



# Pandemic Relief Fund Fraud Investigation Defense

In August 2023, the Department of Justice (DOJ) announced the results of a coordinated, nationwide enforcement action to combat COVID-19 fraud that included 718 enforcement actions – including federal criminal charges against 371 defendants – for alleged offenses in excess of \$836 million. In total, DOJ has now seized over \$1.4 billion in illegally obtained COVID-19 relief funds. Because contractors and businesses who received COVID-19 relief funds will continue to face scrutiny from DOJ and other government agencies, it is critical to maintain documentation to demonstrate compliance with internal policies and government terms and conditions associated with the receipt of COVID-19 relief funds.

In the early stages of the pandemic, HKA's Government Contracts Group helped clients identify and quantify increased costs (i.e., paid leave reimbursement) or other impacts resulting from COVID-19 to procure recovery funds. Our group's experience and knowledge of COVID-19 pandemic relief funding mechanisms, combined with our expertise in performing advanced analysis of large data sets and supporting government contractors in False Claims Act investigations, has positioned us to help clients (i) implement and adhere to a compliance framework to minimize the risk of potential investigations and (ii) protect themselves in the event of an investigation.

## HKA Qualifications and Capabilities

- Certified Public Accountants (CPAs) and Certified Fraud Examiners (CFEs)
- Forensic accounting
- Understanding of fraud risks
- Advanced data analysis methods
  - Investigations
  - Damage analyses and quantification

## HKA Government Contracts Contacts



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- Analysis of large data sets
- Presentation of results/findings to government oversight bodies (e.g., DOJ, GSA, DoD Contracting Officers, U.S. Attorneys, and internal company stakeholders)
- Risk assessments
- Advisory services for organizations receiving federal funds through grants and agreements (including supporting investigations)

### HKA Experience

- False Claims Act investigations
- Fraud investigations
- Expert witness testimony on complex accounting-related disputes
- Offices of Inspector General investigations and audits
- Inaccurate or incomplete certifications
- Support of large clients in managing complex litigation matters

### HKA's Role

- Respond to government agency fraud and/or noncompliance inquiries
- Prepare Requests for Equitable Adjustment and/or certified claims in connection with schedule delays and/or other contract changes
- Calculate/quantify alleged damages
- Assist counsel in defending against/responding to fraud allegations
- Testify as expert witness (e.g., ASBCA, CBCA, U.S. Court of Federal Claims, state and federal courts)

To learn more about all of HKA's Government Contracts service offerings, use <https://www.hka.com/brochure/government-contracts/>

For a copy of the DOJ's Nationwide COVID-19 Fraud Enforcement Action, visit the DOJ website: <https://www.justice.gov/opa/pr/justice-department-announces-results-nationwide-covid-19-fraud-enforcement-action>