



Semiannual Report to Congress

April 1, 2022 – September 30, 2022

OIG-CA-23-004

Office of Inspector General
Department of the Treasury

Highlights

During this semiannual reporting period, the Office of Audit issued 22 products. The office also identified about \$1.1 million in questioned costs. Work by the Office of Investigations resulted in 5 indictments and 12 convictions. Some of our more significant results for the period are described below:

- Saggat & Rosenberg, P.C. (S&R), a certified independent public accounting firm, working under a contract with and supervised by our office, assessed the accuracy, completeness, and sufficiency of financial statement and other data used to certify the wages, salaries, benefits, and other compensation amounts submitted and approved for the Air Carrier Payroll Support Program (PSP1). For the following air carriers:
 - Pegasus Elite Aviation, Inc.,
 - XOJET Aviation, LLC, and
 - Alpine Aviation, Inc.

S&R determined that the air carriers incorrectly reported information on its PSP1 Application to the Department of the Treasury (Treasury). S&R found Pegasus Elite Aviation Inc., had \$767,452 in questioned costs, XOJET Aviation, LLC. had \$172,218 in questioned costs, and Alpine Aviation, Inc. reported \$165,586 in questioned costs, resulting in a total of \$1.1 million in questioned costs.

- Our joint investigation revealed that a subject provided false documents to a financial institution and obtained millions of dollars in loans. The subject was sentenced to 7 years of incarceration and \$8.4 million in restitution.
- Our joint investigation determined that two subjects conspired to defraud the Treasury by filing fraudulent Emergency Rental Assistance applications. The subjects were sentenced to a total of 60 months of probation and \$298,000 in restitution.

Message from the Deputy Inspector General

This report summarizes the important work we completed during this semiannual reporting period on a number of critical activities within the Department of the Treasury (Treasury). Over the past 6 months, our office issued reports addressing programs established under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), the Consolidated Appropriations Act of 2021, and the American Rescue Plan Act, including the Emergency Rental Assistance and Air Carrier Payroll Support Programs. Congress enacted this legislation to provide unprecedented levels of financial assistance under stimulus programs to provide much needed relief in response to the Coronavirus Disease 2019 (COVID-19) pandemic. We continue to dedicate significant resources to oversight of these programs.

During this reporting period we also completed statutorily mandated work related to the Federal Information Security Modernization Act of 2014, the Payment Information Integrity Act of 2019, and the Geospatial Data Act of 2018.

In addition, as a member of the Council of Inspectors General on Financial Oversight (CIGFO), we completed work related to our oversight of the Financial Stability Oversight Council (FSOC) established under the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010. Since 2011, CIGFO has established working groups that are comprised of staff from CIGFO member Inspector General offices to conduct reviews of FSOC operations. CIGFO convened one such working group and in June 2022 and issued *Guidance in Preparing for and Managing Crises*. This guidance is a compilation of lessons learned from the experiences of Federal agencies during prior crises and during the current pandemic. This forward-looking guidance will facilitate effective crisis response as FSOC fulfills its mission.

In keeping with its mission, CIGFO continues to monitor the ongoing response of FSOC and its member agencies related to the COVID-19 public health and financial crisis, as well as other risks. This past year, FSOC issued a report on climate-related financial risk in response to Executive Order 14030, *Climate-related Financial Risk*, and a report on digital assets required by Executive Order 14067, *Ensuring Responsible Development of Digital Assets*. Meanwhile, the war in Ukraine has the potential to pose new challenges to financial stability that warrant monitoring by FSOC and its member agencies.

I extend my sincere gratitude to our professional staff, who, after seamlessly transitioning to a remote work environment, have continued to work with admirable diligence and creativity to achieve the mission of this Office. The value-added work that our staff accomplished this period is due to their commitment to excellence, continued growth, and dedicated work effort.

Thank you,

/s/

Richard K. Delmar
Deputy Inspector General

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Treasury Office of Inspector General Overview

The Department of the Treasury's (Treasury) Office of Inspector General (OIG) was established pursuant to the 1988 amendments to the Inspector General Act of 1978. Treasury OIG is headed by an Inspector General appointed by the President with the advice and consent of the Senate.

Treasury OIG performs independent, objective reviews of Treasury programs and operations, except for those of the Internal Revenue Service, the Troubled Asset Relief Program, and certain pandemic-related loans, loan guarantees, and other investments, and keeps the Secretary of the Treasury and Congress fully informed of problems, deficiencies, and the need for corrective actions. The Treasury Inspector General for Tax Administration performs oversight related to the Internal Revenue Service. The Special Inspector General for the Troubled Asset Relief Program performs oversight related to the eponymous Program. The Special Inspector General for Pandemic Recovery performs oversight of loans, loan guarantees, and other investments under the Coronavirus Economic Stabilization Act of 2020.

Treasury OIG also performs independent oversight of programs and operations funded by the Gulf Coast Restoration Trust Fund established within Treasury by the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act). In addition to performing oversight of Treasury-related activities, Treasury OIG performs oversight of programs and operations administered by the Gulf Coast Ecosystem Restoration Council (Council), established as an independent Federal entity, and the Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology Program. With regard to the Council and the Science Program, Treasury OIG keeps the appointed Chairperson of the Council, the National Oceanic and Atmospheric Administration Science Program Administrator, and Congress fully informed of problems, deficiencies, and the need for corrective actions.

Treasury OIG has four components: (1) Office of Audit; (2) Office of Investigations; (3) Office of Counsel; and (4) Office of Management. Treasury OIG is headquartered in Washington, DC.

