November 20, 2026

The Honorable French Hill
Chairman
The Honorable Maxine Waters
Ranking Member
House Committee on Financial Services

The Honorable Jim Jordan
Chairman
The Honorable Jamie Raskin
Ranking Member
House Committee on the Judiciary

The Honorable Tim Scott
Chairman
The Honorable Elizabeth Warren
Ranking Member
Senate Committee on Banking, Housing, and Urban Affairs

The Honorable Chuck Grassley
Chairman
The Honorable Dick Durbin
Ranking Member
Senate Committee on the Judiciary

Re: Oversight of abandoned enforcement actions and implications for whistleblowers

Dear Chairmen Hill, Scott, Jordan, and Grassley and Ranking Members Waters, Warren, Raskin, and Durbin:

Transparency International U.S., Government Accountability Project, National Whistleblower Center, and Public Citizen urge your committees to investigate recent decisions by the Department of Justice (DOJ) and Securities and Exchange Commission (SEC) to abandon corporate enforcement actions, including cases involving alleged foreign bribery, and the consequences of those decisions for whistleblowers.

Whistleblowers are essential to exposing corruption, but their willingness to come forward depends in part on confidence that the government will take their allegations seriously and independently evaluate the evidence. **When enforcement actions are abandoned, without a clear explanation of how the underlying evidence was evaluated, whistleblowers may be left exposed to professional and personal consequences. And while the whistleblower may lose potential opportunities for financial awards, the American taxpayer may also lose the possibility of clawing back funds that were siphoned off or unfairly gotten through fraud, waste and abuse.**

These decisions therefore raise questions about the integrity of the systems Congress established to encourage individuals to report wrongdoing being undermined by unclear enforcement priorities.

Two recent matters, discussed below, warrant particular scrutiny. Importantly, both of these decisions took place following the Trump Administration's February 2025 pause in DOJ enforcement of the Foreign Corrupt Practices Act (FCPA) and subsequent changes to the DOJ's

enforcement priorities, raising broader questions about how those policy changes have affected pending cases and the individuals who helped expose alleged misconduct.[1]

First, in *United States v. Adani*, the DOJ alleged a bribery scheme involving Indian solar energy contracts and fraud against investors. The DOJ sought dismissal in May 2026, and on August 10, the district court dismissed fraud charges against Gautam Adani, Sagar Adani, and Vneet Jaain with prejudice, while reserving judgment on the requested dismissal of FCPA and obstruction charges against five other defendants. The court criticized aspects of the DOJ's decision-making process, including the lack of input from prosecutors and investigators who developed the case. Although the court found that Gautam Adani's proposed $10 billion investment in the United States did not influence the dismissal decision, the circumstances surrounding the government's withdrawal warrant congressional examination.[2] On September 3, 2026, the court denied without prejudice the DOJ's request to dismiss the remaining FCPA and obstruction conspiracy counts, finding that the DOJ had not supplied sufficient factual support for its reasons.[3]

The related SEC action reached a different outcome. On May 14, 2026, the agency proposed consent judgments against Gautam and Sagar Adani providing for injunctions and civil penalties totaling $18 million, without admissions or denials of the allegations.[4]

Congress should examine the criminal dismissal and civil resolution separately, including the evidence, legal analysis, and approval processes supporting each.

Second, in *Securities and Exchange Commission v. Coburn and Schwartz*, the SEC sought dismissal with prejudice of its foreign bribery enforcement action against former Cognizant executives Gordon Coburn and Steven Schwartz in July 2025. The SEC's decision followed the DOJ's dismissal of related criminal charges against the same defendants in April 2025, raising additional questions about whether the agencies coordinated their decisions and what consideration they gave to the evidence and the interests of whistleblowers. The SEC expressly stated that its decision was based on policy considerations rather than an assessment of the merits of the allegations.

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[1] Executive Order 14209, § 2 (Feb. 10, 2025), Pausing Foreign Corrupt Practices Act Enforcement to Further American Economic and National Security; U.S. Department of Justice, Guidelines for Investigations and Enforcement of the Foreign Corrupt Practices Act (June 9, 2025), https://www.justice.gov/criminal/criminal-fraud/foreign-corrupt-practices-act/fcpa-guidelines.

