

PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE

# Semiannual Report to Congress

OCTOBER 1, 2023 - MARCH 31, 2024





# Message from the Chair

It is my privilege to present the Pandemic Response Accountability Committee's (PRAC) Spring 2024 Semiannual Report to Congress. This report covers the PRAC's accomplishments from October 1, 2023 - March 31, 2024. After four years since the onset of the pandemic and the PRAC's creation, our mission to promote transparency and coordinate oversight of the federal government's COVID-19 response remains more critical than ever. The deep program insights, sophisticated data analytics tools, and innovative oversight models the PRAC created can be expanded to government spending outside of pandemic relief, should Congress act to sustain PRAC capabilities past our scheduled sunset in September 2025. Faced with an unprecedented volume of pandemic fraud, we built a data analytics center, the Pandemic Analytics Center of Excellence (PACE), which both supports fraud investigations and uses those insights to inform audits and pre-payment controls to prevent fraud before money goes out the door. The time is now to preserve these PRAC innovations and apply these fraud prevention and detection tools to all federal spending.

If the PRAC's analytics center had been in place at the onset of the pandemic in March 2020, we would have been able to conduct critical data analysis before payments were made to help prevent billions of dollars of wasted pandemic relief funds through improper payments and fraud.

- As of March 2024, the PACE has provided investigative support to 47 federal law enforcement and Office of Inspector General (OIG) partners in 783 pandemic-related investigations—all in less than three years since the PACE's inception.
- With an estimated fraud loss of \$2.03 billion associated with these investigations, the PACE has demonstrated an unbeatable return on investment.

The PACE is a critical asset used by law enforcement to root out issues like identity theft and fraud across multiple pandemic-related programs. Our team of data scientists work in collaboration with our own PRAC Fraud Task Force, helping OIGs and law enforcement pursue data-driven investigations of pandemic relief fraud. The PRAC Fraud Task Force includes 53 criminal investigators from across the federal government to provide their expertise to track down millions of stolen federal pandemic dollars.

In a recent PRAC Fraud Task Force indictment, a Massachusetts couple was charged with fraudulently obtaining \$2 million in pandemic relief funds for their roofing company. They allegedly transferred \$1 million to their shared personal bank account and used \$825,000 for a down payment on a house. Cases like this are boosted by the innovative data analytics capabilities of the PACE. Additionally, the Department of Justice (DOJ) COVID-19 Fraud Enforcement Task Force (CFETF), of which the PRAC is a member, published its annual report in April 2024 that outlined the progress this group has made with 3,500 individuals charged and \$1.4 billion in funds seized. The CFETF report expressed DOJ's support for the PRAC and continuation of our data analytics efforts. We're proud to partner with the CFETF in this fight against fraud, and we will continue to recover every penny we can for the taxpayer.

The PRAC's analytics platform is a good-government initiative that should transition from fighting pandemic-related fraud to preventing and curbing waste in other government spending programs. In November 2023, I testified along with other federal oversight leaders before the Senate Subcommittee on Emerging Threats and Spending Oversight, Committee on Homeland Security and Governmental Affairs. I shared the benefits of using advanced data analytics to identify fraud and

encouraged Congress to make our data analytics capability permanent to help watchdogs oversee future emergency relief and recovery programs. It is critical that Congress maintain the data analytics capability of the PRAC beyond our sunset date of September 2025 so that the Inspector General community has an effective analytics platform to oversee federal spending. It would be a wasted opportunity to allow this fraud fighting tool to expire, as happened with the Recovery Operations Center in 2015.

To this end, we are supportive of bipartisan legislation, the Government Spending Oversight Act of 2024 (S.4036), that passed out of the Senate Committee on Homeland Security and Governmental Affairs in April 2024. It is an important step forward in maintaining a valuable fraud prevention and fraud fighting tool by expanding the scope of where we can help fight fraud, waste, and abuse. This legislation will improve the integrity of federal programs, make data analytics support and services available to the entire Inspector General community, and protect taxpayer dollars. This is critical as the PRAC's analytics platform transitions from fighting pandemic-related fraud to fighting fraud in all government spending. We look forward to the legislation moving to the Senate floor and look for continued bipartisan support in the House.

In addition, we continue to advocate for legislative proposals that extend the statute of limitations for pandemic programs, like the pandemic-related unemployment insurance (UI) programs. Currently, the statute of limitations for many pandemic-related UI fraud investigations will expire in 2025 as the statutes most often used to prosecute UI fraud have a five-year limitation.

