. Federal Student Aid also refunded 1,063,984 of the 1,094,507 administrative wage garnishments and 221,436 of the 244,080 Treasury offsets within 60 days from the date the payments were received. However, ED OIG found that Federal Student Aid did not reprocess refunds for $21.25 million of the $576.65 million Federal Student Aid refunded that were subsequently returned to Treasury and did not refund $5.83 million (1%) of the $582.48 million wage garnishments and Treasury offsets collected. Finally, ED OIG found that Federal Student Aid did not develop procedures to obtain and track the U.S. Department of Justice's progress on suspending involuntary collections and refunding payments involuntarily collected on defaulted Department-held loans from March 13, 2020, through September 30, 2020.

Recommendations: 3

Significant Recommendations: 3

Risk of Closed Institutions of Higher Education Receiving Higher Education Emergency Relief Fund Grants, I21SIU00841, May 14, 2021

The purpose of this report was to share ED OIG observations concerning institutions of higher education that ceased to provide educational instruction in all programs of study (closed) and received or had access to coronavirus response and relief aid through the Higher Education Emergency Relief Fund. ED OIG found that 17 institutions of higher education that closed on or before December 31, 2020, applied for and were awarded a total of $4,912,675 of the Higher Education Emergency Relief Fund grants by the Office of Postsecondary Education. Fourteen of the 17 institutions of higher education drew down Higher Education Emergency Relief funds, and 3 did not draw down any of their awards. Of the 14 institutions of higher education that drew down their Higher Education Emergency Relief Fund awards, 8 made drawdowns after the institution closure date listed in the Postsecondary Education Participants System. The total of these post-closure drawdowns was $1,261,329. In addition, 1 of the 14 closed institutions of higher education that drew down funds made a draw of $364,715 one day before closing.

U.S. Department of Health and Human Services (HHS) OIG

Six of Eight Home Health Agency Providers Had Infection Control Policies and Procedures That Complied With CMS Requirements and Followed CMS COVID-19 Guidance To Safeguard Medicare Beneficiaries, Caregivers, and Staff During the COVID-19 Pandemic, A-01-20-00508, September 24, 2021

The objective of this report was to determine whether eight selected home health agencies had infection control policies and procedures that complied with Centers for Medicare & Medicaid Services (CMS) requirements and followed its guidance to safeguard home health agency staff, Medicare beneficiaries, and caregivers during the COVID-19 pandemic. HHS OIG found that six of the eight selected home health agency providers had infection control policies and procedures. However, one home health agency provider did not comply with CMS requirements or follow CMS' COVID-19 guidance. In addition, this provider and another home health agency provider's COVID-19 screening protocols for patients were not consistent with CMS guidance, increasing the risk of infection for patients and staff.

Recommendations: 1

Indian Health Service Use of Critical Care Response Teams Has Helped To Meet Facility Needs During the COVID-19 Pandemic, OEI-06-20-00700, September 17, 2021

The objective of this review was to assess Indian Health Service's use of the Critical Care Response Teams to support Indian Health Service and Tribal health care facilities' responding to the COVID-19 pandemic. The Critical Care Response Team consisted of a critical care physician, one or two critical care nurses, and a respiratory therapist. The team provided on average two-weeks of hands-on training, strengthening staff skills and capacity to handle surges of COVID-19 patients. While the program is a positive step in the Indian Health Service's efforts to promptly respond to the immediate needs of facilities, HHS OIG concluded the Critical Care Response model could be further leveraged to support broader care improvement efforts.

Recommendations: 3

CMS's COVID-19 Data Included Required Information From the Vast Majority of Nursing Homes, but CMS Could Take Actions To Improve Completeness and Accuracy of the Data, A-09-20-02005, September 3, 2021

The objective of this audit was to determine whether the CMS's COVID-19 data for nursing homes were complete and accurate. HHS OIG found that CMS's COVID-19 data for nursing homes included the required information from the vast majority of nursing homes; however, the data were not complete or accurate for some facilities. For about 5% of nursing homes, the data did not include all COVID-19 information nursing homes were required to report and/or were not complete or accurate after CMS performed its quality assurance checks.

Recommendations: 6

APPENDIX B

Medicare Beneficiaries Hospitalized With COVID-19 Experienced a Wide Range of Serious, Complex Conditions, OEI-02-20-00410, August 30, 2021

This report describes the complex care needs of beneficiaries hospitalized with COVID-19. It focuses on surges in COVID-19 hospitalizations in six localities and builds upon prior HHS OIG work that describes the extent to which hospitals have been strained by COVID-19. As HHS OIG noted in the 2021 report about hospital experiences during the pandemic, hospitals have been operating in "survival mode" for an extended period of time. They have also experienced difficulty balancing the complex and resource-intensive care needed for COVID-19 patients with efforts to resume routine hospital care. HHS OIG found that beneficiaries diagnosed with COVID-19 were also treated for a variety of other conditions (e.g., acute kidney failure), and Black, Hispanic, and older beneficiaries were disproportionately hospitalized with COVID-19 relative to the Medicare population in the analyzed localities.

States' Backlogs of Standard Surveys of Nursing Homes Grew Substantially During the COVID-19 Pandemic, OEI-01-20-00431, July 27, 2021

This addendum updates HHS OIG's analysis from a prior report (OEI-01-20-00430), which found that state survey agencies faced backlogs of standard surveys of nursing homes early in the COVID-19 pandemic, with 8 percent of nursing homes having gone at least 16 months without a standard survey as of June 2020. This update from that the state survey agencies' backlogs of standard nursing home surveys have grown substantially, even after August 2020 when CMS lifted its suspension of those surveys (which it had suspended due to the COVID-19 pandemic). Nationally, 71 percent of nursing homes had gone at least 16 months without a standard survey as of May 31, 2021. The rising backlogs add urgency to our existing recommendation that CMS clarify expectations and provide guidance to state survey agencies on completing these important surveys.

CMS's Controls Related to Hospital Preparedness for an Emerging Infectious Disease Were Well-Designed and Implemented but Its Authority Is Not Sufficient for It To Ensure Preparedness at Accredited Hospitals, A-02-21-01003, June 28, 2021

HHS OIG assessed whether CMS designed and implemented effective internal controls related to hospital preparedness for emerging infectious diseases such as COVID-19. CMS's controls were well-designed and implemented to achieve its control objective and respond to risks, but CMS's authority is not sufficient for it to ensure preparedness for emerging infectious diseases including COVID-19 at 4,200 accredited hospitals.

Recommendations: 2

COVID-19 Had a Devastating Impact on Medicare Beneficiaries in Nursing Homes During 2020, OEI-02-20-00490, June 22, 2021

This data snapshot provides objective, standardized data based on Medicare claims for all Medicare beneficiaries in nursing homes throughout the country. Nursing home residents have been particularly affected by the disease, as they are predominately elderly, tend to have underlying conditions, and live in close quarters. This snapshot is part of an HHS OIG initiative focusing on COVID-19 and nursing homes.

U.S. Department of Housing and Urban Development (HUD) OIG

COVID-19 Forbearance Data in HUD's Single Family Default Monitoring System Generally Agreed With Information Maintained by Loan Servicers, 2021-KC-0005, August 16, 2021

HUD OIG audited lender reporting of COVID-19 forbearances for Federal Housing Administration-insured loans in the Single Family Default Monitoring System. HUD OIG compared default reporting data from Single Family Default Monitoring System to loan data provided by five sampled servicing lenders that serviced a third of the FHA single-family portfolio. HUD OIG audit objective was to determine whether COVID-19 forbearance data available in the Single Family Default Monitoring System were consistent with the information maintained by loan servicers. HUD OIG found that COVID-19 forbearance data available in the Single Family Default Monitoring System were generally consistent with the information maintained by the loan servicers reviewed.

Limited Review of HUD's Office of Chief Procurement Officer Pandemic-Related Procurement Accommodations and Challenges, 2021-FW-0801, July 14, 2021

HUD OIG conducted a limited review of the HUD'S Office of the Chief Procurement Officer's administration of five procurement activities under the CARES Act. The CARES Act and related OMB memorandums gave HUD flexibility in modifying existing contracts and required rapid delivery of CARES Act funds. The HUD OIG objective was to determine what HUD had done to accommodate contractors' pandemic-related issues while ensuring that HUD met its business objectives. In addition, HUD OIG objective included determining what challenges HUD encountered in procuring and administering its contracts during the pandemic. Based upon a limited review of five COVID-19-related contract transactions and HUD OIG's understanding of the pre-pandemic controls and policies that HUD had in place, HUD was adequately prepared before the pandemic to accommodate contractors' pandemic-related issues while ensuring that HUD met its business objectives. Because HUD was adequately prepared, it did not encounter substantial challenges in procuring and administering its contracts. HUD used its existing policies, procedures, and systems to modify contracts to allow contractor accommodations.

