



U.S. GOVERNMENT ACCOUNTABILITY OFFICE

COVID-19: Update on Key Indicators, the Federal Response, and Implementation of GAO Recommendations

Highlights of [GAO-25-107588](#), a report to congressional committees.

Why This Matters

The COVID-19 pandemic caused catastrophic loss of life and damage to the economy. The federal government provided about \$4.65 trillion in relief funds for response and recovery efforts. Although the federal emergency expired in May 2023, public health and economic challenges persist. The CARES Act includes a provision for GAO to report regularly on pandemic impacts and the federal response.

GAO Key Takeaways

Updates to key COVID-19 indicators as of March 2025 include the following:

Public health. COVID-19 deaths and hospitalizations have decreased overall, but public health impacts continued. For example, about 450 deaths were reported in March 2025.

Economic conditions. The economy has generally recovered from the downturn, but recovery in some areas has slowed somewhat. For example, inflation remained elevated compared with pre-pandemic levels.

Relief spending and fraud. The U.S. spent almost all COVID-19 relief funding. The full extent of fraud will never be known with certainty, but estimates indicate hundreds of billions of dollars in fraudulent payments were made. Fraud-related charges have been brought against at least 3,205 defendants. Of those, 2,331 defendants have been convicted as of March 31, 2025. Extending the statute of limitations for such violations would provide more time to investigate fraud.

GAO work on the pandemic has resulted in over 200 products and 484 recommendations to Congress and federal agencies. Over half of these have been closed. This has led to at least \$43.9 billion in financial benefits, among other improvements. For example, GAO recommendations helped save over \$14.8 billion based on program integrity improvements to small business loans and grants.

Examples of Financial and Non-Financial Benefits from GAO Work Related to the COVID-19 Pandemic as of March 2025

GAO's COVID-19 oversight work and recommendations yielded at least

\$43.9 billion

in financial benefits for the federal government, such as:



\$1.3 billion

in recovered provider relief overpayments, unused payments, and payments not properly used



\$14.8 billion

in potentially fraudulent small business loans and payments denied

Federal agencies also implemented GAO recommendations to improve key areas of the COVID-19 response.



Leading and coordinating the public health response



Providing relief to entities impacted by the economic downturn



Mitigating risks of improper payments and fraud in relief programs

Source: GAO; iierlok_xolms/stock.adobe.com (icons). | GAO-25-107588

How GAO Did This Study

To provide key updates on public health, the economy, and pandemic-related spending and fraud, GAO analyzed federal data and public statements and reviewed relevant literature. To provide updates on the status of recommendations, GAO reviewed previously issued CARES Act reports and collected updates from federal agencies.

What GAO Recommends

Congress and federal agencies are in the unique position to critically consider lessons from the COVID-19 response to better prepare for inevitable future emergencies. Two hundred GAO recommendations remain open that may provide such opportunities.

For more information, contact Jessica Farb at farbj@gao.gov.



Public Health

COVID-19 has had a devastating impact on public health, resulting in catastrophic loss of life and stressing hospital systems. Although the federal public health emergency was terminated on May 11, 2023, COVID-19 continues to impact public health.

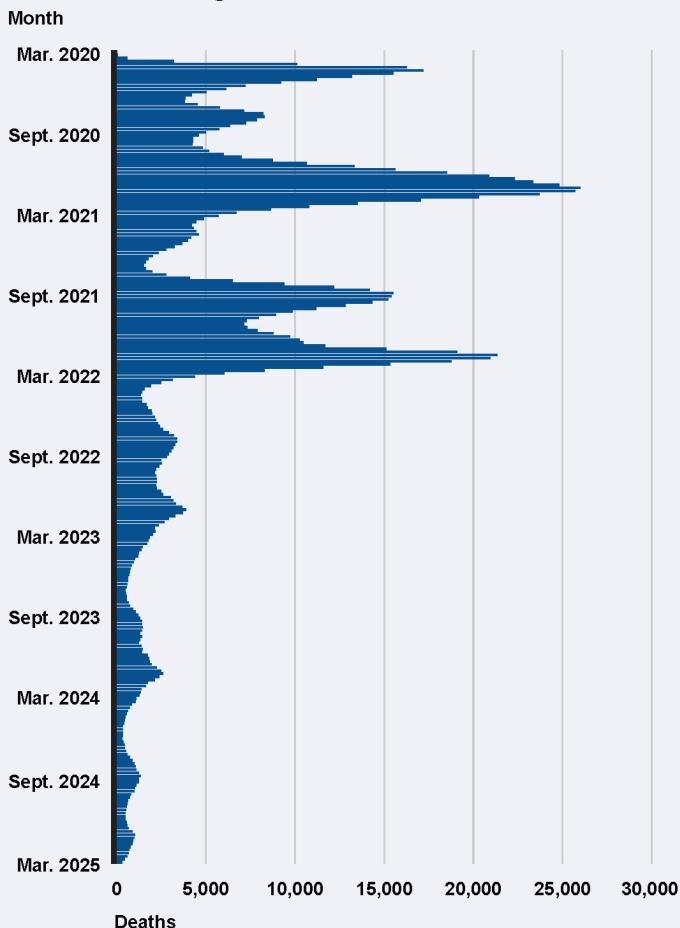
Updates to Selected Public Health Indicators

Our comprehensive reports have tracked COVID-19-associated deaths and hospitalizations over the course of the pandemic. Data below reflect the status of these indicators as of March 31, 2025.

Mortality

The weekly number of COVID-19-associated deaths fluctuated over time but has decreased overall in recent years. See figure below.

Weekly Number of U.S. COVID-19-Associated Deaths, March 2020 Through March 2025

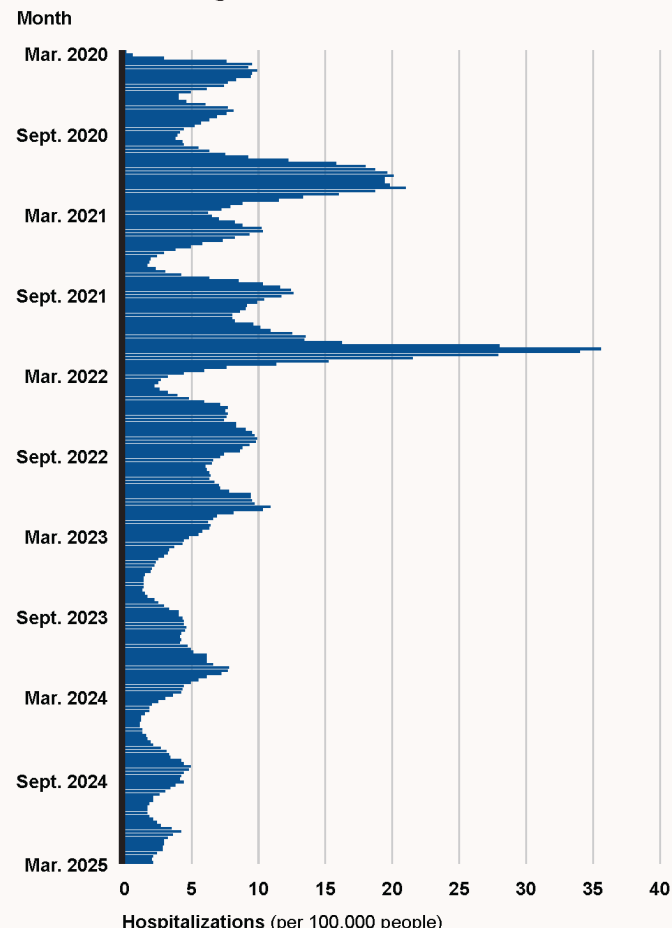


Source: Centers for Disease Control and Prevention's National Center for Health Statistics data. | GAO-25-107588

Hospitalizations

The nation has experienced peaks and lulls in the level of COVID-19 hospitalizations. The weekly rate of COVID-19 hospitalizations peaked during January 2022 at about 35.6 hospitalizations per 100,000 people. As of the end of March 2025, the weekly rate of hospitalizations was about 1.8 hospitalizations per 100,000 people. See figure below.

Weekly Rate of U.S. COVID-19 Hospitalizations, March 2020 Through March 2025



Source: Centers for Disease Control and Prevention's COVID-19 Hospitalization Surveillance Network data. | GAO-25-107588



Economic Conditions

The COVID-19 pandemic sparked a significant and rapid decline in the nation's economic activity and labor market. While the national economy has continued to recover from the economic downturn of early 2020, some areas of the economy are not yet back to pre-pandemic levels as of March 2025.

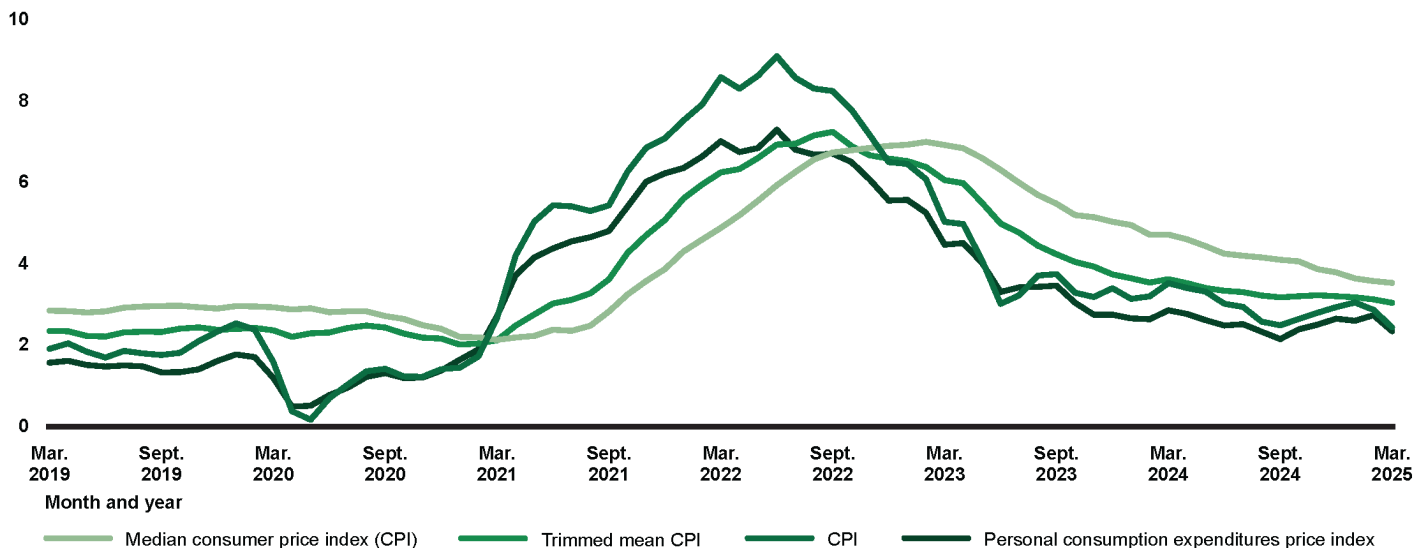
Updates to Selected Economic Indicator Data

Our comprehensive reports have presented various data tracking the economic effects of the COVID-19 pandemic. Data below reflect the status of these indicators as of March 31, 2025.

Inflation. Annual inflation indicators were 2.3 percent or higher in March 2025, which was slightly lower than the 2.7 percent or higher in March 2024. Yet, inflation is still higher than averages of about 2 percent in recent decades.

Inflation, 2019 Through 2025

Percentage change from previous year

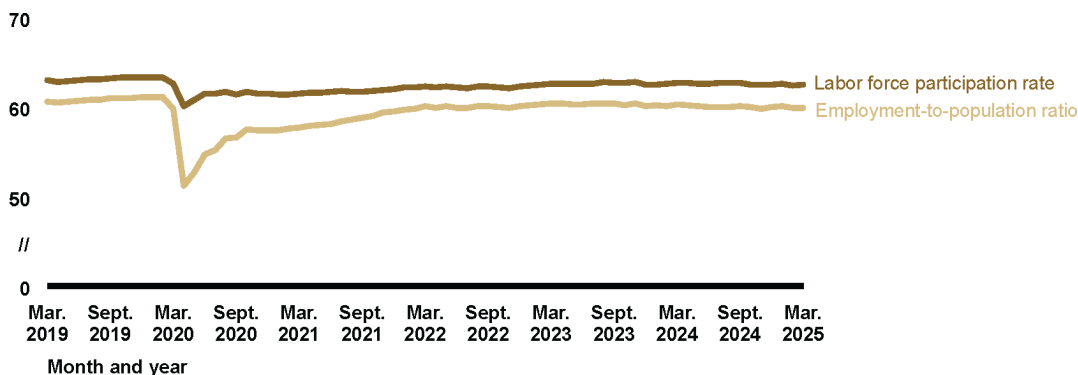


Source: Bureau of Economic Analysis, Bureau of Labor Statistics, and Federal Reserve Bank of Cleveland. | GAO-25-107588

Department of Labor data through March 2025 showed that labor market conditions had improved since the start of the pandemic, but both the employment-to-population and labor force participation rate were still trending slightly below their pre-pandemic levels.

Labor Market Trends, 2019 Through 2025

Percentage



Source: Bureau of Labor Statistics. | GAO-25-107588



Funding and Spending

The federal government provided about \$4.65 trillion in funding to help the nation respond to and recover from the COVID-19 pandemic. These funds were provided through six COVID-19 relief laws enacted in 2020 and 2021.

2020
2021

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020
- Families First Coronavirus Response Act
- CARES Act
- Paycheck Protection Program and Health Care Enhancement Act
- Consolidated Appropriations Act, 2021 Divisions M and N
- American Rescue Plan Act of 2021

Source: GAO. | GAO-25-107588

Updates on COVID-19 Funding and Spending

Our work examining the federal response to the pandemic has presented various data tracking the status of COVID-19 relief funding and spending. Data below reflect the status of these indicators as of March 31, 2025.

