U.S. Small Business Administration
Office of Inspector General
Audits Division
2026 Oversight Plan

This oversight plan outlines the U.S. Small Business Administration (SBA) Office of Inspector General's (OIG) audit and review priorities for calendar year 2026. In addition to our statutory mandates, we continue to plan and prioritize our audits, inspections, and evaluations based on risks and available resources. New statutory mandates, congressional requests, OIG Hotline complaints, or SBA requests could result in changes to this plan.

Ongoing Work

- SBA's Awarding of Small Business Investment Company Licenses
- Small Business Lending Companies' Performance in the 7(a) Loan Program and SBA's Oversight
- SBA's 7(a) Loan Guaranty Purchase Denial Review Process
- SBA's Handling of Real Estate Foreclosure Costs for Defaulted Disaster Loans
- Fiscal Year (FY) 2025 Disaster Assistance Loan Applications – High-Level Data Analysis
- SBA's Oversight of the Small Business Development Center Program

Mandatory Work (Ongoing and Planned)

- FY 2025 Federal Information Security Modernization Act (FISMA)
- FY 2025 Risk Assessment of SBA's Charge Card Programs
- FY 2025 Payment Integrity Information Act (PIIA) of 2019
- FY 2026 Financial Statements Audit
- FY 2026 FISMA

Planned Work

- Disaster Assistance Loan Applications Automatic Withdrawal Process
- Disaster Assistance Loan Applications Front-End Flags for Potential Fraud or Eligibility Issues
- Use of Disaster Assistance Loan Proceeds
- SBA's Desktop Loss Verification Process for Disaster Assistance Loans
- SBA's Oversight of Lender Service Providers in the 7(a) Loan Program
- Interest Payments for 7(a) Loan Secondary Market Purchases

- 7(a) Lenders With Rapid Increases in Loan Volume
- 7(a) Manufacturing Loans Portfolio
- 7(a) Loan Referrals to the U.S. Department of the Treasury
- SBA's Compliance With Artificial Intelligence Office of Management and Budget Directives
- Privacy Controls Over MySBA Loan Portal
- Information Technology Capital Planning and Investment Control Process
- SBA's Veteran Small Business Certification (VetCert) Program
- Small Business Development and Entrepreneurship Initiatives Grants
- SBA's Oversight of Entity-Owned 8(a) Firms Community Benefits Reporting
- SBA's Process for Certifying Firms Initial 8(a) Program Eligibility
- Follow-Up Verification Inspection of *SBA's Implementation of the Women-Owned Small Business Certification Program* (Report 22-20, issued September 2022)
- Follow-Up Verification Inspection of *Evaluation of SBA's All Small Mentor-Protege Program* (Report 19-17, issued September 2019)

If you are aware of any fraud, waste, abuse, or mismanagement at SBA or within its programs, please visit our OIG Hotline website.