The Office of Audit, under the leadership of the Assistant Inspector General for Audit, performs and supervises financial and performance audits, attestation engagements, and evaluations. The Assistant Inspector General for Audit also serves as the Special Deputy Inspector General for Small Business Lending Fund (SBLF) Program Oversight. Under the Assistant Inspector General for Audit, there are four deputies. The first deputy is primarily responsible for financial sector audits to include audits of banking supervision, manufacturing of currency and coins, resource management, procurement, alcohol and tobacco excise tax revenue collection activities, SBLF programs, and the State Small Business Credit Initiative authorized by the American Rescue Plan Act of 2021 (ARP). The second deputy is primarily responsible for financial management and transparency audits to include financial audits of Treasury and the Council performed by Treasury OIG staff and contractors; audits of

Government-wide collection, payment, and debt programs and operations; audits of anti-money laundering/terrorist financing, foreign sanctions, intelligence programs and operations, and international programs; and audits of Emergency Rental Assistance (ERA) and Homeowner Assistance Fund programs authorized by the Consolidated Appropriations Act, 2021 and ARP. The third deputy is primarily responsible for cybersecurity and financial assistance audits to include audits of Treasury and the Council information systems performed by Treasury OIG staff and contractors; RESTORE Act programs and operations; the Emergency Capital Investment Program and the Community Development Financial Institutions Rapid Response Program authorized by the Consolidated Appropriations Act, 2021; and the State and Local Fiscal Recovery Funds authorized by ARP. The fourth deputy is primarily responsible for the Coronavirus Relief Fund and the Air Carrier Payroll Support programs authorized by the Coronavirus Aid, Relief, and Economic Security Act.

The Office of Investigations, under the leadership of the Assistant Inspector General for Investigations, conducts investigations and identifies initiatives to detect and prevent fraud, waste, and abuse in programs and operations within Treasury OIG's jurisdictional boundaries, and investigates threats against Treasury personnel and assets in designated circumstances as authorized by the Inspector General Act. The Office of Investigations also manages the Treasury OIG online form to facilitate reporting of allegations involving these programs and operations.

The Office of Counsel, under the leadership of the Counsel to the Inspector General, provides legal advice to the Inspector General and all Treasury OIG components. The office represents Treasury OIG in administrative legal proceedings and provides a variety of legal services, including (1) processing Freedom of Information Act and *Giglio*¹ requests; (2) conducting ethics training; (3) ensuring compliance with financial disclosure requirements; (4) reviewing proposed legislation and regulations; (5) reviewing administrative subpoena requests; and (6) preparing for the Inspector General's signature, cease and desist letters and monetary assessments against persons and entities misusing the Treasury seal and name. The Office of Counsel also responds to media and Congressional inquiries and serves as the Whistleblower Protection Coordinator for Treasury.

The Office of Management, under the leadership of the Assistant Inspector General for Management, provides administrative services to maintain the Treasury OIG administrative infrastructure, including facilities, human resources, information technology, procurement, records management, and security.

Treasury OIG's fiscal year 2022 appropriation was \$42.3 million, which included up to \$2.8 million of 2-year funding for the RESTORE Act programs. Treasury OIG's oversight of the State Small Business Credit Initiative and SBLF programs is funded on a reimbursable basis. In

¹ *Giglio* information refers to material that may call into question the character or testimony of a prosecution witness in a criminal trial.

Treasury Office of Inspector General Overview

addition to the annual fiscal year appropriation, Treasury OIG carried over additional multi-year and no-year funding from the previous fiscal year for oversight of pandemic relief programs, including the Coronavirus Relief Fund, ERA, and the Homeowner Assistance Fund. As of September 30, 2022, Treasury OIG had 222 full-time staff.

Management and Performance Challenges

The Reports Consolidation Act of 2000 requires that the Department of the Treasury (Treasury) Inspector General annually provide his perspective on the most serious management and performance challenges facing Treasury and the Gulf Coast Ecosystem Restoration Council (Council). The following is a synopsis of our annual assessments, which are available, in their entirety, on the Treasury Office of Inspector General (OIG) [website](#).

Treasury

In an October 14, 2022, memorandum to Secretary of the Treasury, Janet Yellen, Deputy Inspector General Richard Delmar reported the following five challenges facing the Department, of which one was new.

- COVID-19 Pandemic Relief (Repeat)
- Cyber Threats (Repeat)
- Anti-Money-Laundering/ Terrorist Financing and Bank Secrecy Act Enforcement (Repeat)
- Information Technology Acquisition and Project Management (Repeat)
- Climate Initiatives Risk (New)

Gulf Coast Ecosystem Restoration Council

In an October 12, 2022, letter to the Honorable Michael Regan, Administrator of the U.S. Environmental Protection Agency, as Chairperson of the Council, we reported two challenges, both are repeat challenges.

- Federal Statutory and Regulatory Compliance (Repeat)
- Grant and Interagency Agreement Compliance Monitoring (Repeat)

Office of Audit – Significant Audits and Other Products

CARES Act Oversight

Our office’s oversight of the Air Carrier Payroll Support Program (PSP1) was mandated by Title IV, Subtitle B, *Air Carrier Worker Support*, of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). Under the CARES Act, the Department of the Treasury (Treasury) was to provide \$32 billion in financial assistance to passenger air carriers, cargo air carriers, and certain contractors exclusively used for the continuation of payment of employee wages, salaries, and benefits, in response to the economic impact of the Coronavirus Disease 2019 (COVID-19). The Consolidated Appropriations Act, 2021 created the Airline Worker Support Extension for passenger air carriers and certain contractors. Treasury refers to this as Payroll Support Program Extension (PSP2). The American Rescue Plan of 2021 created the Air Transportation Payroll Support Program Extension authorizing Treasury to provide additional assistance to passenger air carriers and contractors that received financial assistance under PSP2. Treasury refers to this as Payroll Support Program 3 (PSP3).