Promoting a Homeless Waitlist Preference at Multifamily-Assisted Rental Unit Properties, 2021-KC-0802, June 17, 2021

HUD OIG prepared this memorandum to provide the Office of Housing at the U.S. Department of Housing and Urban Development (HUD) information regarding the opportunity to promote a homeless waitlist preference at Multifamily Housing rental assistance properties. HUD has an opportunity to revisit the promotion and marketing of its homeless waitlist preference and the importance of partnering with a homeless service provider. Additionally, HUD can take this opportunity to make any changes to the program or adopt additional incentives to increase the likelihood of owner and agent participation. Lastly, HUD should also consider updating its public website to make it more likely that someone with limited resources and knowledge of its site can successfully identify Multifamily Housing rental assistance properties in his or her area.

HUD's Use of, Accounting for, and Reporting on CARES Act Funding, 2021-OE-0006, April 26, 2021

The objective of this report was to assess HUD's use, accounting, and reporting of CARES Act funding. As of March 31, 2021, HUD had dispersed $3.4 billion and obligated $7.4 billion of its $12.4 billion in CARES Act funds, leaving $1.6 billion unobligated. If HUD is unable to obligate funds properly, HUD could have balances canceled and returned to the General Fund when the expired accounts close. HUD used disaster emergency fund codes to track the status of each program's CARES Act funding. HUD passed on the responsibility to prevent the duplication of benefits to Community Development Block Grant-CARES Act grantees. While HUD met portions of its PRAC quarterly reporting requirement on behalf of covered recipients, HUD's process did not support reporting quarterly on the estimated number of jobs created or retained or on subrecipient data, as required for covered recipients in the CARES Act. HUD OIG found that unclear reporting requirements and the required reporting schedule pose challenges to HUD's quarterly reporting to the PRAC.

U.S. Department of State (State) OIG

Review of the Effects of the COVID-19 Pandemic on the International Exchange Programs of the Bureau of Educational and Cultural Affairs, ISP-I-21-25, May 28, 2021

State OIG conducted this review to assess how the Bureau of Educational and Cultural Affairs responded from March 2020 through January 2021 to the risk management challenges associated with the COVID-19 pandemic's impact on its exchange programs. Specifically, State OIG reviewed the Bureau of Educational and Cultural Affairs immediate crisis response, including the repatriation of thousands of exchange program participants; the effects of the crisis on the Bureau of Educational and Cultural Affairs' budget and grants administration; and the effects of the crisis on exchange program operations. State OIG found that the Bureau of Educational and Cultural Affairs' extensive experience in responding to previous country-specific emergencies, including the need to evacuate and repatriate exchange program participants, helped prepare it to respond to the COVID-19 pandemic.

Inspection of the Bureau of Overseas Buildings Operations' Office of Safety, Health, and Environmental Management, ISP-21-21- April 26, 2021

State OIG inspected the Office of Safety, Health, and Environmental Management, which is located under the Directorate of Operations, in the Bureau of Overseas Buildings Operations. State OIG found that the Office of Safety, Health, and Environmental Management made progress in reducing safety risks to Department of State employees and family members. In addition, the Office of Safety, Health, and Environment Management served as a member of the Department's COVID-19 working group and developed a mitigation toolkit that provided the most up to date COVID-19 information to overseas posts. The office also designated a separate working group to review COVID-19 pandemic plans for the Department's construction contacts so that construction projects were ready to restart safely.

Recommendations: 11

U.S. Department of the Treasury (Treasury) OIG

Termination Memorandum – Audit of Air Carrier Worker Support Certifications – West Air, Inc. (Redacted), OIG-CA-21-028, September 10, 2021

The CARES Act requires that financial assistance to passenger and cargo air carriers and respective contractors be used for the continuation of payments of employees' wages, salaries, and benefits. Passenger and air cargo carriers, that do not report salaries and benefits to the Department of Transportation, referred to as non-241 air carriers, and contractors requesting financial assistance are required to certify to Treasury via "sworn" financial statements, or other appropriate data, wages, salaries, benefits, and other compensation amounts for the period of April 1, 2019, through September 30, 2019. The CARES Act assigned the Treasury OIG with responsibility to audit the certifications required to be submitted. The objective of Treasury OIG's West Air audit was to assess the accuracy, completeness, and sufficiency of West Air's "sworn" financial statements or other data used to certify the wages, salaries, benefits, and other compensation amounts submitted to and approved by Treasury. On February 23, 2021, West Air returned all $2,974,054 of its award to Treasury. West Air officials informed Treasury OIG that their business industry was not negatively impacted by COVID-19, and therefore had no need for Payroll Support Program funding. Because West Air returned its full awardable amount of $2,974,054 under the Payroll Support Program, Treasury OIG terminated the audit.

American Rescue Plan - Application of Lessons Learned From the Coronavirus Relief Fund, OIG, CA-21-020, May 17, 2021

The CARES Act assigned Treasury OIG with responsibility for monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund (CRF) monies. Through their CRF monitoring and oversight work to date, they have identified certain lessons learned with respect to the implementation and administration of the CRF program to include (1) the need for clear and timely guidance, (2) the need for agreements with terms and conditions, (3) balancing data reporting & transparency and recipient burden, (4) outreach, and (5) the need for performance measures. Treasury OIG believes that these lessons learned are valuable for management's consideration in implementing the American Rescue Plan Act programs.

Recommendations: 7

U.S. Department of Veteran Affairs (VA) OIG

Failure to Mitigate Risk of and Manage a COVID-19 Outbreak at a Community Living Center at VA Illiana Health Care System in Danville, Illinois, 21-00553-285, September 28, 2021

VA OIG conducted an inspection at the VA Illiana Health Care System in Danville, Illinois, to determine the validity of allegations, specific to COVID-19 and the Community Living Center of failure to observe infection control practices; failure to minimize risk of exposure to COVID-19; inconsistent ongoing testing; and failure to notify residents, families, and staff of positive test results. During the inspection, VA OIG identified concerns related to leaders' post-outbreak actions. VA OIG substantiated a failure to observe general infection control practices. Leaders failed to minimize the risk of exposure to COVID-19. Leaders did not respond adequately to a staff exposure, have a plan for the transfer and isolation of residents, implement recommended infection control measures when performing aerosol generating procedures, and continued to hold group therapies. VA OIG identified actions taken by leaders following the Community Living Center outbreak lacked input from frontline staff to identify corrective actions and opportunities for improvement.

Recommendations: 15

Care Concerns and the Impact of COVID-19 on a Patient at the Fayetteville VA Coastal Health Care System in North Carolina, 21-01304-275, September 27, 2021

The VA OIG conducted a healthcare inspection at the Fayetteville VA Coastal Health Care System in North Carolina to assess concerns related to the quality, coordination, and timeliness of care; and the impact of COVID-19 on a patient with unintentional weight loss who was later diagnosed with oral cancer and died at another VA medical center. VA OIG substantiated that the primary care provider and dietitians did not provide quality care to the patient. Dietitians conducted incomplete nutritional assessments given the patient's declining nutrition status and may have contributed to a delay in diagnosis. VA OIG determined that the patient's Patient Aligned Care Team nurse and dietitians failed to coordinate care by not communicating the family's request for a face-to-face appointment and the patient's declining nutritional status to the primary care provider. VA OIG concluded that COVID-19 impacted the care provided by dietitians because of the use of telephone visits, which did not allow dietitians to visually assess the patient's physical characteristics caused by a declining nutritional status.

Recommendations: 6

Significant Recommendations: 1

Deficiencies in COVID-19 Screening and Facility Response for a Patient Who Died at the Michael E. DeBakey VA Medical Center in Houston, Texas, 20-03635-217, August 18, 2021

The VA OIG conducted a healthcare inspection regarding allegations of incompletely screening for COVID-19 and treatment of a patient with serious mental illness who presented for same-day care at the Michael E. DeBakey VA Medical Center (facility). VA OIG substantiated that facility staff did not complete the patient's COVID-19 temperature screening. VA OIG substantiated that facility staff failed to medically manage the patient with COVID-19 symptoms; sent the patient to the drive-through testing area without medical evaluation; and did not isolate the patient, complete a plan of care, or follow policy for transporting patients suspected to have COVID-19. The vulnerable patient disappeared while in the facility's care, was found off-site four days later experiencing a medical emergency, taken back to the facility, and died the following day. VA OIG determined that the Mental Health Intensive Case Management team failed to address documentation discrepancies related to the patient's surrogate and educate the family on COVID-19 visitor policy and screening processes. VA OIG identified the facility's noncompliance with the missing patient policy, and facility leaders' failure to report an adverse event and to ensure a timely review of the patient's episode of care. VA OIG identified that facility leaders did not timely or accurately disclose to the patient's family the medical mismanagement that led to the patient's adverse clinical outcome. VA OIG concluded the failure to screen, isolate, and evaluate the patient resulted in potential COVID-19 exposure to staff, patients, and the public when the patient moved through facility grounds.