Our collaboration with our oversight partners extends to the production of high-impact, cross-agency insights. In March 2024, we published phase two of our case study on six diverse communities' experiences with pandemic relief funding. This multi-part review is a collaborative effort among

10 of the PRAC's member OIGs that highlights the importance of coordinated oversight to better understand the opportunities and challenges communities had in distributing federal pandemic relief. The report identifies key considerations from the experiences of those six communities to improve federal response programs.

We submit this Semiannual Report to Congress at a crucial time in the lifespan of the PRAC. With 15 months remaining until our sunset in 2025, we encourage Congress to maintain the valuable fraud-fighting tools of our data analytics center and expand its jurisdiction beyond pandemic relief funds. That way, our insights from the pandemic will better protect the integrity of federal programs, safeguard taxpayer dollars, and ensure federal spending reaches those it is intended to help—not only in a crisis, but every day.



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

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# Highlights

## PRAC Initiatives



**2**

PRAC led or coordinated reports with 10 Offices of Inspectors General



**783**

investigations supported by our data analytics center



**8**

PRAC speaking engagements

## Oversight Reports



**16**

Offices of Inspectors General



**105**

Recommendations



**33**

Oversight reports



**\$8.6**

Billion in monetary findings

## PRAC Fraud Task Force



**53**

Task Force Agents from 16 Offices of Inspectors General



**1**

civil settlement



**69**

Subjects charged to date



**12**

sentencings



**\$11**

million in restitution to the government



**45**

years of prison time



**\$4**

million in forfeitures and seizures

# Background

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

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

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

The PRAC is composed of 20 IGs (see PRAC membership below). We are staffed by a full-time Executive Director and 44 employees distributed across several strategic directorates. The PRAC promotes transparency and provides Congress and the public with objective, reliable information about the \$5 trillion in COVID-19 pandemic relief dollars at [PandemicOversight.gov](https://www.pandemicoversight.gov). We also work with IGs to recommend program improvements, refer matters for criminal investigations, and identify misspent funds for recovery.

## PRAC Membership

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

# 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. We aim to serve as the eyes and ears of the American public, monitoring the government’s pandemic response spending, and reporting accessible, timely, accurate, and comprehensive data that can be translated into actionable insights.

We released our Strategic Plan for 2020 through 2025 in July 2020. The plan identified four goals to carry out our mission and vision:

- Promote coordinated, comprehensive oversight.
- Prevent and detect fraud, waste, abuse, and mismanagement.
- Promote transparency.
- Ensure effective and efficient PRAC operations.

We present our key accomplishments during this reporting period that align with these goals.

# Part One – Oversight Products

Our efforts this period included the publication of two oversight products.

## Agile Oversight

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

On March 5, 2024, we released [“Agile Oversight in a Time of Crisis: Lessons Learned and Best Practices in Conducting Oversight During the COVID-19 Pandemic.”](#) This product compiles expertise shared at our ground-breaking Agile Oversight Forum, an event that brought together over 1,500 oversight professionals across federal, state, and local entities. When used in tandem with our previously issued [Pandemic Response Accountability Committee Agile Products Toolkit](#), this latest report on the topic can help oversight organizations better determine how to adopt agile practices to keep our community’s work relevant and timely. Along with issuing this report, we revamped our webpage to include all of our work related to agile oversight—the toolkit, forum vignettes, and the new report—in [one convenient location](#).

***“While leaders may understand the importance of agile work, due to their visibility on key issues, it is critical to provide necessary context and need for shifts to agile to their broader staff to continue to engrain the mindset into the work the organization is doing.”***

