Council of the INSPECTORS GENERAL on INTEGRITY and EFFICIENCY

Guidance for Payment Integrity Information Act Compliance Reviews

August 20, 2020

Note: The following guide was developed to assist Offices of Inspector General (OIG) that are required to conduct an annual improper payment review under the *Payment Integrity Information Act of 2019* (Public Law 116-117, 134 STAT. 113). This is only a guide and each OIG should use its professional judgement in determining the level of work it should perform based on its specific agency's programs. OIGs should take into account any new laws enacted or any updated guidance issued by the Office of Management and Budget or CIGIE after this guide's publication. As of August 2020, OMB was still in the process of updating Appendix C of OMB Circular A-123, which will contain guidance directly related to the OIG's review. OMB expects to finalize Appendix C by February 2021.

Steps/Guidance for OIG Payment Integrity Information Act Compliance Reviews

BACKGROUND

The *Improper Payments Elimination and Recover Act of 2010* (IPERA) (Public Law 111-204) amended the *Improper Payments Information Act of 2002* and required agencies to identify and review all programs and activities they administer that may be susceptible to significant improper payments based on guidance provided by the Office of Management and Budget (OMB). For programs or activities with estimated improper payments, each agency was required to prepare a report on actions it has taken or plans to take to recover improper payments and prevent future improper payments. In addition, section 3 of IPERA required Inspectors General to review each agency's improper payment reporting and issue an annual report.

On March 2, 2020, the *Payment Integrity Information Act of 2019* (PIIA) (Public Law 116-117) repealed IPERA (and other laws) but set forth similar improper payment reporting requirements, including an annual compliance report by Inspectors General.

PLANNING STEPS

Objectives: Our objectives are to (1) review the payment integrity section of the Fiscal Year (FY) 20XX Agency Financial Report (AFR)/Performance and Accountability Report (PAR) to determine whether the <INSERT AGENCY NAME> is in compliance with the *Payment Integrity Information Act of 2019* (PIIA) and (2) evaluate the agency's (a) risk assessment methodology, (b) improper payment rate estimates, (c) sampling and estimation plan(s), (d) corrective action plan(s), and (e) efforts to prevent and reduce improper payments.

Scope: We will review the payment integrity section in the FY 20XX AFR/PAR and any accompanying material to determine agency compliance with PIIA.

General Methodology:

1. Review the payment integrity section of the agency's FY 20XX AFR/PAR (and any accompanying material) to assess the agency's compliance with PIIA.
2. Review applicable Federal laws, Office of Management and Budget (OMB) guidance, and agency policy and procedures.
3. Request source data from the agency used to support applicable payment integrity information in the AFR/PAR.
4. Analyze the source data to ensure accuracy and completeness of payment integrity information in the AFR/PAR.
5. Conclude whether the agency met each of the six PIIA compliance requirements.
6. Since programs vary from agency to agency, each OIG needs to determine whether an issue is significant in the context of the agency under review and the OIG's objective for its review. However, generally, if an OIG considers something significant, it should have a substantial impact on the payment integrity information in the agency's AFR/PAR. OIGs should use professional judgement to determine whether an issue is significant when assessing compliance with PIIA requirements.
7. OIGs should use professional judgement to determine the extent of testing to meet its objectives. If an agency has high priority programs (as designated by OMB), then there are additional reporting requirements in Appendix C of OMB Circular A-123 that OIGs should consider.
8. OIGs should leverage any prior or on-going work in deciding the level of work to do for the PIIA compliance review. For example, consider whether any interviews conducted by the OIG as part of the financial statement audit—or any other audit, evaluation, or inspection—can be used to document your

current understanding of the procedures, oversight, and internal controls in place for preparing the payment integrity information in the AFR/PAR.

9. The OIG should evaluate whether an agency has published improper payments information with the annual AFR/PAR for the most recent fiscal year. In determining compliance, the OIG should evaluate the

   - completeness of the agency's programs or activities reported as susceptible to significant improper payments in the AFR/PAR and whether those determinations were accurate based upon supporting documentation.
   - accuracy of improper payment estimates and whether the sampling and estimation plans used are appropriate given program characteristics. For example, when determining compliance, the OIG should evaluate whether the program improper payment rate estimates are accurate.
   - corrective actions plans to determine whether they are adequate and focused on the true causes of improper payments, including reducing improper payments, effectively implemented, and prioritized within the agency.
   - agency demonstrated improvement in its improper payment rates.
   - root cause category classification and determine whether the agency has accurately classified the true root causes of improper payments.