Recommendations: 9

Opportunities Exist to Improve Management of Noninstitutional Care through the Veteran-Directed Care Program, 20-02828-174, August 4, 2021

The Veteran-Directed Care program, one of Veterans Health Administration's (VHA's) 12 noninstitutional care programs, provides veterans with a budget to hire caregivers and purchase the goods and services that will best meet their care needs and allow them to remain in their homes longer. In Fiscal Year 2020, the program more than doubled, reaching about 4,400 veterans and Veteran-Directed Care program expenditures increased from $3.3 billion in Fiscal Year 2020 to about $3.5 billion in Fiscal Year 2021. VA OIG found that VHA provided Veteran-Directed Care services to veterans that addressed their care needs. However, due to weaknesses in program management, VHA lacked assurance that veterans in the program were being monitored properly, provider agencies were paid correctly, and taxpayer dollars were properly spent. In addition, VA OIG identified opportunities for VHA to improve Veteran-Directed Care policies and funding to ensure medical facilities effectively implement and manage the program to help veterans stay in their homes.

Recommendations: 2

Comprehensive Healthcare Inspection of Facilities' COVID-19 Pandemic Readiness and Response in Veterans Integrated Service Network 19, 21-01699-175, July 7, 2021

This VA OIG Comprehensive Healthcare Inspection Program report provides a focused evaluation of Veterans Integrated Service Network (VISN) 19 facilities' COVID-19 pandemic readiness and response. This evaluation focused on emergency preparedness; supplies, equipment, and infrastructure; staffing; access to care; community living center patient care and operations; facility staff feedback; and VA and VISN 19 vaccination efforts. VA OIG has aggregated findings on COVID-19 preparedness and responsiveness from routine inspections to ensure prompt dissemination of information given the quickly changing landscape as infection rates and demands on facilities continually shift. Findings of inspected medical facilities are grouped by VISN, which are regional offices that provide oversight of medical centers in their area. This report, the second in a series, describes findings on COVID-19 practices from healthcare inspections performed within VISN 19 during the weeks of November 30 and December 7, 2020. It also provides a more recent snapshot of the pandemic's demands on these facilities' operations based on data compiled as of April 2021. Interviews and survey results provide additional context on lessons learned and perceptions of both preparedness and response. This report also provides data that illustrates the tremendous COVID-19-related demands on VA healthcare services. It describes leader and staff experiences, assessments, shared sentiments, and best practices to help improve operations and clinical care during public health crises. At the time of the inspections, the VHA and the VISN were experiencing the highest number of cases since the beginning of the pandemic and had valuable information to share about their experiences.

Deficiencies in Emergency Preparedness for Veterans Health Administration Telemental Health Care at VA Clinic Locations Prior to the Pandemic, 19-09808-171, June 24, 2021

The VA OIG staff interviewed Veterans Health Administration leaders from the Office of Connected Care and the Office of Mental Health and Suicide Prevention to gain an understanding of national expectations and telehealth emergency practices within telemental health care. VA OIG concluded that delays in intervention may have occurred during telehealth emergencies as a result of (1) Missing telehealth emergency plans and procedures, (2) Emergency procedures not specific to telehealth care or the patient-clinic location, (3) Lack of a process for annual updates to telehealth emergency procedures, (4) Undefined telehealth staff roles and responsibilities for telehealth emergency plans, (5) Missing or insufficient emergency contact information for relevant telehealth staff, and (6) Lack of a process to verify and communicate emergency contact information among telehealth staff. VA OIG also concluded that missed opportunities for patient safety and a general lack of awareness for vulnerabilities may have occurred without a consistent process for patient safety event reporting that identifies the telehealth setting.

Recommendations: 5

Medical/Surgical Prime Vendor Contract Emergency Supply Strategies Available Before the COVID-19 Pandemic, 20-03075-138, June 14, 2021

VA medical facilities' demand for PPE increased dramatically during the COVID-19 pandemic. VA OIG reviewed how the VHA ensured the Medical/Surgical Prime Vendor-Next Generation program and its prime vendors met contract requirements by offering medical facilities a no-cost option to develop advance-order supply lists tailored to catastrophic events and contingency plans. VA OIG also assessed whether facilities took advantage of those options and strategies and relied on the contracts to obtain PPE during the pandemic. All four Medical/Surgical Prime

Vendor-Next Generation prime vendors developed contingency plans that included the advance-order list. Three of the four vendors also offered options to purchase and store medical supplies in advance. Though the prime vendors fulfilled their contract requirements, VA OIG found none of 16 medical facilities assessed took advantage of those emergency strategies before the pandemic. Most facility leaders did not know those plans existed. Most medical facilities reported maintaining their own contingency stocks, which were at risk of quickly depleting. That risk increased when prime vendors were unable to fulfill orders, leading staff to purchase medical supplies on the open market where VHA's data showed they paid higher prices. By not asking prime vendors to provide services established in contingency plans, VA medical facilities missed opportunities to receive certain needed medical supplies. VA can apply lessons learned during the pandemic by continuing to refine its contract requirements for prime vendors to address catastrophes.

Recommendations: 2

Review of VHA's Financial Oversight of COVID-19 Supplemental Funds, 20-02967-121, June 10, 2021

In response to the CARES Act, the VA OIG reviewed the VHA tracking and reporting of COVID 19 supplemental funding from legislation for pandemic relief. VA met monthly reporting requirements to OMB and Congress on supplemental fund obligations and expenditures. VA also submitted required weekly obligations and expenditures from supplemental funding to OMB by program activity. Of approximately $17.3 billion in medical care supplemental funds, VA reported it had obligated about $7.11 billion and had spent about $5.67 billion by December 29, 2020. VA OIG noted three concerns where VA's reporting was not complete and accurate: (1) Obligations were at risk of not being included in VA's reports; (2) VA initially delayed the reporting of reimbursable obligated amounts for two months; and (3) VA's reports contained negative dollar amounts in data fields that should have only positive amounts, which misstated VA's overall reported obligations. Those concerns indicate weaknesses in how VA and VHA internal controls are structured to meet reporting requirements. Despite the risks identified, VA performed only a limited review at the summary fund level of its COVID 19 obligations and expenditures before reporting. A review of summary funds is not detailed enough to identify potential anomalies and ensure reliability of externally reported information. OMB's guidance required VA to report on obligations and expenditures classified by the type of items or services purchased. VA OIG concluded that the three identified variances affected the quality of reporting given the inherent risks due to outdated financial information technology infrastructure.

Recommendations: 2

Use and Oversight of the Emergency Caches Were Limited during the First Wave of the COVID-19 Pandemic, 20-03326-124, June 9, 2021

VA OIG assessed how effectively VA managed its emergency caches during the first wave of the COVID-19 pandemic in early 2020. These caches contain a standard supply of drugs and medical supplies, including some PPE, for use during a public health emergency. The review team found that use and oversight of the emergency caches were limited. Only 9 of 144 medical facilities activated their emergency caches during the review period (February through June 2020). Among the reasons they were not used included medical facility directors reporting supplies were not needed or caches lacked sufficient quantity for meeting pandemic demands. The VHA also changed the process for mobilizing caches during the pandemic, but without clearly communicating it to medical facility directors. The review team also identified problems with cache maintenance and monitoring. Most caches contained some expired or missing PPE, diminishing their ability to support pandemic preparedness. Expired or incomplete cache inventories can also compromise facilities' ability to respond to other local emergencies, such as hurricanes or wildfires. Furthermore, VHA had incomplete documentation on cache activations, making it difficult to know which caches would need to be restocked. Finally, medical facility leaders were not always able to accurately report if their facility's cache was activated during the pandemic.

Recommendations: 3

Inadequate Resident Supervision and Documentation of an Ophthalmology Procedure at the Oklahoma City VA Health Care System in Oklahoma, 20-03886-141, May 18, 2021

VA OIG conducted an inspection in response to allegations related to ophthalmology resident supervision and quality of care by an attending ophthalmologist (subject ophthalmologist) at the Oklahoma City VA Health Care System in Oklahoma. VA OIG substantiated that the subject ophthalmologist failed to provide adequate resident supervision and entered inaccurate documentation related to supervision for a single patient case. The ophthalmology residents were unable to reach the subject ophthalmologist when the patient experienced a complication during an eye injection procedure. The residents reached another attending ophthalmologist who examined the patient and assisted the residents. The subject ophthalmologist was assigned to supervise residents in the clinic and did not arrange a hand-off for attending coverage when away from the clinic. VA OIG found that a note in the patient's electronic health record that documented supervision by the subject ophthalmologist was incorrect because the subject ophthalmologist did not directly participate in and was not present during the care of the patient. The subject ophthalmologist used a standard template and acknowledged the note was incorrect due to a failure to read and edit the note before signing it. The VA OIG and an external ophthalmologist conducted a review of 20 patients and determined the subject ophthalmologist provided acceptable quality of care and appropriate documentation. Aside from the single patient case, VA OIG did not identify other failures to supervise residents or inaccurate documentation of resident supervision by the subject ophthalmologist.