Funding and Spending of COVID-19 Relief Programs, as of March 31, 2025

An **obligation** is a definite commitment that creates a legal liability of the U.S. government for the payment of goods and services ordered or received, or a legal duty on the part of the U.S. government that could mature into a legal liability by virtue of actions on the part of another party that are beyond the control of the U.S. government.

\$4.59 trillion obligated

99% of the \$4.65 trillion total COVID-19 relief funding

An **expenditure** is the actual spending of money, or an outlay. Expenditures include some cost estimates, such as estimated subsidy costs for direct loans and loan guarantees.

\$4.51 trillion expended

97% of the \$4.65 trillion total COVID-19 relief funding

Unexpired unobligated balance is the cumulative amount of funding that remains available for incurring new obligations based on the period of availability for the funding (e.g., 1-year, multiyear, no-year).

\$23.6 billion (Less than 1%)

remained available for obligations of the \$4.65 trillion total COVID-19 relief funding

Expired unobligated balance is the cumulative amount of fixed-period funding (e.g., 1-year or 3-year) that is no longer available to enter into new obligations because the funding's period of availability has ended. This balance, however, generally remains available for 5 additional fiscal years after expiration for recording and adjusting applicable obligations.

\$41.9 billion (Less than 1%)

was expired of the \$4.65 trillion total COVID-19 relief funding

Source: GAO. | GAO-25-107588



Fraud Cases

COVID-19 relief programs were critical for assuring public health and economic stability. However, they also created unprecedented opportunities for fraud due to the dollars involved, among other risk factors.

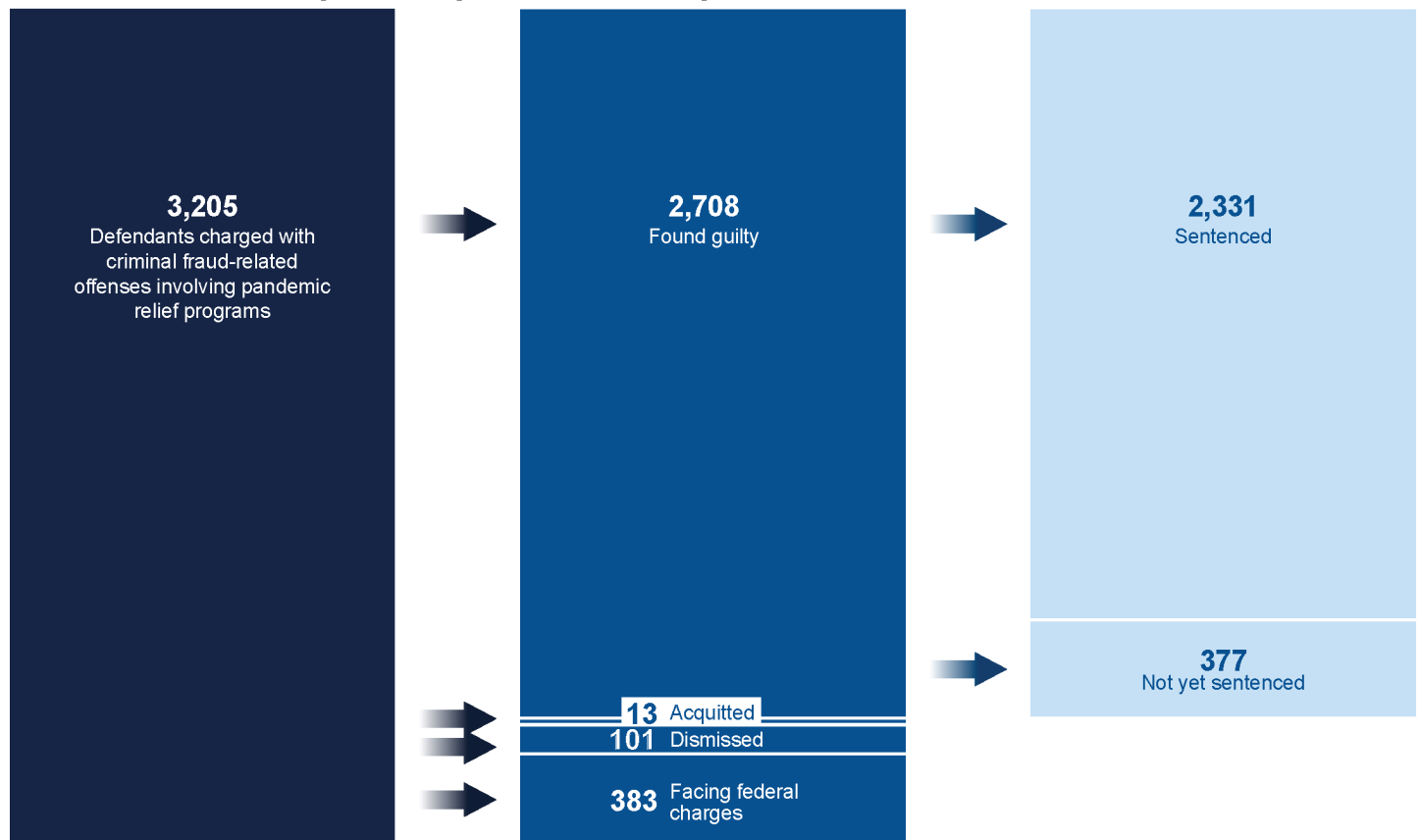
Fraud involves obtaining a thing of value through willful misrepresentation. Fraud is challenging to detect because of its deceptive nature. As a result, not all fraudulent activity will be detected or discovered. However, estimated fraud in certain relief fund programs is in the hundreds of billions.

Updates on Fraud Charges Involving COVID-19 Relief Programs

As of March 31, 2025, the Department of Justice has brought federal fraud-related charges against at least 3,205 individuals or entities in cases involving federal COVID-19 relief programs. Of these individuals and entities, 2,331 have been convicted with the following sentences:

- **1,896 have received prison time.** Prison sentences ranged from 1 day to 30 years, with the majority of sentences between 1 and 5 years.
- **2,196 have been ordered to pay restitution.** Restitution amounts for these defendants varied, with the highest amount being over \$71 million. Four hundred and seventy-nine defendants were ordered to pay \$1 million or more in restitution each.

Federal Fraud-Related Charges Involving COVID-19 Relief Programs, as of March 31, 2025





GAO Recommendations from the COVID-19 Pandemic Response

Our work examining the federal pandemic response has resulted in 484 recommendations to federal agencies and matters for congressional consideration.

Status of GAO Recommendations

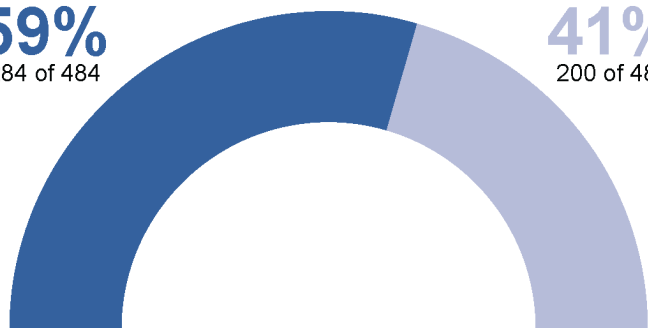
Closed and Open Recommendations and Matters, as of March 31, 2025

Closed

59%
284 of 484

Open

41%
200 of 484



256 implemented
28 no longer valid
and not addressed

18 matters for Congress
182 recommendations
for agencies

Source: GAO. | GAO-25-107588

Closed

Actions by agencies and Congress resulting from our work and related recommendations have yielded at least \$43.9 billion in financial benefits and demonstrated other improvements in the COVID-19 response.

Open

Recommendations and matters that remained open underscore opportunities for Congress and federal agencies to further improve the pandemic response and better position the government to respond to inevitable public health emergencies in the future.

Examples of Open GAO Recommendations Related to the COVID-19 Pandemic Responses

Improving the Public Health Response

Opportunities exist for the federal government to address deficiencies that have hindered the nation's response to the COVID-19 pandemic and other public health emergencies. For example, GAO has open recommendations for the Department of Health and Human Services to improve its ability to lead the development of medical countermeasures and to coordinate the distribution of Strategic National Stockpile assets.

Improving the Provision of Economic Relief

Opportunities exist for the federal government to improve the provision of relief to entities impacted by economic effects of future public health emergencies. For example, GAO has open recommendations for the Department of Labor to strengthen the Unemployment Insurance system and enhance its ability to advise Congress and other policymakers on options to support self-employed and contingent workers during periods of involuntary unemployment.

Improving the Effective and Appropriate Use of Economic Relief Funds

Opportunities exist for the federal government to 1) recover improper and fraudulent payments made in COVID-19 relief programs and 2) improve capabilities for safeguarding funds when providing economic relief in the future. For example, GAO has 10 matters for congressional consideration to enhance transparency and accountability of federal spending that remained open. These matters include designating all new federal programs making more than \$100 million in payments in any one fiscal year as susceptible to improper payments for their initial years of operation and establishing a permanent data analytics center of excellence to aid the oversight community in identifying improper payments and fraud.

Source: GAO. | GAO-25-107588

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Abbreviations

CDC	Centers for Disease Control and Prevention
COVID-19 EIDL	COVID-19 Economic Injury Disaster Loan
CPI	Consumer Price Index
DOJ	Department of Justice
DOL	Department of Labor
FEMA	Federal Emergency Management Agency
GDP	gross domestic product
HHS	Department of Health and Human Services
HRSA	Health Resources and Services Administration
IRS	Internal Revenue Service
OMB	Office of Management and Budget
PPP	Paycheck Protection Program
SBA	Small Business Administration
SLFRF	Coronavirus State and Local Fiscal Recovery Funds
UI	unemployment insurance
VA	Department of Veterans Affairs

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July 31, 2025

Congressional Committees

The COVID-19 pandemic was an unprecedented global crisis that resulted in catastrophic loss of life and substantial damage to the global economy. In the U.S., the pandemic led to over a million deaths and weakened the labor market. While the Secretary of the Department of Health and Human Services (HHS) terminated the federal public health emergency on May 11, 2023, COVID-19 continues to have an impact on the nation's public health and economy.¹

Since March 2020, the CARES Act and five additional laws provided about \$4.65 trillion in federal funding to help the nation respond to and recover from the pandemic.² The COVID-19 relief funds provided resources for the federal response. This included a focus on mitigating COVID-19 health risks and providing relief to support individuals and public and private entities. Agencies across the federal government worked to implement this federal response.

The CARES Act includes a provision for GAO to report regularly on the public health and economic effects of the pandemic and the federal

¹HHS first declared the COVID-19 pandemic a public health emergency under section 319 of the Public Health Service Act on January 31, 2020. In addition, on March 13, 2020, the President declared COVID-19 a national emergency under the National Emergencies Act and a nationwide emergency under section 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act). The President also approved major disaster declarations under the Stafford Act for all 50 states, the District of Columbia, five U.S. territories, and certain Tribes. The national emergency declaration terminated on April 10, 2023, and the Stafford Act declaration terminated on May 11, 2023.

²For the purpose of our review, the COVID-19 relief laws consist of the six laws providing comprehensive relief across federal agencies and programs that the Department of the Treasury uses to record and track COVID-19 relief spending in accordance with guidance issued by the Office of Management and Budget (OMB). These six laws are the American Rescue Plan Act of 2021, Pub. L. No. 117-2, 135 Stat. 4; Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, div. M and N, 134 Stat. 1182 (2020); Paycheck Protection Program and Health Care Enhancement Act, Pub. L. No. 116-139, 134 Stat. 620 (2020); CARES Act, Pub. L. No. 116-136, 134 Stat. 281 (2020); Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 178 (2020); and the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, Pub. L. No. 116-123, 134 Stat. 146. Further, the approximate \$4.65 trillion accounts for (i.e., subtracts out) the permanent rescissions enacted in the Fiscal Responsibility Act of 2023, Pub. L. No. 118-5, 137 Stat. 10, 23-30, div. B, tit. I, as well as rescissions of COVID-19 relief funding enacted in any other applicable law.

response.³ We have issued 12 comprehensive reports examining the federal government's efforts to respond to and recover from the COVID-19 pandemic. In addition, we have issued over 200 standalone reports, testimonies, and science and technology spotlights focused on different aspects of the pandemic.

This report includes information on the status of key indicators examining public health, the economy, and federal COVID-19 relief funding, spending, and fraud cases. It also provides an update on the status of GAO recommendations related to the COVID-19 pandemic and the federal response as of March 2025.

To provide updates on key indicators of the public health and economic effects of the pandemic, we used data from the Centers for Disease Control and Prevention (CDC) and reviewed literature and data on the economic recovery from the COVID-19 pandemic related to gross domestic product, inflation, and unemployment. To provide updates on COVID-19 relief programs and related fraud, we analyzed (1) data from the Department of the Treasury (Treasury) on federal COVID-19 relief funding and spending and (2) public statements from the Department of Justice (DOJ) regarding federal COVID-19 fraud-related cases.⁴ To assess the reliability of data on key indicators of the public health and economic effects of the pandemic, as well as data on federal COVID-19 relief funding and spending, we examined relevant documentation. In some cases, we also conducted simple data checks. We determined that these data were sufficiently reliable for the purpose of our objective.

³Pub. L. No. 116-136, § 19010, 134 Stat. at 579–81. The American Rescue Plan Act of 2021 also includes a provision for us to conduct oversight of the COVID-19 response. Pub. L. No. 117-2, § 4002, 135 Stat. at 78.

