



United States Government Accountability Office
Washington, DC 20548

January 27, 2012

The Honorable Darrel E. Issa
Chairman
The Honorable Elijah E. Cummings
Ranking Member
Committee on Oversight and Government Reform
House of Representatives

Subject: *Program Fraud Civil Remedies Act: Observations on Implementation*

This letter formally transmits the slides used at a briefing we presented to staff from your offices in response to your request for information about federal executive agencies' recent use of the Program Fraud Civil Remedies Act of 1986 (PFCRA).¹ (See enclosure for a copy of our briefing slides). PFCRA provides an administrative remedy available to federal executive branch agencies to address false, fictitious, or fraudulent claims and statements (false claims). PFCRA can be used for false claims where the alleged liability is less than \$150,000 (claim ceiling). It also provides for monetary penalties up to \$5,000 (a cap that most agencies are to adjust upward for inflation²) and allows for an assessment of up to two times the amount of the fraudulent claim. In addition to PFCRA, federal agencies also use other mechanisms to address false claims, such as the False Claims Act,³ suspension and debarment processes, and statutes that address Medicaid and Medicare false claim frauds through the Social Security Act, as amended.⁴

In 1991, we reported that federal agencies did not use PFCRA extensively.⁵ You asked us to provide recent information on federal agencies' use of PFCRA. As discussed with your staff, our objectives were to present information on (1) the extent to which federal agencies have used PFCRA in recent years, (2) factors

¹31 U.S.C. Chapter 38.

²The Federal Civil Penalties Inflation Adjustment Act (28 U.S.C. § 2461 note) provides a mechanism to allow for regular adjustment (once every four years) for inflation of civil monetary penalties established in law. The monetary penalty in PFCRA would be subject to adjustment by this Act. However, agencies made initial adjustments to the PFCRA penalty cap at different times causing agencies to have varying penalty caps. For example, the Department of Housing and Urban Development reported adjusting its PFCRA cap to \$7,500 in fiscal year 2009, and the Department of Energy reported adjusting its cap to \$8,000 in fiscal year 2010.

³The False Claims Act is codified at 31 U.S.C. § 3729-33.

⁴42 U.S.C. § 1320a-7a.

⁵GAO, *Program Fraud: Implementation of the Program Fraud Civil Remedies Act of 1986*, GAO/AFMD-91-73 (Washington, D.C.: Sept. 13, 1991).

reported by agency officials and inspectors general (IG) that either facilitated or limited the use of PFCRA, and (3) views of federal agency IGs on prior recommendations made by the National Procurement Fraud Task Force on possible PFCRA reforms.⁶

To obtain information about the recent use of PFCRA by federal agencies, we selected the most recent 5-year period for which data were available—fiscal years 2006 through 2010. We interviewed Department of Justice (DOJ) officials concerning the PFCRA cases they received during this period, and summarized responses from the statutory federal IGs we surveyed in May 2011, which included the extent to which their agencies' used PFCRA's civil program fraud remedies and any factors that limited their agencies' use of PFCRA.⁷ We also obtained information about factors that either facilitated or limited federal agencies' use of PFCRA's provisions by interviewing officials responsible for addressing false claims at the Departments of Housing and Urban Development (HUD), Defense (DOD), and Health and Human Services (HHS). We selected these agencies because they represented a range of characteristics that may affect PFCRA usage. We also summarized responses to our May 2011 survey concerning federal agency IGs' views on prior recommendations made by the National Procurement Fraud Task Force on possible PFCRA reforms.

We performed our work from February 2011 through January 2012 in accordance with all sections of GAO's Quality Assurance Framework that are relevant to our objectives. The framework requires that we plan and perform the engagement to obtain sufficient and appropriate evidence to meet our stated objectives and to discuss any limitation in our work. We believe that the information and data obtained, and the analysis conducted, provide a reasonable basis for any findings and conclusions. We provided your staff with a briefing covering the above information in a previous meeting. This letter transmits the updated materials used for that briefing.

In summary, according to information provided by DOJ and our survey of the IGs, five civilian agencies (HUD, HHS, Department of Energy, the Corporation for National and Community Service, and the Nuclear Regulatory Commission) used PFCRA's authorities to refer 141 cases to DOJ for approval by the Attorney General during fiscal years 2006 through 2010. Of the 141 cases, 135, or 96 percent, were referred by HUD. The remaining four agencies referred a total of 6 cases during this period.

