

Prepared for: [SAMPLE — Anonymized Foundation, Inc.] **Prepared by:** Palavir LLC **Engagement period:** 2026-04-21 to 2026-05-02 **Methodology version:** v1.0 (cross-reference: LEIE 2026-04-30, OFAC SDN 2026-05-01, SAM exclusions 2026-04-10)

EXECUTIVE SUMMARY

Cross-referenced **187 grantee organizations** (active and historical, 2019–2026) against **268,749 federal exclusion records** (OIG-LEIE: 83,001; OFAC-SDN: 18,927; SAM exclusions: 167,643 cached as of last successful refresh 2026-04-10) plus **Palavir's compliance API** indexed against IRS Form 990, federal contract awards, and FCA settlement filings.

Severity	Findings	Recommended action
Critical (active federal exclusion)	2	Immediate clawback review, suspend disbursements, counsel notification
Elevated (prior FCA action / debarment expired <5y)	4	Enhanced reporting requirement, on-site review
Watch (name/address proximity to active exclusion, low confidence)	7	Manual verification, documentation request
Cleared	174	No action

The two **Critical** findings represent **\$427,000 in awarded funds across 3 grants** disbursed after the recipient's exclusion date became effective. Counsel review recommended within 14 days.

CRITICAL FINDING 1 — ACTIVE OIG-LEIE EXCLUSION

Recipient: [SAMPLE — name redacted in this preview] **Awarded:** \$185,000 across 2 grants (2024, 2025) **Match source:** OIG-LEIE 1128(b)(4) exclusion, effective 2023-09-15 **Match confidence:** 99% (exact name + state + practitioner NPI)

Disbursement after exclusion: \$185,000 / \$185,000 = **100%**

Recommended action

- Suspend any pending disbursements immediately.
- Notify legal counsel; OIG-excluded entities receiving federal-pass-through funds may trigger 42 CFR 1003 obligations even where the foundation is not a federal program directly.
- Initiate clawback review under standard grant-agreement § 6 (compliance breach termination).

Evidence pack

- LEIE_UPDATED.csv line 47,210 (date of exclusion 2023-09-15, basis "Conviction relating to fraud")
- Foundation grant agreement IDs G-2024-0181 and G-2025-0044
- Disbursement schedule from foundation accounting export

CRITICAL FINDING 2 — ACTIVE SAM DEBARMENT

Recipient: [SAMPLE — name redacted in this preview] **Awarded:** \$242,000 across 1 grant (2024) **Match source:** SAM exclusion record, debarment effective 2023-11-02 through 2026-11-02 **Match confidence:** 97% (exact UEI match, address discrepancy of one suite number) **Disbursement after debarment:** \$242,000 / \$242,000 = **100%**

Recommended action

- Suspend any pending disbursements.
- Verify whether the foundation's grant agreement requires SAM-active status (most federal pass-through grants do).
- If yes: standard grant-agreement breach pathway applies. If no: foundation policy decision on continuation.

ELEVATED FINDINGS (4)

Recipient	Concern	Award	Source
[Redacted]	Subject of 2022 FCA settlement, no admission of liability	\$50,000	DOJ press release
[Redacted]	Single Audit deficiency 2023 (significant deficiency, not material weakness)	\$35,000	FAC clearinghouse
[Redacted]	Listed in state AG investigation 2024 (no charges filed)	\$75,000	NY AG public docket
[Redacted]	Prior debarment 2017–2020, now reinstated	\$25,000	SAM history

Recommended action

- Enhanced reporting: quarterly attestation of fund use vs. proposal narrative.
- One on-site visit in next 12 months (foundation site visits are standard; this surfaces them as priorities).
- No suspension or clawback unless reporting attestations surface new findings.

WATCH LIST (7)

These represent low-confidence matches: name proximity to an excluded entity, partial address match, or shared principal across an unrelated entity. **None require immediate action.** Each row is documented in the evidence workbook for verification by your team.

(Detail rows omitted in this sample.)

METHODOLOGY NOTES

Sources cross-referenced

1. **OIG-LEIE** (HHS Office of Inspector General — List of Excluded Individuals/Entities). 83,001 records. Refreshed via oig.hhs.gov/exclusions/downloadables/UPDATED.csv. Used for healthcare-related grant programs in particular.
2. **OFAC-SDN** (Treasury — Specially Designated Nationals). 18,927 records. Refreshed via treasury.gov/ofac/downloads/sdn.csv. Sanctions exposure across all program types.
3. **SAM exclusions** (GSA System for Award Management debarments). 167,643 records cached as of 2026-04-10 due to upstream API outage; will refresh on next stable window.
4. **DOJ / FCA settlements**, public press release archive, last 10 years.
5. **IRS Form 990 / 990-PF**, last 5 fiscal years, for principal-name and address cross-reference.
6. **Federal contract awards** (USAspending.gov) for entities receiving both grant and contract funds — useful for matching-fund verification.

Match confidence scoring

Score	Criteria
95–100%	Exact name + (NPI or UEI or EIN) match
85–94%	Exact name + address line match, no unique ID match
70–84%	Exact name match only, no other corroboration
< 70%	Excluded from findings (false-positive risk too high)

What this audit does NOT do

- This report is **informational** and does not constitute legal advice. Recommend counsel review for any clawback or termination decision.
- We do not interview grantees or verify recipient claims — this is a database cross-reference, not a forensic audit.
- We do not issue a formal compliance opinion. The findings are the basis for your team's follow-up.

ABOUT PALAVIR

Palavir LLC (Michigan, EIN 41-4039570) is the firm behind FindGrants, GovBids, and the Palavir Compliance API. Founder Josh Elberg has prepared whistleblower packages and fraud-detection analyses for plaintiff's counsel including Brown LLC, Morgan Verkamp, and others active in federal False Claims Act practice.

Engagement terms: \$5,000 flat per audit (up to 1,000 grantee records). Larger portfolios scoped on a separate basis. Confidentiality agreement provided on request. No card on file required to start scoping.

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