As part of its report, the OIG should include its evaluation of agency efforts to prevent and reduce improper payments. It should include any recommendations for modifying any plans of the agency relating to the program, including improvements for improper payments determination and estimation methodology, as well as actions to improve prevention and reduction.

Finally, for agencies with high-priority programs, OIGs should review (I) the assessment of the level of risk associated with the program and the quality of the improper payment estimates and methodology of the executive agency relating to the program; and (II) the oversight or financial controls to identify and prevent improper payments under the program.

Agencies found noncompliant with PIIA guidance are required to perform additional reporting to OMB, Congress, and the Comptroller General depending upon the number of years the OIG found them not in compliance. OIGs will also review additional reporting requirements to ensure the Agency complied with these additional requirements timely and completely.

Nature of the Program: The payment integrity section on pages X to X of the FY 20XX AFR/PAR is a compilation of information affecting <INSERT AGENCY NAME> programs and activities. The main component/bureau/division/office responsible for compiling the payment integrity section is the <INSERT COMPONENT/BUREAU/DIVISION/OFFICE NAME>.

The purpose of the payment integrity section of the AFR/PAR, outlined by PIIA is to improve efforts to identify and reduce Government-wide improper payments, and for other purposes. PIIA repealed Public Law 107-300, *Improper Payments Information Act of 2002* (IPIA); Public Law 111-204, *Improper Payments Elimination and Recovery Act of 2010* (IPERA); and Public Law 112-248, *Improper Payments Elimination and Recovery Improvement Act of 2012* (IPERIA).

The main website for improper payment resources is https://paymentaccuracy.gov/resources/.

Internal Controls: Obtain an understanding of the controls in place for compiling, validating, and reporting the payment integrity information in the AFR/PAR. Refer to the OIG's prior reviews as appropriate. The OIG may want to obtain information from the agency related to its OMB Circular A-123 internal control testing related to improper payments. Internal controls include (a) performing improper payment risk assessments, (b) developing sampling and estimation plans, (c) executing sampling and estimation plans, (d) identifying root causes of improper payments, and (e) preventing and reducing improper payments.

Systems Controls: If information systems controls are determined to be significant to meet the objective of the OIG review, obtain a sufficient understanding of information systems controls necessary to assess audit risk and plan the OIG review within the context of the objectives. If the OIG is not reviewing the systems controls or the OIG deems them not significant, please explain. For example, the OIG may conclude a low risk of the agency misstating the payment integrity information in the AFR/PAR based on prior audit work.

Legal Requirements: The term ‘‘compliance’’ with PIIA for the annual OIG review means that the agency—

a) published improper payment information with the AFR or PAR for the most recent fiscal year and posted that report and any accompanying materials required under OMB guidance on the agency website;

b) if required, conducted a program specific risk assessment for each applicable program or activity that conforms with section 3352(a) of PIIA;

c) if required, published improper payments estimates for all programs and activities identified under section 3352(a) of PIIA in the accompanying materials to the AFR/PAR;

d) published programmatic corrective action plans prepared under section 3352(d) of PIIA that the agency may have in the accompanying materials to the AFR/PAR;

e) published improper payments reduction targets established under 3352(d) of PIIA that the agency may have in the accompanying materials to the AFR/PAR for each applicable program or activity assessed to be at risk, and has demonstrated improvements and developed a plan to meet the reduction targets; and

f) reported an improper payment rate of less than 10 percent for each applicable program and activity for which an estimate was published under 3352(c) of PIIA.

If an agency does not meet one or more of these requirements (a through f above), then it is *not* compliant under PIIA.

Criteria:

- Public Law 116-117, *Payment Integrity Information Act of 2019*
- 31 U.S.C. 3321, *Disbursing Authority in the Executive Branch*
- Public Law 114-109, *Federal Improper Payments Coordination Act of 2015*
- Appendix C of OMB Circular A-123, *Requirements for Payment Integrity Improvement*. (OMB updates this guidance periodically. Therefore, OIGs should review the most current version.)
- OMB Circular A-136, *Financial Reporting Requirements*. (OMB updates this guidance each year. Therefore, OIGs should review the most current version.)
- GAO's *Green Book, Standards for Internal Controls in the Federal Government*: The GAO Standards for Internal Control in the Federal Government discusses the importance of appropriate documentation for transactions. It states, "Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination." (Page 48 of GAO-14-704G dated September 2014.)

