

## PPP Loan Audit Team

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Borrowers receiving Paycheck Protection Program (PPP) Loans from the Small Business Administration are subject to audit and investigation by the Special Inspector General for Pandemic Recovery in the U.S. Department of the Treasury, which also has the authority to refer matters to the Department of Justice for a civil or criminal proceeding. The SBA and the Treasury Department have also announced that all PPP loans of \$2 million or more WILL be subject to an audit. In addition, the Justice Department has recently announced charges against various individuals for fraud, with a high likelihood of additional criminal investigations. Finally, there is a possibility that a private litigant may sue a borrower in the name of the federal government by bringing a *qui tam* proceeding under the False Claims Act and receiving a portion of any recovery.

Because the stakes can be high, it is important for PPP loan borrowers to prepare for and defend themselves in such audits, investigations and litigation. To meet these needs, Miller Canfield has assembled a PPP Loan Audit Team, which can cover the full range of issues that business and non-profit borrowers, as well as lenders, may encounter, including:

- Pre-investigation planning and compliance checks
- Risk assessment consulting
- Compliance review and certification
- Audit preparation and planning
- Audit defense
- Federal subpoenas and criminal investigations
- Criminal defense
- Litigation defense and support
- Qui tam proceedings
- Tax advice

To discuss Paycheck Protection Program (PPP) loan forgiveness, audits, or investigations, please reach out to your Miller Canfield attorney or one of our team members listed here:

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