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 about $55 million as of November 20, 2021. This document summarizes the key results of this oversight.

For additional information, visit [www.gao.gov/coronavirus](http://www.gao.gov/coronavirus).

### PRODUCTS ISSUED, MARCH 1, 2020 - DECEMBER 1, 2021

- 8 comprehensive reports on federal COVID-19 response
- 86 reports on specific aspects of federal response
- 20 congressional testimonies
- 10 science and technology spotlights

### RECOMMENDATIONS FOR AGENCIES & CONGRESS

- Spanning 22 agencies and covering public health, service delivery, the economy, and program integrity
- Includes 33 new recommendations that GAO made in October and November 2021
- Agencies have partially or fully implemented about one-third of GAO’s recommendations

For example, GAO recommended that the Department of the Treasury take steps to ensure recipients of the $350 billion in allocations from Coronavirus State and Local Fiscal Recovery Funds are using the funds for their intended purposes. Treasury agreed with our recommendation.
GAO’S WORK ON COVID-19

ACCOMPLISHMENTS

GAO’s work is strengthening federal programs. For example, in response to GAO’s recommendations, agencies have taken steps to improve program accountability and integrity:

► The Centers for Disease Control and Prevention took steps to comprehensively assess the long-term health outcomes of people with COVID-19, such as by developing a plan to identify health care surveillance systems that can electronically report health conditions to state and local health departments, and by funding studies in partnership with universities.

► The Internal Revenue Service improved its control activities for issuing direct payments to individuals, including Economic Impact Payments and advance payments on the Child Tax Credit, to help ensure that payments reach the intended recipients.

ISSUED WORK

GAO’s recently issued work related to COVID-19 includes the following reports and testimony:

► COVID-19: Additional Actions Needed to Improve Accountability and Program Effectiveness of Federal Response, GAO-22-105051

► COVID-19: HHS Agencies’ Planned Reviews of Vaccine Distribution and Communication Efforts Should Include Stakeholder Perspectives, GAO-22-104457


► Exposure Notification: Benefits and Challenges of Smartphone Applications to Augment Contact Tracing, GAO-21-104622

► COVID-19: Data Quality and Considerations for Modeling and Analysis, GAO-20-635SP

► VA Acquisition Management: Fundamental Challenges Could Hinder Supply Chain Modernization Efforts if Not Addressed, GAO-22-105483

ONGOING WORK

GAO’s 71 ongoing engagements related to COVID-19 includes audits on:

► HHS oversight of biosafety and biosecurity of high-risk life sciences research

► Pandemic learning loss

► COVID-19 meat and poultry worker safety

► Fraud risks in Small Business Administration pandemic relief programs

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