- OMB Circular A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control.* (OIGs should review the most current version.)

Evidence: Identify potential sources of information to use as evidence. Determine the amount and type of information needed to obtain sufficient, appropriate evidence to address the review's objectives. If the team believes that it is likely that sufficient, appropriate evidence will not be available, evaluate whether the lack of sufficient, appropriate evidence is due to internal control deficiencies or other program weaknesses, and whether the lack of sufficient, appropriate evidence could be the basis for a finding. See evidence sections in *Government Auditing Standards* and/or *Quality Standards for Inspections and Evaluations*.

Risk of Fraud or Abuse: Assess the risk of fraud and abuse occurring that is significant within the context of the objectives or that could affect the findings and conclusions. If an OIG identifies factors that indicate fraud or abuse has occurred or is likely to have occurred, it should design procedures to provide reasonable assurance of detecting such fraud/abuse. For example, if an OIG did not identify fraud or abuse in prior year OIG payment integrity reviews, you may want to assess the risk of fraud occurring as low in the context of the OIG payment integrity review's objective. Also, consider whether the prior audits, evaluations, investigations, or other work by the OIG indicate a higher risk of improper payments or actual improper payments that were not included in the risk assessments of the agency.

Relying on Others: If the team intends to use the work of non-OIG auditors, 1) perform procedures that provide a sufficient basis for using that work; 2) obtain evidence concerning the non-OIG auditors' qualifications and independence, and determine whether the scope, quality, and timing of the work performed by the non-OIG auditors are adequate for reliance in the context of the current objectives; and 3) if applicable, request a copy of the non-OIG audit organization's latest peer review report and any letter of comment.

Prior Work: Identify and review relevant prior work. Evaluate whether the agency took appropriate corrective action to address findings and recommendations from any prior engagements that are significant within the context of the current objectives. Use this information in assessing risk and determining the nature, timing, and extent of current work, including determining the extent to which testing the implementation of the corrective actions is applicable to the current objectives. Also, consider whether the prior OIG audits, evaluations, investigations, or other prior work indicate a higher risk of improper payments or actual improper payments that were not included in the risk assessments of the agency.

Examples of prior work from GAO that some OIG may want to include, if appropriate to its agency, include the following.

- PAYMENT INTEGRITY: Selected Agencies Should Improve Efforts to Evaluate Effectiveness of Corrective Actions to Reduce Improper Payments (GAO-20-336), April 2020
- IMPROPER PAYMENTS – Most Selected Agencies Improved Procedures to Help Ensure Risk Assessments of All Programs and Activities (GAO-18-36), November 2017
- MEDICARE ADVANTAGE PROGRAM INTEGRITY - CMS's Efforts to Ensure Proper Payments and Identify and Recover Improper Payments (GAO-17-761T), July 19, 2017
- IMPROPER PAYMENTS - Improvements Needed in CMS and IRS Controls over Health Insurance Premium Tax Credit (GAO-17-467), July 2017
- VETERANS AFFAIRS - Improper Payment Estimates and Ongoing Efforts for Reduction (GAO-17-633T), May 24, 2017
- IMPROPER PAYMENTS - Strategy and Additional Actions Needed to Help Ensure Agencies Use the Do Not Pay Working System as Intended (GAO-17-15), October 2016
- IMPROPER PAYMENTS - DOE's Risk Assessments Should Be Strengthened (GAO-15-36), December 2014

- IMPROPER PAYMENTS - Government-Wide Estimates and Reduction Strategies (GAO-14-73T), July 9, 2014
- DOD FINANCIAL MANAGEMENT - Significant Improvements Needed in Efforts to Address Improper Payment Requirements (GAO-13-227), May 2013

Staffing: OIG management must assign sufficient staff and specialists with adequate collective professional competence to perform the review. List the staff assigned to the project and their respective roles. If the team plans to use the work of a specialist or contract out the work, document the nature and scope of the work to be performed by the specialist/contractor. See *Government Auditing Standards* and/or *Quality Standards for Inspections and Evaluations*, as needed, for guidance.

