



## **OFFICE OF INSPECTOR GENERAL 2020 AUDIT 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. 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 Community Advantage Pilot Loan Program
- Office of Disaster Assistance Improper Payment Appeal Process
- SBA's Compliance with the Debt Collection Improvement Act
- CIGIE Cross-Cutting Initiative on Disaster Relief Assistance
- SBA's Oversight of the 504 Loan Closing Process
- OIG High Risk 7 (a) Loan Reviews
- Women Business Centers' Compliance with Grant Fund Matching Requirements
- SBA's Arsenal Business and Technology Partnership's Veterans Business Outreach Center
- SBA's Eligibility Verification of 8(a) Firms Owned by Native Americans
- IT Project Investment Controls over Certify.sba.gov

### **MANDATORY AUDITS AND REVIEWS**

- SBA's FY 20 FISMA Reporting Process
- SBA's FY 20 Financial Statements Audit
- SBA's Progress in Meeting the DATA Act Requirements
- Enterprise wide Review of SBA's Compliance with 2019 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**

- Small Business Development Center's Compliance with Grant Requirements
- 8(a) Business Development Program Effectiveness
- SBA's Procurement Center Representatives Effectiveness
- SBA's Grant Close out Process
- SBA's Microloan Technical Assistance Grants
- SBA's Mission Critical Occupations Skills Gap Assessment
- Required Borrower's Equity Injection for SBA 7(a) Loans
- Small Business Investment Companies
- SBA's Loan Guaranty Processing Center
- Disaster Loan Processing Times—Approval to Final Disbursement
- SBA's Management of Foreclosed Properties
- Disaster Loan Deferrals
- Disaster's El Paso Loan Servicing Center

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 [www.sba.gov/oig/hotline](http://www.sba.gov/oig/hotline) or call us at (800) 767-0385.