Recommendations: 3

Inconsistent Documentation and Management of COVID-19 Vaccinations for Community Living Center Residents, 21-00913-91, April 14, 2021

While reviewing the VHA's plans to document receipt and distribution of the COVID-19 vaccine, the VA OIG determined that VHA facilities did not consistently document the COVID 19 vaccination status of veterans living in VA's Community Living Centers. VA OIG determined that VHA could not know at a national level whether the vaccine was offered to some residents at Community Living Centers, and if so, what their status was. Because Community Living Center residents are in the highest COVID-19 vaccine priority group, they should be offered the vaccine, when possible, before other groups of veterans. With vaccine supplies limited, VHA should know which Community Living Center residents still need to be vaccinated. VA OIG found VHA has made important strides in distributing vaccines to Community Living Center residents but can move toward more comprehensive and consistent data collection to guide ongoing actions and protect this vulnerable population. Doing so would include making sure all Community Living Centers routinely track refusals and contraindications in a consistent manner. Guidance should be clear that all communications should be consistently documented in accordance with VHA processes. Similarly, clear guidance and consistent oversight should help ensure Community Living Centers are properly tracking veterans who fall in the 23% of Community Living Center residents missing information needed to determine their vaccination status. It was not possible by January 2021 to establish which of the 1,899 veterans in this cohort had been offered the vaccine.

Review of Community-Based Outpatient Clinics Closed Due to the COVID-19 Pandemic, 20-03002-108, April 6, 2021

VA OIG reviewed community-based outpatient clinic closures that occurred due to the COVID 19 pandemic to evaluate the impact on patient care. VA OIG virtually interviewed VHA staff at 140 facilities that oversaw the 1,031 community-based outpatient clinics that were operational prior to the World Health Organization's pandemic declaration. Of these community-based outpatient clinic, 173 were closed to face-to-face visits on or after February 1, 2020. Reasons for closure fell into four categories including (a) safety of patients and staff, (b) need for consolidation of resources, (c) lack of staff and PPE, and (d) small size of community-based outpatient clinic or proximity to other community-based outpatient clinics or facilities. Clinicians of closed community-based outpatient clinics triaged patients care needs and provided care options. The four most reported options used were telephone visit, VA Video Connect, rescheduled appointment for a later date, or an outpatient visit at the parent facility. Based on survey responses and interviews with facility leaders, VA OIG concluded that, generally, patient care needs were not interrupted. Other responses identified challenges encountered implementing virtual care and mitigating risk of patient and staff exposure to COVID-19, including problems with bandwidth and technical issues when using VA Video Connect at rural sites and limitations in housekeeping resources.

U.S. Environmental Protection Agency (EPA) OIG

Pandemic Highlights Need for Additional Tribal Drinking Water Assistance and Oversight in EPA Regions 9 and 10, 21-E-0254, September 27, 2021

EPA OIG found that the COVID-19 pandemic negatively impacted the oversight and assistance that Regions 9 and 10 provide to the tribal drinking water systems under their purview, as well as the capacity of these systems to provide safe drinking water. The pandemic also underscored the limitations of both EPA resources and tribal drinking water system resiliency. As a result, tribal drinking water systems may be unable to operate safely and comply with drinking water regulations. Access to safe and clean water is critical at all times, but even more so during pandemic situations.

Recommendations: 10

EPA Effectively Planned for Future Remote Access Needs but Should Disconnect Unneeded Services in Timely Manner, 21-P-0241, September 20, 2021

EPA OIG found that the EPA effectively planned a long-term solution to address remote access concerns while transitioning to the U.S. General Services Administration's Enterprise Infrastructure Solutions contract. Specifically, in its solicitation for network and telecommunications services under the Enterprise Infrastructure Solutions contract, the EPA included a requirement that the selected vendor provide remote access solutions to support 12,500 concurrent remote users, with the capability to expand to 20,000 concurrent remote users. This range of concurrent remote users should meet the EPA's future workforce needs, since it exceeds the EPA's fiscal year 2020 workforce by almost 6,000 users.

EPA's National Vehicle and Fuel Emissions Laboratory Has Taken Steps to Mitigate Impact of Coronavirus Pandemic on Mobile Source Emission Compliance, 21-E-0158, June 7, 2021

EPA OIG examined how the COVID-19 pandemic impacted laboratory operations and testing at the EPA's Office of Transportation and Air Quality's National Vehicle and Fuel Emissions Laboratory and how those impacts affected mobile source emissions compliance. With an annual target of 2,600 tests, the laboratory conducted 670 total tests in 2020, a large reduction from the 2,267 tests completed in 2019 on light-duty vehicles, engines, and fuels. The Office of Transportation and Air Quality identified the greatest challenges to supporting the compliance programs during the COVID-19 pandemic were their inability to conduct testing at National Vehicle and Fuel Emissions Laboratory due to closures and the inability of staff to travel for inspections and audits. The Office of Transportation and Air Quality worked with manufacturers to find flexibilities available under existing authority to address the unprecedented situation caused by the pandemic. The National Vehicle and Fuel Emissions Laboratory was able to prioritize testing of groups that could more likely cause excess emissions or experience in-use emissions problems and employed alternative approaches to overseeing compliance like conducting certification testing and laboratory audits virtually instead of in person. EPA OIG found that while the COVID-19 pandemic affected National Vehicle and Fuel Emissions Laboratory operations, the laboratory took measures to mitigate these impacts on its compliance programs.

EPA Did Not Conduct Agencywide Risk Assessment of CARES Act Appropriations, Increasing Risk of Fraud, Waste, Abuse, and Mismanagement, 21-E-0128, May 4, 2021

EPA OIG initiated an evaluation of the EPA's internal controls for the emergency supplemental appropriations provided to the EPA in the CARES Act. The objectives of this evaluation were to document and assess the internal controls that the EPA implemented to mitigate risks of fraud, waste, abuse, and mismanagement over the CARES Act appropriations. EPA OIG's evaluation determined that the Agency did not fully comply with federal laws, OMB Circular A-123, and the Government Accountability Office Green Book. Specifically, the Office of the Chief Financial Officer, which is responsible for agencywide Emergency Risk Management and internal controls, did not have processes to develop, communicate, and mitigate any entity-level risks through implementation of internal controls related to the CARES Act supplemental appropriations.

Recommendations: 2

EPA Needs to Improve Processes for Updating Guidance, Monitoring Corrective Actions, and Managing Remote Access for External Users, 21-E-0124, April 16, 2021

During the annual evaluation of the EPA's compliance with the Federal Information Systems Management Act, EPA OIG reviewed EPA's compliance with the "Identity and Access Management" domain, which is relevant to EPA's COVID-19 readiness, meaning it related to the Agency's ability to respond to IT threats and vulnerabilities and maintain IT operations during the coronavirus pandemic. EPA OIG found weaknesses in the agency's management of user identity and access including allowing external users access to the web application directory system without documented approval or verification that the users needed access to the system to do their jobs, and a lack of monitoring to identify privileged user access for unusual or unauthorized activity.

Recommendations: 5

U.S. Farm Credit Administration OIG

Survey of Farm Credit Administration Employees on COVID-19, I-21-02, June 9, 2021

The Farm Credit Administration OIG produced an inspection report on their survey of Farm Credit Administration employees of the safety measures and other actions implemented by Farm Credit Administrations in response to COVID-19. The survey results showed that employees believed the Farm Credit Administration took positive actions to implement safety measures and other actions in response to COVID-19. The survey showed that most employees were working remotely since the COVID-19 operating changes, and they felt that they have been able to fully perform all work responsibilities in the remote environment.

Recommendations: 1

APPENDIX B

U.S. General Services Administration OIG

PBS Did Not Always Follow CDC and Internal Guidance to Limit the Risk of COVID-19 Exposure, A201018/P/4/R21005, August 26, 2021

The General Services Administration found that their Public Buildings Service did not always take appropriate action to limit the risk of exposure to COVID-19 in its owned and leased facilities. They also found that the Public Buildings Service did not always receive or provide timely notice of positive COVID-19 incidents in accordance with the Public Buildings Service's notification process. As a result, the Public Buildings Service could not take appropriate action to clean and disinfect affected space. Further, building occupants, contractors, and visitors may have unknowingly passed through space contaminated by individuals infected with COVID-19, and been at increased risk of exposure to and transmission of the disease.