**Inspector General Michael Horowitz, Department of Justice and PRAC Chair**

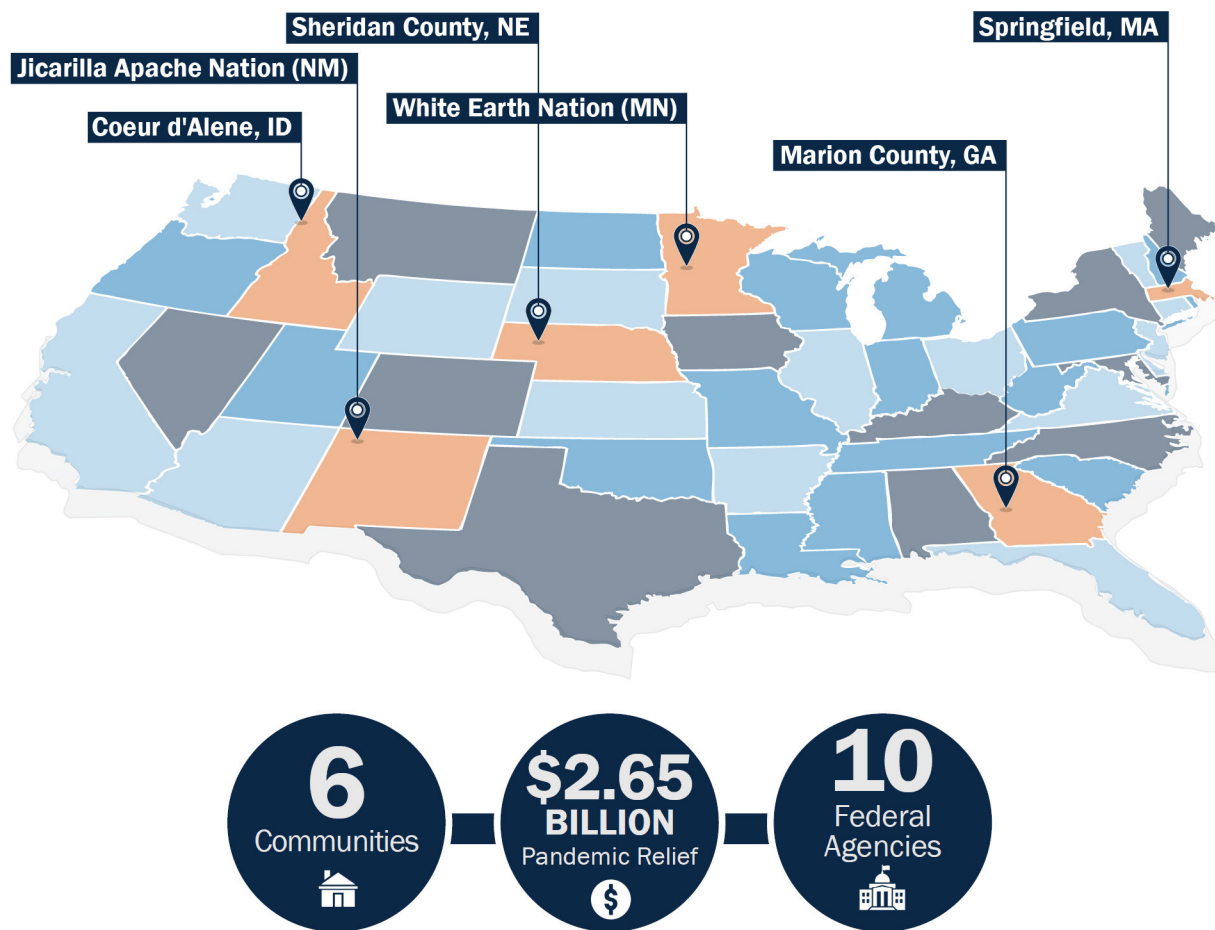




## A Focus on Six Communities

On March 28, 2024, we issued [“Pandemic Relief Experiences: A Focus on Six Communities.”](#) In response to the wide-reaching impacts of the COVID-19 pandemic, the federal government provided more than \$5 trillion in emergency relief across various programs. The report summarized the observations of our coordinated oversight work with 10 of our PRAC member OIGs examining how six communities used the emergency relief funds and whether the federal aid helped the communities. See Figure 1 for the locations of our review.<sup>1</sup>

Figure 1. Six Locations Selected for Review



<sup>1</sup> We defined the communities by the geographic boundaries—the city boundary, the county boundary, or the reservation boundary. As such, our work focused on more than the local government for each community. Our work included any pandemic relief and response program funding provided to a local government, business, organization, entity, or individual within the geographic boundaries.

Our March 2024 report focused on insights and common themes gathered in site visits to the six communities between May 2022 and December 2022 during conversations with local leaders involved in the pandemic response at various government, business, and community-based organizations. We looked at 22 federal programs and subprograms to see if the six communities' use of these funds generally aligned with pandemic program goals and objectives. The experiences of these communities and the actions for emergency preparedness can help inform emergency relief and response programs in the future. We plan to issue separate reports for each location that will focus on the specific programs and subprograms that provided funding in each locale.