⁴To provide updates on COVID-19 relief program funding and spending, we reviewed data reported by applicable agencies to Treasury. These data do not include certain tax expenditures from federal tax relief programs, such as the employee retention credit, paid sick and family leave credits, and payroll tax deferrals. To determine the status of cases announced by DOJ that have fraud-related charges involving COVID-19 relief programs, we reviewed public statements from DOJ from March 2020 through March 31, 2025. Specifically, we identified cases involving various federal COVID-19 relief programs, including but not limited to the Paycheck Protection Program (PPP), COVID-19 Economic Injury Disaster Loan (COVID-19 EIDL), and Unemployment Insurance (UI) programs. We identified these cases using the official press releases posted on the Offices of the United States Attorney's website. We also analyzed corresponding court documentation available in Public Access to Court Electronic Records to determine the current case status and obtain additional details.

To provide updates on the status of GAO recommendations related to the COVID-19 pandemic, we reviewed our previously issued comprehensive and standalone CARES Act reports and collected updates from federal agencies to monitor their progress toward addressing our recommendations.⁵ We also selected a set of our prior recommendations to describe in greater detail in our report. We selected these examples to include recommendations—both open and closed—we made to improve the public health response, provision of economic relief, and oversight of economic relief funds.

We conducted this performance audit from May 2024 to July 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

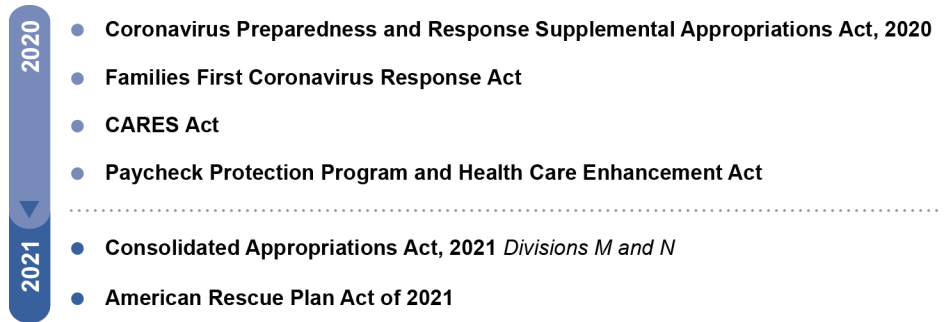
Background

About \$4.65 trillion in pandemic funding was provided through six COVID-19 relief laws enacted in 2020 and 2021 (see fig. 1).⁶

⁵Recommendations were directed to the relevant agencies and operational divisions at the time of the recommendation.

⁶For the purpose of our review, the COVID-19 relief laws consist of the six laws providing comprehensive relief across federal agencies and programs that Treasury uses to record and track COVID-19 relief spending in accordance with guidance issued by OMB. These six laws are the American Rescue Plan Act of 2021, Pub. L. No. 117-2, 135 Stat. 4; Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, div. M and N, 134 Stat. 1182 (2020); Paycheck Protection Program and Health Care Enhancement Act, Pub. L. No. 116-139, 134 Stat. 620 (2020); CARES Act, Pub. L. No. 116-136, 134 Stat. 281 (2020); Families First Coronavirus Response Act, Pub. L. No. 116-127, 134 Stat. 178 (2020); and the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, Pub. L. No. 116-123, 134 Stat. 146. Further, the approximate \$4.65 trillion accounts for (i.e., subtracts out) the permanent rescissions enacted in the Fiscal Responsibility Act of 2023, Pub. L. No. 118-5, 137 Stat. 10, 23-30, div. B, tit. I, as well as rescissions of COVID-19 relief funding enacted in any other applicable law.

Figure 1: COVID-19 Relief Laws



Source: GAO. | GAO-25-107588

Note: The COVID-19 relief laws consist of the six laws providing comprehensive relief across federal agencies and programs that the Department of the Treasury uses to record and track COVID-19 relief spending, in accordance with guidance issued by the Office of Management and Budget.

These COVID-19 relief funds provided resources for the federal response, which included activities to mitigate the pandemic's impacts on public health and the economy.

Response to Public Health Impacts

The federal government has played a key role in mitigating the pandemic's impact on public health. COVID-19 relief funds, combined with existing public health funding streams, provided resources for various components of the public health response, including the following:

- **Deployment of Strategic National Stockpile assets.** Overseen by the Administration for Strategic Preparedness and Response within HHS, the Strategic National Stockpile is a multibillion-dollar federal inventory of medical countermeasures—drugs, vaccines, devices, and other medical supplies—that can be used to respond to a broad range of public health emergencies. The contents of the stockpile may be deployed to jurisdictions—states, localities, territories—and tribal governments during actual or potential emergencies when their supplies are depleted or when the necessary medical countermeasures are not commercially available. During the COVID-19 pandemic, jurisdictions and Tribes requested and received a variety of medicines, medical supplies, and personal protective equipment.
- **Development and distribution of COVID-19 vaccines.** COVID-19 vaccine implementation—that is, prioritizing, allocating, distributing, and administering vaccine doses—has also been a key component in mitigating the disease's effect on the public's health, societal functioning, and the economy. Federal efforts to support vaccine

development, manufacturing, and distribution to states and other jurisdictions were led by a partnership between HHS and the Department of Defense. The federal government began distributing COVID-19 vaccine doses on December 12, 2020, and 2 days later, the first dose of vaccine was administered.

Response to Economic Impacts

COVID-19 relief funding provided relief and assistance to a wide range of entities, including individuals and families, state and local governments, businesses, and health care providers. The examples presented below illustrate some of the COVID-19 relief programs implemented to address a range of COVID-19-related issues.

- **Temporary Unemployment Insurance (UI) Programs.** Overseen by the Department of Labor (DOL) and administered by the states, the UI program is a federal-state partnership that provides temporary financial assistance to eligible workers who become unemployed through no fault of their own. During the pandemic, the CARES Act created three federally funded temporary programs that expanded benefit eligibility, enhanced benefits, and extended benefit duration for eligible unemployed individuals. In addition, the Consolidated Appropriations Act, 2021 created a fourth federally funded temporary program which was extended by the American Rescue Plan Act of 2021.
- **Coronavirus State and Local Fiscal Recovery Fund.** Administered by Treasury, these funds provided payments to tribal governments, states, the District of Columbia, U.S. territories, and localities to mitigate the fiscal effects stemming from the COVID-19 pandemic, among other things.
- **Coronavirus Food Assistance Program.** Administered by the U.S. Department of Agriculture, the Coronavirus Food Assistance Program provided financial assistance to farmers and ranchers that gave them the ability to offset sale losses and increased marketing costs associated with the pandemic.
- **COVID-19 Economic Injury Disaster Loan (COVID-19 EIDL) Program.** Managed by the Small Business Administration (SBA), this program provided low-interest loans and grants to help small businesses and non-profit organizations meet obligations or pay ordinary and necessary operating expenses.
- **Paycheck Protection Program (PPP).** Administered by SBA through a network of participating lenders, this program provided small businesses with potentially forgivable loans to support payroll costs,

including employee benefits, over certain periods of time. A portion of the funds could also be used for other purposes, such as to pay interest on business mortgages, rent, and utilities.

- **Provider Relief Fund.** Administered by the Health Resources and Services Administration (HRSA), an agency within HHS, this fund was created to ensure access to essential health care services during the pandemic by compensating providers for lower revenues from postponed nonessential care and increased expenses for pandemic supplies.

Updates to Key Indicators Examining Public Health and Economic Effects of the COVID-19 Pandemic and Information on Relief Funding, Spending, and Fraud Cases

Public Health

While the effects of the COVID-19 pandemic on public health have been profound, key indicators showed overall improvements in recent years. Since June 2020, our comprehensive reports have tracked data related to the public health impacts of the COVID-19 pandemic. The following provides updates to key indicators and identifies trends in public health impacts over time.

Mortality

Mortality

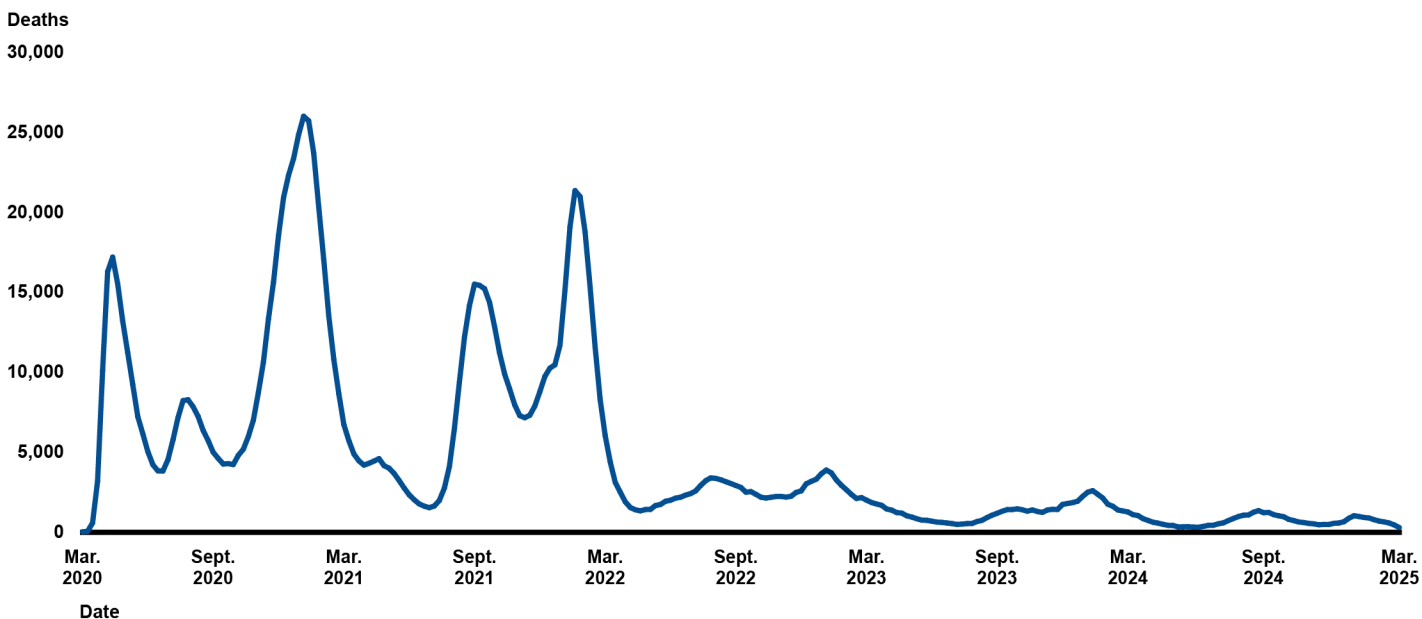
COVID-19-associated deaths are those with COVID-19 listed as an underlying (i.e., primary) or contributing cause of death using the International Classification of Diseases, Tenth Revision (code U07.1).

Mortality is a commonly used indicator to measure the progression and severity of a public health event.

Source: Centers for Disease Control and Prevention's National Center for Health Statistics and National Institutes of Health. | GAO-25-107588

The weekly number of COVID-19-associated deaths fluctuated over the course of the pandemic but has decreased overall in recent years (see fig. 2). The highest weekly numbers of COVID-19-associated deaths occurred during January 2021 (with about 26,000 deaths per week), and other peaks occurred during January 2022 and April 2020, according to data from CDC's National Center for Health Statistics. Since mid-2022, there have been fewer weekly COVID-19-associated deaths. CDC data showed that provisional weekly COVID-19-associated deaths had also declined in more recent months, from about 1,000 deaths in January 2025 to about 450 deaths in March 2025.⁷

Figure 2: Weekly Number of U.S. COVID-19-Associated Deaths, March 2020 Through March 2025



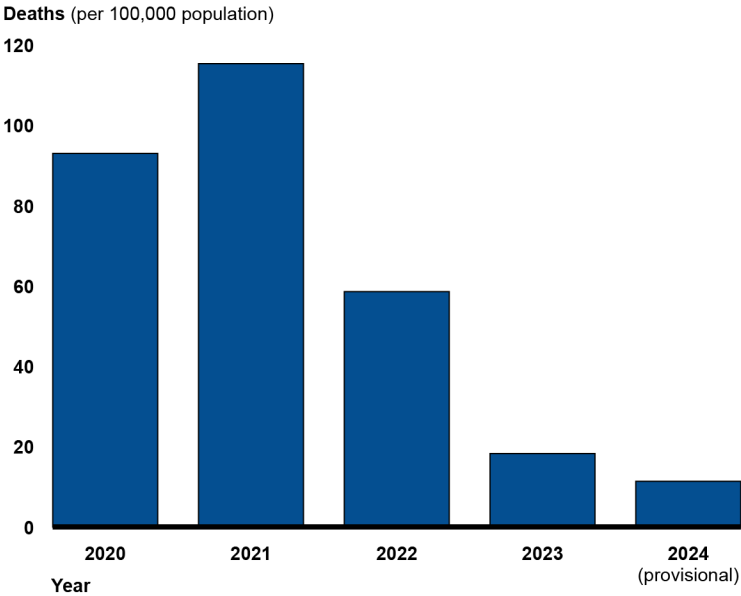
Source: Centers for Disease Control and Prevention's (CDC) National Center for Health Statistics data. | GAO-25-107588

Note: COVID-19-associated deaths are those with COVID-19 listed as an underlying (i.e., primary) or contributing cause of death using the International Classification of Diseases, Tenth Revision (code U07.1). Data are from CDC WONDER as of May 5, 2025. Death counts in January and February 2020 were suppressed due to small numbers. Data for 2020–2023 are final. Data for 2024–2025 are provisional and subject to change.

⁷Data for 2025 are provisional and subject to change.