We are required to audit certifications made by passenger and cargo air carriers that do not report salaries and benefits to the Department of Transportation (referred to as “non-241 air carriers”) and contractors. During this semiannual reporting period, Saggart & Rosenberg, P.C. (S&R), a certified independent public accounting firm, working under a contract with and supervised by our office, performed the following audits of air carrier worker support certifications.

Audit of Air Carrier Worker Support Certifications – Pegasus Elite Aviation, Inc.

S&R determined that the passenger air carrier, Pegasus Elite Aviation, Inc., reported correct information for three of the four sections reviewed on their PSP1 Application to Treasury. These sections are: (1) Applicant Information, (2) Applicant Type, and (3) Certification. However, S&R also determined that the air carrier incorrectly reported information in the Awardable Amounts section, resulting in a \$981,397 overstatement in its awardable amount request. Specifically, S&R found that (1) averaging company employee salary, wage, and benefits compensation, which also included unallowable compensation paid to corporate officers, resulted in an overstatement and (2) the inclusion of unallowable compensation related to employer-side payroll taxes and per diem allowances resulted in an overstatement. Treasury’s awards to passenger air carriers under PSP1 included a 78.2 percent pro rata distribution of application amounts. Applying this formula, S&R found that the air carrier received a \$767,452 overpayment from Treasury.

S&R recommended Treasury management (1) seek reimbursement of the \$299,965 overpayment related to averaging salary, wage, and benefit costs, which is inclusive of corporate officer compensation; (2) review the air carrier's PSP2 and PSP3 certifications to determine if corporate officer compensation was requested and seek reimbursement for the overpayment; (3) seek reimbursement of the \$467,487 overpayment related to the inclusion of employer-side payroll taxes and per diem allowances on the PSP1 Application; (4) review the air carrier's PSP2 and PSP3 certifications to determine if employer-side payroll tax was requested and seek reimbursement for the overpayment; and (5) review the air carrier's PSP2 and PSP3 certifications to determine if per diem allowances were requested and seek reimbursement for the overpayment. Management's planned corrective actions met the intent of the recommendations. **(OIG-22-043, Redacted) \$767,452 Questioned Costs**

Audit of Air Carrier Worker Support Certifications – XOJET Aviation, LLC

S&R determined that the passenger air carrier, XOJET Aviation, LLC, reported correct information for three of the four sections reviewed on its PSP1 Application to Treasury. These sections are: (1) Applicant Information, (2) Applicant Type, and (3) Certification. However, S&R found the air carrier reported incorrect information in the Awardable Amounts section of its PSP1 Application. The air carrier included unallowable corporate officer compensation, resulting in an overstatement. Additionally, the air carrier's accrual-based financial accounting data used to prepare the PSP1 Application was less than the actual compensation paid to its employees, resulting in an understatement of the requested amounts. The net overstatement was \$220,228. Since Treasury disbursed PSP1 funds pro rata for passenger air carriers at 78.2 percent of the requested awardable amount, the cargo air carrier received an overpayment of \$172,218.

Treasury awarded the air carrier \$10 million under PSP2 and \$9 million under PSP3. S&R noted the air carrier's inclusion of unallowable corporate officer compensation in its audit of the air carrier's PSP1 requested amount. It is likely that the air carrier included corporate officer compensation in its PSP2 and PSP3 financial assistance requests.

Accordingly, S&R recommended the Treasury's Chief Recovery Officer (1) seek reimbursement of the \$172,218 overpayment of PSP1 financial assistance; and (2) review the air carrier's requested amount for unallowable expenses under PSP2 and PSP3, and seek reimbursement for the overpayment, if applicable. Management's planned corrective actions met the intent of the recommendations. **(OIG-22-041, Redacted) \$172,218 Questioned Costs**

Audit of Air Carrier Worker Support Certifications – Alpine Aviation, Inc.

S&R determined that the cargo air carrier, Alpine Aviation, Inc., reported correct information for three of the four sections reviewed on their PSP1 Application to Treasury. These sections are: (1) Applicant Information, (2) Applicant Type, and (3) Certification. However, S&R found that the air carrier incorrectly reported information in the Awardable Amounts section, resulting in a \$165,586 overstatement of the awarded amount. Specifically, S&R found (1) differences between accrual-based general ledger accounting data used to prepare the PSP1 Application and the actual compensation paid, and (2) inclusion of corporate officer compensation. As a result, S&R questioned costs totaling \$165,586.

S&R recommended the Treasury’s Chief Recovery Officer seek reimbursement of the \$165,586 overpayment of PSP1 financial assistance. Treasury management concurred with the recommendation and agreed that any overpayments of PSP1 funds should be recouped. Management’s planned corrective actions met the intent of the recommendation. **(OIG-22-042, Redacted) \$165,586 Questioned Costs**

CARES Act Compliance Monitoring

The CARES Act assigned us with responsibility for monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund (CRF) proceeds. To carry out our monitoring responsibilities, we developed a portal via GrantSolutions, a grants management system under U.S. Department of Health and Human Services, for CRF recipients to report expenditure data on a quarterly basis. To date, CRF data has been collected up to and through September 30, 2022. This data is displayed on the Pandemic Response Accountability Committee’s (PRAC) website (<https://www.pandemicoversight.gov/>).

Cyber/Information Technology

FISMA

The Federal Information Security Modernization Act of 2014 (FISMA) requires Inspectors General to perform an annual, independent evaluation of their agency’s information security program and practices. During this semiannual reporting period, we issued the following reports on Treasury’s and the Gulf Coast Ecosystem Restoration Council’s (Council) compliance with FISMA.

Fiscal Year 2020 Audit of Treasury’s Information Security Program and Practices for Its Intelligence Systems

In our FISMA audit of Treasury’s intelligence systems for the audit period July 1, 2019, through June 30, 2020, we reported unresolved deficiencies from the prior audit and identified new matters that require management’s attention². Treasury management concurred with the recommendations made in our report. Due to the sensitive nature of these systems, this report is designated as classified. **(OIG-22-036, Classified)**.