Independence: Staff assigned to the project must be independent and must avoid situations that could lead reasonable and informed third parties to conclude that the staff are not independent and thus not capable of exercising objective and impartial judgment on all issues associated with conducting the review and reporting on the work. Documentation of independence considerations provides evidence of the staff's judgments in forming conclusions regarding compliance with independence requirements. If the engagement is performed as an audit, staff should apply the generally accepted government auditing standards (GAGAS) conceptual framework to identify threats to independence, evaluate the significance of threats identified (both individually and in the aggregate), and apply safeguards as needed to eliminate threats or reduce them to an acceptable level. Document threats to independence that require the application of safeguards, along with the safeguards applied. If the OIG performs the engagement as an evaluation or inspection, staff should apply the guidance on independence in the *Quality Standards for Inspections and Evaluations*.

OIG Start Notice: Inform the agency of the planned review.

Entrance Conference: If necessary, schedule and hold an entrance conference with the agency.

Data Reliability: Obtain data needed to meet objective and test its reliability as appropriate for the objective.

Compliance Determine whether the OIG will perform its review in compliance with Government Auditing Standards or the Quality Standards for Inspection and Evaluations.

FIELD WORK STEPS – Suggested steps.

1. Search the agency's website to determine whether the AFR/PAR with the payment integrity information is on the agency's website. Document the location of the report on the website and whether the report includes the required information, such as estimates for all programs identified as susceptible to significant improper payment, corrective action plans, etc.
2. Interview agency staff and/or officials to gain an understanding of the procedures, oversight, and internal controls in place for preparing (if applicable) the (a) required risk assessment, (b) payment integrity section of the AFR/PAR and any accompanying materials (c) estimation methodologies, (d) corrective action plans, and (e) reduction target rates. Identify any significant changes since the OIG's last review.
3. Review source data/documents from the agency to support the accuracy and completeness of payment integrity information in the AFR/PAR and any accompanying materials, as well as to gain an understanding of the relevant internal controls. Determine whether the source data supports that the improper payment information in the AFR/PAR is accurate and complete. Based on the prior year's work and applying auditor's professional judgment, determine (a) the type of source documents to review, such as high-level documents or more detailed documents; (b) whether you should review payments that were proper or improper and test using the procedures performed by the agency to determine whether the OIG comes to the same conclusion about the payment; and (c) whether sampling is necessary. For example, to test the

accuracy of the data, OIGs may want to consider verifying the accuracy of the current outlays and comparing the sampling result to what is published in the AFR. In addition, OIGs should consider whether detailed testing of transactions is needed or whether it is sufficient to do a walkthrough of the agency's current process and make a determination as to whether the process is reasonable and consistently applied.

4. Assess the agency's risk assessment(s) if applicable.

   a) Gain an understanding of the agency's process for conducting the risk assessment. Identify any significant changes to the risk assessment process since the OIG's last review.

   b) Determine whether all programs that were scheduled for a risk assessment had one completed (that is, no less than every 3 years).

   c) Select and review risk assessment(s) to ascertain (i) the risk factors used, (ii) whether the agency has adequate documentation of its analysis and conclusions, and (iii) whether the risk score is reasonable based on prior work, your knowledge and understanding of the program, and your professional judgement. Based on your prior work and professional judgment, determine whether a detailed review of all risk assessments is warranted or whether a more limited review or sampling is appropriate.

   d) For the risk assessments reviewed, determine—based on your prior work, any testing conducted for the current review, and your professional judgement—whether (a) there are any flaws/concerns with the level of risk associated with the program that would be significant to the payment integrity information reported by the agency (b) the risk assessment for the required programs and activities comply with OMB guidance and (c) the results of the risk assessment provide reasonable support that the program or activity are or are not susceptible to significant improper payments.

   e) If the agency conducted a risk assessment for each applicable program/activity as required (that is, no less than every 3 years) and you conclude there are no significant issues with the agency's risk assessment process or with any of the risk assessments reviewed by the OIG, then the agency met this PIIA criterion.

      If the OIG has concerns with the risk assessment process or with any of the risk assessments it reviewed, but they are not significant to the payment integrity information reported in the agency's AFR/PAR, then the OIG should conclude that the agency met this PIIA criterion, but the OIG should consider disclosing its concerns in its report and explain why they are not significant to the information included in the agency's AFR/PAR. Conversely, if the OIG concerns are significant then the OIG should conclude that the agency did not meet this PIIA criterion and provide the details in the report.