Annual rates of COVID-19-associated deaths were lower after the first 2 years of the pandemic (see fig. 3).⁸ The rate of COVID-19-associated deaths was about 93.2 deaths per 100,000 in 2020, the first year of the pandemic, and rose to 115.6 in 2021 before falling to 58.7 in 2022 and 18.3 in 2023. In 2024, the provisional rate of COVID-19-associated deaths was about 11.4 deaths per 100,000 people. COVID-19 was the third leading cause of death in 2020 and 2021, fourth in 2022, 10th in 2023, and 15th in 2024.⁹

Figure 3: Annual Rate of U.S. COVID-19-Associated Deaths, 2020 Through 2024



Source: Centers for Disease Control and Prevention's (CDC) National Center for Health Statistics data. | GAO-25-107588

Note: COVID-19-associated deaths are those with COVID-19 listed as an underlying (i.e., primary) or contributing cause of death using the International Classification of Diseases, Tenth Revision (code U07.1). The rates were age-adjusted to facilitate comparisons between years. Data are from CDC WONDER as of May 5, 2025. Data for 2020–2023 are final. Data for 2024 are provisional and subject to change.

⁸The rates were age-adjusted to facilitate comparisons between years.

⁹Data for 2024 are provisional and subject to change.

Hospitalization

COVID-19 Hospitalizations

During the pandemic, the Centers for Disease Control and Prevention collected and reported data on hospitalizations due to COVID-19.

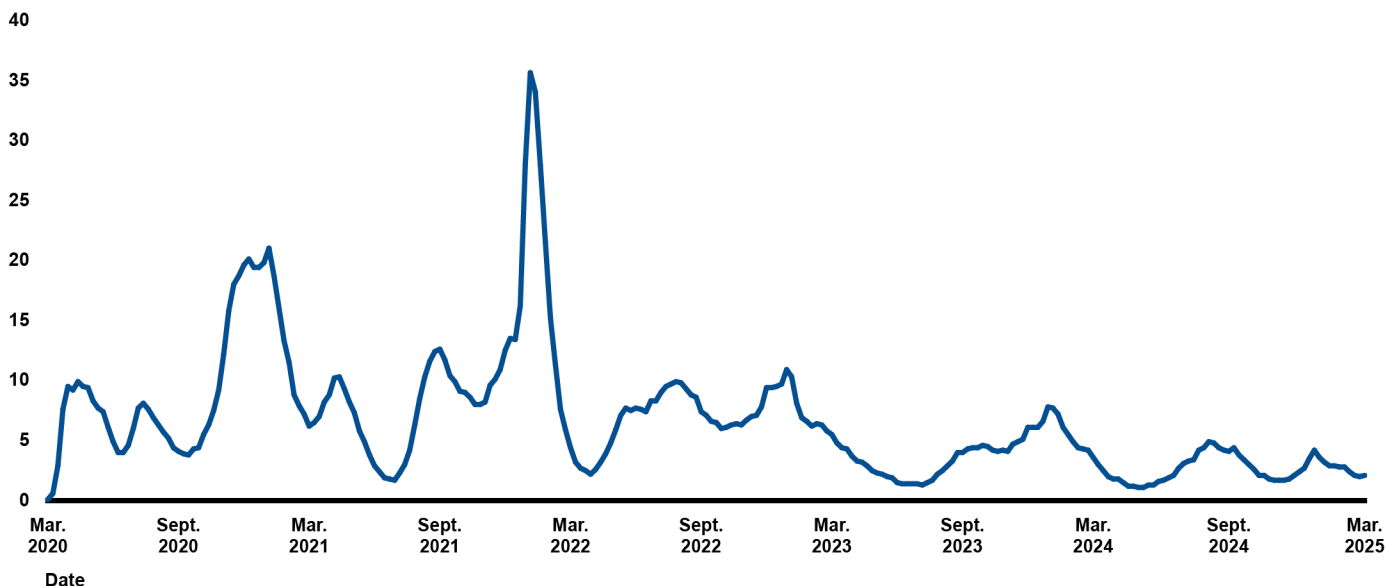
Rate of hospitalizations is one way to gauge the severity of a disease outbreak and can also indicate the burden placed on the health care system.

Source: GAO. | GAO-25-107588

Similar to COVID-19-associated deaths, the U.S. has experienced peaks and lulls in the level of COVID-19 hospitalizations (see fig. 4). The weekly rate of COVID-19 hospitalizations peaked during January 2022 at about 35.6 hospitalizations per 100,000 people. As of the end of March 2025, the weekly rate of hospitalizations was about 1.8 hospitalizations per 100,000.¹⁰

Figure 4: Weekly Rate of COVID-19 Hospitalizations, March 2020 Through March 2025

Hospitalizations (per 100,000 population)



Source: Centers for Disease Control and Prevention's (CDC) COVID-19 Hospitalization Surveillance Network. | GAO-25-107588

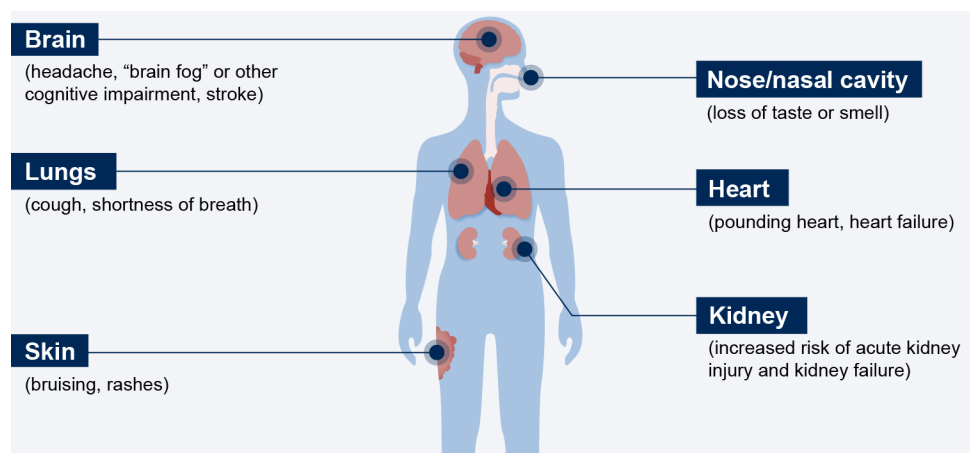
Note: Data are from CDC's COVID-19 Hospitalization Surveillance Network as of May 5, 2025. According to CDC documentation, these data for March 2020 through March 2025 are past the 2-week provisional period.

¹⁰According to CDC documentation, these data for March 2020 through March 2025 are past the 2-week provisional period.

Long COVID

One public health impact of COVID-19 is long COVID, otherwise known as post-COVID conditions, which refers to signs, symptoms, and conditions that continue or develop after an initial COVID-19 infection, according to CDC (see fig. 5).

Figure 5: Examples of Signs, Symptoms, and Conditions Associated with Long COVID



Source: Adapted from Centers for Disease Control and Prevention (text and image). | GAO-25-107588

According to estimates from the Census Bureau's Household Pulse Survey, conducted August 20 through September 16, 2024, about 18 percent of adults in the U.S. aged 18 and older had ever experienced long COVID, and about 5 percent were currently experiencing it at the time of the survey.¹¹ These percentages varied by demographic and other characteristics. For example, survey estimates indicated that the percentage of adult females who ever experienced long COVID was

¹¹An estimated 17.9 percent (95 percent confidence interval: 17.3 – 18.6) had ever experienced long COVID, and 5.3 percent (95 percent confidence interval: 4.9 - 5.7) were currently experiencing long COVID at the time of the survey. Questions to assess the prevalence of long COVID—meaning that there was a presence of symptoms that lasted 3 months or longer—on the Household Pulse Survey were developed through an ongoing partnership between the Census Bureau and the National Center for Health Statistics. The data are released as part of the Census Bureau's Experimental Statistical Products Series. For more information, including limitations, see National Center for Health Statistics, U.S. Census Bureau, Household Pulse Survey, 2022–2024: Long COVID.

about 1.6 times higher than that of males.¹² CDC and other researchers have used multiple approaches to estimate how many people experience long COVID. According to CDC, estimates from these different approaches can vary widely depending on factors such as who was included in the study, as well as how and when the study collected information.

Economic Conditions

Generally, the economy has improved from the worst of COVID-19 impacts, but some areas of the economy had not returned to pre-pandemic levels as of March 2025. In our comprehensive reports, we tracked data related to the economic conditions following the COVID-19 pandemic. The following updates describe selected trends in economic impacts over time.

Gross Domestic Product

Gross domestic product (GDP) is the value of all goods and services produced within the borders of a country in a given period. The percentage that GDP grew (or shrank) from one period to another is one way to gauge how well (or poorly) the economy is performing. The real GDP is an adjusted version of the GDP that removes the effects of inflation over time so that different periods can be compared.

Source: Bureau of Economic Analysis. | GAO-25-107588

The national economy, measured by real gross domestic product (GDP), has returned to its pre-COVID-19 pandemic trend. After a 2.2 percent drop in 2020, real GDP grew by 6.1 percent in 2021. While economic growth has slowed from its 2021 rate, real GDP rates in 2023 and 2024—2.9 percent and 2.8 percent, respectively—were in line with pre-pandemic growth rates, according to the Bureau of Economic Analysis. However, the economy weakened in the first quarter of 2025, with real GDP decreasing by an annual rate of 0.2 percent. This indicates a fall in output produced domestically. The economic outlook will continue to depend on factors such as evolving tariff, fiscal, and monetary policy actions.

Inflation

Inflation is the increase in the prices of goods and services over time and is typically measured as the percentage change in those prices over a set period, often 1 year or 1 month. For example, an annual inflation rate of 2 percent means that the prices of goods and services, on average, increased 2 percent over the past year.

Annual inflation provides a longer and potentially less volatile perspective on inflation, while monthly inflation is more useful for assessing whether recent price pressures are waning or intensifying.

Source: GAO. | GAO-25-107588

Based on data covering price trends through March 2025, inflation had continued to decline compared to a year ago but remained elevated

¹²An estimated 21.8 percent (95 percent confidence interval: 20.9 – 22.8) of adult females and 13.9 percent (95 percent confidence interval: 13.0 – 14.7) of adult males had ever experienced long COVID. U.S. Census Bureau, Household Pulse Survey 2022-2024: Long COVID.

compared to pre-pandemic levels.¹³ Annual inflation indicators were 2.3 percent or higher in March 2025, which was slightly lower than the 2.7 percent or higher in March 2024.¹⁴ Yet, inflation is still higher than averages of about 2 percent in recent decades.¹⁵

Indicators of more recent price pressures (measured relative to the previous month) showed some signs of softening in March 2025, but underlying inflation trends—trends that omit outliers—continued to increase moderately.¹⁶ The Consumer Price Index saw its first decline in March 2025 after 8 consecutive months of increases. Meanwhile, underlying inflation trends ranged from 0.2 to 0.4 percent in January, February, and March 2025, which had indicated a lack of further progress toward the easing of inflation until March 2025, when they declined. Figure 6 shows month-over-month changes in inflation indicators from March 2019 through March 2025.

¹³In previous work, we identified a number of indicators of current and expected future inflation to help us monitor households' experiences with rising prices and assess the extent to which prices are likely to continue to rise over time. See GAO, *COVID-19: Additional Actions Needed to Improve Accountability and Program Effectiveness of Federal Response*, [GAO-22-105051](#) (Washington, D.C.: Oct. 27, 2021).

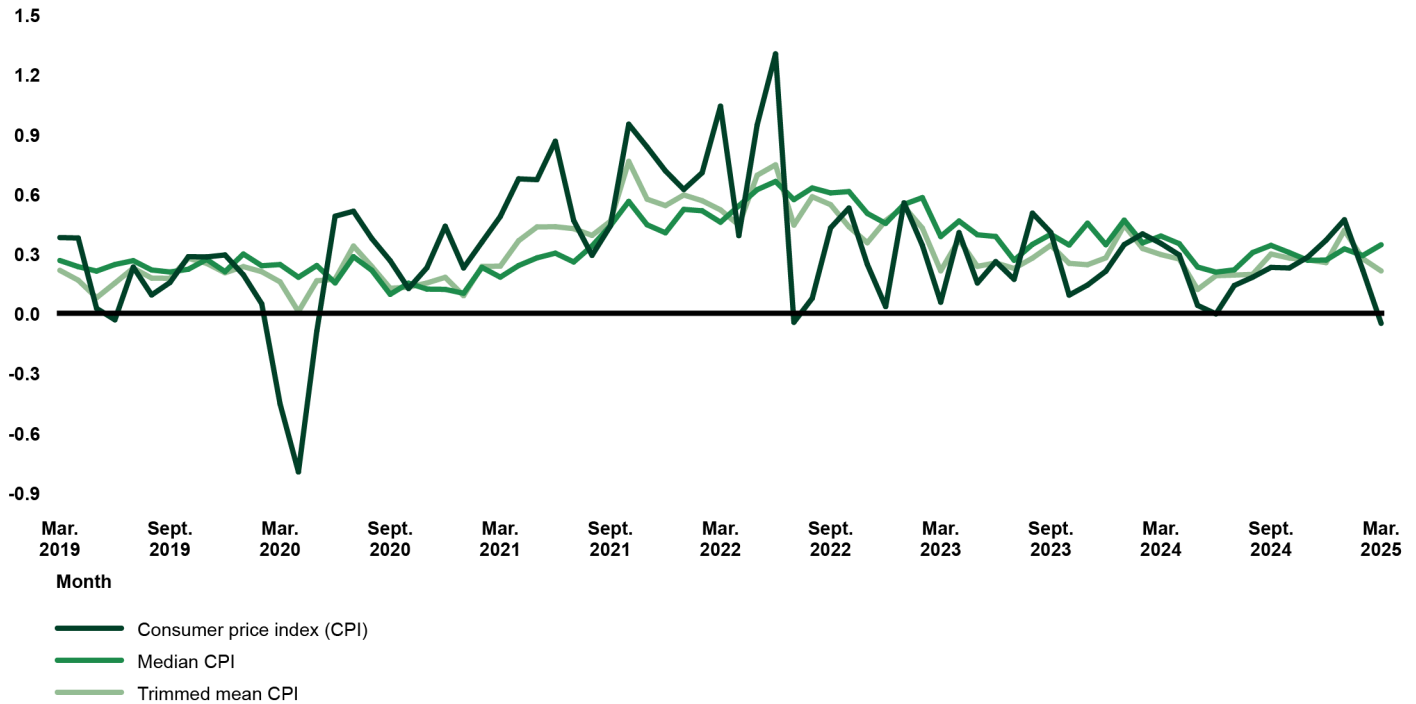
¹⁴Annual inflation indicators include the year-over-year changes in the Personal Consumption Expenditures price index, the Consumer Price Index (CPI), the median CPI, and the 16 percent trimmed mean CPI. The median CPI and 16 percent trimmed mean CPI indicators focus on underlying inflation trends by omitting outliers.

