



PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE

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

PandemicOversight.gov

Statement of Michael E. Horowitz
Chair, Pandemic Response Accountability Committee
Inspector General, U.S. Department of Justice

before the

U.S. Senate
Committee on Homeland Security & Governmental Affairs

concerning

**“Pandemic Response and Accountability:
Reducing Fraud and Expanding Access to COVID-19 Relief through Effective Oversight”**

March 17, 2022

Mr. Chairman, Ranking Member Portman, and Members of the Committee:

Thank you for inviting me to testify today on the ongoing oversight work of the Pandemic Response Accountability Committee (PRAC). This Committee and its leadership played an instrumental role in creating the PRAC as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) in March 2020 to provide independent oversight of pandemic relief spending and to help coordinate and facilitate independent oversight by the Inspectors General (IGs) whose agencies administer pandemic relief programs. It has been my honor to serve as Chair of the PRAC since April 2020, and thanks to your support for our efforts, we are ensuring transparency in pandemic spending, helping to reduce fraud in pandemic programs, and holding accountable those who have stolen from and defrauded these programs.

The PRAC is housed within the Council of the Inspectors General on Integrity and Efficiency (CIGIE) and is comprised of 21 federal Inspectors General (IGs) that work collaboratively to oversee the more than \$5 trillion in federal pandemic-relief emergency spending. Our primary mission is to work with Offices of the Inspector General (OIG) to ensure that taxpayer money is being used effectively and efficiently to address the pandemic-related public health and economic needs funded through the various COVID-19 relief bills.

To facilitate our mission, we

- **promote transparency** by publicly reporting accessible and comprehensive spending data;
- **collaborate across the oversight community** to identify cross-cutting issues and risks;
- **detect and prevent fraud, waste, abuse, and mismanagement of relief spending** through leading-edge data insights and analytic tools; and
- **hold wrongdoers accountable** by marshaling the investigative and analytic resources of the oversight community.

In my testimony today, I look forward to highlighting for you the PRAC's achievements over the past two years in fulfilling these objectives. I will also discuss our strategic direction as we have evolved into an organization that is providing a model for effective, coordinated government oversight and building a legacy for how the IG community manages future large-scale government spending efforts.

Background

At the outset, it's important to emphasize the whole-of-government oversight effort that is required to oversee spending of this magnitude. The more than \$5 trillion in pandemic relief funding exceeds the federal government's total spending in 2019 for discretionary, mandatory, and interest on the debt. It is also more than six times greater than the \$800 billion relief package passed in 2009 in response to the financial crisis—which at the time was the largest oversight effort ever undertaken by the Inspector General community. To lead that 2009 oversight effort, Congress created the Recovery and Accountability Transparency Board—affectionately known as the RAT Board—and appropriated more than \$175 million to it over the course of its almost seven-year existence.¹ The RAT Board, led by then-Interior Department Inspector General Earl Devaney and comprised of about a dozen IGs, was widely praised for its effective oversight efforts. Those included the RAT Board's development of the Recovery Operations Center (ROC), a first-ever data analytics effort by the Inspector General community. Unfortunately, when the RAT Board sunset by law in 2015, the ROC was shut down as well.

What we have sought to do at the PRAC is to expand and build upon the prior outstanding work of the RAT Board, and to develop a new model for conducting oversight in a crisis. It is a model that should be retained and replicated, built on a foundation of collaboration, the use of data analytics, and drawing on the existing capabilities of the oversight community.

Today, federal Inspectors General are charged with overseeing 426 pandemic relief programs across more than 40 agencies. Just one of those programs alone—the Paycheck Protection Program (PPP)—has distributed approximately \$800 billion in funding, or roughly the same amount as the entire American Recovery and Reinvestment Act of 2009. Moreover, in just the first 14 days, about 1.7 million PPP loans were issued, involving disbursements of upwards of \$343 billion. And these funds were allotted with few, if any, controls.