Federal Reserve Board & Consumer Financial Protection Bureau OIG

Results of Analytical Testing of the Board's Publicly Reported Data for the Secondary Market Corporate Credit Facility, July 14, 2021

In response to the economic effects of the COVID-19 pandemic, the Federal Reserve Board established several emergency lending programs and facilities to provide loans to employers, certain businesses, and communities across the country. The Federal Reserve Board established two facilities to support credit to large employers: the Primary Market Corporate Credit Facility for new bond and loan issuance and the Secondary Market Corporate Credit Facility to provide liquidity for outstanding corporate bonds. The Federal Reserve Board designed the Secondary Market Corporate Credit Facility to create a portfolio that tracked a broad, diversified market index of U.S. corporate bonds. In February 2021, Federal Reserve Board OIG announced an evaluation of third-party cybersecurity risk management processes for vendors supporting the Main Street Lending Program and the Secondary Market Corporate Credit Facility. During our planning work for this evaluation, Federal Reserve Board OIG identified transactions that appeared to have been documented twice in each of the Secondary Market Corporate Credit Facility transaction-specific disclosures published from January through April 2021. In addition, Federal Reserve Board OIG identified instances in each of the publicly reported transaction-specific disclosures published from January through April 2021 in which transactions for partial bond redemptions were not clearly labeled and did not include redemption amounts. After informing Federal Reserve Board and Federal Reserve Bank of New York officials of these duplicate entries, they took immediate steps to strengthen internal review processes to ensure that these transactions are appropriately recorded in the Secondary Market Corporate Credit Facility public disclosure data. The Federal Reserve Board OIG offered two items for management's immediate consideration. Our final report for this evaluation may include recommendations related to these issues

Results of Analytical Testing of the Board's Publicly Reported Data for the Main Street Lending Program, April 14, 2021

In response to the economic effects of the COVID-19 pandemic, the Federal Reserve Board established several emergency lending programs and facilities to provide loans to employers, certain businesses, and communities across the country. The Federal Reserve Board established the Main Street Lending Program to support lending to small and medium-sized for-profit businesses and nonprofit organizations that were unable to access the PPP or that required additional financial support after receiving a PPP loan. The Main Street Lending Program ended on January 8, 2021. In February 2021, Federal Reserve Board OIG announced an evaluation of third-party cybersecurity risk management processes for vendors supporting the Main Street Lending Program and the Secondary Market Corporate Credit Facility. During our planning work for this evaluation, Federal Reserve Board OIG checked the accuracy and completeness of specific demographic data to identify invalid city-state combinations. Federal Reserve Board OIG also determined the accuracy of specific Main Street Lending Program transaction disclosure data. The Federal Reserve Board OIG identified several inaccurate city and state data points affecting a limited number of published loan transactions for the Main Street Lending Program. After informing Federal Reserve Board and System officials of these inaccuracies, they took immediate steps to address them and to update the Board's public reporting. The Federal Reserve Board OIG's final report for this evaluation may include recommendations related to the issues described in this memorandum.

U.S. National Railroad Passenger Corporation (Amtrak) Office OIG

GOVERNANCE: Amtrak Continues to Demonstrate Good Stewardship of Pandemic Relief Funds, OIG-MAR-2021-009, May 12, 2021

Amtrak continued to demonstrate good stewardship of federal funds provided to prevent, prepare for, and respond to the pandemic. Amtrak has been accurately reporting on how it is using funds from the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 to help states and commuter rail operators meet their obligations to Amtrak. Amtrak OIG identified two opportunities for Amtrak to be more transparent about its spending plans and workforce status to provide its oversight agencies and Congress better insight into how the company is using funds to address pandemic needs. Because Amtrak continues to receive and will likely require additional federal assistance as it recovers from the pandemic, Amtrak can help reassure Congress and other stakeholders it is using these funds as intended by communicating thoroughly and transparently to stakeholders.

U.S. National Science Foundation (NSF) OIG

Capstone Report: Observations on the OMB COVID-19 Flexibilities, 21-6-003, August 3, 2021

In response to the COVID-19 pandemic, OMB issued, and various federal agencies (including the NSF) implemented, three memoranda providing temporary administrative flexibilities for federal financial assistance awards. NSF OIG engaged a certified public accountant (CPA) firm to conduct 10 audits of award recipients' implementation of the COVID-19 flexibilities. Although the certified public accountant firm found that NSF award recipients generally complied with relevant guidance, the report identifies three common themes observed during the course of the ten COVID-19 flexibility audits: (1) recipients were not always able to implement the flexibilities due to insufficient time and/or guidance; (2) recipients were hesitant to use the flexibilities based on available guidance and federal funding sources; and (3) recipients did not consistently track or monitor their use of the flexibilities, as they were not required to.

Performance Audit of the Implementation of OMB COVID-19 Flexibilities – University of Michigan, 21-1-018, August 2, 2021

The NSF OIG engaged a CPA firm to conduct a performance audit of the implementation of OMB COVID-19 flexibilities at the University of Michigan for the period March 1 to September 30, 2020. The auditors tested more than $1 million of the $61.8 million of costs incurred on NSF awards. The objective of the audit was to determine if University of Michigan used the administrative COVID-19 flexibilities authorized by OMB and, if so, whether University of Michigan complied with the associated guidelines.

Significant Recommendations: 3

Performance Audit of the Implementation of OMB COVID-19 Flexibilities – University of Central Florida, 21-1-015, May 27, 2012

The NSF OIG engaged a CPA firm to conduct a performance audit of the implementation of OMB COVID-19 flexibilities at the University of Central Florida for the period March 1 to September 30, 2020. The auditors tested approximately $380,000 of the more than $14.8 million of costs claimed to NSF. The audit objective was to determine if University of Central Florida used the administrative COVID-19 flexibilities authorized by OMB and, if so, whether University of Central Florida complied with the associated guidelines.

Recommendations: 7

Significant Recommendations: 7

Performance Audit of the Implementation of OMB COVID-19 Flexibilities – California Institute of Technology, 21-1-014, May 26, 2021

The NSF OIG engaged a CPA firm to conduct a performance audit of the implementation of OMB COVID-19 flexibilities at the California Institute of Technology for the period March 1 to September 30, 2020. The auditors tested approximately $170,000 of the more than $54.9 million of costs claimed to NSF. The objective of the audit was to determine if California Institute of Technology used the administrative COVID-19 flexibilities authorized by OMB and, if so, whether California Institute of Technology complied with the associated guidelines.

Significant Recommendations: 11

Performance Audit of the Implementation of OMB COVID-19 Flexibilities - University of Wisconsin–Madison, 21-1-013, May 25, 2021

The NSF OIG engaged a CPA firm to conduct a performance audit of the implementation of OMB COVID-19 flexibilities at the University of Wisconsin–Madison for the period March 1 to September 30, 2020. The auditors tested approximately $188,000 of the more than $55 million of costs claimed to NSF. The objective of the audit was to determine if University of Wisconsin–Madison used the administrative COVID-19 flexibilities authorized by OMB and, if so, whether University of Wisconsin–Madison complied with the associated guidelines.

Significant Recommendations: 8

Performance Audit of the Implementation of OMB COVID-19 Flexibilities - Florida State University, 21-1-012, May 25, 2021

The NSF OIG engaged a CPA firm to conduct a performance audit of the implementation of OMB COVID-19 flexibilities at Florida State University for the period March 1 to September 30, 2020. The auditors tested approximately $725,000 of the more than $30.8 million of costs claimed to NSF. The audit objective was to determine if Florida State University used the administrative COVID-19 flexibilities authorized by OMB and, if so, whether Florida State University complied with the associated guidelines.

Significant Recommendations: 8

Performance Audit of the Implementation of OMB COVID-19 Flexibilities – Florida International University, 21-1-011, May 19, 2021

The NSF OIG engaged a CPA firm to conduct a performance audit of the implementation of OMB COVID-19 flexibilities at Florida International University for the period March 1 to September 30, 2020. The auditors tested approximately $208,000 of the more than $12.4 million of costs claimed to NSF. The audit objective was to determine if Florida International University used the administrative COVID-19 flexibilities authorized by OMB and, if so, whether Florida International University complied with the associated guidelines.

Significant Recommendations: 9

APPENDIX B

Performance Audit of the Implementation of OMB COVID-19 Flexibilities – State University of New York at Stony Brook, 21-1-010, May 18, 2021

The NSF OIG engaged a CPA firm to conduct a performance audit of the implementation of OMB COVID-19 flexibilities at the State University of New York at Stony Brook for the period March 1 to September 30, 2020. The auditors tested approximately $611,000 of the more than $21 million of costs claimed to NSF. The objective of the audit was to determine if State University of New York at Stony Brook used the administrative COVID-19 flexibilities authorized by OMB and, if so, whether State University of New York at Stony Brook complied with the associated guidelines.

Significant Recommendations: 10

Performance Audit of the Implementation of OMB COVID-19 Flexibilities - University of New Mexico, 21-1-009, May 13, 2021

The NSF OIG engaged a CPA firm to conduct a performance audit of the implementation of OMB COVID-19 flexibilities at the University of New Mexico for the period March 1 to September 30, 2020. The auditors tested approximately $187,000 of the more than $15.6 million of costs claimed to NSF. The audit objective was to determine if the University of New Mexico used the administrative COVID-19 flexibilities authorized by OMB and, if so, whether the University of New Mexico complied with the associated guidelines.