¹⁵The Federal Reserve System's Federal Open Market Committee determines the direction of monetary policy by directing open market operations. Federal Reserve System's Federal Open Market Committee aims for annual inflation of 2 percent on average over time and aims to achieve rates of inflation that are above 2 percent for some time after periods during which inflation has been persistently below 2 percent. See Federal Reserve System, Federal Open Market Committee, *Statement on Longer-Run Goals and Monetary Policy Strategy* (Washington, D.C.: Jan. 30, 2024).

¹⁶Monthly inflation indicators include the month-over-month changes in the Personal Consumption Expenditures price index, the CPI, the median CPI, and the 16 percent trimmed mean CPI.

Figure 6: Percentage Change in Inflation Indicators from the Previous Month, March 2019 Through March 2025

Percentage change from previous month



Source: Bureau of Labor Statistics and Federal Reserve Bank of Cleveland. | GAO-25-107588

Note: CPI is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. The median and trimmed mean CPIs omit outliers and focus on underlying inflation trends.

Labor Market Indicators

The employment-to-population ratio measures the share of the civilian labor force currently employed relative to the civilian noninstitutional population over 16 years old. In other words, it is the percentage of the population that is currently working. This ratio provides information on the ability of the economy to provide employment, making it a particularly useful indicator of labor market stress.

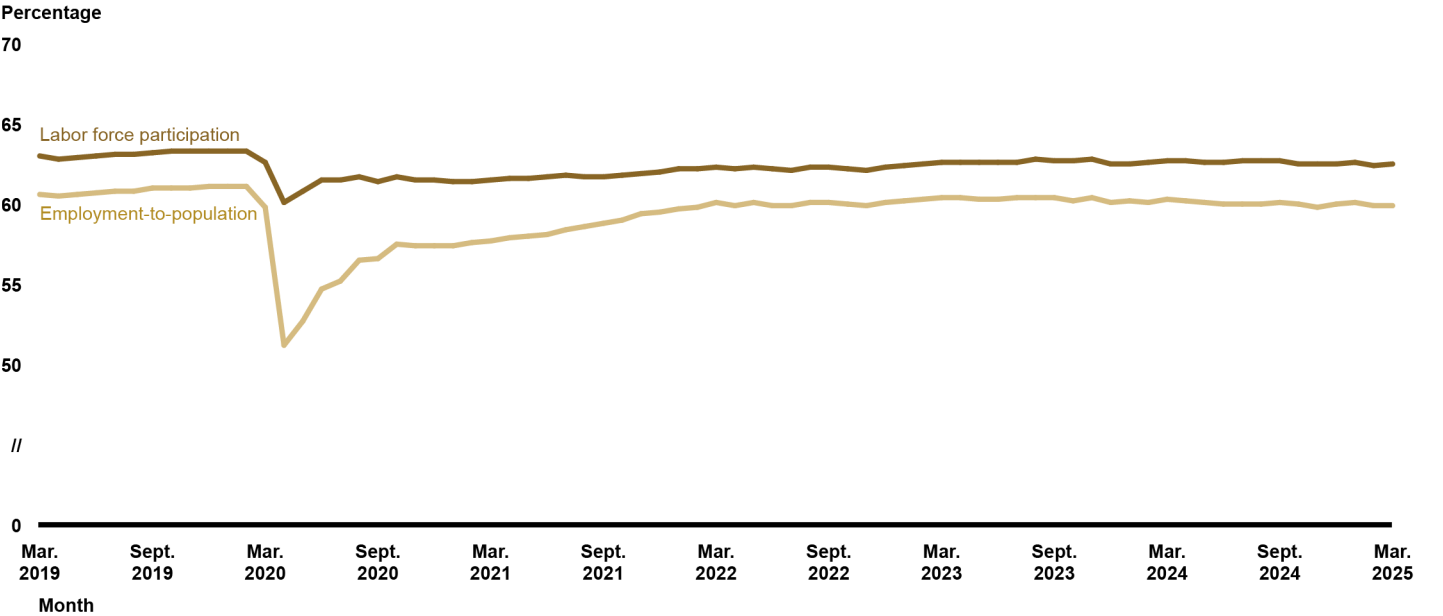
The labor force participation rate represents the number of people in the labor force as a percentage of the civilian noninstitutional population. In other words, the participation rate is the percentage of the population that is either working or actively looking for work. The labor force participation rate is an important labor market measure because it represents the relative amount of labor resources available for the production of goods and services.

Source: Bureau of Labor Statistics. | GAO-25-107588

DOL data through March 2025 showed that labor market conditions had improved since the start of the pandemic, but job growth showed signs of cooling, and some labor market indicators were still trending below their pre-pandemic levels. The unemployment rate remained relatively low at 4.2 percent in March 2025, showing little had changed since a year ago. This is down considerably from a record high unemployment rate of 14.7 percent in April 2020 and slightly higher than the 54-year record low of 3.4 percent in January 2023. Real average hourly earnings for all employees, seasonally adjusted, were 1.4 percent higher in March 2025 compared to a year ago, indicating that average wage growth more than kept up with inflation over this time period. Meanwhile, both the employment-to-population ratio and labor force participation rate had changed little over the past year and remained lower than in the pre-pandemic period (see fig. 7).¹⁷ This difference likely reflects a combination of population aging and other pre-pandemic trends, as well as a lasting negative effect of the pandemic. Additionally, hiring and job opening rates continued to fall over the past year, suggesting the labor market has gradually cooled.

¹⁷The employment-to-population ratio was 59.9 percent in March 2025, the same as February 2025, and 1.2 percentage points lower than in February 2020. The labor force participation rate was 62.5 percent in March 2025, 0.1 percentage points higher than in February 2025 and 0.8 percentage points lower than in February 2020.

Figure 7: Labor Market Trends, March 2019 Through March 2025



Source: Bureau of Labor Statistics. | GAO-25-107588

COVID-19 Relief Funding, Spending, and Fraud Cases

Funding and Spending

Key Budget Terms

An obligation is a definite commitment that creates a legal liability of the U.S. government for the payment of goods and services ordered or received, or a legal duty on the part of the U.S. government that could mature into a legal liability by virtue of actions on the part of another party that are beyond the control of the U.S. government.

An expenditure is the actual spending of money, or an outlay. Expenditures include some estimates, such as estimated subsidy costs for direct loans and loan guarantees.

Source: GAO. | GAO-25-107588

In our comprehensive reports, we presented data tracking how agencies were obligating and expending COVID-19 relief funding. The following are updates to these data as of March 31, 2025.

The federal government had obligated a total of about \$4.59 trillion of the approximate \$4.65 trillion in COVID-19 relief funding, as reported by federal agencies to Treasury, in accordance with Office of Management

and Budget (OMB) guidance.¹⁸ Further, the federal government had expended about \$4.51 trillion of this COVID-19 relief funding. For the top nine spending areas, agencies reported that COVID-19 relief funding obligations totaled about \$3.69 trillion (80 percent of total obligations), and expenditures totaled about \$3.65 trillion.¹⁹ Table 1 provides additional details on government-wide COVID-19 relief funding, obligations, and expenditures by major spending areas as of March 31, 2025.

Table 1. Major Spending Areas Under COVID-19 Relief Funding as of March 31, 2025

Major spending area (dollars in billions)	COVID-19 relief funding	Total obligations	Total expenditures
Economic Impact Payments (Department of the Treasury)	862.0	860.5	860.5
Business Loan Programs (Small Business Administration)	830.0	828.1	828.0 ^a
Unemployment Insurance (Department of Labor) ^b	694.0	693.6	687.3
Coronavirus State and Local Fiscal Recovery Funds (Department of the Treasury)	349.8	349.8	349.8
Public Health and Social Services Emergency Fund (Department of Health and Human Services)	333.7	332.9	305.9
Education Stabilization Fund (Department of Education)	277.3	277.2	272.1
Coronavirus Relief Fund (Department of the Treasury)	150.0	149.8	149.8
Supplemental Nutrition Assistance Programs (Department of Agriculture) ^c	121.0	98.3	102.7
U.S. Coronavirus Refundable Credits (Department of the Treasury)	101.5	98.4	98.4

¹⁸Treasury records and tracks COVID-19 relief spending, in accordance with OMB guidance. Amounts presented are from Treasury's Governmentwide Treasury Account Symbol Adjusted Trial Balance System. Federal agencies use this system to provide proprietary financial reporting and budgetary execution information to Treasury. These amounts can fluctuate from month to month, and they reflect appropriations, as well as transfers, adjustments, recoveries, rescissions, and returns of unused indefinite appropriations. OMB's guidance for recording and tracking COVID-19 relief spending does not include increases in Medicaid and Medicare spending; otherwise, the cumulative amount of funding as of March 31, 2025, would be greater than about \$4.65 trillion. Further, the approximate \$4.65 trillion accounts for (i.e., subtracts out) the permanent rescissions enacted in the Fiscal Responsibility Act of 2023, Pub. L. No. 118-5, 137 Stat. 10, 23-30, div. B, tit. I, and other laws.

¹⁹The remaining \$928.4 billion in COVID-19 relief funding was used for other spending areas. Agencies reported obligations totaling \$899.6 billion and expenditures totaling \$850.9 billion in these other areas.

Major spending area (dollars in billions)	COVID-19 relief funding	Total obligations	Total expenditures
Other areas (includes over 300 accounts) ^d	928.4	899.6	850.9
Total^e	4,647.7	4,588.1	4,505.4

Source: GAO analysis of data from the Department of the Treasury and applicable agencies. | GAO-25-107588

Note: COVID-19 relief funding, obligations, and expenditure data shown for the major spending areas are based on data reported by applicable agencies to Treasury's Governmentwide Treasury Account Symbol Adjusted Trial Balance System. Federal agencies use this system to provide proprietary financial reporting and budgetary execution information to Treasury. These amounts can fluctuate from month to month. COVID-19 relief funding is the cumulative amount of funding provided in the six COVID-19 relief laws that Treasury uses to record and track COVID-19 relief spending, in accordance with Office of Management and Budget guidance. These amounts do not include certain tax expenditures from federal tax relief programs, such as the employee retention credit, paid sick and family leave credits, and payroll tax deferrals. Further, the approximate \$4.65 trillion accounts for (i.e., subtracts out) the permanent rescissions enacted in the Fiscal Responsibility Act of 2023, Pub. L. No. 118-5, 137 Stat. 10, 23-30, div. B, tit. I, and other laws.

^aThe Small Business Administration's Business Loan Program account includes activity for Paycheck Protection Program loan guarantees and certain other loan subsidies. These expenditures relate mostly to the loan subsidy costs (i.e., the loan's estimated long-term costs to the U.S. government).

^bThe Department of Labor reported that in fiscal year 2023 and fiscal year 2024 the agency deobligated funds for various COVID-19 programs in the amount of \$1.8 billion and \$2.6 billion, respectively, as a result of changes in the estimates of future benefits related to these programs.

^cDepartment of Agriculture officials told GAO that certain Supplemental Nutrition Assistance Program funding and spending amounts were not reported to Treasury's Governmentwide Treasury Account Symbol Adjusted Trial Balance System correctly for March 2025. As of May 22, 2025, the total COVID-19 relief funding for the program was \$155.5 billion, with obligations of \$126.2 billion and expenditures of \$119.2 billion.

^dSeveral provisions in the Families First Coronavirus Response Act and the American Rescue Plan Act of 2021 authorized increases in Medicaid payments to states and U.S. territories. At the time of enactment, the Congressional Budget Office estimated that federal expenditures from these provisions would total approximately \$76.9 billion through fiscal year 2030. The largest increase to federal Medicaid spending is based on a temporary formula change rather than a specific appropriated amount. Some of the estimated costs in this total are for the Children's Health Insurance Program, permanent changes to Medicaid, and changes not specifically related to COVID-19. This increased spending is not accounted for in the funding provided by the COVID-19 relief laws and is therefore not included in this table.

^eAmounts shown in columns may not sum to the totals because of rounding.

As of March 31, 2025, about \$23.6 billion, or less than 1 percent, of the total amount of funding provided for COVID-19 relief remained available for obligation (unexpired unobligated balance). Additionally, about \$41.9 billion was expired (expired unobligated balance), meaning that this amount was not available for incurring new obligations but was available for recording eligible obligation adjustments. Table 2 provides additional details on funding, obligations, unobligated balances, and expenditures of government-wide COVID-19 relief funding with the largest unexpired unobligated balances.

