



**U.S. SMALL BUSINESS ADMINISTRATION  
OFFICE OF INSPECTOR GENERAL  
AUDITS DIVISION OVERSIGHT PLAN  
CALENDAR YEAR 2023**

---

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 disaster relief programs and supplemental 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**

---

- Eligibility and Forgiveness of Paycheck Protection Program (PPP) Loans Exceeding Maximum Size Standards
- 7(a) Loan Program During the COVID-19 Pandemic
- SBA's Guaranty Purchases for PPP Loans
- Eligibility and Forgiveness of PPP Loans Made to Borrowers Matching the U.S. Department of the Treasury's Do Not Pay Data
- SBA's Internal Controls to Prevent Shuttered Venue Operators Grants (SVOG) to Ineligible Entities
- SBA's Decision to End Collections on COVID-19 Economic Injury Disaster Loans (EIDL) Under \$100,000
- COVID-19 EIDL Applicants on Treasury's Do Not Pay List
- SBA's Handling of Returned COVID-19 EIDL Funds
- SBA's Reconsideration Process for COVID-19 EIDLs
- Fraud Landscape Estimate – PPP and COVID-19 EIDL
- Coronavirus Aid, Relief, and Economic Security (CARES) Act Contracts: Evaluation of SBA's Awards to Highlight Technologies to Meet Emerging Needs Related to COVID-19
- SBA's Procedures to Recover Potentially Fraudulently Obtained Restaurant Revitalization Funds (RRF)
- SBA's Oversight of RRF Program Recipients
- SBA's RRF Program Award Practices
- SBA's Oversight of HUBZone Program Participants' Continuing Eligibility

## **MANDATORY WORK**

---

- SBA's Compliance with 2022 Improper Payments Reporting Requirements
- SBA's Fiscal Year (FY) 2023 Federal Information Security Management Act Review
- SBA's FY 2023 Financial Statement Audit
- SBA's Controls Over Cash Contributions and Gifts
- SBA's Controls Over its Charge Card Programs

## **PLANNED WORK**

---

- Risks Associated with and SBA's Oversight of PPP Loans Processed by Financial Technology Companies (Series)
- SBA's Process and Guidance for Returning PPP Funds
- Verification Inspection of SBA's Action to Improve Lender Oversight of Lender Service Providers
- Eligibility and Forgiveness of PPP Loans (Series)
- SBA's Implementation of the Small Business Innovation Research and Small Business Technology Transfer Extension Act of 2022
- SBA's Use of Hold Codes in the PPP
- SBA's High-Risk Lender Reviews
- SBA's Use of Civil Remedies for PPP Debt Collections
- Duplication of Benefits of Federal Emergency Management Agency Payments and Disaster Assistance Loans in Response to Hurricane Ian (Joint Review with U.S. Department of Homeland Security OIG)
- SBA's Initial Disaster Response to Hurricane Ian
- SBA's Initial Disaster Response to Hurricane Fiona
- Applicant Fraud in COVID-19 EIDL and Labor Unemployment Insurance Programs (Joint Review with U.S. Department of Labor OIG)
- SBA's Credit Model for Determining Disaster Assistance Loan Eligibility
- Verification Inspection of SBA's Handling of Identity Theft in the COVID-19 EIDL Program
- Duplication of Insurance and Loan Benefits in the COVID-19 EIDL Program
- Data Analytics Project on Using Artificial Intelligence/Machine Learning to Identify Fraud in Disaster Assistance Loan Programs (Series)
- SBA's Plan for Servicing COVID-19 EIDLs
- SBA's Oversight of Small Business Development Centers' Compliance with Grant Requirements
- SBA's Oversight of the Community Navigators Pilot Program
- SBA's Oversight of SVOG Recipients Compliance with Award Requirements
- Verification Inspection of SBA's Corrective Actions to Improve the SCORE Program

- SBA's Implementation of the Service-Disabled Veteran-Owned Small Business Certification Program
- SBA's Information Technology Governance (Post Business Technology Investment Council controls and Supply Chain Risk Management)
- SBA's System Development Controls (DCMS/DLAP, Summit, etc.)

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