Recommendations: 9

Significant Recommendations: 9

U.S. Office of Personnel Management (OPM) OIG

Evaluation of OPM's Response to the COVID-19 Pandemic, 4K-FS-00-20-042, May 6, 2021

In May 2020, OPM issued a Returning to OPM Facilities Preparedness Guide to assist managers with the transition to reopen its offices during the COVID-19 pandemic. The Guide did not specifically identify when employees would return to the office but provided a framework to support OPM supervisors with guidelines and planning considerations for evaluating the needs of employees as OPM returns from a maximum telework operating status. During OPM OIG's evaluation, they determined that: (1) Improvements were needed for processing COVID-19 incidents; (2) OPM management did not require workers to wear face coverings; and (3) OPM needed to implement additional signage for entering, social distancing, and routine cleaning and disinfecting at the Theodore Roosevelt Federal Building.

Recommendations: 6

Pandemic Response Accountability Committee (PRAC)

Observations: Fiscal Year 2020 COVID-19 Federal Contracting, P-21-04, August 4, 2021

The PRAC's objective was to review pandemic-related federal contracts and identify first-time contractors and contracts awarded without competitive bidding. PRAC found that first-time federal contractors received $4.4 billion worth of pandemic contracts in Fiscal Year 2020 and that $128 million was de-obligated from contracts with first-time federal contractors during the same period. Additionally, PRAC identified the four most common flexibilities identified to justify limited competition were urgency, only one source, simplified acquisition procedures, and authorized by statute. Of these, PRAC found that 11% of non-competitive contracts used the "only one responsible source" authority, which is defined to be used when supplies and services are available from only one source in certain conditions. A limited sample revealed that 10 of 14 contracts either shouldn't have selected that authority or had data entry errors within the Federal Procurement Data System.

Key Insights: COVID-19 in Correctional and Detention Facilities, PRAC-2021-03, May 21, 2021

Correctional and detention facilities present unique challenges in preventing and controlling the spread of COVID-19. When compared to the general population, a disproportionate number of COVID-19 outbreaks and deaths occur in jails, prisons, and detention facilities across the country. Considering the increased risk presented by these congregate settings, several Offices of Inspectors General published reports on how federal agencies handled the COVID-19 pandemic in correctional and detention environments. This insights reports summarizes the work completed by OIGs related to the steps federal agencies have taken to prevent the spread and mitigate the impact of COVID-19 on their staff and the individuals housed in federal correctional and detention facilities. Common issues identified include challenges of physical layout, capacity, staffing, guidance, consistency in mitigation efforts across facility types, and safe transport of inmates and detainees.

U.S. Peace Corps OIG

Management Implication Report: Peace Corps/Ukraine's PEPFAR Food Voucher Program, IG-21-02-SR, July 15, 2021

In March 2021, the Peace Corps/Ukraine director of management and operations and deputy director of management and operations submitted a complaint to Peace Corps OIG about concerns of fraud and mismanagement of the President's Emergency Plan for AIDS Relief Food Voucher Program. The Voucher program was initiated and expanded during a period of time when all volunteers had been evacuated from Peace Corps/Ukraine due to COVID-19. The complaint emphasized that Peace Corps/Ukraine had inaccurately reported data and food voucher project results, mismanaged the approved project plan, and lacked sufficient oversight over the voucher program. The purpose of this Management Implication Report, which does not make a recommendation, is to summarize information concerning this complaint and actions taken by Peace Corps OIG in response to the complaint.

U.S. Small Business Administration (SBA) OIG

The Small Business Administration's Implementation of Recommended Controls and the Economic Aid Act, August 12, 2021 21-19

SBA implemented or initiated action on all SBA OIG recommendations to strengthen internal controls related to the Paycheck Protection Program (PPP). The Economic Aid Act continued assistance under the PPP for small businesses financially affected by the ongoing coronavirus pandemic. SBA OIG found SBA implemented the PPP in accordance with the Economic Aid Act with two exceptions. SBA did not 1) require an assessment of affiliation for faith-based organizations which contradicts its internal control procedures and 2) issue guidance regarding farm credit system institutions to ensure requirements were met. SBA OIG recommended SBA assess affiliation for faith-based organizations to ensure only eligible faith-based organizations receive the applicable PPP loans.

Recommendations: 1

Significant Recommendations: 1

Evaluation of SBA's Coronavirus Reconstitution Plan, 21-18, July 12, 2021

SBA OIG found that SBA established its May 2020 COVID-19 Reconstitution Plan in accordance with applicable federal guidance. SBA OIG identified issues with the implementation of the reconstitution plan that should be addressed to help the agency safeguard its employees from contracting and spreading COVID-19 in the workplace. SBA OIG found the agency did not follow occupancy procedures for advancing or reverting phases at its Washington, DC headquarters. SBA also did not implement exposure tracking protocols to ensure it consistently traced COVID-19 cases. SBA OIG found the agency did not consistently notify its staff of presumed or confirmed COVID-19 cases in the sampling SBA OIG analyzed. SBA did not consistently contact potentially exposed personnel and ensure employees completed 14-day quarantine periods. SBA replaced the reconstitution plan with its new COVID-19 Workplace Safety Plan in February 2021. SBA made one recommendation for SBA to enforce the requirements of its new workplace safety plan by consistently applying procedures for occupancy and exposure tracking and to accurately record and maintain supporting documentation for all reported COVID-19 cases.

Recommendations: 1

Significant Recommendations: 1

SBA's Handling of Identity Theft in the COVID-19 Economic Injury Disaster Loan Program, 21-15, May 6, 2021

SBA OIG issued this evaluation report to notify SBA officials of significant matters regarding its handling of complaints of identity theft COVID-19 Economic Injury Disaster Loan program. SBA OIG recommend the Administrator to direct the Associate Administrator for the Office of Disaster Assistance, the Chief Financial Officer for the Office of Performance Management and Chief

Financial Officer, and the Associate Administrator for the Office of Capital Access to: (1) Develop a process to maintain and track all identity theft complaints; (2) Develop a process to provide status updates to each complainant alleging identity theft; and (3) Complete and formalize a process to restore identity theft victims to their condition prior to the fraud. The process should include steps to stop the loan billing statements, prevent delinquency collections, release them from loan liability and Uniform Commercial Code liens. SBA OIG also recommended that SBA develop a process to remove any fraudulent loans and related Uniform Commercial Code filing fees from its financial records, and review over 150,000 returned billing statements and resolve any that involve identity theft, then refer fraudulent loans to OIG.

Recommendations: 5

Significant Recommendations: 5

Management Alert Serious Concerns About SBA's Control Environment and the Tracking of Performance Results in the Shuttered Venue Operators Grant Program, 21-13, April 7, 2021

SBA OIG issued this Management Alert regarding serious concerns with the control environment and the tracking of performance results in the Shuttered Venue Operators Grant program requiring immediate attention and action. SBA should take immediate action to reduce or eliminate risks by strengthening existing controls and implementing internal controls to address potential misuse of federal funds. Strong controls will ensure the Shuttered Venue Operators Grant program can effectively help eligible small business owners and entities that have suffered economic injury because of the COVID-19 pandemic. To address serious concerns and potential deficiencies in internal controls of the Shuttered Venue Operators Grant program, SBA OIG suggests the SBA Administrator: (1) Reassess the audit risk plan to identify vulnerabilities, commensurate with the expected volume of applications and average award amount, to strengthen internal controls and reduce risk of misuse of federal funds; (2) Clearly establish 2 CFR 200 criteria for the program to ensure compliance during the implementation and oversight phases; (3) Implement required performance measures to determine the impact of program funds; and (4) Ensure sufficient resources are available to implement and oversee the Shuttered Venue Operators Grant program.

U.S. Postal Service (USPS) OIG

U.S. Postal Service Protection Against External Cyberattacks, 20-277-R21, August 31,2021

USPS OIG's objective was to determine if the Postal Service has an effective security posture to protect its Information Technology Infrastructure from external cyberattacks and prevent unauthorized access to restricted data. USPS OIG found that the Postal Service generally has an effective security posture and security awareness program to protect its IT infrastructure from external cyberattacks.

Recommendations: 4

COVID-19 Leave Administration. 20-032-R21, June 16, 2021

USPS OIG's objective was to assess the Postal Service's management of its employees' use of COVID-19 leave under the Families First Coronavirus Response Act. Although the Families First Coronavirus Response Act expired on December 31, 2020, the Postal Service continued to allow liberal leave usage for employees who had a sickness related to COVID-19. On March 11, 2021, ARPA was signed into law. Effective March 12, 2021, and continuing through September 30, 2021, ARPA provides employees with up to 600 hours of paid leave. The OPM issued guidance on using the new leave authority on April 29, 2021.