      The PIIA criteria is whether the agency conducted a program-specific risk assessment for <u>each</u> applicable program or activity as required. If the agency did not include *all required* programs/activities in the risk assessment every 3 years, then it did not meet this PIIA criterion.

      If the risk assessment excludes or misrepresents risks that the OIG deems to be significant—that is, these issues *significantly* alter the information reported by the agency in its AFR/PAR—then the OIG should conclude that the agency did not meet this PIIA criterion.

      If the agency did not conduct a risk assessment this year because it was not required (since risk assessments for programs should be done no less than every 3 years), then this step is not applicable.

5. Evaluate the agency's improper payment rate estimate and sampling/estimation plan (if applicable).

   a) Obtain documentation that supports the agency's improper payment estimates including its self-certified sampling and estimation plans submitted to OMB.

b) Select samples and perform testing on the agency's documentation to determine whether the information included is suitable for developing a statistical estimate.

c) Conduct any additional procedures as necessary.

6. Review the agency's corrective action plans (if applicable).

a) Obtain evidence to support whether the agency implemented effective corrective actions. Effective corrective actions include those focused on root causes, actually implemented, and are reducing improper payments.

i. Determine whether there are actions the agency can take to improve its improper payment corrective actions, related controls, and its performance in reducing improper payments.

ii. Determine whether the agency reviewed annually its existing corrective actions to determine whether (a) any existing action can be intensified or expanded to reduce improper payments and (b) the original intent of the corrective action is still achieving its intended purpose and result.

iii. For long-term, multi-year corrective actions that will be implemented and refined on a continuous basis, determine whether the agency identified annual benchmarks that can be used to demonstrate the progress of the implementation and/or the initial impact on improper payment prevention and reduction.

iv. Conduct additional procedures as necessary.

b) If the agency published a corrective action plan for those programs and activities assessed to be at risk for significant improper payments and the OIG concludes—based on its prior work, current work, and professional judgement—that there are no significant issues with the corrective action plans, then the agency met the PIIA criteria. If the OIG has concerns with the corrective action plan, but they are <u>not</u> significant to the improper payment information reported in the agency's AFR/PAR, then the OIG should conclude that the agency met this PIIA criterion. The OIG should determine whether to disclose its concerns in its report and explain why they are not significant to the information included in the agency's AFR/PAR.

c) If the corrective action plan does not include *all* programs/activities at risk for significant improper payments as required or there are issues that the OIG considers significant, then the agency did not meet the PIIA criteria and the issues should be described in the OIG's report.

d) If the agency does not have a corrective action plan or does not have a corrective action for a particular root cause, ask the agency and/or obtain documentation as to why.

e) Evaluate the root cause category classification and determine whether the agency has accurately classified the true root causes of improper payments (if applicable).

f) Review the agency's reporting to OMB, Congress, and Comptroller General for noncompliance for the same program or activity with a prior corrective action plan. Determine whether the additional requirements were met timely and completely.

i. If the agency is noncompliant for 2 consecutive fiscal years, it is required to propose to the Director of OMB additional program integrity proposals that would help it be compliant.

ii. If the agency is noncompliant for 3 consecutive fiscal years, it shall within 30 days after the OIG's determination, submit to Congress and the Comptroller General: 1) reauthorization proposals; 2) proposed statutory changes necessary to bring it into compliance; and 3) a description of the actions and timeframe needed for the agency to be compliant, if required.

iii. If the agency is noncompliant for 4 or more consecutive years, it shall within 30 days after the OIG's determination, submit to Congress a report that includes: 1) activities taken to comply with the requirements for 1, 2, 3, 4, or more years of noncompliance; 2) a description of any requirements that were fulfilled for 1, 2, or 3 consecutive years of noncompliance that are still relevant and being pursued as a means to bring the program into compliance; 3) a description of new corrective actions; and 4) a timeline for when it will achieve compliance based on actions described in the report.

iv. Annual report: Each agency will submit to Congress and the Comptroller General 1) a list of each program or activity determined to be noncompliant; and 2) actions that are planned to bring the program or activity into compliance.