Table 2: Largest Unexpired Unobligated Balances Under COVID-19 Relief Funding as of March 31, 2025

Spending areas (dollars in billions)	COVID-19 relief funding	Total obligations	Total expenditures	Expired unobligated balance	Unexpired unobligated balance
Pension Benefit Guaranty Corporation Fund ^a (Pension Benefit Guaranty Corporation)	78.4	71.4	71.0	0.0	7.0
Disaster Relief Fund ^b (Federal Emergency Management Agency)	94.3	91.1	85.9	0.0	3.2
Secure and Trusted Communications Networks Reimbursement Program (Federal Communications Commission)	5.0	1.9	1.1	0.0	3.1
U.S. Coronavirus Refundable Credits (Department of the Treasury)	101.5	98.4	98.4	0.0	3.1
Economic Impact Payments (Department of the Treasury)	862.0	860.5	860.5	0.0	1.5
Tenant-Based Rental Assistance (Department of Housing and Urban Development)	6.2	4.9	4.3	0.0	1.3
Other areas (includes over 250 accounts)	3,500.4	3,460.0	3,384.2	41.9 ^c	4.4
Total^d	4,647.7	4,588.1	4,505.4	41.9	23.6

Source: GAO analysis of data from the Department of the Treasury and applicable agencies. | GAO-25-107588

Note: COVID-19 relief funding, obligations, and expenditure data shown for the major spending areas are based on data reported by applicable agencies to Treasury's Governmentwide Treasury Account Symbol Adjusted Trial Balance System. Federal agencies use this system to provide proprietary financial reporting and budgetary execution information to Treasury. These amounts can fluctuate from month to month. COVID-19 relief funding is the cumulative amount of funding provided in the six COVID-19 relief laws that Treasury uses to record and track COVID-19 relief spending, in accordance with Office of Management and Budget guidance. Further, the approximate \$4.65 trillion accounts for (i.e., subtracts out) the permanent rescissions enacted in the Fiscal Responsibility Act of 2023, Pub. L. No. 118-5, 137 Stat. 10, 23-30, div. B, tit. I, and other laws.

^aUnder section 9704 of the American Rescue Plan Act of 2021 (classified at 29 U.S.C. §§ 1305(i), 1432), the Pension Benefit Guaranty Corporation will receive the necessary funding from the General Fund of the U.S. Treasury through fiscal year 2030 to provide payments to qualifying multiemployer plans, as defined in this law, so that the plans can pay benefits at plan levels through the end of plan year 2051. The requested amount will fund the Special Financial Assistance payments to qualifying plans and the Pension Benefit Guaranty Corporation's related administrative and operating expenses. Neither the plans nor the Pension Benefit Guaranty Corporation are required to repay amounts received from this American Rescue Plan Act of 2021-established program, which is funded by appropriations from the General Fund of the U.S. Treasury.

^bFunding provided to the Disaster Relief Fund is generally not specific to individual disasters. Therefore, Treasury's methodology for determining COVID-19-related obligations and expenditures does not capture obligations and expenditures for the COVID-19 response based on funding other than what was provided in the COVID-19 relief laws. Further, Treasury's methodology includes all obligations and expenditures based on funding in the COVID-19 relief laws, including those for other disasters. In its Disaster Relief Fund Monthly Report dated April 17, 2025, the Department of Homeland Security reported COVID-19-related obligations totaling \$140.6 billion and expenditures totaling \$120.5 billion as of March 31, 2025.

^cThe Department of Agriculture's Supplemental Nutrition Assistance Program comprised about \$34.1 billion, or 82 percent, of the total expired unobligated balance as of March 31, 2025.

^dAmounts shown in columns may not sum to the totals because of rounding.

Fraud Cases

Fraud Estimates

Fraud involves obtaining something of value through willful misrepresentation. Whether an act is fraudulent is determined through the judicial or other adjudicative system.

Estimates of fraud exist for three of the more commonly defrauded programs during the COVID-19 pandemic.

- We previously estimated that the fraud in Unemployment Insurance (UI) programs during the pandemic—from April 2020 through May 2023—was likely between \$100 billion and \$135 billion. This estimate covers the period from April 2020 (first full month of payments from all UI programs) to May 2023 (end of the public health emergency) and all 53 states and territories that participated in the regular UI and pandemic UI programs.
- The Small Business Administration's Office of Inspector General estimated that, as of June 2023, the agency had disbursed \$200 billion in potentially fraudulent funds through its Paycheck Protection Program and the COVID-19 Economic Injury Disaster Loan program.

Source: GAO and Small Business Administration. | GAO-25-107588

Although COVID-19 relief programs were critical for assuring public health and economic stability, they also created unprecedented opportunities for fraud due to the dollars involved, among other risk factors. The full extent of fraud within the COVID-19 relief programs will never be known with certainty. The scope of the COVID-19 relief response; the inherently deceptive nature of fraudulent activities; and the resources needed for detection, investigation, and prosecution of fraud make it difficult to measure. However, estimates indicate hundreds of billions of dollars in fraudulent payments were disbursed.

While the disbursement of COVID-19 relief funds is largely over, the work of investigating, prosecuting, and recovering fraudulently disbursed funds is ongoing. DOJ and its law enforcement partners continue to prioritize the investigation and prosecution of defendants that committed these offenses. Once potential fraud is detected and investigated, DOJ may bring charges of fraud against the alleged fraudster.

As of March 31, 2025, DOJ had publicly announced criminal fraud-related charges against at least 3,205 defendants involving 20 federal COVID-19 relief programs.²⁰ Of those, 2,708 defendants (nearly 85 percent) had been found guilty, and 2,331 of these defendants have been convicted as

²⁰We analyzed criminal cases identified from DOJ's public statements and court documentation from March 2020 through March 2025. Defendants can be individuals or entities.

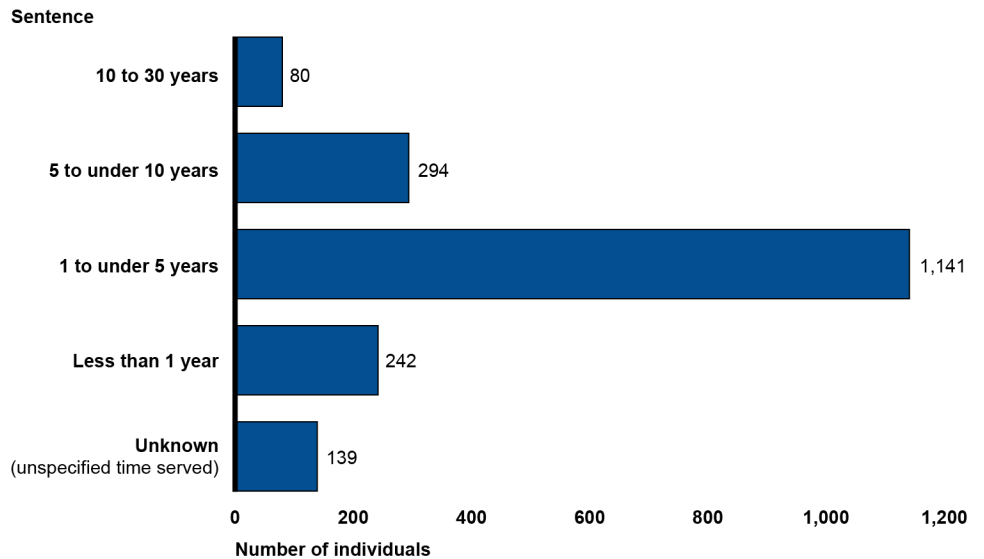
of March 2025.²¹ Defendants found guilty of these charges have been typically sentenced to prison time and ordered to pay restitution.²²

Prison sentences. Of the 2,331 defendants convicted of fraud-related charges involving COVID-19 relief programs as of March 2025, 1,896 (81 percent) received prison time. Prison sentences ranged from 1 day to 30 years, with the majority of sentences between 1 and 5 years. Figure 8 presents the different lengths of prison sentences among the defendants.

²¹In United States practice, conviction means a finding of guilt (i.e., a jury verdict or finding of fact by the judge) and imposition of sentence. U.S. DOJ Criminal Resource Manual, sec. 609 Evidence of Conviction.

²²Their sentencing varied based on the circumstances of the offense, as well as other factors, such as prior convictions and the presence of additional charges beyond fraud. Sentences ranged from probation to varying prison terms, followed by supervised release, with more than 81 percent of defendants sentenced to serve time in prison. In addition to prison time and probation, sentences included community service, fines, and, in a vast majority of cases, restitution. Courts refer to the United States Sentencing Commission Guidelines to determine the particular sentence in each individual case. Under 28 U.S.C. § 994, the Guidelines should reflect a variety of factors and considerations to determine an appropriate sentence. The Guidelines set a base offense level and then add or subtract levels due to aggravating or mitigating circumstances, such as the dollar amount of the loss caused by offense and the defendant's criminal history, ultimately arriving at a suggested sentencing range. Additionally, many of the defendants we reviewed were convicted on additional charges beyond fraud against COVID-19 relief programs, which would impact the length of their sentences.

Figure 8: Prison Sentences for Defendants Convicted of Fraud-Related Charges Involving COVID-19 Relief Programs, as of March 31, 2025

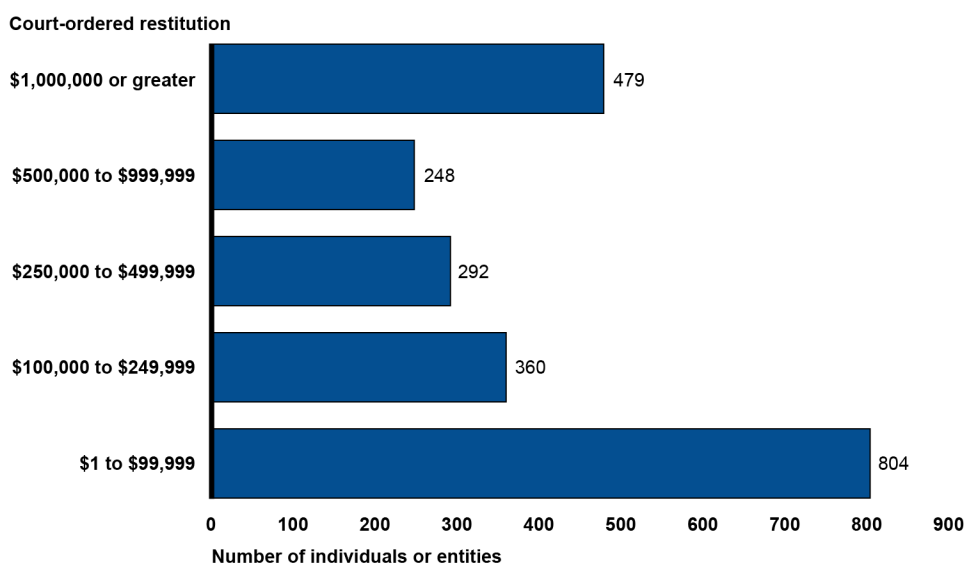


Source: GAO analysis of Department of Justice case information. | GAO-25-107588

Note: Our analysis is limited to cases identified from the Department of Justice's (DOJ) public statements and court documentation from March 2020 through March 31, 2025, and may not include all criminal fraud-related charges involving COVID-19 relief programs initiated by DOJ.

Restitution. Of the 2,331 defendants who had been convicted, 2,196 (94 percent) were ordered to pay restitution. Restitution amounts for those 2,196 defendants varied, with the highest amount being over \$71 million. Four hundred and seventy-nine defendants were ordered to pay \$1 million or more in restitution each. See figure 9 for more information on the amount of restitution defendants have been ordered to repay.

Figure 9: Court-Ordered Restitution for Defendants Convicted of Fraud-Related Charges Involving COVID-19 Relief Programs, as of March 31, 2025



Source: GAO analysis of Department of Justice case information. | GAO-25-107588

Note: Our analysis is limited to cases identified from the Department of Justice's (DOJ) public statements and court documentation from March 2020 through March 31, 2025, and may not include all criminal fraud-related charges involving COVID-19 relief programs initiated by DOJ. In addition to the numbers above, ordered restitution amounts for 13 defendants were either unknown or yet to be determined.

There were also at least 383 defendants with pending COVID-19 relief program-related fraud charges. This number continues to grow as new cases are identified and developed. Additionally, extensions to statutes of limitations may contribute to an increase in cases. For example, in August 2022, the statute of limitations to prosecute individuals who committed PPP and COVID-19 EIDL-related fraud was extended to 10 years.²³ In January 2025, Congress introduced legislation that would extend the statute of limitations for violations relating to pandemic UI programs and

²³The statute of limitations for mail fraud and wire fraud prosecutions is 5 years, 18 U.S.C. § 3282, except for mail and wire fraud schemes that affect a financial institution, in which case the statute is 10 years, 18 U.S.C. § 3293. The statute of limitations for fraud related to PPP loans, 15 U.S.C. § 636(a)(36)(W); PPP second draw loans, 15 U.S.C. § 637(a)(37)(P); certain COVID-19 EIDL loans, 15 U.S.C. § 636(b)(16); COVID-19 EIDL advances, 15 U.S.C. § 9009b(i); and targeted COVID-19 EIDL advances, 15 U.S.C. § 9009b(i), has been extended to 10 years.

Progress Made Addressing GAO Recommendations from the COVID-19 Pandemic Response, but Opportunities for Improvement Remain

other COVID-19 relief programs to 10 years.²⁴ We support such extensions, which would give our oversight partners and federal law enforcement additional time to investigate and pursue fraudulently obtained payments in these programs.²⁵

Although federal agencies and Congress have made progress addressing recommendations from our COVID-19 oversight work, those that remain open underscore opportunities for further improvements. Our work examining the federal pandemic response has resulted in 484 recommendations to federal agencies and matters for congressional consideration. As of March 31, 2025, 284 (59 percent) of our recommendations and matters had been closed.²⁶ Actions by agencies and Congress resulting from our work and related recommendations have yielded at least \$43.9 billion in financial benefits and demonstrated other improvements in the COVID-19 response. This included \$16.8 billion resulting from agency actions and \$27.1 billion resulting from congressional actions. The 200 recommendations and matters that remained open as of March 2025 identify further opportunities to address concerns that we have raised related to the pandemic response. These

²⁴In January 2025, the Recover Fraudulent COVID Funds Act was introduced, which would extend the statute of limitations for violations relating to all pandemic-relief programs to 10 years. S. 121, 119th Cong. In February 2025, the Pandemic Unemployment Fraud Enforcement Act was introduced, which would extend the statute of limitations for violations related to pandemic UI programs to 10 years. H.R. 1156, 119th Cong. In March 2025, the SBA Fraud Enforcement Extension Act was introduced, which would extend the statute of limitations for fraud under certain pandemic programs—grants for shuttered venue operators and restaurant revitalization—to 10 years. S. 1199, 119th Cong. As of July 17, 2025, Congress had not yet passed bills including these provisions.