Consequently, effective and coordinated independent oversight has been central to improving how federal agencies are operating their pandemic relief programs and delivering essential services to the public, as well as addressing and combating fraud, waste, abuse, and mismanagement involving these funds. Through this work, oversight entities like the PRAC, IGs, the Government Accountability Office

¹ The American Recovery and Reinvestment Act of 2009 originally appropriated \$84 million for the RAT Board, with a termination date of September 30, 2013. In subsequent years, Congress appropriated almost \$95 million for the RAT Board. The Disaster Relief Appropriations Act of 2013 subsequently expanded the RAT Board's mandate to include oversight of other federal spending—specifically funds related to Hurricane Sandy relief efforts—through September 30, 2015. The RAT Board oversaw \$800 billion dollars of relief from the American Recovery and Reinvestment Act of 2009, and \$50 billion from the Disaster Relief Appropriations Act of 2013, for a total of \$850 billion.

(GAO), and our state and local oversight partners have played and continue to play a critical role in the success of our national recovery efforts.

In addition to these coordination efforts with our oversight partners, over the past year, we have met weekly with the leadership of the Office of Management and Budget (OMB) and the American Rescue Plan (ARP) implementation team, led by Gene Sperling. These meetings have enabled the PRAC and Inspectors General to, among other things, ensure that any impediments to our oversight work are addressed promptly and timely share issues that we have identified with Executive Branch leadership. We also have, separately, participated in about 25 meetings focused on agency-specific pandemic relief programs so that the agency can provide an overview of the program to be implemented, payment integrity risks, and reporting and performance mechanisms. Participants in the briefings, which are hosted by the ARP implementation team and OMB leadership, include the implementing agency, that agency's OIG, and the PRAC. This model allows for the presentation and consideration of antifraud controls before a program is implemented and money goes out the door. In December 2021, [OMB Memorandum M-22-04](#) highlighted the importance of this approach: "Agencies have been encouraged to proactively engage with their IGs in the design of new or expanded ARP programs. The White House ARP Implementation Coordinator, working with OMB, developed a new process bringing together the agency, their IG, the PRAC, OMB, and the ARP Implementation team to collectively review and assess program design, financial controls, and reporting measures prior to the release of funds from programs that were newly created, received substantial funding increases, or required significant changes to program design."

This process of engagement by senior Executive Branch and agency officials with Inspectors General and the PRAC has become a model for how to manage large-scale spending initiatives and balance the need for robust independent oversight with timely implementation.

The PRAC Is Promoting Transparency and Collaboration across the Oversight Community

One of our foundational responsibilities at the PRAC is to provide transparency to the public about pandemic-related spending. The PRAC is promoting transparency through our advanced website, [PandemicOversight.gov](#), which features interactive dashboards organizing 20 million rows of data and providing timely information and relevant insights that allows the public to make sense of the more than \$5 trillion in pandemic relief spending.

If a visitor to PandemicOversight.gov is seeking information about how much money the State of Michigan or Ohio, for instance, spent on payroll for health and safety employees, they can drill down in the 180,000 rows of prime- and sub-recipient data on our Coronavirus Relief Fund (CRF) dashboard. There, they can find details, to the dollar, on how cities and counties in the state used their federal relief funds.

Another visitor to our website might be looking for a broader view on how states are using Elementary and Secondary School Emergency Relief grants to close learning gaps resulting from pandemic-related school closures and remote learning. There, they would find a data story about just that issue detailing how schools across the country distributed \$189.5 billion for a range of activities and programs, including summer school, laptops, and mental health services and support.

The PRAC also is advancing transparency by providing the public with access, through our website, to more than 370 pandemic oversight reports issued by federal Inspectors General and more than 140 reports issued by the GAO. These reports provide information about how pandemic programs are operating and include recommendations on how to improve them. In addition, as part of our close working relationship with our state and local partners, the PRAC is posting to our website pandemic-related reports issued by state and local auditors, so that the public has access to oversight information at all levels of government. Almost 200 state and local auditor reports are already on our website.

Information is power, and through our transparency efforts we are empowering American taxpayers to dig into the data to see how pandemic relief dollars have been put to work in their communities. Information and transparency are also critical to ensuring accountability. As Justice Brandeis so aptly and famously stated, “sunlight is said to be the best of disinfectants.” Without transparency, and that sunlight, you cannot have accountability. Indeed, transparency drives accountability—in order to assess whether a program has had its intended impact, you first need to know where the money has gone and how it has been spent.

This transparency also has resulted in the PRAC and Inspectors General benefiting from tips that the public and whistleblowers have provided about waste, fraud, and abuse after reviewing the spending data on our website. We rely on information from whistleblowers and citizen watchdogs to help us prevent and detect wrongdoing, recover funds for the taxpayers, and hold wrongdoers accountable.