7. Determine agency compliance with reduction targets (if applicable).

   a) Gain an understanding of how the agency established its reduction targets. (Note: For programs still working to establish a baseline estimate, OMB does not expect the program to publish a reduction target until a full baseline has been established.

   b) Determine whether the agency set reduction targets for future improper payment levels in its AFR/PAR for all programs and activities at risk for significant improper payments as required. If all required programs/activities were not included in the reduction targets, then the agency did not meet this PIIA criteria.

   c) Determine whether the agency demonstrated improvements to meet improper payment reduction targets. If an agency did not demonstrate improvements, then the agency did not meet this PIIA criterion. OIGs should use professional judgement in determining whether the agency demonstrated improvements. Note: The agency reduction targets for the current year may be reported in the prior year's AFR/PAR. Therefore, OIGs may need to obtain last year's AFR/PAR reduction targets for the applicable programs and activities at risk for significant improper payments. OIGs determine compliance with reduction targets by determining the robustness and validity of the agency's sampling methodology and examining point estimates (actual improper payment error rate), precision rates, and confidence internals.

      i. Valid and Rigorous Sampling Methodology (statistically valid): An agency will meet the reduction target if part of its confidence interval is less than or equal to the targeted rate.

      ii. Valid and Non-Rigorous Sampling Methodology (statistically valid): An agency will meet the reduction target if its point estimate is less than or equal to the targeted rate.

      iii. Non-Statistically Valid: An agency will meet the reduction target if its point estimate is less than or equal to the targeted rate.

   d.) Determine whether the Agency developed a plan to meet the reduction targets. If all required programs/activities were not included in the plan, then the agency did not meet this PIIA criterion.

8. Determine whether the agency's improper payment rate is less than 10 percent for each program/activity for which the improper payment estimate was published (if applicable). If the rate is not less than 10 percent for any required program/activity, then the agency did not meet this PIIA criterion.

9. For agencies with high-priority programs, PIIA requires the agency to submit an annual report to its OIG and OMB that includes plans it has taken or plans to take to recover improper payments and intends to take to prevent future improper payments. For the applicable OIGs, review this report and use professional judgement to determine whether you should perform any testing to evaluate its accuracy and completeness. Although reviewing the accuracy and completeness of this report is not required under PIIA, it may be useful in meeting the OIG's objective for its PIIA compliance review.

10. Review the oversight or financial controls to identify and prevent improper payments for agencies with high priority programs (if applicable).

11. Once Appendix C of OMB Circular A-123 is updated, CIGIE may provide a checklist to use as a guide when conducting the work.

12. Discuss with the agency the status of prior years' recommendations.
13. Discuss any concerns/questions with the agency.

REPORTING

When reporting on whether an agency complied with the PIIA criteria, OIGs should use a compliant/non-compliant approach that takes into account whether its current work, prior work, and professional judgement lead the OIG to conclude that it has concerns regarding completeness or inaccuracies that would *significantly* alter the payment integrity information reported by the agency in its AFR/PAR. If an agency fails to meet one or more of the six compliance criteria, then it is not compliant under PIIA.

The report should contain a high-level summary in the beginning of the report that (a) clearly states the agency's compliance status (i.e., compliant or non-compliant) and (b) indicates which of the six requirements the agency complied with and which requirements the agency did not comply with. A table should also be included in the beginning of the report that includes the (a) criteria assessed, (b) name of each program assessed, and (c) whether the program(s) were compliant or non-compliant for each of the criteria assessed.

If an agency has many programs, consider summarizing them—instead of listing each program—in the table. For example, if there are many programs/activities, the OIG could list just the programs out of compliance in a table with a sentence stating that there is an appendix with a table listing all the programs at the end of the report. If there are **no** non-compliant programs, the OIG could make that statement in the beginning of the report indicating that all the Agency's programs were found in compliance and that there is an appendix with a table listing all the programs at the end of the report.

A report template may be developed for OIGs use once OMB Circular A-123 Appendix C is updated in FY 2021.

OIGs should submit its report to

a) the head of its executive agency,
b) the Committee on Homeland Security and Governmental Affairs of the Senate,
c) the Committee on Oversight and Reform of the House of Representatives,
d) the Comptroller General of the United States (i.e., GAO), and
e) OMB. (Per OMB's July 30, 2020 guidance, OIGs should upload report to OMB's Max page at Payment Integrity Information Act Required Submissions to OMB.)