



**U.S. SMALL BUSINESS ADMINISTRATION
OFFICE OF INSPECTOR GENERAL
AUDITS DIVISION 2022 OVERSIGHT PLAN
JANUARY 2022**

This oversight plan outlines the U.S. Small Business Administration (SBA) Office of Inspector General's (OIG) audit and review priorities. In addition to our statutory mandates, we continue to focus on programs and operations that pose the highest risk to SBA operations, including programs designed to provide economic relief to businesses in response to the Coronavirus Disease 2019 (COVID-19) pandemic. (Note: New statutory mandates, Congressional requests, Hotline complaints, or SBA requests could result in changes to this plan.)

ONGOING WORK

- CARES Act Information Systems Security Controls Evaluation
- Evaluation of SBA's Paycheck Protection Program (PPP) Loan Review Processes
- SBA's Handling of Potentially Fraudulent PPP Loans
- PPP Eligibility for Nonprofit Organizations
- PPP Loans to Applicants with Invalid Social Security Numbers
- Pandemic Response Accountability Committee COVID-19 Impact Project
- Follow-Up Review of COVID-19 Economic Injury Disaster Loans (EIDL), Grants, and Advances to Ineligible Participants
- COVID-19 EIDL Applications Received from Foreign IP Addresses
- SBA's Implementation of the Shuttered Venue Operators Grant (SVOG) Program
- SBA's Award and Payment Practices in the SVOG Program
- SBA's Certification Process for the Women-Owned Small Business (WOSB) Federal Contracting Program
- SBA's Business Development Assistance Provided to 8(a) Business Development Program Participants
- Review of CARES Act Contracts: Evaluation of SBA's Contract for Disaster Assistance Loan Recommendation Services
- Review of CARES Act Contracts: Evaluation of SBA's Awards to Highlight Technologies to Meet Emerging Needs Related to COVID-19

MANDATORY WORK

- SBA's Compliance with 2021 Improper Payments Reporting Requirements
- SBA's Fiscal Year (FY) 2022 Federal Information Security Management Act Reporting Process
- SBA's FY 2022 Financial Statements Audit
- SBA's Controls Over Cash Contributions and Gifts
- SBA's Controls Over its Charge Card Programs

PLANNED WORK

- EIDL Recipients on the Department of Treasury's Do Not Pay List (Round 2 – between November 1, 2020, and September 30, 2021)
- Overview of OIG's Findings for the COVID-19 EIDL Program (Capstone Report)
- SBA's Reconsideration Process for COVID-19 EIDLs
- SBA's Controls Used to Validate Bank Accounts for COVID-19 EIDL Disbursements
- SBA's Implementation of the Targeted EIDL Advance Program to Low-Income Communities
- Applicant Eligibility for COVID-19 EIDL (Series)
- SBA's Disaster Assistance Response to Hurricane Ida
- Eligibility and Forgiveness of PPP Loans Exceeding Maximum Size Standards
- Eligibility and Forgiveness of PPP Loans Made to Borrowers on the Department of Treasury's Do Not Pay List
- Eligibility and Forgiveness of PPP Loans over \$2 million
- PPP Loan Guaranty Purchase Process
- PPP Loans Made by Lenders that Relied on Third-Party Processors
- Review of 7(a) Lending for FY 2020 and 2021 (Series)
- Review of 504 Certified Development Company Loan Program Lending for FY 2020 and 2021
- Recommendation Follow-up Review - PPP
- SBA's Oversight of the Restaurant Revitalization Fund
- Review of SBA's Protest Process
- SBA's Oversight of Small Business Development Centers' Compliance with Grant Requirements
- SBA's Implementation of the Community Navigators Program

- SBA's Compliance with Administrative Procedures Act for Establishing Economic Disadvantage Thresholds for Government Contracting Programs
- Verification of SBA's Corrective Actions to Track Customer Service Activities (Recommendation Follow-up)
- SBA's Oversight of SVOG Recipients Compliance with Award Requirements
- Evaluation of Agency Progress in Certify Development

If you are aware of any fraud, waste, abuse, or mismanagement at SBA or within its programs, please visit www.sba.gov/oig/hotline or call (800) 767-0385.