In terms of collaboration, from the earliest days of the pandemic we recognized the importance of

coordinating with GAO and our state and local oversight partners. The Inspector General community is fortunate to have developed over the years a strong working relationship with GAO, thanks in significant part to the leadership of Comptroller General Gene Dodaro; we also have benefitted from Comptroller General Dodaro's tireless efforts to bring together the GAO, federal Inspectors General, and the state and local oversight community to share information and best practices. At the PRAC, we have sought to build on those relationships and to raise to a new level our collaboration with our oversight partners. For instance, the PRAC's leadership regularly coordinates with GAO leadership on pandemic oversight issues and is engaging with state and local oversight offices to share the results of our work and to enable state and local oversight offices to provide the PRAC, or the appropriate OIG, with investigative information applicable to a federal pandemic response. The PRAC also conducts quarterly briefings to share fraud indicators with state and local investigators and auditors that have been identified by federal investigators. To date, close to 400 state and local officials have attended these briefings.

Furthermore, in our recently updated communication guide for state, local, and Tribal government auditors, we provide quick and easy access to information on how to post oversight products to our website, submit information to our hotline, and refer hotline complaints to the PRAC and federal OIGs. We have also included a new section titled *Interact with Our Data*, which includes guidance on how to use interactive maps and dashboards for Provider Relief Fund, Coronavirus Relief Fund, and Paycheck Protection Program data. We also are launching a first-ever state auditor-in-residence program to detail an official from a state auditor office to the PRAC to better inform federal oversight with local insights.

Additionally, through regular stakeholder listening sessions that we are holding with the GAO and federal, state, local, and Tribal auditors, we hear about the impact that pandemic programs have had on local communities and provide an essential platform for auditors across the country to collaborate and share information on best practices and lessons learned. These close partnerships enhance our own independent oversight and go a long way in helping our state and local partners raise priority issues, such as fraud alerts and other early warnings, and resolve questions in their own oversight work including those around Single Audit requirements and Office of Management and Budget guidance.

Further, consistent with the authority that you provided to the PRAC to hold public hearings, [we have hosted a series of programs](#) over the past two years, including with the bipartisan National Academy of Public Administration, so that the PRAC can gain and share insights on the successes and challenges of pandemic programs at the grassroots level. The recordings of these events can be found on our website, and in the past year the topics have included:

- the impact of pandemic response programs and spending in [underserved communities](#),
- the effectiveness of [pandemic housing relief programs](#), and
- the extent to which efforts like the Emergency Broadband Benefit program [connected communities to the internet](#) during the pandemic.

Indeed, the pandemic affected every part of our society, from small business to health care providers to schools. That is why I am also proud of the important oversight work that the PRAC and Inspectors General have done on pandemic-related health issues. For example, last year, our health care issue group released a [report](#) on COVID-19 testing, a risk area the group identified that cuts across agencies, and collaborated to create a data brief on COVID-19 testing administered between February 2020 and August 2020 in six select federal health care programs.² This report highlights crucial areas policymakers should consider to improve testing for Americans, including availability, accessibility, and cost effectiveness of tests. A year later, this issue remains as relevant as ever. The PRAC is also currently coordinating a review related to the use of telehealth services during the pandemic. Specifically, the project involves assessing six federal health care programs to identify the nature of telehealth use across these programs and to identify any potential integrity risks associated with telehealth programs and the facilitation of telehealth care.

We will continue to engage in collaborative outreach efforts like these to increase the public's awareness of how their tax dollars are being spent and to promote ideas that may improve the government's response to this and future crises.

The PRAC Is Identifying Necessary Improvements in How Agencies Collect and Track Spending Data and Operate Pandemic Programs

Despite the PRAC's significant accomplishments in advancing transparency, we have had a number of challenges in making available to the public full and complete information about the federal government's pandemic spending, as well as providing data on how that money was being used. Early on, we had difficulty obtaining spending data on certain significant pandemic programs and few

² The PRAC has five subcommittees and four issue groups, including health care, financial institutions, data sharing, and identity fraud reduction and redress. These subcommittees and groups share ongoing oversight and accountability efforts, best practices, and lessons learned among our 21 member IGs.

agencies required relief recipients to provide detail about how they were spending federal funds that they received. As [we reported in November 2020](#), data completeness and transparency gaps presented challenges to our ability to oversee pandemic relief spending and, as a result, we found that policymakers, senior leaders, and program managers may not have access to all the data needed to inform program and funding decisions for their pandemic response programs. We recognize that pandemic relief funds were distributed amid a worldwide health and economic crisis, creating a potential tension between imposing an undue burden on aid recipients and requiring those recipients to provide information about how they spent the money that they received. Nonetheless, we believe that the public has a right to know how its money is being spent, and that policymakers also need this information to be able to assess whether and how these relief programs worked.

