

Fraud Program Management Services, Investigation, & Prosecution

In an era of AI-driven oversight and expanded 10-year statutes of limitations, the line between a minor administrative error and an actionable fraud claim has blurred, placing every organization that received federal funds under unprecedented scrutiny.

Recent government watchdog reports and expert analysis, updated as of early 2026, place the total loss to pandemic relief fraud—across federal, state, and local programs—at a staggering hundreds of billions of dollars, with some estimates reaching as high as \$1 trillion when factoring in the total magnitude of unrecovered improper payments.

With the establishment of the newly dedicated National Fraud Enforcement Division of the Department of Justice, in addition to existing federal and state-level Department of Government Efficiency and the Pandemic Response Accountability Committee, grantees are experiencing a transformative shift in the management of federal funding.

IEM's Fraud Detection

Using IEM's experience and expertise, our team identifies, investigates, and improves fraud detection outcomes for clients. **Using innovative tools and technology coupled with real-world fraud investigation experience, IEM stands ready to assist clients in preventing fraud and identifying, prosecuting, and recovering losses.**



Identification - We leverage big data and innovative tools with AI and machine learning driven insight to identify trends in potentially fraudulent applications and claims. IEM's proprietary fraud social network tool identifies suspected fraud, helping to expedite the process. Early identification of potential schemes allows for timely investigation and pursuit.



Investigation - Our team of certified auditors and trained investigators are committed to tracking and documenting potentially fraudulent claims. Once identified and investigated, our personnel create prosecution packages to help deter and prevent future fraud.



Improvement - At IEM, we help our clients build resilience to mitigate future risks. In identifying and investigating fraud, we seek to inform future mitigation, policy, and process recommendations to better prevent fraud. Through improvement practices, we save taxpayers' dollars by recovering funds and help you ensure funds reach eligible recipients.



600+

Governmental, private sector, and international clients served



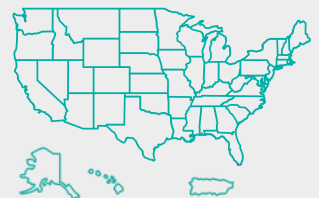
\$280+ Billion

Federal Funds Managed



750+

Employees including former federal executives and senior state and local officials



50

States and 5 Territories Supported

IEM's Fraud Capabilities

Unlike companies conducting fraud analytics, IEM's Certified Fraud Examiners, Certified Public Accountants, and Internal Auditors aid in the assembly of **fraud packages that are ready for prosecutorial agencies at the federal, state, and local levels to carry forward with additional law enforcement actions** (e.g., subpoenas, testimony) and bring perpetrators to justice.

Our investigators put together a law enforcement-ready package, including:

- Elements of the Crime, including supporting evidence of fraud;
- Recommendations of type(s) of criminal charge(s);
- Core data required by the Offices of Inspector Generals; and
- Boilerplate language to be included in the indictment.

IEM adds additional capacity to in-house contractors conducting fraud analytics and produces law-enforcement-centric fraud packages to allow prosecutorial agencies to take faster action against fraud, potentially recovering funds from criminals.

Our fraud packages are tailored to the jurisdiction – federal or state – and focus on statutes commonly used to prosecute fraud. IEM adjusts the focus according to the prosecutor's preference or local considerations. Specific prosecutor recommendations, local violations, and jurisdictional preferences can be accommodated in the fraud packages.

IEM provides evidence for specific statutes, tailored to the jurisdiction.

Evidence of fraud typically referred for federal prosecution is presented with the identified elements of the crimes commonly prosecuted in federal fraud cases: Title 18, United States Code (USC) Sections 1341 (Mail Fraud), 1343 (Wire Fraud), 1001 (False Statements), 1028 (False ID), and 1029 (Access Device Fraud). Special attention is paid to the elements of 1341 (Mail Fraud) and 1343 (Wire Fraud) due to the enhanced penalties associated.

Targeting Fraudulent Claims and Scams

IEM is committed to helping our clients and partners implement fraud program management solutions to prevent, detect, and recover from future fraud activity. IEM's fraud services are applicable to all federally funded programs. We understand the detrimental impact fraudulent and false claims have on the ability to get assistance and relief to those in need. Using innovative tools and technology coupled with real-world fraud investigation experience, **IEM stands ready to assist clients in preventing fraud and identifying, prosecuting, and recovering losses.**

Regular and Disaster-Related Fraud

- Federal Emergency Management Agency (FEMA)
- U.S. Department of Housing and Urban Development (HUD)
- U.S. Health and Human Services (HHS)
- Small Business Administration (SBA)
- U.S. Department of Labor's (DOL) Unemployment Insurance

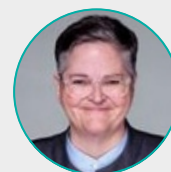
Federal Funded Program Fraud

- U.S. Department of Agriculture (USDA) Federal Child Nutrition Programs
- HHS Medicaid-Funded Social Services and Child Care and Family Assistance Programs

Our Experience

IEM has extensive experience managing and implementing federally funded grants and benefits programs, including:

- FEMA disaster assistance,
- Community Development Block Grants (CDBG),
- Emergency Rental Assistance,
- Mortgage assistance; and
- SBA Economic Injury Disaster Loan, and other programs.



Marion McFadden, J.D.

*Vice President,
Disaster Recovery*

Marion.McFadden@iem.com



Jon Mabry, CISA, CIA, CFSA, CCSA

*Senior Executive,
Disaster Recovery*

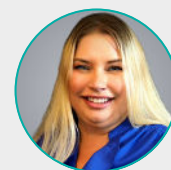
Jon.Mabry@iem.com



Dora Pleasant, CPA, CGMS

*Program Director,
Compliance and Monitoring*

Dora.Pleasant@iem.com



Danielle Taylor, CFE

*Project Manager,
Compliance and Monitoring*

Danielle.Taylor@iem.com