Figure 2. We know our community. We know our residents.

## How can federal response programs improve?

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We identified four considerations to enhance emergency preparedness now and in the future:



**Using existing structures and communications channels** makes it easier to conduct outreach with the community and perform program administration services during an emergency. If existing structures or channels can't be used, federal agencies could consider partnering with states to subgrant funds to local governments or other organizations.



**Being mindful of local staffing limitations** when developing programs helps communities follow federal program guidance, understand allowable uses of funds, and track a myriad of other program requirements. This is especially important for smaller communities with less administrative staff available.



**Allowing for as many funding flexibilities as possible** helps local officials, who are familiar with the situation in their area, customize responses and address challenges specific to their community. For example, flexibility with timeframes for spending funds may allow a community to make strategic investments and address longer-term concerns as it recovers from an emergency.



**Enhancing internet access and information technology modernization** efforts in rural communities helps them social distance, work remotely, and streamline operations.

# Part Two—Investigating Fraud

## Hold Wrongdoers Accountable

Led by the PRAC's Investigative Services team, our PRAC Fraud Task Force continues to be a critical investigative component in the government's fight against fraud in pandemic programs. For example, to date, we have helped criminally charge 69 subjects and assisted the federal government in recovering over \$15 million in restitution, seizures, forfeitures, civil settlements, and voluntary repayments.<sup>2</sup>

We continue to take part, along with 30 partner agencies, in the whole-of-government effort coordinated by the DOJ's CFETF. As of May 2024, the efforts of the task force's member agencies have led to criminal charges against more than 3,500 defendants for losses of over \$2 billion, civil enforcement actions resulting in more than 400 civil settlements and judgments of over \$100 million, and over \$1.4 billion seized or forfeited.<sup>3</sup> The CFETF has established five strike forces in California, Florida, Maryland, Colorado, and New Jersey to focus on the most complex and harmful pandemic fraud—often committed by overseas, organized, or violent actors.

We are a member of DOJ's International Organized Crime Intelligence and Operations Center, Organized Crime and Drug Enforcement Task Force Fusion Center, and the National Unemployment Insurance Fraud Task Force, which enables us to engage in case deconfliction and share and receive investigative intelligence. The [PACE](#) serves as a key contributor for both the PRAC Fraud Task Force and DOJ's CFETF by using advanced analytics tools that incorporate multiple pandemic program data sources to uncover suspicious network activity and identify anomalies that may indicate potential fraud. The PACE is a critical asset used by law enforcement to root out issues like identity theft, and fraud that crosses program and agency boundaries. As of March 2024, the PACE has provided investigative support to 47 federal law enforcement and OIG partners on 783 pandemic-related investigations with nearly 10,000 subjects and an estimated fraud loss of \$2.03 billion.

The collaboration and partnership between the PRAC Fraud Task Force, CFETF, PACE, and our partners continue to deliver results with successful investigations leading to arrests, convictions, and sentences.

### The PRAC Task Force

The PRAC's Fraud Task Force brings together 50+ agents from more than 16 member OIGs to: enhance our ability to coordinate investigations; exchange information about fraud schemes that we identified; and share resources that enable agents to support investigations across the Inspector General community. This task force, and other federal law enforcement agencies, use the data scientists and resources of the PRAC's data analytics center to uncover patterns, irregularities, and red flags that point to potential fraud.

<sup>2</sup> Although the scope of this report covers through March 2024, we were not able to show the statistics by the end of that date. We provide these statistics as of May 2024.

<sup>3</sup> Although the scope of this report covers through March 2024, we were not able to show the statistics by the end of that date. We provide these statistics as of May 2024.

