The Pandemic Response Accountability Committee: Organization and Duties

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The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136) created a new federal entity, the Pandemic Response Accountability Committee (PRAC), to “conduct and support oversight” of the federal government’s response to the COVID-19 pandemic and promote transparency. This Insight provides an introduction to the organization and duties of the PRAC.

Organization

Section 15010(b) of the CARES Act establishes the PRAC within the Council of Inspectors General on Integrity and Efficiency (CIGIE), the oversight and coordination body for the inspector general community. The statutory members of the PRAC under Section 15010(c)(2) are:

- the chairperson;
- the departmental inspectors general of the Departments of Defense (DOD), Education, Health and Human Services, Homeland Security, Justice, Labor, and the Treasury;
- the Small Business Administration inspector general; and
- the Treasury Inspector General for Tax Administration.

In addition to those members, the chairperson of the PRAC may designate any other inspector general who serves in an “agency that expends or obligates covered funds or is involved in the Coronavirus response” to serve on the PRAC (§15010(c)(2)(E)).

The CIGIE chairperson (currently Department of Justice Inspector General Michael Horowitz) has the authority to select the PRAC chairperson and vice chairperson from among the PRAC’s statutory members (§15010(c)(1)). The CIGIE chairperson is required to appoint an executive director within 30 days of enactment (i.e., April 26, 2020) and a deputy executive director within 90 days of enactment (i.e., June 25, 2020). When making each appointment, the CIGIE chairperson is required to consult the majority and minority leadership of the House and the Senate.
Title V of Division B of the CARES Act, under the heading “Pandemic Response Accountability Committee,” appropriates $80 million in non-expiring funds for the PRAC. The PRAC is also provided with authority to hire additional staff to support its activities (§15010(f)).

The PRAC is scheduled to terminate on September 30, 2025 (§15010(k)).

**Early Developments**


On April 6, 2020, President Trump named Environmental Protection Agency Inspector General Sean O’Donnell to replace Fine as acting DOD inspector general, and Fine was no longer eligible to serve as PRAC chairperson. Horowitz is currently serving as acting chairperson. On April 27, 2020, Horowitz appointed Robert A. Westbrooks, inspector general for the Pension Benefit Guaranty Corporation, as the PRAC executive director.

**Duties**

The statutory role of the PRAC is to “promote transparency and conduct and support oversight” of the federal government’s COVID-19 response by preventing and detecting waste, fraud, abuse, and mismanagement and mitigating risks that “cut across program and agency boundaries” (§15010(b)). Specifically, the PRAC is tasked with coordinating and monitoring the federal government’s COVID-19 response (§15010(d)(1)(B)), conducting oversight (§15010(e)), and maintaining a public website that collects specified information. Each of these functions is discussed in more detail below.

**Coordinating and Monitoring the Federal COVID-19 Response**

Section 15010(d)(1)(B) of the CARES Act establishes coordinating functions for the PRAC, including:

- developing a strategic plan for oversight of the federal government’s COVID-19 response and coordinating with and supporting inspectors general,
- conducting a comprehensive audit and review of charges to federal contracts under the CARES Act, and
- reviewing whether there are sufficient qualified personnel to manage those programs and whether they have sufficient resources.

The PRAC is directed to make recommendations to agencies (including, with some exceptions, “each authority of the Government of the United States, whether or not it is within or subject to review by another agency”) to prevent waste, fraud, and abuse and to mitigate other risks (§15010(d)(3)(A)). The PRAC is also directed to provide management alerts and other reports to Congress and the President that identify potential problems and provide updates on the PRAC’s work. Finally, the PRAC is required to submit biannual reports to Congress and the President summarizing its recommendations and findings. To the extent possible, these reports are also required to quantify the impact of any tax credits and expenditures provided as part of the federal government’s COVID-19 response (§15010(d)(2)).

**Oversight**

The PRAC is also directed to conduct its own audits and reviews of the federal government’s COVID-19 response and to collaborate with inspectors general on such audits and reviews (§15010(e)). When
conducting audits and reviews, the PRAC has similar authorities to those provided to inspectors general (§15010(e)(3)(A)(i)) pursuant to the Inspector General Act of 1978. Additionally, the CARES Act explicitly provides that the PRAC may issue and enforce subpoenas (§15010(e)(3)(A)) and hold public hearings (§15010(e)(4)(A)). If the PRAC determines that it or any inspector general’s office has been unreasonably denied information or assistance, it is required to immediately notify the “appropriate congressional committees” (§15010(e)(4)(C)).

Public Website

The PRAC is also required to establish a “user-friendly, public-facing website to foster greater accountability and transparency” in the federal government’s COVID-19 response (§15010(g)(1)(A)). The CARES Act authorizes, but does not require, integration of this website into oversight.gov, which is operated by CIGIE (§15010(g)(1)(B)). Under Section 15010(g)(3), the website is required to collect public feedback and provide a variety of information on the COVID-19 response, including:

- “accountability information” such as inspector general reports and recommendations and the findings and reports prepared by the Government Accountability Office;
- “operational, economic, financial, grant, subgrant, contract, and subcontract” data in “user-friendly visual presentations;”
- “downloadable, machine-readable, open format reports on covered funds obligated by month to each State and congressional district;” and
- “all recommendations made to agencies” related to the COVID-19 response and the status of each recommendation.

In order to implement these requirements, Section 15011 requires agencies to report regularly to the PRAC, among other entities, on any obligation or expenditure of covered funds greater than $150,000.


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