Fiscal Year 2022 Audit of Treasury’s Information Security Program and Practices for Its Unclassified Systems

KPMG LLP (KPMG), a certified independent public accounting firm, working under a contract supervised by our office, performed the annual FISMA audit of Treasury’s unclassified systems for the period July 1, 2021, through March 31, 2022. The Treasury Inspector General for Tax Administration performed the annual FISMA evaluation of the Internal Revenue Services’ (IRS) unclassified systems. For fiscal year 2022, KPMG reported that Treasury’s information security program and practices for its unclassified systems were established and maintained for the 5 Cybersecurity Functions and 9 FISMA Metric Domains. KPMG assessed Treasury’s information security program and practices for its unclassified systems as effective according to DHS criteria, however, it noted 4 deficiencies within 3 of the 5 Cybersecurity Functions and within 4 of the 9 FISMA Metric Domains. KPMG made 8 recommendations to the responsible officials to address the identified deficiencies. Treasury management concurred with the recommendations and prepared planned corrective actions that were responsive to the intent of KPMG’s recommendations. Due to the sensitive nature of these systems, this report was designated Sensitive But Unclassified. **(OIG-22-037, Sensitive But Unclassified)**

Fiscal Year 2022 Audit of Treasury’s Information Security Program and Practices for Its Collateral National Security Systems

KPMG also performed the annual FISMA audit of Treasury’s Collateral National Security Systems for the period July 1, 2021, through March 31, 2022. KPMG reported that Treasury’s information security program and practices for its Collateral systems were established and maintained for 5 Cybersecurity Functions and 9 FISMA Metric

² Due to the Coronavirus Disease 2019 (COVID-19) pandemic and social distancing protocols, the Department of the Treasury (Treasury) had restricted access to secured space for our office to complete the Federal Information Security Modernization Act (FISMA) Audit of Treasury’s Intelligence Systems for fiscal years (FY) 2020 and 2021. Treasury has provided additional secured space to us. We are working expeditiously to issue the FY 2021 and FY 2022 FISMA audit reports.

Domains. However, the program was not effective according to Department of Homeland criteria. KPMG identified 2 deficiencies within 1 of the 5 cybersecurity functions and within 2 of the 9 FISMA Metric Domains. KPMG made 5 recommendations to the responsible officials to address the identified deficiencies. Treasury management concurred with the recommendations and prepared corrective action plans that met the intent of KPMG’s recommendations. Due to the sensitive nature of these systems, this report is designated Sensitive But Unclassified. **(OIG-22-038, Sensitive But Unclassified)**

The Gulf Coast Ecosystem Restoration Council Federal Information Security Modernization Act of 2014 Evaluation Report for Fiscal Year 2022

RMA Associates, LLC (RMA), a certified independent public accounting firm, working under a contract supervised by our office, performed the annual FISMA evaluation of the Council’s security program and practices for the period July 1, 2021, through March 31, 2022. RMA reported that the Council’s information security program and practices were established and effective for the period. RMA did not make any recommendations to the Council. Council’s management concurred with the report. **(OIG-CA-22-018)**

Geospatial Data Act

Title VII, Subtitle F, Section 759(c) of the Geospatial Data Act of 2018 requires our office to submit to Congress an audit of Treasury’s collection, production, acquisition, maintenance, distribution, use, and preservation of geospatial data on a biennial basis. Treasury’s Office of the Chief Information Officer is responsible for the oversight of implementing the Act at Treasury. Of the Treasury bureaus, only the Alcohol and Tobacco Tax and Trade Bureau (TTB) currently has reportable geospatial data. We issued the following biennial report on the oversight of the Act during this semiannual reporting period.

Audit of Treasury’s Compliance with the Geospatial Data Act of 2018

We concluded that Treasury complied with the applicable 13 covered agency responsibilities identified under Section 759(a) of the Act. However, we found that standard quality review procedures performed by TTB for ensuring that American Viticultural Areas (AVA) are mapped correctly in the AVA Map Explorer were not formally documented. We recommended that the Administrator of TTB ensure that TTB documents its standard quality review procedures for mapping AVAs in its AVA Map Explorer. Both Treasury’s Office of the Chief Information Officer and TTB management

concluded with our finding and recommendation. Management's response and planned corrective action met the intent of our recommendation. **(OIG-22-040)**

Financial Management

Payment Integrity Information Act of 2019

RMA, a certified independent public accounting firm, working under a contract with and supervised by our office, performed an audit of Treasury's compliance with the Payment Integrity Information Act of 2019 (PIIA) for fiscal year 2021. In its audit, RMA also assessed Treasury's compliance with additional improper payment reporting requirements set forth in Executive Order 13520, *Reducing Improper Payments and Eliminating Waste in Federal Programs*. Office of Management and Budget (OMB) Circular No. A-123, *Appendix C, Requirements for Payment Integrity Improvement* and OMB Circular No. A-136, *Financial Reporting Requirements*. Our office performed the audit of the Council compliance with PIIA for fiscal year 2021.

Treasury PIIA for Fiscal Year 2021

RMA reported that Treasury was not in compliance with PIIA for fiscal year 2021 due to the IRS not (1) conducting a risk assessment for the Sick and Paid Family Leave Credit and the Employee Retention Tax Credit as required; (2) adequately concluding on the susceptibility of the U.S. Coronavirus Economic Impact Payment program to improper payments; and (3) reporting an improper payment rate of less than 10 percent for three of its programs identified as susceptible to significant improper payments. RMA reported that Treasury complied with the other seven PIIA requirements. In addition, RMA identified inaccurate responses by management officials of the Bureau of the Fiscal Service (Fiscal Service), the Exchange Stabilization Fund, and the Office of the Assistant Secretary for International Affairs to some risk assessment questions for certain qualitative risk assessment fund groups. RMA also noted that Treasury's Risk and Control Group (RCG) provided incomplete and inaccurate reporting of Fiscal Service's and Office of D.C. Pensions' payment recapture information as part of the annual OMB data call.