We further highlighted this challenge in our October 2021 report [Increasing Transparency into COVID-19 Spending](#). In that report, we examined 51,000 grants worth \$347 billion, spread across 250 programs to assess the level of transparency in agency information. We found numerous challenges and problems:

- 15,000 awards worth \$33 billion had **meaningless descriptions** that made it difficult to know what that money was used for;
- more than 12,000 of those awards used **opaque descriptions** that repeated the name of the program, such as “Community Development Block Grants/Entitlement Grants”; and
- another 2,500 awards used indecipherable **technical jargon** like CCC5-2021.

Both our November 2020 report and our October 2021 report contain recommendations for improving the federal government’s data transparency and spending information. We also have had numerous discussions with the Administration and Congressional officials about the need to improve the quality of future spending data. Without high-quality data, policymakers and the public cannot fully assess the successes and shortcomings of pandemic relief programs. Equally important, this lack of transparency can hinder efforts to ensure accountability. We have been working with OMB, the Chief Financial Officers Council, Inspectors General, and agencies on these gaps with the goal of improving data quality and transparency.

An important result from these discussions was [OMB Memorandum M-21-20](#), *Promoting Public Trust in the Federal Government through Effective Implementation of the American Rescue Plan Act and*

Stewardship of the Taxpayer Resources, issued on March 19, 2021. This guidance addresses several of the concerns PRAC leadership and staff have been discussing with OMB since March 2020, particularly the need for detailed and accurate award descriptions, enhanced transparency of spending through use of disaster and emergency funding codes, and a commitment to work with the PRAC and Inspectors General to strengthen payment integrity. Additionally, the guidance notes that “OMB anticipates continued collaboration with the PRAC to include joint communications on issues related to ARP relief that will raise awareness on specific challenges and opportunities for payment integrity.” Indeed, in April 2021, we issued a [Joint Alert with OMB](#) on payment integrity. The joint 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 one on the benefits of using automation and data analytics in reducing the risk of improper payments of government funds.

We believe it is imperative that executive departments and agencies incorporate the lessons learned from previous rounds of COVID-19 stimulus. That is why, in September 2021, we issued a report entitled [Lessons Learned in Oversight of Pandemic Relief Funds](#), highlighting some of the challenges we identified in the operation of some of the largest pandemic relief programs, such as the Paycheck Protection Program and Unemployment Insurance, that were prone to fraud, waste, and abuse due to their size and scope. For example, we saw potential fraud because of self-certification in separate relief programs run by the Small Business Administration and the Department of Labor.

What are the 5 lessons we’ve learned from oversight of pandemic response programs?

1. Agencies shouldn’t solely rely on individuals attesting that they are eligible for benefits
2. Underserved communities should be prioritized for funding
3. Agencies should use existing data to verify eligibility, like the “Do Not Pay” system
4. Relief guidance needs to be accurate and issued quickly
5. Programs must fully disclosure to the public who received relief funds

We intend to update this report as we identify additional lessons from American Rescue Plan programs. These lessons need be heeded as policymakers respond to recent natural disasters with new relief funding.

The PRAC Is Using Advanced Data Analytics to Drive Investigations and Hold Wrongdoers Accountable

The only way to effectively oversee \$5 trillion in relief spending is with data. At the PRAC, we have been using advanced data science to advance our oversight mission in a manner never before undertaken by the Inspector General community. Using funding provided by Congress in the American Rescue Plan, the PRAC created the **Pandemic Analytics Center of Excellence (PACE)** to deliver world-class analytic, audit, and investigative support to the oversight community. The PACE applies the best practices from the ROC, which as previously mentioned was created by the RAT Board to support OIGs in oversight of the American Recovery and Reinvestment Act of 2009. With the ROC, we learned that OIGs stand a better chance of identifying fraud and improper payments by combining data sets and using tools like link analysis, text mining, and anomaly detection.