Recommendations: 4

U.S. Postal Inspection Service Pandemic Response to Mail Fraud and Mail Theft, 20-305-R21, May 20, 2021

USPS OIG's objective was to assess the Postal Inspection Service's response to mail fraud and mail theft during the COVID-19 pandemic. Overall, USPS OIG found that the Postal Inspection Service took appropriate action to respond to mail fraud and mail theft during the COVID-19 pandemic. For example, the Mail Fraud Program employees participated in federal task forces to investigate and disrupt COVID-19 related scams. Postal inspectors also coordinated with law enforcement agencies when Economic Impact Payment checks were mailed to help prevent mail theft.

Recommendations: 2

Customer Perceptions of the U.S. Postal Service During the COVID-19 Pandemic, RISC-WP-21-002. April 9, 2021

USPS OIG conducted a nationally representative survey to understand the ways the COVID 19 pandemic may have altered customer perceptions of the Postal Service and their habits around mail and other postal-related activities. USPS OIG found that Americans continued to hold favorable views of the Postal Service during the pandemic, underscoring the important role USPS plays for the nation. USPS OIG survey results provide information on changes in customer behavior and expectations, and careful monitoring of emerging trends will allow the Postal Service to continue to prepare for new and growing demands moving forward.

U.S. Social Security Administration (SSA) OIG

Interim Report: The Social Security Administration's Processing of Mail and Enumeration Services During the COVID-19 Pandemic, A-08-21-51036; A-15-21-51015, July 29, 2021

This interim report presents preliminary findings related to two SSA OIG reviews, A-08-21-51036 & A-15-21-51015. The objectives of these audits are to evaluate SSA's management of mail and controls over its processing of Social Security card applications during the COVID-19 pandemic.

Safety of Social Security Administration Employees and Visitors Since March 2020, A-15-20-51001, June 16, 2021

On March 17, 2020, the SSA Commissioner announced the closure of field offices and redirected customers to online and telephone service channels. Although offices have been closed to the general public since that date, SSA continues providing limited in-person services by appointment only. SSA reported that a limited number of authorized employees, mostly managers, enter field offices to perform mission-critical work that cannot be done remotely, such as opening mail, sending documents to remote workers that require SSA's action, and facilitating the return of documents to the public.

The Social Security Administration's Telephone Services During June 2020, A-05-20-50998, April 7, 2021

In June 2020, SSA's field offices and national 800-number received 30% more calls than June 2019, with field offices receiving most of the additional calls. SSA altered operations because of the COVID-19 pandemic to continue serving the public through its telephone operations. In general, SSA's telephone services performance during June 2020 was similar to 13 customer service call centers SSA OIG reviewed from 10 other Federal agencies, as compared to June 2019, but SSA's performance seemed to fare better during COVID-19 than industry call centers.

U.S. Special Inspector General for Pandemic Recovery (SIGPR)

Direct Loan Program Survey Results, SIGPR-A-21-003, September 23, 2021

SIGPR is currently examining the Department of Treasury's administration of the Direct Loan Program. As part of its examination, SIGPR surveyed both approved and non-approved loan applicants to gain an understanding of how all applicants viewed the program. The purpose of the report was to provide the results of SIGPR's survey of approved and non-approved Direct Loan Program applicants.

Addendum - Alert Memorandum: Caribbean Sun Airlines, Inc. Has Not Responded to the Department of the Treasury's Notice of Non-Compliance with the U.S. Treasury Aviation Loan and Guarantee Agreement, SIGPR-A-21-002, September 21, 2021

On September 8, 2021, SIGPR issued an alert memorandum stating that Caribbean Sun Airlines, Inc. had not complied with Treasury's Notice of Non-Compliance. On September 13, 2021, SIGPR received a copy of Caribbean Sun Airlines, Inc.'s response which was provided to Treasury's Program Manager for Aviation Loans and forwarded to SIGPR.

Recommendations: 1

Alert Memorandum: Caribbean Sun Airlines, Inc. Has Not Responded to the Department of the Treasury's Notice of Non-Compliance with the U.S. Treasury Aviation Loan and Guarantee Agreement, SIGPR-A-21-002, September 8, 2021

On December 7, 2020, Caribbean Sun Airlines, Inc. obtained a loan from Treasury under Section 4003 of the CARES Act for $6,768,749. On March 25, 2021, SIGPR issued a survey to Caribbean Sun Airlines, Inc. but did not receive a response. On August 2, 2021, SIGPR issued an Alert Memorandum, notifying Treasury that Caribbean Sun Airlines, Inc. was non-responsive. On August 3, 2021, Treasury issued a Notice of Non-compliance, requiring Caribbean Sun Airlines, Inc. to respond to our survey within 30 days. Pursuant to Treasury's Notice of Non-compliance, issued on August 3, 2021, Caribbean Sun Airlines, Inc. had until September 2, 2021, to respond to SIGPR's survey. As stated in Treasury's notice of non-compliance, failure to respond to SIGPR's survey by September 2, 2021, would constitute an "Event of Default" under Section 7.01(d) of the Agreement. An event of default would allow Treasury to pursue remedies under the Agreement, including declaring the loan immediately due and payable in whole or in part.

Recommendations: 1

Alert Memorandum: Caribbean Sun Airlines, Inc. Has Not Responded to SIGPR's Direct Loan Program Survey, SIGPR-A-21-1, August 12, 2021

The purpose of this memorandum was to notify Treasury that Caribbean Sun Airlines, Inc. had not responded to SIGPR's Direct Loan Program survey. Accordingly, SIGPR recommended that Treasury should take immediate action to address this matter.

Recommendation: 1

Implementation Review: Loan Agreements Need to Provide for Appropriate Access to the Special Inspector General for Pandemic Recovery, July 28, 2020, I-21-001, May 19, 2021

On July 28, 2020, SIGPR recommended that Treasury expressly include SIGPR in the list of entities entitled to "timely and unrestricted access" to information from the borrower in all loan agreements under section 4003 of the CARES Act. On July 30, 2020, Treasury agreed to implement the change in future loan agreements. In the implementation review, SIGPR's objective was to determine whether corrective actions were taken to address the recommendation. SIGPR reviewed the subsequent loan agreements under CARES Act section 4003(b)(1-3) and found that Treasury had taken appropriate corrective action to address the recommendation.

U.S. Special Inspector General for Trouble Asset Relief Program (SIGTARP)

Treasury Has Been Effective at Shifting the Hardest Hit Fund To Assist Homeowners Suffering Pandemic-Related Hardships, Efforts That Could Be Further Enhanced, 21-001, June 10, 2021

This evaluation report assessed Treasury's effectiveness in shifting the Hardest Hit Fund to help homeowners suffering from unemployment, a loss of income, or other hardships related to the pandemic. SIGTARP recommended on April 8, 2020, that Treasury take urgent action to put to better use all remaining unspent Hardest Hit Funds and funds estimated to be unspent in the Home Affordable Mortgage Program for Hardest Hit Fund's traditional form of assistance—unemployment mortgage assistance. SGTARP recommended that Treasury shift $118 million of recovered funds to open Hardest Hit Fund programs that, in addition to the available $331 million, would provide a total of $449 million. Treasury did not implement SIGTARP's April 2020 recommendations, but instead applied the $118 million to the Home Affordable Mortgage Program accounts even though Home Affordable Mortgage Program was no longer open to new applicants. State agencies in Hardest Hit Fund also sought Treasury approval to ramp back up unemployment mortgage assistance. SIGTARP found that Treasury has been effective in shifting the Hardest Hit Fund to help homeowners suffering from unemployment, a loss of income, or other hardships related to the pandemic.

Recommendations: 7

U.S. Treasury Inspector General for Tax Administration (TIGTA)

People First Initiative Actions Helped Taxpayers During the Pandemic; However, Many Taxpayers Received Inaccurate Collection Notices, 2021-36-060, September 16, 2021

During the start of COVID-19, the Internal Revenue Service (IRS) was impacted in many ways. IRS sites closed for months, thus postponing everyday operations such as mailing notices and receiving and processing correspondence from taxpayers. During this time, the IRS had to act and make decisions as to how to proceed, and some of the decisions potentially caused confusion and undue burden to numerous taxpayers who received erroneous Collection notices. Upon reopening its print sites, the IRS decided to issue millions of notices to taxpayers that had generated during the shutdown, many with erroneous notice dates and payment due dates. TIGTA's review of these notices identified that the IRS issued 89,338 premature Notices and Demand for tax that were generated for 87,542 individual taxpayers who filed Tax Year 2019 tax returns before the COVID-19 filing date extension of July 15, 2020. The notices showed that balances were owed even though the taxes were not actually due because of the filing extension.