[2] *United States v. Adani*, No. 1:24-cr-00433 (NGG), Memorandum & Order, ECF No. 49 (E.D.N.Y. Aug. 10, 2026), https://www.nacdl.org/getattachment/ef21bd70-4b84-4936-adbb-6ad01c587cdc/m-gov-uscourts-nyed-522756-49-0.pdf.

[3] *United States v. Adani*, No. 1:24-cr-00433 (NGG), Memorandum & Order at 13–14, ECF No. 57 (E.D.N.Y. Sept. 3, 2026), https://www.govinfo.gov/content/pkg/USCOURTS-nyed-1_24-cr-00433/pdf/USCOURTS-nyed-1_24-cr-00433-3.pdf.

[4] *Securities and Exchange Commission v. Adani*, No. 1:24-cv-08080 (E.D.N.Y.); SEC, Litigation Release No. 26554 (May 14, 2026), https://www.sec.gov/enforcement-litigation/litigation-releases/lr-26554 (proposed penalties of $6 million and $12 million, respectively; judgments subject to court approval).

Congress should determine what policy justified abandoning the action and whether the same rationale has been applied elsewhere.[5]

These cases raise important questions about the treatment of whistleblowers. Public Citizen's enforcement tracker identifies whistleblower complaints associated with the Adani and Azure Power matters.[6] While this does not establish eligibility for an eventual SEC whistleblower award, it underscores the need to determine how information provided by whistleblowers was considered and whether their interests were taken into account when the agencies decided how to resolve these cases rather than pursue them fully. The spreadsheet also identifies a number of other cases that may have associated whistleblower tips as well.

Congress designed the SEC's whistleblower program to provide awards of 10 to 30 percent of monetary sanctions collected when voluntarily provided original information leads to a successful SEC enforcement action resulting in sanctions exceeding $1 million, including awards in certain related enforcement actions.[7] This successful program is a mandate from Congress, because Congress understands that whistleblowers are a key tool to uncover waste, fraud and abuse that would otherwise remain hidden. When an otherwise viable case based on or aided by a whistleblower tip is abandoned, those potential financial incentives can be diminished or eliminated through no action of the whistleblower, even as the professional, financial, and personal risks associated with reporting misconduct persist. The specific consequences depend on the applicable law and any remaining or related enforcement actions; dismissal does not by itself establish that a whistleblower has lost an award or retaliation claim.

Congress should examine whether existing protections adequately account for these circumstances. The concern is that the DOJ and SEC's actions, without further explanation, will disincentivize whistleblowers from coming forward under the whistleblower program that Congress has created, and undermine its future efficacy.

At the same time, Congress should examine whether the DOJ's recent revisions to the Justice Manual on FCA enforcement do indeed "strengthen" the fight against fraud.[8] It is unclear what the reference in the press release to "meritless" qui tam actions are, when those qui tam actions are whistleblower tips which under the FCA have been instrumental in the DOJ—and the American public—recovering billions of dollars: In FY 2025, the DOJ recovered $5.34 billion

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[5] *Securities and Exchange Commission v. Coburn*, No. 2:19-cv-05820 (D.N.J.); SEC, Litigation Release No. 26351 (July 15, 2025), https://www.sec.gov/enforcement-litigation/litigation-releases/lr-26351. For the related criminal dismissal, see *United States v. Coburn*, No. 2:19-cr-00120 (D.N.J. Apr. 3, 2025), case history at https://clearinghouse.net/case/47324/.

[6] Public Citizen, Tracker: Corporate Enforcement at Risk, entry for Adani Green Energy Ltd. and Azure Power Global (accessed Oct. 23, 2026), https://www.citizen.org/article/corporate-enforcement-trump-tracker/.

[7] 15 U.S.C. § 78u-6(a)(1), (a)(5), (b), (c), https://www.law.cornell.edu/uscode/text/15/78u-6 (covered actions, related actions, award percentages, and eligibility requirements).

