



OFFICE OF GENERAL COUNSEL

U.S. SMALL BUSINESS ADMINISTRATION  
WASHINGTON, D.C. 20416

[DATE]

To: [RECIPIENT]

[SALUTATION],

[INTRODUCTORY STATEMENTS] The Small Business Administration (“SBA”) administers and oversees compliance with its 8(a) Federal contracting program (15 U.S.C. 637), in which your firm is a participant. To address waste, fraud, and abuse in the 8(a) program, the Administrator of the SBA is given broad power to conduct investigations deemed necessary to determine whether a recipient of such assistance violated any applicable laws or regulations.<sup>1</sup>

In furtherance of this responsibility, the SBA is requesting the data and items listed in Exhibit A of this letter by [DATE] as part of a broader evaluation of fraud, waste and abuse among 8(a) program participants. To the extent that your firm submitted any particular information in routine annual reporting, that particular information need not be submitted again.<sup>2</sup> The requested data submissions should be uploaded to our portal at [LINK].

Failure to respond to the SBA’s inquiry may result in a determination that your firm is not eligible for continued participation in the 8(a) program and may result in further investigative or additional remedial action.

Sincerely,

[X]

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<sup>1</sup> See, e.g., 15 U.S.C. § 634(b)(11).

<sup>2</sup> For clarification, data requested in a monthly increment would not be duplicative of the same data already submitted in an annualized form, and would have to be submitted in the monthly increment.

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EXPIRES:

## EXHIBIT A: DATA REQUESTED

The SBA Requests, by [DATE], that you provide your:

1. **General Ledger** for the last three full fiscal years (Excel Files Only)
2. **Trial Balance** as of the last day for each of the last three fiscal year-ends (Excel Files Only)
3. **IRS Form 4506** covering the last three full years (PDF Files Only)
4. **Bank Statements** (for any and all bank accounts for the business) as of the last day for each of the last three fiscal year-ends (PDF Files Only)
5. **Bank Reconciliations** as of the last day for each of the last three fiscal year-ends (PDF or Excel Files Only)
6. **Payroll Register and Reconciliation** (including any distributions to any owner) monthly for the last three full fiscal years (PDF or Excel Files Only)
7. **List of All Employees**, (displaying at a minimum, last name, first name, and employee ID #) broken out by contracts those employees are servicing, for the last three full fiscal years (PDF or Excel Files Only)
8. **List of all Vendors** (as well as, all partners, joint ventures, and subcontractors) for the last three full fiscal years (PDF or Excel Files Only)
9. **Copy of all 8(a) Contracts** for any contract that has been awarded/amended/extended over the last three full fiscal years (PDF Files Only)
10. **Subcontracting Agreements** related to the contracts in item 9 (for the last three full fiscal years) (PDF Files Only)
11. **Financial Statements** which include, at a minimum, the year-end Balance Sheet, YTD P&L, Cash Flow Statement, and the Statement of Equity for each of the last three fiscal years (Excel Files Only)
12. **Financial Statement Reconciliation to the year-end Trial Balance** for the last three fiscal years (Excel Files Only), and
13. For each of the last three full fiscal years, a **Sub-Ledger Schedule** tying to the year-end trial balance accounts for: all Accounts Receivable accounts, all Accounts Payable accounts and all P&L accounts (Excel Files Only)