



OFFICE OF INSPECTOR GENERAL- 2019 AUDITS DIVISION OVERSIGHT PLAN

This work plan outlines the U.S. Small Business Administration's (SBA's) Office of Inspector General (OIG) audit and review priorities for 2019. In addition to our statutory mandates, we focus on those programs and operations that pose the highest risk to SBA's ability to achieve its strategic goals, objectives, and priorities; meet budgetary and financial commitments; and comply with applicable laws, regulations, and guidance.

The plan reflects audits and reviews our office intends to focus resources on within the ensuing 12-month period. Supplemental funding or new statutory mandates, congressional requests, hotline complaints, or SBA requests may require unplanned audits or reviews that are not reflected in this plan. Such work, as well as resource constraints, may result in deferring, canceling, or modifying planned audits and reviews. Our effectiveness depends on our flexibility to address other priorities as they arise.

AUDITS AND REVIEWS IN PROGRESS

- SBA's Oversight of the SCORE Association
- SBA's Oversight of the All Small Business Mentor-Protégé Program
- SBA's Suspension and Debarment Process
- SBA's Historically Underutilized Business Zones Certification Process
- Hurricane Florence Disaster Assistance Program Response
- Office of Disaster Assistance Maximum Acceptable Fixed Debt
- Office of Disaster Assistance Desktop Loss Verification Process
- SBA's Oversight of Loans Sold on the Secondary Market
- SBA's Oversight of High Risk Lenders
- High Dollar/Early Defaulted Purchased 7(a) Loans
- SBA's Cloud Migration and Oversight

MANDATORY AUDITS AND REVIEWS

- SBA's FY 2019 FISMA Reporting Process
- SBA's FY 2019 Financial Statements Audit
- SBA's Progress in Meeting the DATA Act Requirements
- Enterprisewide Review of SBA's Compliance With 2018 Improper Payments Reporting Requirements
- Reviews of SBA's Controls Over Cash Gifts
- Review of SBA's Implementation of the Charge Card Prevention Act of 2012

OTHER AUDITS AND REVIEWS PLANNED

- IT Project Investment Controls Over Certify.sba.gov
- Women Business Centers' Compliance With Grant Fund Matching Requirements
- Small Business Development Center's Compliance With Grant Requirements
- SBA's Arsenal Business and Technology Partnership's Veterans Business Outreach Center
- 8(a) Business Development Program Effectiveness
- Mission Critical Occupations Skills Gap Assessment
- SBA's Community Advantage Pilot Loan Program
- Required Borrower's Equity Injection for SBA 7(a) Loans
- SBA 7(a) Loans Made in States With Legalized Cannabis
- Disaster Assistance Improper Payment Appeal Process
- Disaster Assistance National Debt Resolution Centers
- The New Disaster Credit Management System (DCMS 2.0)
- CIGIE Crosscutting Initiative on Disaster Relief Assistance

Some of our most important work has come from tips received on our hotline. If there is any information that you think we should know, particularly with regard to fraud, waste, abuse, or mismanagement at SBA or within its programs, we encourage you to go to our website (<https://www.sba.gov/oig/hotline>) or call us at (800) 767-0385.