²⁵GAO, *COVID-19 Relief: Consequences of Fraud and Lessons for Prevention*, [GAO-25-107746](#) (Washington, D.C.: Apr. 9, 2025).

²⁶Of the 284 recommendations we closed, 256 had been implemented. Additionally, we closed 28 recommendations as not implemented or as no longer valid. Reasons for closing recommendations as no longer valid include when a law has been amended or repealed; when a program has been terminated, replaced, or changed; when an office is terminated; or when the opportunity for implementation has passed, such as with a pilot project.

Recommendations in High Risk Areas

At the beginning of each new Congress, GAO compiles and updates a list of programs and operations with serious vulnerabilities to waste, fraud, abuse, or mismanagement, or in need of transformation—GAO's High Risk List.

Recommendations we made in our COVID-19 oversight work include those related to the three areas GAO added to its High Risk List during the pandemic:

1. Department of Health and Human Services' leadership and coordination of public health emergencies,
2. Department of Labor's Unemployment Insurance system, and
3. Small Business Administration's emergency loans to small businesses

Source: GAO. | GAO-25-107588

also identify opportunities for the government to enhance its preparedness for responding to future public health emergencies.

Actions to Address GAO Recommendations Demonstrated Improvements in the COVID-19 Response

Federal agencies and Congress took various actions in response to recommendations we made to improve the COVID-19 pandemic response. Actions to address some of our recommendations have yielded billions of dollars in federal savings. Other actions resulted in benefits that cannot be measured in dollars but led to improvements in the government's activities to respond to the public health and economic impacts of the pandemic.

Improving the Public Health Response

Examples of actions that federal agencies have taken to implement recommendations we made to improve the government's response to public health emergencies include:

- **Veterans' health care.** The Department of Veterans Affairs (VA) implemented two of our March 2021 recommendations to collect the data needed to monitor and improve its vaccination efforts.²⁷ We reported that VA had a phased approach to administer COVID-19 vaccines but had not developed metrics to track vaccination efforts by phase. We recommended that the agency take action to address this data gap. In June 2021, VA officials provided information demonstrating that it had systems in place to obtain the data needed to assess vaccination progress by vaccine rollout phase and to make any necessary adjustments. We also recommended in March 2021 that VA collect data on the number of staff and veterans who do not

²⁷GAO, *COVID-19: Sustained Federal Action Is Crucial as Pandemic Enters Its Second Year*, [GAO-21-387](#) (Washington, D.C.: Mar. 31, 2021).

Public Health Emergency Preparedness

In January 2022, we added the Department of Health and Human Services (HHS) leadership and coordination of our nation's preparedness for, and response to, public health emergencies to GAO's High Risk List.

This high-risk designation was based on over a decade of GAO work that identified systemic deficiencies at HHS that have hindered the nation's response to the COVID-19 pandemic and other emergencies. Specifically, our work has reported that HHS's efforts have fallen short in five key areas of an effective national response: (1) clear roles and responsibilities, (2) complete and consistent data, (3) clear and consistent communication, (4) transparency and accountability, and (5) understanding key partners' capabilities and limitations.

We have identified more than 40 benefits to the federal government and American people due to progress in this high-risk area. However, as of January 2025, 83 of our recommendations to HHS related to preparing for and responding to public health emergencies remained open.

Source: GAO. | GAO-25-107588

show up for a vaccination appointment to better monitor completion of the second dose, consistent with its vaccination goals. In response, VA officials told us they were able to identify individuals overdue for their second vaccination, which would help them target outreach and improve completion of vaccine regimens. We closed both our recommendations as implemented.

- **Federal leadership and coordination.** Actions by HHS addressed some of our recommendations to improve its leadership and coordination of the COVID-19 response. For example, HHS established a memorandum of understanding with the Department of Labor to share information related to medical devices with emergency use authorizations, which allow the temporary use of unapproved medical products during emergencies. This addressed a recommendation we made to HHS in March 2021 to improve its role leading the response by ensuring consistent guidance was available across agencies related to devices with emergency use authorizations during the pandemic.²⁸ HHS also took actions that addressed our September 2020 recommendation that it help jurisdictions and tribal stakeholders enhance their ability to track the status of medical supply requests and plan for supply needs during the COVID-19 pandemic response.²⁹ Specifically, HHS hosted regular calls for health officials and health care and hospital associations to provide the latest information on COVID-19 therapeutics including changes to ordering and distribution processes. HHS also noted it held monthly calls with states to discuss medical countermeasure distribution and dispensing.

Improving the Provision of Economic Relief

Federal agencies have implemented recommendations we made to improve their processes for providing economic relief to entities impacted by the economic downturn resulting from the COVID-19 pandemic. For example:

- **Economic impact payments.** Treasury and the Internal Revenue Service (IRS) implemented our recommendations to improve their provision of relief funds to address pandemic-related financial stress. In September 2020, we reported that Treasury and IRS had issued payments to all eligible individuals for whom IRS had the necessary

²⁸GAO-21-387.

²⁹GAO, *COVID-19: Federal Efforts Could Be Strengthened by Timely and Concerted Actions*, GAO-20-701 (Washington, D.C.: Sept. 21, 2020).

Unemployment Insurance (UI) System

We designated the UI system as high risk in June 2022. We found that UI's administrative and program integrity challenges pose significant risks to service delivery and expose the system to significant financial losses through fraud and improper payments. Long-standing challenges with UI administration and outdated IT systems have hindered states' ability to meet the needs of unemployed workers, especially during economic downturns. Such challenges have also contributed to impaired service, declining access, and disparities in benefit distribution.

The Department of Labor has implemented 13 of our recommendations to improve the UI system since June 2022. As of January 2025, 14 recommendations remained open, five of which we consider to be priority recommendations.

Source: GAO. | GAO-25-107588

information to do so.³⁰ However, we also found some eligible individuals did not receive payments. We recommended that Treasury and IRS take steps to (1) enhance their estimates of eligible recipients who have yet to receive a payment and (2) strengthen their outreach and communications efforts to individuals who may be eligible.

Treasury and IRS subsequently demonstrated that actions were taken that addressed our recommendations. For example, the agencies used tax return information to identify nearly 9 million individuals who had not received a payment. IRS then sent letters to these individuals to inform them that they may be eligible for a payment. The letters also provided instructions on how to request a payment. In addition, IRS publicly released detailed zip code data from the notices to help community outreach partners with their own outreach efforts to individuals who may be eligible. As of March 31, 2025, \$860.5 billion of the \$862 billion available for economic impact payments had been obligated and expended.

- **UI system.** DOL has implemented 13 of the recommendations we made to improve the UI system since June 2022, when the UI system was added to our High Risk List.³¹ For example, DOL took steps to improve its role supporting the provision of temporary UI programs in response to a recommendation we made in June 2022.³² We reported that DOL had supported states' implementation of these programs by issuing guidance, conducting ongoing monitoring, and providing technical assistance and funding. However, we also found that states faced numerous customer service challenges due to high UI claims volumes, and that DOL could have better assisted states in addressing such challenges. We recommended that DOL review the customer service challenges that state UI programs faced during the pandemic, identify comprehensive information on customer service best practices, and provide states with this information to assist them in improving service delivery.

We closed this recommendation in January 2023 based on actions taken by DOL to better support states, and the agency has continued to make progress in this area. For example, in response to our recommendation, DOL provided multidisciplinary expert teams to

³⁰GAO-20-701.

³¹GAO, *Unemployment Insurance: Transformation Needed to Address Program Design, Infrastructure, and Integrity Risks*, GAO 22 105162 (Washington, D.C.: June 7, 2022).

³²GAO, *Unemployment Insurance: Pandemic Programs Posed Challenges, and DOL Could Better Address Customer Service and Emergency Planning*, GAO-22-104251 (Washington, D.C.: June 7, 2022).

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analyze state UI systems and process challenges, and work with states to identify areas to enhance equitable access and improve timely delivery of benefits. The teams also encouraged states to leverage existing tools such as the National Association of State Workforce Agencies' Behavioral Insights toolkit, which offers strategies for accelerating claimants' responses to information requests and helping claimants accurately report required information.

Over the course of the pandemic, agencies took steps to address recommendations we made to improve their controls to mitigate risks of improper payments and fraud in economic relief provided during the pandemic. In some instances, we identified financial benefits resulting from such actions. For example:

- **Relief to health care providers.** HRSA actions to address a recommendation we made to improve its post-payment oversight of Provider Relief Funds have helped it recover billions of improper payments. In October 2021 we reported that HRSA had taken steps to initiate its oversight of payments to reimburse eligible providers for health care-related expenses or lost revenues attributable to COVID-19.³³ However, we found HRSA needed to take additional actions to help ensure that relief payments were made only to eligible providers in correct amounts and to identify unused payments or payments not properly used. We recommended that HRSA finalize its procedures for recovery and implement post-payment recovery of such payments.

We reported in September 2023 that HRSA had addressed our recommendation based on our review of its recovery processes and its plan for seeking recovery of payments. At that time, we found that HRSA had already recovered nearly half of the \$2.6 billion in payments to non-compliant providers, overpayments, and unused payments identified for recovery.³⁴ Based on our analysis of HRSA data, we determined that about \$1.3 billion of the amounts the agency recovered in fiscal years 2022 and 2023 were attributable to our work.

³³[GAO-22-105051](#).

³⁴GAO, *COVID-19 Provider Relief Fund: HRSA Continues to Recover Remaining Payments Due from Providers*, [GAO-23-106083](#) (Washington, D.C.: Sept. 21, 2023).

Emergency Loans to Small Businesses

We added the Small Business Administration's (SBA) oversight of emergency loans to our High Risk List in March 2021.

SBA quickly set up the Paycheck Protection Program and COVID-19 Economic Injury Disaster Loan program to respond to the adverse economic conditions small businesses faced during the COVID-19 pandemic. However, we identified significant program integrity risks, potential for fraud, and the need for improved management and oversight.

We have made 10 recommendations to SBA to improve its pandemic relief programs, of which two remained open as of January 2025.

Source: GAO. | GAO-25-107588

- **Emergency loans to small businesses.** SBA's efforts addressing recommendations we made to improve its controls in providing emergency loans and grants to small businesses have resulted in financial and other benefits. Such efforts have better positioned the agency to respond to program integrity risks and have already resulted in more than \$14.8 billion in financial benefits since we added SBA to our High Risk List in 2021. For instance, SBA implemented an oversight plan to identify and respond to risks in PPP in response to a recommendation we made in June 2020.³⁵ Through the review of loans under this plan, SBA prevented more than \$6.4 billion in potentially fraudulent loans from being forgiven. Further, SBA incorporated its fraud-detection screening from this program into two later pandemic relief programs—the Shuttered Venue Operators Grant Program and the Restaurant Revitalization Fund—when the programs launched in April and May 2021, respectively. Through these efforts, SBA was able to prevent more than \$4.8 billion in potentially fraudulent applications from being funded.

GAO Recommendations that Remain Open Underscore Opportunities for Further Improvement in the COVID-19 Response and Preparedness for Future Emergencies

Improving the Public Health Response

Although the federal public health emergency for COVID-19 expired in May 2023, recommendations that remained unimplemented as of March 2025 identify opportunities to further improve the government's pandemic response. Open recommendations also underscore opportunities to improve the government's ability to respond to future public health emergencies. Addressing these recommendations is paramount as the nation continues to face threats that could impact public health and the economy.

Our COVID-19 oversight work and related recommendations identify opportunities to address persistent deficiencies in the government's preparedness for responding to public health emergencies, including the following examples:

- **Federal leadership and coordination.** Open recommendations related to deficiencies in HHS's leadership and coordination of the COVID-19 response and the response to other recent emergencies identify ways for the agency to better position the government to respond to future threats. For instance, in February 2023, we recommended that HHS include an approach to systematically assess, and respond to, known challenges and future risks associated with advanced development and manufacturing of countermeasures

³⁵GAO, *COVID-19: Opportunities to Improve Federal Response and Recovery Efforts*, GAO-20-625 (Washington, D.C., June 25, 2020).

in its new program model for rapid countermeasure production.³⁶ By fully implementing this recommendation, HHS could better ensure that the nation has the domestic infrastructure and expertise to produce medical countermeasures—such as drugs and vaccines—to respond to future public health emergencies.

We also have open recommendations for HHS to address deficiencies in its management of the Strategic National Stockpile. This includes our October 2022 recommendation for HHS to develop an approach for regularly managing the risks associated with gaps between the Strategic National Stockpile’s inventory levels and recommended quantities.³⁷ Additionally, in May 2024, we reported that HHS should take steps to address the challenges that jurisdictions identified regarding coordination with the federal government around stockpile assets during the COVID-19 pandemic and the mpox public health emergency.³⁸ Specifically, we recommended that relevant agencies within HHS work together to clearly define their respective roles and responsibilities related to the Strategic National Stockpile in a formal document and share that document with jurisdictions. By improving its leadership and coordination related to the stockpile—both internally and externally—ahead of the next emergency, HHS will be better positioned to understand and manage challenges that might otherwise derail future responses.

