



U.S. SMALL BUSINESS ADMINISTRATION OFFICE OF INSPECTOR GENERAL
AUDITS DIVISION 2021 OVERSIGHT PLAN
JANUARY 2021

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

- Economic Injury Disaster Loan (EIDL) Recipients on the Department of Treasury's Do Not Pay List
- CARES Act Information Systems Security Controls Evaluation
- Duplicate Loans Made Under the Paycheck Protection Program (PPP)
- SBA's Handling of Identity Theft in the COVID-19 EIDL Program
- SBA's Handling of Emergency EIDL Grants to Sole Proprietorships
- SBA's Oversight of Women's Business Centers Compliance with Cooperative Agreement Financial Requirements
- SBA's Eligibility Verification of 8(a) Firms Owned by Members of Federally or State-Recognized Indian Tribes
- SBA's Award Procedures for CARES Act Entrepreneurial Development Cooperative Agreements
- SBA's Oversight of Resource Partner Associations Implementation of CARES Act Requirements
- SBA's Business Development Assistance to 8(a) Program Participants
- SBA's CARES Act Contract - EIDL
- Compliance with COVID-19 Reconstitution Plan

MANDATORY WORK

- Enterprise-wide Review of SBA's Compliance with 2020 Improper Payments Reporting Requirements
- SBA's FY 2021 FISMA Reporting Process
- SBA's FY 2020 and 2021 Financial Statements Audit
- SBA's Progress in Meeting the DATA Act Requirements

- SBA's Controls Over Cash Gifts
- SBA's Implementation of the Charge Card Prevention Act of 2012

PLANNED WORK

- SBA's Forgiveness of Loans Under the PPP (Series)
- SBA's Implementation of the Economic Aid Act
- Eligibility of Loans Made Under the PPP (Series)
- SBA's Handling of Potentially Fraudulent and Suspicious PPP Loans
- Small Business Investment Companies
- SBA's Loan Guaranty Processing Center (Follow-up)
- SBA's Customer Service and Communication for COVID-19 EIDLs and Grants
- 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 Shuttered Venues Grant Program
- SBA's Implementation of the Targeted Advance Grant Program to Low-Income Communities
- Applicant Eligibility for COVID-19 EIDL (Series)
- SBA's Disaster Assistance Response to Hurricane Laura
- SBA's Quality Assurance of CARES Act Performance Data Reported in the Entrepreneurial Development Management Information System
- Microloan Technical Assistance
- SBA's Oversight of Small Business Development Centers' Compliance with CARES Act Grant Requirements
- SBA's Oversight of Women's Business Centers' Compliance with CARES Act Grant Requirements
- SBA's Oversight of Resource Partner Associations CARES Act Grant Requirements
- SBA's Certification Process for the Women Owned Small Business Federal Contracting Program
- Review of SBA's Protest Process

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.