We have built a data analytics center that, to date, has 17 datasets that give 36 OIGs and law enforcement agencies access to more than 150 million records from public, non-public, and commercial data sources. Further, thanks to the hiring authority that you provided to the PRAC in the CARES Act, we have been able to attract and hire some of the top data science talent from across the country. Not only has this aided the PRAC, but our highly successful Data Science Fellows program has been able to detail 17 data scientists to OIGs to facilitate and support their pandemic-related data analytics efforts.

The sophisticated work of the PRAC's data scientists and our data analytics platform have been instrumental in advancing our efforts to identify improper payments and fraudulent activity in pandemic programs. Among other things, our data scientists are developing robotic processes for automating some of the tasks associated with monitoring pandemic relief spending. They identify flags and anomalies, sending those to our investigators for a closer look. They also develop risk models to help Inspectors General identify high-risk recipients of pandemic funds. For example, one risk model helped the Small Business Administration (SBA) Office of the Inspector General (OIG) to triage the enormous increase in hotline complaints it experienced after the start of the pandemic. Prior to March 2020, the SBA OIG's hotline typically received fewer than 1,000 complaints per year. That rate increased to 6,000 complaints per week during the early months of the pandemic. Using the PRAC-designed risk model, SBA OIG investigators are better equipped to assess which of these complaints to pursue, saving them valuable time and resources.

Advanced analytics tools like these are helping our partners search multiple data sources to root out issues like identity theft, multi-dipping, and fraud across pandemic relief programs. This kind of work has advanced numerous investigations and, to date, our data analytics team has used the PACE to complete 185 investigative requests for the federal oversight community. Notably, the work of the PRAC and its partner Inspectors General have already led to 1,272 indictments and complaints, 949 arrests, and 455 convictions.

We are also using our CARES Act authority to create new models of coordination among the federal Inspectors General. In January 2021, the PRAC and our OIG partners launched the PRAC Fraud Task Force to enable us to better coordinate investigations, to exchange information about fraud schemes that we have identified, and to share resources to enable agents to support investigations across the Inspector General community. For example, through the **PRAC's Fraud Task Force** more than 40 experienced investigators from a dozen OIGs have been working together to investigate small business loan fraud cases. We created a hotline that has received nearly 3,000 complaints that have been routed to the appropriate agencies for follow-up action where applicable. Additionally, the PRAC Fraud Task Force has uncovered fraud schemes that have provided valuable leads for the entire Inspector General community, including scams used to buy luxury cars, real estate, and cryptocurrency. Fraud in the Paycheck Protection Program, the Unemployment Insurance program, and Economic Injury Disaster Loan grants continue to trend among our most prevalent investigations in addition to investigations involving testing supplies, treatments, and vaccines.

We also participate, along with 30 partner agencies, in the whole-of-government effort embodied in the Department of Justice's COVID-19 Fraud Enforcement Task Force. Pandemic fraud is a problem that affects programs across agencies, so it requires this coordinated all-of-government effort to address it. We look forward to continuing to work with federal prosecutors to ensure that those who steal from these important programs are held fully accountable.

Taken together, these efforts emphasize the important benefits of cross-OIG collaboration. They also demonstrate our commitment at the PRAC to using all the tools that we have available to hold wrongdoers accountable—including criminal, civil, and administrative actions. The PRAC's and the IG community's efforts to fight fraud in pandemic-related spending would be enhanced by the reforms outlined in the Administrative False Claims Act of 2021, S.2429, which is pending on the Senate floor and is co-sponsored by Chairman Peters, Ranking Member Portman, and Senators Hassan, and Lankford, among others. Too often those who fraudulently divert tax dollars in amounts below what is typically accepted by prosecutors are not fully held accountable, impacting agency programs and

leaving the taxpayer footing the bill. The legislation raises the jurisdictional limit for administrative recoveries of “smaller” false or fraudulent claims against the government from \$150,000 to \$1,000,000. This change would extend the PRAC’s and the Inspector General community’s ability to use this fraud-fighting tool to recover pandemic-related funds for the taxpayers. I am hopeful that the Senate will take up and pass this legislation.