## PRAC Fraud Task Force Cases

### Recidivist Fraudster Sentenced To 25 Years in Prison for Over \$10 Million COVID-19 Loan Fraud Scheme

A federal court sentenced the defendant to 25 years in prison for his participation in a sophisticated identity theft and COVID-19 loan fraud scheme involving over \$10 million. From August 2020 through October 2021, the defendant and a co-conspirator used false identities, sham tax records, and corporate documents to obtain more than \$1 million, and attempted to obtain more than \$10 million, through 14 Paycheck Protection Program (PPP) and Economic Injury Disaster Loan (COVID-19 EIDL) applications. In applying for these loans, the two conspirators claimed stolen identities of third parties and claimed full control of several companies, which they purported, cumulatively, employed more than 200 people and paid monthly salaries of more than \$3.2 million in wages. They did not run these companies and submitted falsified tax documents which were never actually filed with the Internal Revenue Service. The duo also used the majority of the over \$1 million in stolen government funds for cryptocurrency investments, the purchase of stocks, cash withdrawals, and personal expenses, including leasing luxury apartments and a Mercedes car. They also opened investment accounts using third parties' stolen identities. The defendant committed these offenses while facing charges in a separate case filed in the Southern District of New York involving fraud, identity theft, and money laundering. The defendant was sentenced on March 3, 2022, to 63 months in prison for fraud and bank bribery scheme. In addition to the prison term, which is to run consecutive to the defendant's term of 63 months in prison, the defendant was sentenced to five years of supervised release and ordered to forfeit \$1,039,424 and pay restitution

of \$1,120,462.40. The co-conspirator previously pleaded guilty to major fraud against the United States and was sentenced on October 17, 2022.

**Lead PRAC Task Force Investigative Agency:**  
DOJ OIG

**Other Investigative Partners:** U.S. Secret Service, Drug Enforcement Administration, New York Police Department, Federal Aviation Administration, and Federal Bureau of Investigation (FBI)

### Medina and Cleveland Men Charged with Fraudulently Obtaining \$4.2 Million in COVID-19 Relief Funds

A federal grand jury returned a 13-count indictment charging two individuals for their alleged roles in a scheme to fraudulently obtain approximately \$4.2 million in COVID-19 relief funds. The defendants were charged with conspiracy to commit wire fraud and money laundering offenses. From around April 2020 to February 2022, the defendants devised a scheme to defraud the Small Business Administration (SBA) and financial institutions by obtaining COVID-19 relief funds from the SBA's COVID-19 EIDL and PPP programs under false pretenses. The defendants submitted PPP and COVID-19 EIDL loan applications containing false information for entities under their control and submitted falsified tax and wage documents to support these applications.

**Lead PRAC Task Force Investigative Agency:**  
Department of Transportation (DOT) OIG

**Other Investigative Partners:** FBI, Internal Revenue Service Criminal Investigation (IRS-CI), PRAC's PACE/ Investigative Services



## Hopkinton Couple Arrested for Multiple Fraud Schemes

A federal grand jury indicted individuals for their alleged roles in a scheme to fraudulently obtain approximately \$2 million in COVID-19 relief funds. The defendants were charged with conspiracy to commit wire, bank, and mail fraud, and to defraud their workers' compensation insurance carriers, the SBA, and their mortgage lender. Between 2012 and 2020, the defendants, through their roofing and construction company, allegedly avoided more than \$627,000 in workers' compensation insurance premiums by underreporting their payroll and paying workers through a shell company. From around 2021 to 2022, the defendants submitted a loan application on behalf of the construction company to the SBA under the COVID-19 EIDL program requesting funds for working capital and other eligible business expenses under false pretenses. After receiving the relief funds, the defendants allegedly transferred \$1 million of the funds to a personal bank account they shared, from which they used more than \$825,000 for a down payment toward a home. They also allegedly borrowed another \$770,500 from a mortgage lender to fund the purchase of the same home but did not disclose to their lender that they were using COVID-19 EIDL funds for the down payment.