- **National aviation preparedness plan.** Our open 2015 recommendation identifies opportunities for the Department of Transportation to better prepare the aviation system for responding to future public health emergencies.³⁹ We have previously reported that the absence of a national aviation preparedness plan to address communicable disease threats undermined a coordinated response to the COVID-19 pandemic. Although we had recommended in 2015 that the Department of Transportation develop such a plan, the

³⁶GAO, *Public Health Preparedness: HHS Should Plan for Medical Countermeasures Development and Manufacturing Risks*, [GAO-23-105713](#) (Washington, D.C.: Feb. 2, 2023).

³⁷GAO, *Public Health Preparedness: HHS Should Address Strategic National Stockpile Requirements and Inventory Risks*, [GAO-23-106210](#) (Washington, D.C.: Oct. 17, 2022).

³⁸GAO, *Public Health Preparedness: HHS Should Address Strategic National Stockpile Coordination Challenges*, [GAO-24-106260](#) (Washington, D.C.: May 2, 2024).

³⁹GAO, *Air Travel and Communicable Diseases: Comprehensive Federal Plan Needed for U.S. Aviation System’s Preparedness*, [GAO-16-127](#) (Washington, D.C.: Dec. 16, 2015).

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recommendation remained unimplemented as of March 2025.⁴⁰ With the recurring threat of communicable diseases quickly spreading around the globe through air travel, it remains critical that the agency address this. Doing so would better position the Department of Transportation and other aviation system stakeholders to reduce the spread of emerging communicable diseases while also minimizing unnecessary aviation disruptions in the future.

Open recommendations and matters identify opportunities for the government to improve the provision of relief to entities facing economic hardship in response to future emergencies. For example:

- **Emergency relief to tribal recipients.** Our December 2022 matter provides a policy option for Congress to consider when it wants to provide emergency relief to Tribes during future public health emergencies.⁴¹ Federal pandemic relief funding has included at least \$43.6 billion for programs serving Tribes, tribal members, and tribal organizations. We found that while some agencies were able to use existing programs to provide this relief, others had to develop new ones. These new programs generally required more time and administrative capacity for agencies to implement and for tribal recipients to access and use, which inadvertently created barriers for Tribes' access to relief funds.

Based on our findings we recommended that Congress consider providing agencies with explicit authority to use established mechanisms to administer relief to Tribes in the future. By doing so, Congress could better ensure that agencies distribute these funds quickly and with minimal additional administrative burden on tribal recipients and agencies.

- **UI system.** DOL has not fully implemented our recommendations to strengthen the UI system; addressing these recommendations would

⁴⁰In June 2020, we urged Congress to take legislative action to require the Secretary of Transportation to work with relevant agencies and stakeholders to develop a national aviation-preparedness plan to limit the spread of communicable disease threats and minimize travel and trade impacts. The Consolidated Appropriations Act, 2023, included a requirement for the Secretary of Transportation, in coordination with the Secretary of Health and Human Services, the Secretary of Homeland Security, and the heads of other federal departments or agencies as the Secretary of Transportation considers appropriate, to develop a national aviation-preparedness plan for communicable disease outbreaks by Dec. 29, 2024, as we had recommended. See Pub. L. No. 117-328, § 105 136 Stat. 4459, 5253 (2022).

⁴¹GAO, *COVID-19 Relief Funds: Lessons Learned Could Improve Future Distribution of Federal Emergency Relief to Tribal Recipients*, [GAO-23-105473](#) (Washington, D.C.: Dec. 15, 2022).

improve service to unemployed workers and reduce the system's exposure to financial risks. For example, in June 2022 we recommended that DOL develop and execute a transformation plan.⁴² Long-standing challenges associated with regular UI—including administrative challenges with providing customer service and timely processing of UI benefits, and outdated IT systems—had hindered the program's ability to efficiently and effectively fulfill its purpose. During the COVID-19 pandemic, historic levels of job loss exacerbated these issues in all UI programs, and the risk of payment errors—including those resulting from fraud—greatly increased.

In April 2024, DOL released a comprehensive plan for transforming the UI system with strategies to address our recommendation. This plan includes strategies to deliver high-quality customer service, build resilient and responsive state IT systems, and bolster state UI programs against fraud. As of December 2024, DOL officials said that 47 of the 53 strategies in the plan have been completed or are in progress. DOL's plan also includes recommended legislative reforms for congressional action. We will close this recommendation after DOL fully executes its plan by working with states to complete actions that are currently in progress or planned, and assisting Congress as needed to further pursue efforts to transform the UI system.

We also recommended in June 2022 that DOL study and advise Congress and other policymakers on various options to systematically support self-employed and contingent workers during periods of involuntary unemployment.⁴³ Without doing so, workers involved in short term, intermittent, or contract work may miss out on this vital lifeline. Additionally, Congress and other policymakers will lack important information for considering options to support these workers during future periods of involuntary unemployment.

DOL agreed with this recommendation and has begun taking steps to address it. Specifically, DOL's April 2024 comprehensive plan for transforming the UI system recommended legislative reforms to extend UI to serve workers that fall outside of the traditional UI system. As of January 2025, DOL continued to implement the efforts outlined in its plan. This recommendation will remain open until DOL completes its planned efforts, including to explore policy and implementation issues related to extending UI to self-employed and

⁴²[GAO-22-105162](#).

⁴³GAO, *Pandemic Unemployment Assistance: Federal Program Supported Contingent Workers Amid Historic Demand, but DOL Should Examine Racial Disparities in Benefit Receipt*, [GAO-22-104438](#) (Washington, D.C.: June 7, 2022).

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contingent workers, shares the results of those efforts publicly, and provides related technical assistance to Congress.

While the disbursement of COVID-19 relief funds is largely complete, our open recommendations identify opportunities for federal agencies to improve their oversight of these funds and efforts to recover any improper and fraudulent payments. For example:

- **Financial aid for funeral expenses.** Addressing our April 2022 recommendation to improve the consistency and accuracy of COVID-19 Funeral Assistance data would help the Federal Emergency Management Agency (FEMA) with identifying potential fraud and control deficiencies.⁴⁴ We found that FEMA did not sufficiently maintain the quality of the application data for COVID-19 Funeral Assistance in a way that would facilitate effective oversight of these funds and help the agency to prevent and detect potential fraud. We recommended that FEMA ensure that consistent and accurate data are available for monitoring potential fraud trends and identifying control deficiencies by updating data records as data are verified and adding data fields, where necessary.

Although FEMA agreed with the recommendation and has taken steps to address it, the recommendation remained open as of March 2025. Specifically, as of March 2025, FEMA did not have plans to change how data are recorded on whether applications were paid, and the amount of funeral assistance awarded for specific decedents on an application with multiple decedents. FEMA officials stated that the data are of sufficient quality such that no further action is needed, particularly given the resources that would be required to change its data system.

To support these statements, the agency would need to perform a formal fraud risk assessment to determine risk tolerance and a cost estimate of the resources required to make the necessary changes. Absent those assessments, we maintain that the agency should make targeted efforts—such as updates to how data are entered in the system of record—to improve the consistency and accuracy of COVID-19 Funeral Assistance data to facilitate oversight and prevent and detect fraud.

- **Emergency relief to Tribes, states, localities and territories.** Treasury could enhance its oversight of Coronavirus State and Local

⁴⁴GAO, *COVID-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments*, [GAO-22-105397](#) (Washington, D.C.: Apr. 27, 2022).

Fiscal Recovery Funds (SLFRF) by addressing recommendations we made in our December 2023 report.⁴⁵ While we found that Treasury had developed a plan to ensure accountability of these funds, the department had not fully implemented its plan. We recommended that Treasury (1) conduct timely and systematic reviews of recipients' single audit reports and (2) issue timely management decisions pertaining to SLFRF findings in recipients' single audit reports.⁴⁶ Until Treasury issues timely management decisions to SLFRF recipients with relevant single audit findings, there is an increased risk that potential findings related to unallowable uses of program funds may remain unidentified and uncorrected for significant periods of time, which, in turn, increases the risk of losses to the government in the form of federal improper payments.

Actions by Congress to address previously reported matters for congressional consideration can further improve the federal government's capabilities for safeguarding funds when providing economic relief in the future. In March 2022, we identified the following 10 matters for congressional consideration to enhance the transparency and accountability of federal spending.⁴⁷ See table 3.

Table 3: Prior GAO Matters for Congressional Consideration to Ensure Transparency and Accountability for COVID-19 and Beyond that Remain Open and Unimplemented as of March 2025

	Matter
Matter 1	Congress should pass legislation requiring the Office of Management and Budget (OMB) to provide guidance for agencies to develop plans for internal control that would then immediately be ready for use in, or adaptation for, future emergencies or crises and requiring agencies to report these internal control plans to OMB and Congress.
Matter 2	Congress should amend the Payment Integrity Information Act of 2019 to designate all new federal programs making more than \$100 million in payments in any one fiscal year as "susceptible to significant improper payments" for their initial years of operation.

⁴⁵GAO, *COVID-19 Relief: Treasury Could Improve Its Administration and Oversight of State and Local Fiscal Recovery Funds*, [GAO-24-106027](#) (Washington D.C.: Dec. 14, 2023).

⁴⁶The Single Audit Act and OMB implementing single audit guidance require nonfederal entities that receive federal awards to undergo a single audit (an audit of an entity's financial statements and federal awards) or, in limited circumstances, a program-specific audit, when their award expenditures annually exceed a certain amount. See 31 U.S.C. ch. 75; 31 C.F.R. pt. 200, subpart F. These single audits help agencies reasonably ensure that federal funds are used in accordance with applicable legal requirements.

⁴⁷GAO, *Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond*, [GAO-22-105715](#) (Washington, D.C.: Mar. 17, 2022).

Matter	
Matter 3	Congress should amend the Payment Integrity Information Act of 2019 to reinstate the requirement that agencies report on their antifraud controls and fraud risk management efforts in their annual financial reports.
Matter 4	Congress should establish a permanent analytics center of excellence to aid the oversight community in identifying improper payments and fraud.
Matter 5	Congress should clarify that (1) chief financial officers (CFO) at CFO Act agencies have oversight responsibility for internal controls over financial reporting and key financial management information that includes spending data and improper payment information; and (2) executive agency internal control assessment, reporting, and audit requirements for key financial management information, discussed in an existing matter for congressional consideration in our August 2020 report, include internal controls over spending data and improper payment information.
Matter 6	Congress should require agency CFOs to (1) submit a statement in agencies' annual financial reports certifying the reliability of improper payments risk assessments and the validity of improper payment estimates, and describing the actions of the CFO to monitor the development and implementation of any corrective action plans; and (2) approve any methodology that is not designed to produce a statistically valid estimate.
Matter 7	Congress should consider legislation to require improper payment information required to be reported under the Payment Integrity Information Act of 2019 to be included in agencies' annual financial reports.
Matter 8	Congress should amend the DATA Act to extend the previous requirement for agency inspectors general to review the completeness, timeliness, quality, and accuracy of their respective agency data submissions on a periodic basis.
Matter 9	Congress should amend the DATA Act to clarify the responsibilities and authorities of OMB and Department of the Treasury for ensuring the quality of data available on USAspending.gov.
Matter 10	Congress should amend the Social Security Act and make permanent the requirement for the Social Security Administration to share its full death data with the Department of the Treasury's Do Not Pay working system.

Source: GAO. | GAO-25-107588

As of March 2025, all 10 of these matters for congressional consideration remain open, although there have been bills introduced in recent Congresses that contain provisions that would address many of them. For example:

- A number of bills introduced in both the 118th Congress, such as H.R. 8343, H.R. 877, and S. 2924, and the 119th Congress, such as H.R. 1533 and S. 80, would address both our second and third matters. If enacted, these provisions could help enhance oversight of newly initiated programs, including those responding to emergencies, as well as facilitate congressional oversight and focus agency attention on strategic fraud risk management, both during normal operations and in emergencies, to better align agencies' efforts with leading practices.
- The Ending Improper Payments to Deceased People Act would address our 10th matter. See S. 269, 119th Cong. (2025); S. 2492, 118th Cong. (2023). If enacted, it would make permanent the requirement for the Social Security Administration to share its full

death data with the Department of the Treasury's Do Not Pay working system, effective December 28, 2026.

Conclusions

The COVID-19 pandemic brought significant challenges to the nation's public health and economy. The federal government has provided about \$4.65 trillion in federal funds through the CARES Act and other laws to help the nation respond to and recover from the pandemic. We have issued 12 comprehensive reports tracking data related to the public health and economic effects of the COVID-19 pandemic and examining the status of COVID-19 funding and spending. In addition, we have issued over 200 standalone reports, testimonies, and science and technology spotlights focused on different aspects of the pandemic.

As of March 31, 2025, 200 of the 484 recommendations and matters we made in our work since the beginning of the pandemic remain open and unimplemented. While the federal public health emergency for COVID-19 expired in May 2023, our open recommendations and matters underscore further opportunities to improve the federal response.

Open recommendations and matters also identify opportunities to help the U.S. better prepare for inevitable future emergencies. Congress and federal agencies are in the unique position to critically consider lessons across the government from the COVID-19 response. It is important that Congress and federal agencies address the problems we have raised in our COVID-19 oversight work not only to continue progress made with public health and economic recovery, but also to help avoid repeating past mistakes when responding to future emergencies.

Agency Comments

We provided a draft of this report to the Office of Management and Budget for review and comment. The Office of Management and Budget did not provide comments on the report.

We are sending copies of this report to the appropriate congressional committees and the Office of Management and Budget. In addition, this report is available online at no charge on the GAO website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at farbj@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report.

//SIGNED//

Jessica Farb
Managing Director, Health Care

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In addition to the contacts named above, Kate Nast Jones (Assistant Director), Raymond Sendejas (Assistant Director), Derry Henrick (Analyst-in-Charge), Sonia Chakrabarty, Annie Chou, Lynda Downing, Gabrielle Fagan, Brian Harechmak, Ying Hu, David Jones, Eric Peterson, Haley Samuel-Jakubos, Amber Sinclair, and Sirin Yaemsiri made key contributions to this report.

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