We asked HUD IG officials to identify factors that facilitated HUD's use of PFCRA. They told us that HUD's use of PFCRA was the result of several factors; including the support of HUD's top management, applying PFCRA penalties to already successful criminal prosecutions, proactive HUD IG office involvement, coordination within HUD and with DOJ, use of standardized PFCRA case documentation, and a PFCRA case tracking system. In contrast, officials from other agencies that did not use PFCRA's administrative remedies identified several factors that limited their ability to use PFCRA. These factors included available alternative mechanisms to PFCRA that

⁶The Department of Justice, National Procurement Fraud Task Force, Legislation Committee, recommended possible PFCRA reforms in its June 9, 2008, report, *Procurement Fraud: Legislative and Regulatory Reform Proposals*.

⁷As of May 2011, there were 73 IG offices established by the IG Act of 1978, as amended, or other statutes. Seventy-one IGs provided responses to our survey questions regarding their agencies' use of PFCRA but provided a limited response to our questions regarding factors that limited the use of PFCRA and their views on prior recommendations to reform PFCRA.

agency officials found more useful in addressing false claims and related fraud, and a PFCRA requirement for their agency to use Administrative Law Judges (ALJ), which are not available at DOD, to preside over PFCRA cases. On average, DOJ's reviews of PFCRA cases took 211 days rather than 90-days as prescribed by PFCRA. DOJ officials told us this was due to several factors including (1) other high-dollar cases that often took precedence over PFCRA cases and (2) time for DOJ follow-up with the referring agencies to obtain necessary information. In their comments identifying factors that limited the use of PFCRA, DOJ officials also cited the requirement for PFCRA cases to be approved by the Attorney General or a designated Assistant Attorney General, instead of a director-level official who may approve other fraud cases involving similar dollar amounts. In our May 2011 survey, 39 IGs included these and additional factors that limited use of PFCRA. The IGs most often cited the use of alternative mechanisms to address false claims and resource constraints as factors limiting PFCRA use. The other limiting factors they identified included that penalty amounts recovered by the agencies, with few exceptions, are to be sent to the U.S. Treasury rather than retained by the agency; the false claims ceiling and penalty amounts are too low; the PFCRA process is too cumbersome; and there is a lack of available ALJs. Further, the IGs noted that regulatory agencies have few issues with false claims.

Most IGs who responded to our May 2011 survey with an opinion agreed with the National Procurement Fraud Task Force recommendations for reforming PFCRA. For the recommendation that agencies be allowed to retain their PFCRA-related monetary recoveries, 51 of the 53 IGs in our survey who had an opinion agreed with this reform. While the support for the remaining recommendations was not as strong, the IGs who provided an opinion generally supported the other five proposals as well.

We received technical comments on a draft of this report from officials we interviewed and made changes as appropriate. These officials were from DOJ, HUD IG office, HHS IG office, U.S. Army, U.S. Air Force, Defense Logistics Agency, Defense Contract Management Agency, Special IG for Iraq Reconstruction, and additional IGs in the Council of the IGs on Integrity and Efficiency (CIGIE). We are also providing copies of this report to these officials and all the IGs in CIGIE.

If you have any questions or would like to discuss this report, please contact me at (202) 512-8486 or raglands@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Key contributors to this letter and the enclosure were Jackson Hufnagle, Chris Yfantis, Clarence Whitt, Tyrone Hutchins, Quang Nguyen, Rebecca Shea, Jacquelyn Hamilton, and Katherine Lenane.



Susan Ragland
Director
Financial Management and Assurance

Enclosure



Program Fraud Civil Remedies Act: Observations on Implementation

**Briefing for Staff Members of the Committee on
Oversight and Government Reform
House of Representatives**



Overview

- Introduction
- Objectives
- Scope and methodology
- Background
- Results
 - Agencies' use of the Program Fraud Civil Remedies Act (PFCRA) during fiscal years 2006 through 2010
 - Factors reported by agency officials and inspectors general (IG) that facilitated or limited the use of PFCRA
 - IGs' views on recommendations of the National Procurement Fraud Task Force for possible PFCRA reforms¹

¹The Department of Justice, National Procurement Fraud Task Force, Legislation Committee, recommended PFCRA reforms in its June 9, 2008, report, *Procurement Fraud: Legislative and Regulatory Reform Proposals*.