**Lead PRAC Task Force Investigative Agency:**

Department of Veterans Affairs (VA) OIG

**Other Investigative Partners:** FBI and IRS-CI

## Grand Jury Indicts Two Central Ohio Women in \$2.8 Million COVID Relief Fraud Scheme

A federal grand jury charged two defendants with crimes related to fraudulently obtaining more than \$2.8 million in COVID-19 relief funds from SBA's PPP. One defendant allegedly received nearly \$1.9 million in funds by fraudulently claiming an affiliation with an Ohio pizza company. The defendant opened new bank accounts in December 2020 prior to registering a fictitious business name with the State of Ohio in March 2021. The defendant allegedly then fraudulently claimed affiliation with an uninvolved restaurant chain in the area, falsely stated the establishment date of the restaurant and number of employees, and submitted altered bank records as part of the application. When the restaurant chain was notified that a PPP loan of nearly \$1.9 million had been filed in its name, individuals at the family-owned business said their restaurants could not justify such a large loan. Bank records indicate the defendant improperly used PPP funds for personal expenses to include nearly \$26,000 on liposuction, a \$10,000 check for a "newborn baby gift," and more than \$900,000 to purchase and renovate a condominium. The investigations also disclosed that the defendant claimed not to be under indictment despite having had pending local theft charges and had used the fraud proceeds to purchase vehicles in Ohio and property in Australia for her personal use. The defendant allegedly aided a co-conspirator in fraudulently receiving more than \$980,000 in PPP loans. Additionally, both defendants allegedly collected unemployment benefits after receiving federal COVID-19 relief funds.

**Lead PRAC Task Force Investigative Agency:**

DOT-OIG

**Other Investigative Partners:** FBI, IRS-CI, and PRAC's PACE/Investigative Services

## California Man Charged with Federal CARES Act Fraud

On March 8, 2024, the defendant was charged with making false statements related to the CARES Act. On or about April 2, 2021, the defendant through his company allegedly made false statements to an approved lender about a closed hotel to obtain an SBA-backed PPP loan for \$146,947.50. At the time of the loan application, the defendant's hotel had no employees or payroll.

**Lead PRAC Task Force Investigative Agency:** VA-OIG

**Other Investigative Partners:** Department of Labor (DOL) OIG and U.S. Bankruptcy Trustee Office, PRAC's PACE/Investigative Services

## New Orleans Man Pleads Guilty to CARES Act Fraud

On January 30, 2024, the defendant pleaded guilty to making false statements and money laundering related to the CARES Act. On or about April 6, 2020, the defendant, on behalf of a business, made false statements to an approved lender to obtain a \$122,100 PPP loan. On or about July 22, 2020, the defendant stole \$149,900 from the SBA by using an application in the name of NexLevel ONE Realty. Finally, the defendant committed two counts of money laundering by using these ill-gotten funds to buy two motor vehicles for family members.

**Lead PRAC Task Force Investigative Agency:** VA-OIG

**Other Investigative Partners:** IRS-CI

## Florida Man Pleads Guilty to Defrauding SBA to Obtain COVID Relief Loan while in Federal Custody

On January 10, 2024, the defendant pleaded guilty to two counts of wire fraud. While under the control and custody of the U.S. Bureau of Prisons and residing in a halfway house in Florida, the defendant allegedly applied for a COVID-19 EIDL loan, claiming to own a business, which he did not, with revenue of more than \$200,000 in 2019. Based on these false statements, the defendant received \$74,000. At sentencing, the defendant faces up to 30 years in federal prison and a fine of up to \$1 million.

**Lead PRAC Task Force Investigative Agency:** PRAC  
**Other Investigative Partners:** PRAC's PACE/ Investigative Services

## Business Owner Indicted for CARES Act Fraud Scheme

On January 31, 2024, a federal grand jury returned an eight-count indictment charging the defendant fraudulently obtained nearly \$1.9 million in COVID-19 EIDL funds for their business between June 2020 and November 2021. The investigation also alleged that the defendant fraudulently used at least \$900,000 of the COVID-19 EIDL proceeds for their own personal benefit to purchase a residence, parcels of land, a building, and a 2019 Chevrolet Camaro.

**Lead PRAC Task Force Investigative Agency:** DOT-OIG

**Other Investigative Partners:** Department of Homeland Security, Homeland Security Investigations

## Part Three – Successes of the Pandemic Analytics Center of Excellence (PACE)

The PACE has more than four dozen data sources, with over one billion records from public, non-public, and commercial data sources, each of which has specific rules governing their use. Some of these data sets are shared across the OIG community. For example, we shared SBA non-public loan level data sets with 45 OIGs and law enforcement agencies as part of our effort to combat fraud detected in SBA's PPP and COVID-19 EIDL programs. Further, thanks to the hiring authority provided to the PRAC in the CARES Act, we have been able to attract top data science talent from across the country. Not only has this aided us, but our highly successful Data Science Fellows program has detailed 27 data scientists to 14 OIGs to support their pandemic-related data analytics efforts. The sophisticated work of our data scientists and our data analytics platform have been instrumental in advancing our efforts to identify improper payments and fraudulent activity in pandemic programs.