Recommendations: 1

Steps Were Taken to Protect Employee Health and Safety, but Additional Efforts Are Needed to Ensure Compliance With Federal Guidelines During Pandemics, 2021-16-073, September 16, 2021

This audit was initiated to evaluate the actions the IRS has taken to execute its Pandemic Incident Management Plan and protect the health and safety of its employees during the COVID-19 pandemic. Overall, the IRS completed necessary actions related to the requirements outlined in its Pandemic Incident Management Plan and continues to take steps to ensure the health and safety of its employees. In addition, the IRS leveraged data related to employee infection and transmission rates, employee telework eligibility and status, and facility status to allow for informed decision-making during the pandemic.

Recommendations: 1

Inspection of Health and Safety Measures at Select IRS Taxpayer Assistance Centers During the COVID-19 Pandemic, 2021-IER004, September 13, 2021

In April 2021, TIGTA conducted unannounced health and safety inspections of 20 judgmentally selected IRS Tax Assistance Centers. Overall, the IRS generally implemented health and safety measures to help protect individuals (both IRS employees and taxpayers) at the 20 Tax Assistance Centers.

Effects of the COVID-19 Pandemic on Business Tax Return Processing Operations, 2021-16-073, September 2, 2021

The closure of Tax Processing Centers created a significant backlog of business tax returns, correspondence, and other types of business taxpayer-related work that needed to be processed. Some penalties were inappropriately assessed due to delays in processing payments or tax forms. In addition, systemic payment processing limitations caused further delays in processing payments. Redirecting more payments to the lockbox sites could facilitate reducing the backlog.

Recommendations: 2

Inspection of Health and Safety Measures at Select IRS Facilities During the COVID-19 Pandemic, 2021-IE-R003, July 26, 2021

In March 2021, TIGTA conducted unannounced health and safety inspections of nine judgmentally selected IRS facilities. Overall, the IRS generally implemented health and safety measures to help protect individuals at the nine facilities.

Taxpayers Were Notified About the CARES Act Retirement Plan Provisions; However, Additional Actions Could Be Taken to Identify Potential Noncompliance, 2021-16-044, July 20, 2021

The IRS took a number of steps to oversee the retirement-related provisions of the CARES Act, including educating taxpayers and the development of high-level compliance plans to enforce taxpayer compliance with the provisions. For example, the IRS informed taxpayers about the CARES Act retirement provisions. This included creating and distributing various news releases, notices, and a tax tip to educate taxpayers of the new retirement provisions. Additionally, management developed compliance plans for Sections 2202 and 2203 to assess the impact on examination activities and outline the steps necessary to efficiently encourage and enforce taxpayer compliance. The Section 2202 Compliance Plan identified risks associated with taxpayer eligibility for and reporting of early distributions and recommended training examiners and monitoring examination work for taxpayer compliance to determine if additional study is warranted. The Section 2203 Compliance Plan did not identify any risks associated with the waiver of Required Minimum Distributions, but management took steps to notify examiners about the provision.

Recommendations: 2

Implementation of Tax Year 2020 Employer Tax Credits Enacted in Response to the COVID-19 Pandemic, 2021-46-043, July 9, 2021

TIGTA's review identified that the expediency required to implement this much-needed relief to employers did not allow for the development of the complex systemic verifications, including pre-refund controls (e.g., electronic business rules). As such, the IRS established procedures to manually review and process Forms 7200. TIGTA's review of 9,459 advance payment requests received as of June 4, 2020, determined that the IRS accurately processed most of these requests. TIGTA identified processing errors on 17 total Forms 7200 with incorrect credits totaling $83,806. The errors included forms processed more than once; forms involving a government entity, which does not qualify; and forms that claimed an amount over the allowable threshold. The IRS was able to initiate actions to ensure that the taxpayers' accounts reflect the correct amount of employer tax credits.

Assessment of Processes to Verify Tentative Carryback Refund Eligibility, 2021-46-035, June 2, 2021

TIGTA's review found that subsequent to enactment of the CARES Act, the IRS immediately took steps in an effort to readily provide assistance to taxpayers in obtaining refunds associated with CARES Act tentative refund applications. However, some tentative refund applications were erroneously processed after the filing deadline. In addition, some tentative refund applications, including some associated with identity theft tax accounts, were not sent for required fraud review.

Recommendations: 5

Implementation of Economic Impact Payments, 2021-46-034, May 24, 2021

This report presents the results of TIGTA's review to assess the IRS Economic Impact Payment outreach and assistance to individuals, accuracy of the computation of the payment, and adequacy of controls to prevent ineligible individuals from receiving a payment. TIGTA found that as of May 21, 2020, the IRS correctly computed 98% of the 157 million issued Economic Impact Payments. However, as of July 16, 2020, the IRS had issued over 4.4 million Economic Impact Payments totaling nearly $5.5 billion to potentially ineligible individuals. These payments included payments made to deceased individuals, potentially nonqualified dependents, nonresidents, individuals in U.S. Territories (who have also received payments from the Territories), and individuals with filing status changes. As of October 1, 2020, individuals that received payments but were ineligible voluntarily returned 65,447 payments totaling more than $80 million.

Recommendations: 2

Interim Report - Status of Coronavirus Response Funding, 2021-16-026, May 5, 2021

This audit is one in a series of audits being conducted by TIGTA as part of our oversight role of the IRS's response to the coronavirus pandemic, including implementation of the applicable CARES Act provisions. TIGTA's overall objective was to evaluate controls implemented by the IRS to ensure that the $765.7 million in appropriated funds received for its coronavirus response is adequately tracked and used only for the intended purpose. As of September 30, 2020, the IRS spent $438.5 million of the $765.7 million in appropriated funds it received for its coronavirus response, with $327.2 million still available for use. TIGTA found that the IRS provided an initial spend plan to Congress, as required, describing its planned use of the $765.7 million in coronavirus funding. The IRS did not, however, provide Congress a quarterly report of its coronavirus response funding expenditures through June 30, 2020, as required. The IRS stated that ongoing discussions with the Department of the Treasury over what information should be included in the spending report caused the delay in its quarterly reporting.

Assessment of the Effects of the Coronavirus Pandemic on Customer Service Operations, 2021-46-029, April 22, 2021

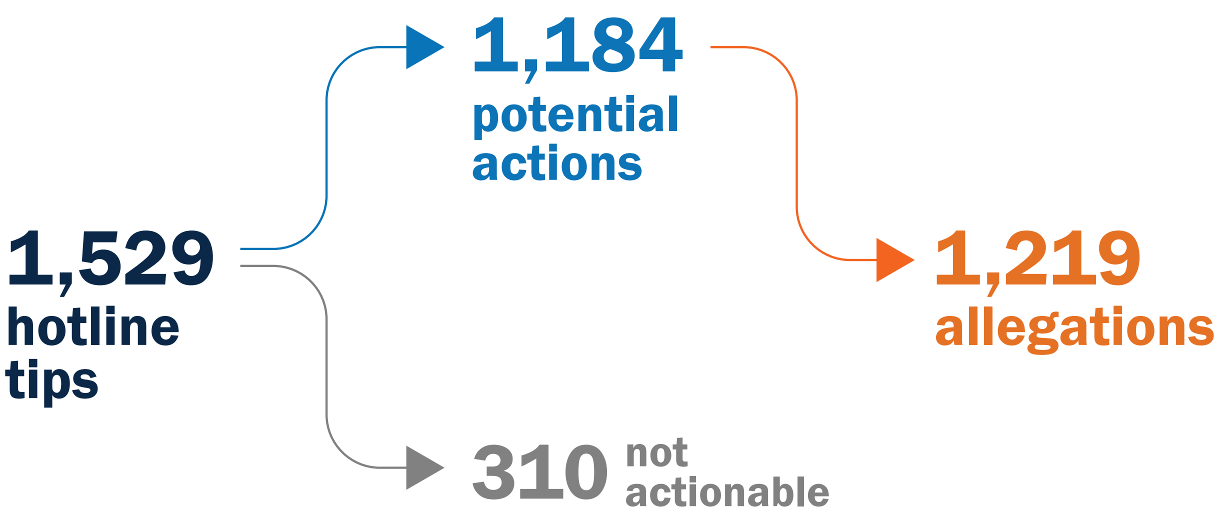
This audit was initiated to provide selected information related to the impact of COVID-19 on the IRS's Customer Service operations. The overall objective of this review was to assess the impact of COVID-19 on IRS customer service operations and evaluate the development of the IRS's comprehensive customer service strategy. TIGTA found that in an effort to restore service to taxpayers as quickly as possible, the IRS accelerated the implementation of several customer service options it had been testing and expanded the use of existing technologies and capabilities. However, the IRS's ability to assist taxpayers continues to be affected by COVID-19.

Recommendations: 4

Appendix C: Hotline Data

Since inception, the Pandemic Response Accountability Committee 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 1,529 hotline tips, of which 310 were filed for information or not actionable. The remaining 1,184 were deemed potentially actionable for fraud, waste, abuse, or mismanagement. From these, the PRAC forwarded 1,219 allegations to 11 different Offices of Inspection General for review and appropriate action.



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

PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE

A Committee of the
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on Integrity and Efficiency