The CARES Act includes a provision for GAO to conduct monitoring and oversight of the federal government's preparedness for, response to, and recovery from the COVID-19 pandemic, including issues related to public health, the economy, and federal spending.

To fulfill this role, GAO reports periodically on these matters and briefs congressional committees on a monthly basis. The act also asks GAO to conduct a review of federal contracting under CARES Act authorities and report annually on programs that provide loans, loan guarantees, and other assistance to companies under the act.

GAO was provided a total of $107 million to carry out this real-time oversight for the Congress. Of this total, GAO has expended over $51 million as of September 3, 2021. This document summarizes the key results of this oversight.

For additional information, visit www.gao.gov/coronavirus.
GAO’S WORK ON COVID-19

ACCOMPLISHMENTS

GAO’s work is strengthening federal programs. In response to GAO’s recommendations, agencies have taken the following steps to improve program integrity and compliance:

► The Department of the Treasury (Treasury) improved monitoring and enforcement of the aviation Payroll Support Program by developing a risk-based approach to monitor recipients’ compliance with the terms of the assistance. Treasury has begun assessing recipient compliance and applying penalties, as appropriate.

► The Department of Labor worked to address the risk of improper payments associated with the Small Business Administration’s Paycheck Protection Program (PPP) loans by issuing guidance that clarified eligibility for unemployment insurance for individuals being paid through PPP. This guidance noted that an individual receiving full compensation through PPP would be ineligible for unemployment insurance and it explained the role of state policies in determining benefits.

ISSUED WORK

GAO’s completed engagements related to COVID-19 include

73 reports, such as

► COVID-19: Continued Attention Needed to Enhance Federal Preparedness, Response, Service Delivery, and Program Integrity, GAO-21-551

► Child Welfare: Pandemic Posed Challenges, but also Created Opportunities for Agencies to Enhance Future Operations, GAO-21-502

► Bureau of Prisons: BOP Could Further Enhance its COVID-19 Response by Capturing and Incorporating Lessons Learned, GAO-21-502

► Biodefense: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness, GAO-21-513

► COVID-19: VA Should Assess Its Oversight of Infection Prevention and Control in Community Living Centers, GAO-21-559

► Paycheck Protection Program: SBA Added Program Safeguards, but Additional Actions Are Needed, GAO-21-577

21 testimonies, such as

► COVID-19 Pandemic: Actions Needed to Improve Federal Oversight of Assistance to Individuals, Communities, and the Transportation Industry, GAO-21-105202

10 Science and Technology Spotlights, such as

► Social Distancing During Pandemics, GAO-20-545SP

ONGOING WORK

GAO’s 68+ ongoing engagements related to COVID-19 include audits on

► Aviation Operations in a Pandemic Environment

► COVID-19 Diagnostic Testing

► COVID-19 Behavioral Health Impacts

► OD Emerging Biological Threats

► HHS Medicare Telehealth Waivers

► CARES Act Assistance to Farmers

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