Introduction

- The Program Fraud Civil Remedies Act of 1986 (PFCRA) (31 U.S.C § 3801-3812) created one of several mechanisms executive branch agencies have available to address false, fictitious, or fraudulent claims or statements.
 - Cap of \$150,000 on the amount of claim (or group of related claims)
 - Civil penalties of up to \$5,000 (adjusted for inflation)² for each false claim or statement with assessments of up to double the amount falsely claimed in cases where federal payment has been made
 - Dollar recoveries collected from PFCRA cases are returned to the General Fund of the U.S. Treasury
- We had previously reported that federal agencies did not use PFCRA extensively.³ You asked us to provide information on federal agencies' recent use of PFCRA.

²The Federal Civil Penalties Inflation Adjustment Act (28 U.S.C. § 2461 note) provides a mechanism to allow for regular adjustment (once every four years) for inflation of civil monetary penalties established in law. The monetary penalty in PFCRA would be subject to adjustment by this act. However, agencies made initial adjustments to the PFCRA penalty cap at different times causing agencies to have varying penalty caps. For example, the Department of Housing and Urban Development adjusted its civil penalty cap under PFCRA to \$7,500 in fiscal year 2009, and the Department of Energy adjusted its cap to \$8,000 in fiscal year 2010.

³GAO, *Program Fraud: Implementation of the Program Fraud Civil Remedies Act of 1986*, GAO/AFMD-91-73 (Washington, D.C.: Sept. 13, 1991).



Objectives

- As agreed with committee staff, our objectives were to provide information on the recent use of PFCRA throughout the federal government. Specifically, we obtained information reported by federal executive branch agencies and IG officials on:
 - The extent to which they have used PFCRA in recent years
 - The factors they reported that either facilitated or limited their use of PFCRA, and
 - The views of the IGs on prior National Procurement Fraud Task Force recommendations to reform PFCRA.



Scope and Methodology

- To obtain information about the use of PFCRA, we reviewed the act's requirements and our 1991 report on the implementation of PFCRA.
- To determine the extent to which federal agencies reported they have used PFCRA in recent years, we obtained data from the Department of Justice (DOJ) on PFCRA cases federal agencies referred for approval in fiscal years 2006 through 2010.
- Through coordination with the Council of the IGs on Integrity and Efficiency (CIGIE), we surveyed 71 statutory IGs in May 2011 about their agencies' use of PFCRA during fiscal years 2006 through 2010.⁴

⁴CIGIE was established by the IG Reform Act of 2008 (Pub. L. No. 110-409, 122 Stat. 4302, Oct. 14, 2008) to address integrity, economy, and effectiveness issues that transcend individual government agencies and to increase the professionalism and effectiveness of personnel in the IG offices.



Scope and Methodology

- We obtained further information on the factors that facilitated or limited federal agencies' use of PFCRA by interviewing officials from the Departments of Housing and Urban Development (HUD), Defense (DOD), and Health and Human Services (HHS) responsible for addressing false claims against their agencies.
 - We selected these agencies because
 - HUD used PFCRA extensively during our period of review;
 - DOD does not have administrative law judges (ALJ), which are a required component for presiding over PFCRA cases at DOD; and
 - HHS addressed false claims using alternative remedies provided by statutes specific to the Medicare and Medicaid programs.



Scope and Methodology

- Specifically, these interviews included officials at the following agencies:
 - Department of Justice (DOJ) Commercial Litigation Branch
 - Department of Housing and Urban Development Office of Inspector General (HUD IG)
 - Department of Health and Human Services Office of Inspector General (HHS IG)
 - U.S. Air Force, General Counsel for Contractor Responsibility
 - U.S. Army, Procurement Fraud Branch, Contract and Fiscal Law Division, Legal Services Agency
 - Defense Contract Management Agency, Contract Integrity Center
 - Defense Logistics Agency, General Counsel, Contract Integrity
 - Special Inspector General for Iraq Reconstruction, IG Counsel
- In response to our May 2011 survey, the IGs identified factors that limited the use of PFCRA at their agencies.



Scope and Methodology

- To obtain IG views on the National Procurement Fraud Task Force's proposed recommendations to reform PFCRA, we included a listing of these recommendations in our May 2011 survey of the IGs to determine the extent to which they agreed with these reforms.
- We conducted our work from February 2011 through January 2012 in accordance with all sections of GAO's Quality Assurance Framework that are relevant to our objectives. The framework requires that we plan and perform the engagement to obtain sufficient and appropriate evidence to meet our stated objectives and to discuss any limitations in our work. We believe that the information and data obtained, and the analysis conducted, provide a reasonable basis for any findings and conclusions.