Our experience and insights highlight the value of expanding data sharing agreements to better detect and prevent fraud to protect the American public and taxpayer dollars. Our data scientists have developed automated robotic processes for some of the tasks associated with monitoring pandemic relief spending. These processes help identify flags and anomalies, which are then sent to our investigators for a closer look. We have also developed risk models to help IGs identify high-risk recipients of pandemic funds. Additionally, we have shared code or models (e.g., data transformation scripts, entity resolution code) with 13 OIGs to help accelerate their analytic efforts.

Some of our successes this reporting period include:

- Used graph analytics to generate investigative leads for the DOJ CFETF, with a focus on leads with a higher number of subjects and potential fraud subject to recovery.
- Built an analytic model for the Pension Benefit Guaranty Corporation OIG that was used to identify overpayments of Special Financial Assistance funds. The risk model also supported a case in which the U.S. DOJ negotiated a \$127M settlement agreement with a pension fund related to an overpayment.
- Completed our effort in support of Treasury OIG, where we developed a dashboard that was used by auditors to evaluate the risk associated with prime and subrecipients of Coronavirus Relief Funds (CRF). The model was successfully transitioned to Treasury OIG upon completion.
- Developed entity resolution models that resolve entities cross-agency and cross-program using public and non-public data sources. The entity resolution models enable the PACE to create accurate and comprehensive risk profiles for recipients of pandemic funds and identify potentially high-risk entities such as those that received funds across multiple pandemic programs.
- Built a data sharing and risk analytics product for the oversight community called the Analytic Center Pilot. The objective for the Pilot is to share data and analytic insights with partner OIGs in a secure centralized platform to allow users to do three things: (1) pull down the relevant data they need, already cleaned and integrated by PRAC data scientists; (2) search a single entity and get all relevant federal

information, including awards, linked entities, Single Audit findings, and other details; and (3) review spending along with associated risk flags derived from the source datasets to support audit planning. Upon development of the Pilot, testers from partner OIGs will be able to access the platform for a period of 90 days. We will collect feedback, value, potential costs, and other lessons learned from the testers to help inform next steps and future roadmap planning for this product.

## Part Four – Promoting Transparency Through Our Website

We continue to provide transparency into how pandemic funds have been spent. While most of the COVID-19 relief funds have already been spent, [PandemicOversight.gov](#) continues to provide frequent updates with the latest data. For example, the [All Pandemic Awards dashboard](#) is updated daily. Here a user can find a daily accounting of all pandemic spending.

Our website also provides popular ways for the public to learn about pandemic programs and search for recipients using tools like our PPP [borrower search](#). To gain insight into other elements of [PandemicOversight.gov](#) that are most useful and meaningful for visitors, and to understand what content users would like to see, we launched a customer satisfaction survey. With input from more than 3,000 visitors, we have learned about who visits our site, what they are interested in, and how we can continuously improve user experience.

- 63 percent of visitors who answered the survey identified themselves as “Interested Citizens.” Other visitor types include researchers, government (state, local, or federal) employees, and reporters or journalists.
- 60 percent of respondents rated their overall experience with the website at a 4 or 5, on a scale of 1 to 5 (5 being the highest).
- The most common content survey respondents were looking for was information on SBA’s PPP.
- The PRAC strives to provide an excellent experience on our website without regard to the device through which a user is viewing it. We are pleased to see that a vast majority of survey respondents (83 percent) used a tablet or mobile phone to access our site.

We will continue to make improvements to the website based on the information we receive through our survey and other feedback mechanisms.



# PRAC Outreach

We proactively work to keep the public informed with public-facing events, email campaigns, and an active social media presence. In this reporting period, we sent numerous email campaigns highlighting our work and other resources to thousands of subscribers and critical stakeholders. For example, we highlighted various pandemic-related fraud schemes in its monthly fraud feature series, PRAC Fraud Task Force case details, a comprehensive impact report on pandemic programs and funding in six communities, and the PRAC Chair’s response to the Senate’s bipartisan legislation “Government Spending Oversight Act of 2024.” We continue to be committed to keeping the public, congressional stakeholders, and our partners informed on our ongoing efforts in the oversight of pandemic-related fraud, waste, and abuse. We regularly provide Congressional staff and members with updates on our work and are available to answer any questions they may have.