RMA recommended: (1) RCG work with management at the Fiscal Service, the Exchange Stabilization Fund, and the Office of the Assistant Secretary for International Affairs to complete a proper review of the program-specific risk assessments to better ensure management responses to risk assessment questions are accurate and that (2) RCG perform a sufficient review of the annual OMB data call to ensure the information published on [paymentaccuracy.gov](https://www.paymentaccuracy.gov) is complete and accurate. Treasury management concurred with RMA's recommendations. Management's response and planned corrective action met the intent of RMA's recommendations. **(OIG-22-035)**

Gulf Coast PIIA for Fiscal Year 2021

We determined that the Council did not comply with 2 of the 10 applicable requirements of PIIA for fiscal year 2021. Specifically, Council did not publish its payment integrity information with the annual financial statement in accordance with OMB Circular A-136 and did not adequately conclude whether its programs are likely to make improper and unknown payments above or below the statutory threshold.

We recommended that the Council (1) consult OMB M-21-19 or its subsequent revisions and OMB Circular A-136 annually to determine the payment integrity reporting requirements applicable to their agency; (2) report payment integrity information to the OMB Annual Data Call in accordance with OMB guidance; (3) consult OMB M-21-19, *Transmittal of Appendix C to OMB Circular A-123, Requirements for Payment Integrity Improvement*, to determine the required risk assessment factors and methodology for its agency; (4) include unknown payments in its improper payment risk assessment; and (5) adequately conclude whether its programs are likely to make improper payments and unknown payments above or below the statutory threshold. Council management concurred with our recommendations. Management’s response and planned corrective action met the intent of our recommendations. **(OIG-22-034)**

Attestation Engagements

RMA and KPMG, certified independent public accounting firms, working under a contract with and supervised by our office, completed the reports described below in support of the audit of Treasury’s fiscal year 2022 consolidated financial statements and the financial statement audits of certain other Federal agencies.

Reports on the Processing of Transactions by Treasury Enterprise Applications

RMA examined Treasury Enterprise Applications’ description of controls for processing user entities’ human resource transactions in its HRConnect system; and the suitability of the design and effectiveness of these controls for the period beginning July 1, 2021 and ending June 30, 2022. RMA found, in all material respects, the controls were fairly presented in the description of controls for this system, suitably designed, and controls tested operated effectively throughout the period. **(OIG-22-044)**

Reports on the Processing of Transactions by Fiscal Service

KPMG examined the accounting and procurement processing and general computer controls related to financial management services provided to various Federal agencies by Fiscal Service’s Administrative Resource Center for the period July 1, 2021, to

June 30, 2022. KPMG found, in all material respects, that the controls were fairly presented in the description of controls for these activities and suitably designed. KPMG also found that controls tested operated effectively throughout the period. **(OIG-22-039)**

Federal Financial Management Improvement Act

The following instances of noncompliance with the Federal Financial Management Improvement Act of 1996 were reported in connection with the audit of Treasury’s fiscal year 2021 consolidated financial statements.

Condition	Type of noncompliance
Treasury continues to have deficiencies in IRS financial reporting systems. Specifically, Treasury did not consistently design, implement, and operate information system controls and security programs over its financial reporting systems in accordance with the Federal financial management system requirements. (First reported in fiscal year 1997)	Federal financial management system requirements
Treasury has deficiencies in Fiscal Service government-wide cash and Federal debt management information systems. Specifically, Fiscal Service did not consistently design, implement, and operate information system controls and security programs over its cash and Federal debt systems in accordance with the Federal financial management system requirements. (First reported in fiscal year 2018)	Federal financial management system requirements

The status of these instances of noncompliance, including progress in implementing remediation plans, will be evaluated as part of the audit of Treasury’s fiscal year 2022 consolidated financial statements.

Other Audits or Products Issued Related to Treasury Programs and Operations

This section addresses certain reporting requirements of our office that are separate from the reporting requirements in the Inspector General Act of 1978 (as amended).

Inquiry on Use of Pandemic Relief Funds for Increased Broadband Access to Unserved Communities

We performed an inquiry in response to a request from the Ranking Member of the Senate Committee on Commerce, Science, and Transportation to the Pandemic Response Accountability Committee (PRAC) to prioritize a study of programs funding broadband services and coordinate reviews among the oversight community. To assist the PRAC with the request, we obtained responses from Treasury’s Office of Recovery Programs to questions specifically directed at Treasury’s role in ensuring that broadband funding serves unserved persons or communities. **(OIG-CA-22-020)**

Council of Inspectors General on Financial Oversight – Guidance in Preparing for and Managing Crises

The Council of Inspectors General on Financial Oversight convened a Working Group to compile forward-looking guidance for the Financial Stability Oversight Council (FSOC) and its members to consider in preparing for and managing a crisis. The guidance is a compilation of lessons learned drawn from the experiences of Federal agencies during prior crises and any learned during the current pandemic. This forward-looking guidance will facilitate effective crisis response as FSOC fulfills its mission to identify threats to the financial stability of the country, promote market discipline, and respond to emerging threats to the stability of the U.S. financial system.