Background: PFCRA Provisions

- Provides federal executive branch agencies with an administrative remedy for small-dollar fraud cases for false claims and statements.
- Liability of accused party alleged to have made, presented, or submitted false, fictitious, or fraudulent claims or statements is determined during administrative proceedings by federal executive branch agencies' ALJs or other qualified individuals authorized under PFCRA to be a presiding official.

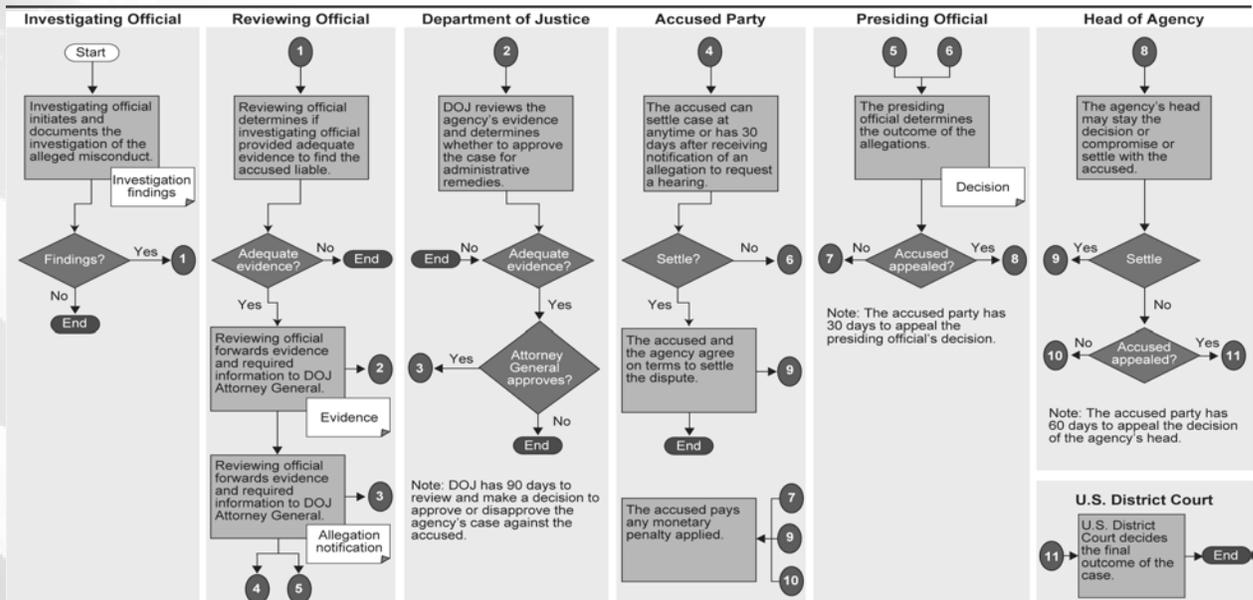


Background: PFCRA Roles and Responsibilities

- **Investigating Official**—Agency IGs or designated investigating official initiates investigations of false claims or allegations.
- **Reviewing Official**—Generally, the agency General Counsel reviews the findings of the Investigating Official and forwards the case to DOJ for approval.
- **Department of Justice**—Attorney General or designated Assistant Attorney General reviews the PFCRA case for Attorney General approval within 90 days.
- **Accused Party**—The accused party can settle the case at any time or has 30 days after receiving notification of an allegation from the reviewing official to request a hearing.
- **Presiding Official**—An ALJ (or other presiding official authorized under PFCRA) presides over the hearing and decides the outcome of PFCRA cases and the penalty and/or assessment imposed.
- **Agency Head**—Promulgates regulations, designates other officials, and considers appeals made by an accused party.



Background: PFCRA Process



Source: GAO analysis of 31 U.S.C. § 3801-3812.



Background: Alternative Mechanisms Agencies Use to Address False Claims

- In addition to PFCRA, federal agencies use other mechanisms to address false claims.
 - The False Claims Act (31U.S.C. § 3729) differs from PFCRA in that it provides a judicial remedy rather than an administrative process. It can be used against any person who knowingly submits false claims to the federal government and provides for penalties not less than \$5,000 and not more than \$10,000 plus possible triple damages (three times the amount of damages sustained by the government unless the person qualifies for reduced damages stipulated in the act).⁵
 - DOJ reported recoveries of approximately \$3 billion in false claims cases in fiscal year 2010, with \$2.5 billion, or 83 percent, attributable to health care fraud civil recoveries.

⁵Pursuant to the Federal Civil Penalties Inflation Adjustment Act (28 U.S.C. § 2461 note) DOJ has adjusted the civil penalty range available under the False Claims Act to a minimum penalty of \$5,500 and a maximum penalty of \$11,000.



