U.S. SMALL BUSINESS ADMINISTRATION
OFFICE OF INSPECTOR GENERAL
AUDITS DIVISION 2025 OVERSIGHT PLAN
MARCH 2025

This oversight plan outlines the U.S. Small Business Administration (SBA) Office of Inspector General's (OIG) audit and review priorities. In addition to our statutory mandates, we continue to focus on programs and operations that pose the highest risk to SBA operations. (Note: New statutory mandates, congressional requests, Hotline complaints, or SBA requests could result in changes to this plan.)

ONGOING WORK

- SBA's New Jersey Small Business Development Center
- SBA's Kentucky Small Business Development Center
- SBA's Oversight of Shuttered Venue Operators Grant (SVOG) Recipients
- SBA's Actions to Address Forgiven Paycheck Protection Program (PPP) Loans Subsequently Flagged as Potentially Ineligible (Hold Code 70)
- SBA's Eligibility of PPP Loans Exceeding Maximum Size Standards
- SBA's Screening of 7(a) Loan Applications Under Its Risk Mitigation Framework
- Automated Controls to Ensure Compliance With Criteria for Disaster Assistance Loans
- SBA's Servicing of Coronavirus Disease 2019 (COVID-19) Economic Injury Disaster Loans (EIDL)
- SBA's Collection Efforts on COVID-19 EIDLs
- Hurricane Helene Initial Disaster Assistance and Recovery Response
- Hurricane Milton Initial Disaster Assistance and Recovery Response
- SBA's Processes to Forecast and Request Appropriation Dollars for the Disaster Assistance Program
- COVID-19 EIDL and PPP Loan Fraud Landscape Recommendation Update
- SBA's Controls to Address Financial Statements Audit Disclaimers and Material Weaknesses

MANDATORY WORK (ONGOING AND PLANNED)

- Controls over SBA's Fiscal Year (FY) 2024 and 2025 Cash Contributions and Gifts
- Federal Information Security Management Act FY 2024
- SBA's Compliance with the Payment Integrity Information Act of 2019, FY 2024.
- SBA's FY 2025 Financial Statements Audit

- SBA's Controls Over Charge Card Programs

PLANNED WORK

- SBA's Implementation of the Veteran Small Business Certification Program
- SBA's Marketing and Outreach Activities
- SBA's Oversight of the Small Business Development Center Program
- SVOG Program Cost Compliance Reviews
- Certified Development Companies Compliance with the 504 Certified Development Company Loan Program Job Creation Requirements
- 7(a) Guaranty Purchases Denial Review Process
- 7(a) Performance Trends
- SBA's Awarding of Small Business Investment Company Licenses
- SBA's Oversight of Lender Service Providers in the 7(a) Program
- SBA's Controls to Prevent Federal Emergency Management Agency and SBA Duplication of Benefits in Disaster Lending
- SBA's Foreclosure Process in the Disaster Loan Program
- SBA's Disaster Assistance and Recovery Response in Rural Areas
- Information Technology, Artificial Intelligence Governance Framework
- Follow-Up Verification Inspection of *Audit of SBA's Desktop Loss Verification Process* (Report 19-23)
- Follow-Up Verification Inspection of *Audit of SBA's Controls Over 7(a) Loans Sold on the Secondary Market* (Report 19-07)
- Follow-Up Verification Inspection of *Audit of SBA's Suspension and Debarment Process* (Report 19-18)

If you are aware of any fraud, waste, abuse, or mismanagement at SBA or within its programs, please visit www.sba.gov/oig/hotline or call (800) 767-0385.