The guidance did not assess the degree to which the FSOC member agencies employ any of the actions or activities discussed. The Working Group did not make any recommendations to FSOC as a result of this effort. **(CIGFO-2022-01)**

Office of Investigations – Significant Investigations

Subject Sentenced in Bank Fraud Investigation

On June 1, 2022, a subject was sentenced to 84 months' incarceration, 36 months' probation, and \$8.4 million in restitution. The subject provided false documents to a financial institution and fraudulently obtained millions in loans under false pretenses. The United States Attorney's Office (USAO) for the Northern District of Oklahoma prosecuted our joint investigation with Internal Revenue Service - Criminal Investigation, Federal Bureau of Investigation (FBI), and Federal Deposit Insurance Corporation – Office of Investigations.

Subjects Sentenced for ERA Fraud

On April 25, 2022, subjects in our joint investigation with the Fort Bend County, Texas District Attorney's Office (DAO) were sentenced. Two subjects conspired to defraud the Treasury by filing fraudulent applications for Emergency Rental Assistance (ERA). The subjects were sentenced to a total of 60 months' probation and \$298,000 in restitution. The Fort Bend County, TX DAO prosecuted the case.

Former Government Employee Sentenced for Procurement Card Theft

On May 19, 2022, the Department of the Treasury (Treasury) Office of Inspector General (OIG) completed its report of investigation for a case initiated upon receipt of information from the Bureau of Fiscal Service that an employee was using a procurement card to illegally purchase items for her own benefit. The employee pled guilty and was sentenced to 36 months' probation and \$37,000 in restitution. The USAO for the Southern District of West Virginia prosecuted the case.

Subject Sentenced for Making False Statement to Obtain ERA

On May 18, 2022, the OIG completed its report of investigation for a case initiated upon receipt of an anonymous tip regarding an ERA recipient falsifying their ERA application to fraudulently receive funds. The complaint alleged the subject used a previous address belonging to a separate family member to receive assistance, although the subject no longer resided at the residence. Our investigation determined the subject falsified records to fraudulently obtain ERA funds through Manatee County, Florida. The subject was sentenced to 1 month' incarceration, 60 months' probation, 4 days community service, and \$7,500 in restitution. This matter was investigated by the Manatee County Sheriff's Office and prosecuted by the State Attorney's Office for the Twelfth Judicial District of the State of Florida.

ERA Program Fraud

On September 23, 2022, the OIG completed its reports of investigation for two cases initiated upon information from the Missouri Housing Development Commission concerning ERA program fraud. Our investigation determined that two individuals received \$52,000 in ERA funds as a landlord, but they were not the owner of the properties reported. Criminal prosecution of the individuals was presented and declined by the USAO for the Eastern District of Missouri.

Former Bank President Sentenced

On June 28, 2022, the OIG completed its report of investigation for a case that was initiated upon receipt of information from the FBI regarding a bank president who allegedly embezzled bank funds, and stole from customer accounts to include a non-profit, and elderly citizens' accounts. Our investigation determined the bank officer fraudulently paid for personal expenses with others' bank funds. The subject pled guilty to Theft by a Bank Officer and was sentenced to 24 months' probation, a \$4,000 fine, and forfeiture of \$16,000. The USAO for the Eastern District of Texas prosecuted the joint Treasury OIG and FBI case.

Time and Attendance Misconduct by FinCEN Employee

On September 22, 2022, the OIG completed its report of investigation for a case initiated upon receipt of information that a Financial Crimes Enforcement Network (FinCEN) employee was falsifying the reporting of her time and attendance (WebTA) by reporting more hours than worked. Our investigation substantiated the allegations, and the bureau revoked the subjects' access to classified information.

Allegations of Misuse of CDFI Grant Funds Unsubstantiated

On June 27, 2022, the OIG completed its report of investigation for a case initiated upon receipt of information from a Whistleblower that a Community Development Financial Institutions Fund (CDFI) awardee had misused funds and was terminated from his employment when he notified the organization's management. The organization also received federal funds from the U.S. Department of Agriculture (USDA) and the Appalachian Regional Commission (ARC). The complainant reached a settlement with the organization and withdrew his complaint. Our joint investigation with the USDA-OIG and ARC-OIG provided there were no findings of misconduct related to the misuse of grant funds and the allegations were unsubstantiated.

Stolen Identities Used to Apply for ERA

On August 31, 2022, the OIG completed its report of investigation for a case initiated upon receipt of information concerning fraudulent ERA applications submitted with stolen identities of medical professionals. Our investigation determined that one fraudulent ERA application was awarded; however, the ERA funds were returned to the ERA program by the financial institution after confirming fraudulent activity. Criminal prosecution was presented and declined by the USAO for the Middle District of Pennsylvania.

Hundreds of Fraudulent CERTS Program Applications Submitted Without Success

On April 15, 2022, the OIG completed its report of investigation for a case initiated upon notification that unknown persons submitted hundreds of fraudulent Coronavirus Economic Relief for Transportation Services (CERTS) applications in an effort to receive Coronavirus Disease 2019 (COVID-19) related financial assistance. Treasury personnel identified each fraudulent application and denied payment. Criminal prosecution was presented and declined by the USAO for the Middle District of Pennsylvania.

Fraudulent CERTS Program Applications Verified with Stolen Identities

On July 11, 2022, the OIG completed its report of investigation for a case initiated upon notification of unidentified persons who submitted thousands of fraudulent CERTS applications. Our investigation determined that the identities associated with the fraudulent applications were verified by an identity verification company; however, the identities were obtained through illicit means. The investigation did not find evidence the vendor violated conditions of the contract. The case was presented for civil prosecution and declined by the Department of Justice, Civil Division, and the USAO for the Middle District of Pennsylvania.

Georgia Department of Revenue Employees Produced False Statements to Obtain Information from FinCEN

On July 18, 2022, the OIG completed its Report of Investigation for a case initiated upon receipt of information regarding Georgia Department of Revenue (GDOR) personnel making false statements to obtain financial information through FinCEN. The GDOR employees falsely certified the GDOR had a significant money laundering investigation on individuals that were submitted to FinCEN to obtain financial information. The employees involved with the improper use of the law enforcement tools have been removed from government service. The case was presented and declined for prosecution the USAO for the Northern District of Georgia.