In October 2023, we hosted a webinar that explored how federal and state agencies can better support victims of identity fraud. This webinar was a follow-up to the September 2023 report we commissioned, [Identity Fraud Victim Redress Processes and Systems](#), which proposed a whole-of-government, victim-centered approach to resolving such cases. Over 150 people attended the webinar to hear a panel of experts discuss the increase in identity fraud during the pandemic, the victim experience, and recommendations to improve the identity fraud redress process. We will continue to find opportunities to shed light on the challenges the government faces and raise awareness of lessons learned that can reduce the negative impacts of these challenges on people.

Our senior leaders and other staff have provided insights, lessons learned, and demos to other oversight professionals through eight different speaking engagements this reporting period, including presentations for the National State Auditors Association, Federal Audit Executive Council, Associations of Government Accountants, the National Association of State Auditors, Comptrollers, and Treasurers, and CIGIE. These engagements centered on topics such as the use of data analytics to detect fraud, waste, and abuse; the underlying data sources, analytic approaches, risk indicators, and risk scoring considerations for the CRF; importance and necessity for intergovernmental data and resource sharing; and sharing lessons learned and best practices.

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

# Insights Through Oversight Reports

From October 1, 2023, through March 31, 2024, federal Offices of Inspectors General issued 33 oversight reports related to the federal government’s COVID-19 pandemic response, and these reports identified over \$8.6 billion in monetary findings (e.g., questioned costs or funds put to better use).<sup>4</sup> OIGs also made 105 recommendations to improve the government’s response to the pandemic and to future emergencies, such as improving the government’s ability to ensure assistance funding reached the intended beneficiaries. Oversight products issued during this reporting period help highlight the health and financial impacts on the American public and the intended beneficiaries of assistance across different assistance programs. See the following table for more information about the reports issued by our federal OIG partners. For a complete list of all federal oversight reports issued, see [Oversight.gov](https://www.oversight.gov).

## Federal Oversight Reports from October 1, 2023, through March 31, 2024

<i>Office of Inspector General</i>	<i>Total Reports</i>	<i>Total Recommendations</i>	<i>Total Monetary Findings</i>
Department of Commerce	1	2	\$2,550,000
Department of Education	3	5	\$0
Department of Health and Human Services	8	26	\$15,671,958
Department of Labor	2	15	\$0
Department of Transportation	1	8	\$0
Department of Treasury	1	1	\$300,000
Department of Veterans Affairs	1	0	\$0
Federal Reserve Board & Consumer Financial Protection Bureau	1	0	\$0
Pandemic Response Accountability Committee	2	0	\$0
Pension Benefit Guaranty Corporation	1	1	\$0
Small Business Administration	4	15	\$8,468,905,798
Special Inspector General for Pandemic Recovery	1	0	\$0
Tennessee Valley Authority	1	3	\$0
U.S. Agency for International Development	1	4	\$0
U.S. Election Assistance Commission	3	22	\$991,943
U.S. Treasury Inspector General for Tax Administration	2	3	\$0
<b>Totals</b>	<b>33</b>	<b>105</b>	<b>\$8,594,319,699</b>

<sup>4</sup> These oversight reports include all reports, memorandums, advisories, and other products issued by the OIGs related to the COVID-19 response funding and programs.

# Appendix A: Acronyms

CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CIGIE	Council of the Inspectors General on Integrity and Efficiency
COVID-19	Novel coronavirus disease 2019
COVID-19 EIDL	COVID-19 Economic Injury Disaster Loan
DOJ	Department of Justice
DOL	Department of Labor
DOT	Department of Transportation
CFETF	COVID-19 Fraud Enforcement Task Force
CRF	Coronavirus Relief Fund
FBI	Federal Bureau of Investigation
IG	Inspector General
IRS-CI	Internal Revenue Service Criminal Investigation
OIG	Office of Inspector General
PACE	Pandemic Analytics Center of Excellence
PPP	Paycheck Protection Program
PRAC	Pandemic Response Accountability Committee
SBA	Small Business Administration
Treasury	Department of the Treasury
UI	Unemployment Insurance
VA	Department of Veteran Affairs

# Appendix B: Hotline Data

The PRAC is currently undergoing updates to our hotline platform. As a result, we are not reporting hotline statistics this period.



## **For more information:**

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## **Visit us at:**

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

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

To report allegations of fraud, waste, abuse, or misconduct regarding pandemic relief funds or programs

please go to the PRAC website at

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



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on Integrity and Efficiency