Background: Alternative Mechanisms Agencies Use to Address False Claims

- Suspension and debarment mechanisms prohibit contractors from obtaining future government contracts for various reasons, such as conviction of or indictment for certain offenses, or a serious failure to perform to the terms of a contract. These mechanisms differ from PFCRA in that the government's interests are protected by preventing future business with the offender as compared to recouping some monetary value for the damages sustained from the actual offense.
- More specifically, for suspensions and debarments:
 - A suspension is a temporary exclusion of a contractor pending the completion of an investigation and any ensuing legal proceedings.
 - A debarment is a fixed-term exclusion that generally shall not exceed 3 years.



Background: Alternative Mechanisms Agencies Use to Address False Claims

- The Social Security Act allows civil monetary penalties as well as enforcement procedures for Medicaid and Medicare fraud cases (42 U.S.C. § 1320a-7a). This authority provides that:
 - \$10,000 may be recovered for each medical service improperly claimed
 - \$50,000 may be recovered for each violation of anti-kickback statutes
 - \$100,000 may be recovered per scheme under the physician self-referral laws
 - Penalties collected are to be retained by the appropriate program's trust funds
 - Violators can be excluded from participation in the federal health care programs



Background: 1991 GAO Report

- In our prior report we reported that eight federal agencies had used PFCRA during the period October 21, 1986 through September 30, 1990. In addition, we reported that PFCRA was not used more often because the cost to implement PFCRA exceeded the potential recoveries and the procedural requirements were cumbersome. The following agencies referred a total of 41 PFCRA cases to DOJ during the period:
 - U.S. Postal Service
 - Department of Labor
 - DOD
 - HUD
 - HHS
 - Department of Transportation
 - General Services Administration
 - Department of Veterans Affairs⁶

⁶The Department of Veterans Affairs had implemented PFCRA but had not referred any cases to DOJ.



Background: IGs' Views on Prior Recommendations to Reform PFCRA

- In April 2009 congressional testimony, the Chairman of the Legislation Committee of CIGIE discussed the IGs' views on the National Procurement Fraud Task Force recommendations for possible PFCRA reforms.⁷
 - These included the following:
 - Update the dollar limit on the PFCRA claims ceiling from \$150,000 to \$500,000 and allow agencies to retain PFCRA monetary recoveries to the extent needed to make them whole.
 - Allow IGs the discretion to prosecute PFCRA claims themselves rather than referring them to their agencies' general counsel, and permit greater delegation within DOJ to authorize PFCRA claims.

⁷CIGIE, *Improving the Ability of Inspectors General to Detect, Prevent, and Help Prosecute Contracting Fraud*, statement of J. Anthony Ogden, IG, U.S. Government Printing Office, before the Contracting Oversight Subcommittee of the Senate Committee on Homeland Security and Governmental Affairs (Washington, D.C.: April 21, 2009).



Agencies' Use of PFCRA

- As shown in table 1, only five agencies referred PFCRA cases to DOJ during fiscal years 2006 through 2010
 - During this period a total of 141 PFCRA cases were referred to DOJ
 - HUD referred 135 PFCRA cases, or 96 percent of all cases
 - Three agencies each referred one PFCRA case
 - One agency referred three PFCRA cases



Agencies' Use of PFCRA

Table 1: PFCRA Cases Referred to the Department of Justice, Fiscal Years 2006 through 2010

Department or Agency	2006 ^a	2007	2008	2009	2010	Total
Housing and Urban Development	11	37	32	33	22	135
Corporation for National and Community Service		1	2			3
Energy				1		1
Health and Human Services					1	1
Nuclear Regulatory Commission					1	1
Totals	11	38	34	34	24	141^b

Source: GAO analysis of case files reported by the Department of Justice.

^aOnly partial year FY 2006 data are available due to the lack of complete DOJ records for this year.

^bAccording to DOJ officials, all but four PFCRA cases referred to DOJ were ultimately approved. These four cases were from HUD.