Misconduct by Mint Police Officer Substantiated

On July 1, 2022, the OIG completed its report of investigation for a case initiated upon receipt of information from the OIG Complaint Hotline, alleging that a United States Mint (Mint) Police Officer knowingly submitted an altered training request. Our investigation determined an original training request was submitted and denied, then a second request for the same training class was submitted and approved, containing false course dates. Criminal prosecution was presented and declined by the USAO for the Southern District of New York. A report was provided to the Mint for appropriate action.

Website Advertising Sale of Coins Using Mint Seal

On July 25, 2022, the OIG completed its report of investigation for a case initiated upon receipt of information from the Mint concerning a website advertising coins for sale utilizing the Mint seal without permission. Our investigation determined that the website did not explicitly state that they were selling coins directly from the Mint but displayed the Mint seal within the website. Prior to issuing a Cease-and-Desist letter, the website was removed.

Treasury OIG Accomplishments and Activities

OIG Led Accounting Workshops

Andrea Smith, Audit Director, with the Assistance of **Nikki Holbrook**, Auditor, led a half-day workshop that the Department of the Treasury (Treasury) Office of Inspector General (OIG) hosted for the National Association of Black Accountants, Inc. Accounting Career Awareness Program on July 18, 2022, in Washington, DC. The program's primary objective is to increase the understanding of accounting and business career opportunities among high school students from underrepresented ethnic groups. The program, a one-week residency program at Howard University, introduced students to accounting, finance, economics, and management through a focused, undergraduate-level program taught by college faculty and guest lecturers from business and Government. During the week, students had the opportunity to attend classes on careers in accounting and business, personal development, college preparation, and tour college campuses, local companies, and certified public accounting (CPA) firms. The OIG's workshop encouraged students to learn about auditing and other career disciplines in the Federal Sector through technical sessions and teambuilding exercises.

Andrea Smith also led a half-day workshop that the OIG hosted for the Howard University's School of Business Center for Accounting Education Accounting Scholars Development Program on July 19, 2022. The program is a residential summer program that gives minority community college students a glimpse of university life and the accounting profession. The program offers a range of academic and professional activities that promote transfer to a bachelor's degree-granting institution to be eligible for the Certified Public Accountant (CPA) license. The program is a week-long program focused exclusively on accounting. Participants engage in rigorous, hands-on sessions taught by senior accounting faculty and experts from CPA firms, the Internal Revenue Service, and OIG. Sessions are designed to provide participants with the skills needed to successfully manage the transition from community college, knowledge about the accounting curriculum and profession, and confidence to establish leadership cohorts to support them through academia.

Treasury OIG Leadership Roles

Treasury OIG professionals serve on various important public and private professional organizations supporting the Federal audit community. Examples of participation in these organizations follow:

Deborah Harker, Assistant Inspector General for Audit, serves as the Chair of the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) Federal Audit Executive Council.

Donna Joseph, Deputy Assistant Inspector General for Cyber and Financial Assistance Audits, serves as the National Single Audit Coordinator for Treasury.

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Summary of Treasury OIG Activities

April 1, 2022, through September 30, 2022

OIG Activity	Number or Dollar Value
Office of Counsel Activities	
Regulation and legislation reviews	12
Instances where information was refused	0
Office of Audit Activities	
Reports issued and other products	22
Disputed audit recommendations	0
Significant revised management decisions	0
Management decision in which the Inspector General disagrees	0
Monetary benefits (audit)	
Questioned costs	\$1,105,256
Funds put to better use	\$0
Total monetary benefits	\$0
Office of Investigations Activities*	
Criminal and judicial actions (including joint investigations)	
Investigative reports issued	96
Cases referred for prosecution and/or litigation	30
Individuals referred for criminal prosecution to the Department of Justice	38
Individuals referred for criminal prosecution to state and local authorities	3
Cases accepted for prosecution and/or litigation	3
Arrests	0
Indictments/informations	5
Convictions (by trial and plea)	12

* During the reporting period defendants were sentenced to 168 months of prison time, 150 months of probation, 6 months of home detention, and ordered to pay fines, restitution, and court fees in the amount of \$8,524,868.95, and seizures and forfeitures in the amount of \$16,000.00.

Metrics Used for Office of Investigations Activities

Department of the Treasury (Treasury) Office of Inspector General (OIG) investigative statistics listed above were obtained through reports drawn from Treasury OIG's Office of Investigations case management system.

Reports with Unimplemented Recommendations

Issued prior to April 1, 2022

The following list of Treasury OIG reports with unimplemented recommendations is based on information in Treasury’s automated audit recommendation tracking system, which is maintained by Treasury management officials, and recommendations tracked by other Federal organizations related to Treasury OIG’s oversight of the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 programs and activities of the Gulf Coast Ecosystem Restoration Council (Council) and the National Oceanic and Atmospheric Administration’s Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology Program, and the U.S. Customs and Border Protection.

Treasury OIG is reporting 185 open and unimplemented recommendations for 34 reports issued prior to April 1, 2022. Treasury OIG has \$66,686 in potential cost savings on one of the reports.

Treasury OIG considers all unimplemented recommendations for reports issued over 6 months to be significant.