[8] U.S. Department of Justice, DOJ Revises Justice Manual to Strengthen False Claims Act Enforcement (accessed Nov. 10, 2026), https://www.justice.gov/opa/pr/doj-revises-justice-manual-strengthen-false-claims-act-enforcement.

through whistleblower-initiated (qui tam) FCA cases.[9] If a whistleblower tip is indeed meritless and/or does not provide sufficient proof of wrongdoing, the DOJ is already well-equipped to dismiss it through its normal investigatory processes; the creation of additional disincentives for the DOJ and SEC to pursue enforcement actions against potential wrongdoers, in a manual, is arguably contrary to Congress' intention and mandate in passing the FCA and forming the whistleblower program itself.

We urge your committees to seek documents and briefings from the DOJ and SEC addressing five issues:

1. **Enforcement decisions.** Who recommended, reviewed, and approved the dismissal or resolution of these cases? What legal, factual, or policy considerations justified those decisions, and to what extent were career prosecutors and investigators consulted?
2. **Political influence and conflicts of interest.** What communications occurred between agency officials and defendants, their attorneys, lobbyists, White House personnel, or other administration officials? Were established procedures followed to identify and address potential conflicts of interest or improper influence?
3. **Consequences for whistleblowers.** How did the DOJ and SEC evaluate and use the reported whistleblower complaints associated with the Adani and Azure Power matters? What role did whistleblower information or assistance play in these and other investigations underlying the enforcement decisions under review? What consideration was given to whistleblowers when enforcement decisions were made, including possible effects on award eligibility, confidentiality, retaliation risks, and future willingness to report misconduct? What procedures exist to assess these consequences before dismissing an enforcement action, and what protections remain available to whistleblowers afterward?
4. **Broader enforcement trends.** Which other corporate enforcement actions have been dismissed, closed, or substantially narrowed since January 20, 2025, and did any of these cases also rely on or derive from whistleblower tips? What safeguards are in place to ensure that enforcement decisions are made independently, consistently, and with appropriate consideration of whistleblower contributions?
5. **Interagency coordination.** To what extent did the DOJ and SEC consult or coordinate before dismissing or resolving parallel enforcement actions, and what safeguards ensured that each agency independently evaluated the evidence, legal merits, and potential consequences for whistleblowers?

Congress has established whistleblower programs because individuals who report misconduct provide an indispensable public service. Those programs depend on credible enforcement, meaningful protections, and confidence that the government will evaluate allegations fairly, regardless of the individuals or companies involved. Congressional oversight can help determine whether recent enforcement decisions have compromised those principles, and whether additional safeguards are needed.

[9] Whistleblower News Network, Whistleblowers Responsible for Record-Setting Year of FCA Fraud Recoveries (accessed Nov. 10, 2026), https://whistleblowersblog.org/false-claims-qui-tam-news/whistleblowers-responsible-for-record-setting-year-of-fraud-recoveries/.

We also urge your committees to request the preservation of relevant records, including communications conducted through personal devices or messaging services used for government business. This should include records documenting whistleblower submissions and referrals, internal assessments of those submissions, communications concerning enforcement decisions, and any analysis of their implications for whistleblower protections or awards, subject to applicable confidentiality requirements. And any congressional review must protect whistleblower identities and comply with applicable confidentiality requirements.[10]

We would welcome the opportunity to work with your staff to identify additional cases, develop oversight inquiries, and examine reforms to protect whistleblowers and strengthen the independence and integrity of federal anticorruption enforcement. For further information or to discuss opportunities for collaboration, please contact Scott Greytak, Deputy Executive Director for Transparency International U.S., at sgreytak@transparency.org, or Maya Efrati, Director of Legislation and Congressional Affairs for Government Accountability Project, at mefrati@whistleblower.org.

Sincerely,

Transparency International U.S.

Government Accountability Project

National Whistleblower Center

Public Citizen

cc: Members of the House Committee on Financial Services, Senate Committee on Banking, Housing, and Urban Affairs, House and Senate Committees on the Judiciary, House Committee on Oversight and Government Reform, and Senate Permanent Subcommittee on Investigations

[10] 15 U.S.C. § 78u-6(h)(1)–(2), https://www.law.cornell.edu/uscode/text/15/78u-6 (antiretaliation protections and confidentiality requirements).