HUD Officials Reported Factors That Facilitated Their Use of PFCRA

- According to HUD IG officials, HUD's top management supported pursuing PFCRA cases through HUD's Office of Program Enforcement and HUD's Associate General Counsel, who has wide latitude to determine which cases to prosecute and which remedy, including PFCRA, works best. According to these HUD officials, several additional factors facilitated the use of PFCRA including:
 - Applying PFCRA to previously completed successful criminal prosecutions required little additional review, and HUD's ALJs have the expertise and resources to preside over PFCRA hearings and render decisions
 - Proactive involvement by the HUD IG's office including attorney assistance to identify potential PFCRA cases, and additional training on PFCRA
 - Close coordination within HUD between the HUD IG (Investigating Official) and the Office of General Counsel (Reviewing Official), and between HUD and DOJ prior to referral
 - A standardized case documentation format for potential PFCRA cases with fully developed supporting documents
 - A PFCRA case tracking system through the use of a database



Agency Officials Reported Factors That Limited the Use of PFCRA

- DOJ officials identified the following limitations to using PFCRA:
 - Excessive time required to process PFCRA cases. For fiscal years 2006 through 2010, DOJ took 211 days on average to approve agencies' PFCRA cases, which exceeds the 90-day approval required by PFCRA. According to DOJ officials, some reasons for the delays include:
 - High-dollar cases take precedence over PFCRA cases
 - Time for follow-up with the referring agency to obtain all necessary information
 - The 211 day average to approve PFCRA case referrals was based on the date of the agencies' referrals and not the date DOJ receives them
 - The Attorney General or designated Assistant Attorney General is required to approve PFCRA cases, whereas similar small-dollar cases reviewed under the False Claims Act may be approved by a DOJ director, which takes less time
 - Under fraud statutes other than PFCRA, the statute of limitations can be suspended, or tolled, by filing a case. However, for PFCRA cases a hearing must be scheduled to toll the statute



Agency Officials Reported Factors That Limited the Use of PFCRA

- DOD officials stated that they do not use PFCRA but instead use alternative mechanisms such as suspension and debarment and the False Claims Act due to the following reasons:
 - DOD does not have dedicated ALJs, which are required by PFCRA to preside over DOD cases
 - For DOD, PFCRA limits the investigating role solely to the IG office. DOD officials stated that investigations leading to alternative remedies can be performed by DOD investigators not in the IG office allowing a more flexible process
- Much of the HHS Secretary's authority under the Social Security Act to seek civil monetary penalties has been delegated to the HHS IG. HHS IG officials told us they prefer this authority because it allows greater monetary penalties than under PFCRA, includes exclusions of health care providers, and allows the penalties to be retained by the appropriate program's trust funds



IGs Reported Factors That Limited the Use of PFCRA

- As discussed previously, only five agencies used PFCRA's administrative remedies in the past 5 years. IGs responding to our May 2011 survey were asked why PFCRA was not generally used. As summarized in table 2, 39 of the 71 IGs surveyed included a variety of factors limiting PFCRA's use.



IGs Identified Factors That Limited the Use of PFCRA

In response to our May 2011 survey, 39 IGs included factors that limited the use of PFCRA.

Table 2: Identified factors that limited the use of PFCRA	Number of IGs who identified limitations
Use of alternative processes for false claims	15
Limited resources to implement PFCRA	10
Penalty amounts sent to U.S. Treasury, not the agency	9
PFCRA false claims ceiling/penalty amount is too low	9
PFCRA process is too cumbersome	9
Regulatory agencies have few issues with false claims	7
Lack of available administrative law judges	6

Source: GAO analysis of IG responses on the reasons for their limited use of PFCRA were obtained from our May 2011 survey of 71 IGs. The remaining IGs described limitations unique to their agencies or did not respond.



IGs' Views on Prior Recommendations to Reform PFCRA

- Given that only five agencies used PFCRA's provisions in the last 5 years, it is not surprising that many IGs were undecided as to whether they agreed with the National Procurement Fraud Task Force's recommended PFCRA reforms. As summarized in table 3, the majority of IGs providing "yes" or "no" responses to our survey questions regarding their agreement with the proposed PFCRA reforms, were in agreement.



IGs' Views on Prior Recommendations to Reform PFCRA

Table 3: IGs' Views to National Procurement Fraud Task Force recommendations

Questions concerning prior recommendations	Yes	No	Undecided	No answer
Should penalty amount be changed?	27	6	33	5
Should claim amount be changed?	37	4	25	5
Should the IG be able to refer PFCRA cases directly to DOJ without going through the reviewing official?	38	5	22	6
Should agencies retain recoveries?	51	2	13	5
Should the definition of presiding officer be amended to include agency boards of contract appeals or military judges?	20	3	40	8
Would you use PFCRA more if the claim ceiling and/or penalty amounts increased?	24	17	24	6

Source: GAO analysis of Information obtained by our May 2011 survey of the IGs.



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