The PRAC’s Priorities in the Year Ahead

Through our investigative and oversight work, the PRAC has identified the need to prevent and detect identity theft in pandemic benefit programs as a key priority. Indeed, identity theft has been endemic in the fraud cases we have seen, and it often results in three victims:

- First, **the public at large** because federal benefits intended to provide relief from the health and economic impacts of the pandemic are diverted to the pockets of bad actors.
- Second, the **individuals these programs are intended to help** who are left unable to obtain benefits because a portion of the funds were siphoned off by bad actors.
- Third, the **individuals whose identities were stolen** and used to fraudulently obtain benefits are left to deal with the ramifications of damaged credit and other issues.

The PRAC created the Identity Fraud Reduction and Redress Working Group in July 2021 to address this serious challenge. Through this group and related efforts, we will continue to partner with our member Inspectors General to identify ways that the agencies we oversee can better protect the public from identity fraud in pandemic relief programs by closing the gaps that allow scammers to exploit these programs. For example, our December 2021 capping report [Key Insights: State Pandemic Unemployment Insurance Programs](#) looked at 40 reports from 16 state auditors and described how one of the new federal unemployment insurance programs did not require proof of income or identity, making it difficult for state auditors to verify eligibility. We also found that multiple states paid benefits to prisoners or to individuals that applied using stolen identities.

The PRAC is also focused on adding to our body of work detailing the importance of antifraud controls. In a [recent report](#), we partnered with the [U.S. Department of Housing and Urban Development \(HUD\)](#)

[Office of Inspector General \(OIG\)](#) to document different fraud schemes and discovered insights that we are sharing with agencies that are reviewing fraud cases in other pandemic relief programs. We also provided recommendations to HUD on how to strengthen anti-fraud controls for two HUD programs, and systemically prevent these fraud schemes—and others—from occurring. Additionally, in January of this year, we issued a report entitled [Small Business Administration Paycheck Protection Program Phase III Fraud Controls](#) that examined fraud controls added by the SBA to the PPP in January 2021. Some of these controls were later used by the SBA to administer the Restaurant Revitalization Fund (RRF) in May 2021. To determine the effectiveness of these additional fraud controls, we looked at 66 prior prosecutions by the Department of Justice that involved PPP fraud in 2020 to assess the impact these antifraud controls would have had on those schemes had they been in place at that time. We found that, while the new controls improved the SBA's ability to detect fraud schemes, the controls would not have detected some of the fraud in the prior 66 cases. Further, we found that some of the same fraud schemes are going undetected despite the additional controls. We concluded that the SBA's updated controls for PPP would have significantly benefitted from a formal fraud risk assessment before the program re-opened in January 2021. The PRAC worked with OMB to conduct a review of SBA's COVID EIDL program before the loan threshold was increased to \$2 million. That review resulted in the addition of new controls, including additional safeguards to detect against and handle suspicious IP addresses, additional program eligibility checks, and other preventative measures.

In addition to these efforts, the PRAC and our member IGs are currently working on more than 200 pandemic oversight engagements that focus on emerging issues like public health and safety and the evergreen topic of how to prevent and detect fraud in government programs. The PRAC also will continue to increase our transparency efforts by shining an even brighter spotlight on the important oversight efforts underway by state, local, and Tribal governments with the rollout of new content on PandemicOversight.gov to include fresh interactive maps, tools, and data stories on pandemic relief trends and findings. And, of course, we will continue to engage in community outreach and engagement events to gather stakeholder perspectives and recommendations on the delivery of better government programs and operations.

Finally, we will continue to work closely with our federal and state oversight partners, the Congress, the Office of Management and Budget, and the agencies we oversee to identify lessons learned and provide insights to inform critical decision-making related to the pandemic.

Conclusion

What the PRAC has developed over the past two years is a new model for conducting oversight in a crisis. It is a model that draws on the existing capabilities of the oversight community and surges capacity where needed. We are providing important shared services to the Inspector General community and working more closely than ever with our federal, state, and local partners and are providing them with access to data, staff, and investigative resources. Our transparency mission and tracking of pandemic spending is unique across government while our other priorities address common challenges and risks across our member OIGs.

Thank you for your continued strong support for the PRAC, the Inspector General community, and independent oversight. We look forward to continuing to work on behalf of the taxpayers to ensure that federal pandemic programs are operating effectively and efficiently, and to prevent and detect waste, fraud, and abuse.

That concludes my prepared remarks, and I would be pleased to answer any questions that the Committee may have.