Treasury Programs and Operations

Fiscal Year	Report Number	Report Title	Date Issued
2016	OIG-16-010	<i>INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2015 Performance Audit</i>	11/15
1.	The United States Mint (Mint) management ensures that its third-party cloud service provider provides Federal Information Security Modernization Act of 2014 related artifacts to demonstrate Federal Information Security Modernization Act of 2014 compliance to the Mint security compliance team. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Date Issued
2016	OIG-16-059	<i>GENERAL MANAGEMENT: Treasury Has Policies and Procedures to Safeguard Classified Information but They Are Not Effectively Implemented</i>	09/16
1.	The Assistant Secretary for Intelligence and Analysis should direct the Deputy		

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	Assistant Secretary for Security to update the Treasury Security Manual to include procedures requiring the Office of Security Programs to follow up and obtain all bureau self-inspection reports. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Date Issued
2018	OIG-18-018	<i>TERRORIST FINANCING/MONEY LAUNDERING: OFAC Human Resources Practices Need Improvement</i>	11/17
1.	The Office of Foreign Assets Control (OFAC) Director should ensure that legacy employees' current position descriptions are evaluated to ensure that the documented promotion potential of these nonsupervisory employees is consistent with OFAC's current promotion practices. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Date Issued
2018	OIG-18-044	<i>TERRORIST FINANCING/MONEY LAUNDERING: Audit of the Office of Intelligence and Analysis' Authorities and Actions Related to U.S. Persons' Financial Information</i>	04/18
1.	The Under Secretary for Terrorism and Financial Intelligence, as expeditiously as possible, should ensure that the Office of Intelligence and Analysis' U.S. Persons Procedures are finalized and submitted for approval to the Attorney General of the United States.		
2.	Implement a compliance monitoring program to assess whether intelligence analysts' activities are conducted in accordance with Office of Intelligence and Analysis authorities, and electronic searches and other queries are performed in a manner that fully protects the rights of U.S. persons. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2019	OIG-19-007	<i>INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2018 Performance Audit</i>	10/18
1.	Treasury Inspector General for Tax Administration (TIGTA) management should establish a current enterprise baseline of software and related configurations for the TIGTA System.		
2.	Develop and disseminate to TIGTA personnel a TIGTA System Information System Contingency Plan that addresses purpose, scope, roles, responsibilities, management commitment, coordination, and compliance to facilitate the implementation of the contingency planning policy and associated contingency		

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	planning controls. TIGTA should conduct disaster recovery and business continuity testing for the TIGTA System on the frequency stipulated by a Business Impact Analysis. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2020	OIG-20-003	<i>INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2019 Performance Audit</i>	10/19
1.	Bureau of the Fiscal Service (Fiscal Service) management should protect the confidentiality and integrity of transmissions by encrypting Fiscal Service System 2 data in transit as required by National Institute of Standards and Technology Special Publication 800-53 Revision 4, <i>Security and Privacy Controls for Federal Information Systems and Organizations</i> .		
2.	Mint management should finalize and implement its bureau-wide privacy program that includes a strategic organizational privacy plan for implementing applicable privacy control and procedures in accordance with National Institute of Standards and Technology Special Publication 800-53		

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3.	Mint management should establish sufficient controls to ensure supervisors/managers are held accountable for the completion of the role-based specialized information technology security training by their employees with security roles and responsibilities. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2020	OIG-20-007	<i>DATA ACT: Treasury Continues to Make Progress in Meeting its DATA Act Reporting Requirements</i>	11/19
1.	Treasury's Assistant Secretary for Management, working as needed with Treasury's Senior Accountable Official, the Senior Procurement Executive, reporting entities, the Program Management Office, and the Office of Management and Budget should develop and implement a method and procedures to submit Treasury Forfeiture Fund financial assistance award data to the Financial Assistance Broker Submission in accordance with the reporting submission specifications established by the Digital Accountability and Transparency Act (DATA Act) Information Model Schema. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Date Issued
2020	OIG-20-022	<i>FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2019 and 2018</i>	12/19
1.	Fiscal Service management should address the mainframe operating system vulnerabilities noted in the condition as soon as possible.		
2.	Develop a tailored mainframe operating system security configuration baseline that specifies how security configuration options are to be set based on the selected industry guidance.		
3.	Ensure that the chief information security officer assigns specific responsibility for providing controls over operating system security, including access permissions to all system datasets and all security-related option settings.		
4.	Develop and document controls over changes and monitor update access to all key system datasets.		
5.	Develop and document controls and baseline documentation of mainframe operating system options specified in the configuration files.		
6.	Establish which techniques are to be used to control update access to key system datasets and to control read access to sensitive system datasets (such as the security software database and the page files), whether a third-party tool is to be used, or tailored change control mechanisms, and develop procedures and documentation to support their use.		
7.	Develop procedures to provide assurance that programs installed with the		

	privileges of the operating system (whether purchased from software vendors or internally developed) do not introduce security weaknesses.
8.	Develop, document, and implement policies, procedures, and controls to conduct periodic reviews of actual mainframe security software settings against the security baseline.
9.	Develop a mainframe security software risk assessment process using the Defense Information Systems Agency Security Technical Implementation Guide (STIG) as a guideline.
10.	Develop a tailored mainframe security software configuration baseline that specifies how security configuration options should be set based on the industry guidance. As part of this action, management should develop and document a baseline specifying for each possible setting in the security software control file how the option should be set and who is responsible for approving the setting.
11.	Use the mainframe security software configuration baseline to harden the mainframe environment, including the Payment Authorization Manager and Payments, Claims, and Enhanced Reconciliations production.
12.	Remove duplicate and excessive permissions in the mainframe security software database.
13.	Perform an annual comparison of each actual setting in the mainframe security software control file to each setting specified in the baseline to verify compliance with the baseline.
14.	Develop and document procedures for controlling updates to the mainframe security software control file.
15.	Define and document the segregation of functions and privileges based on the principle of least privilege for mainframe security software and operating system.
16.	Review and establish access permissions to the mainframe system and security software based on the principle of least privilege access.
17.	Review and re-assess each access permission in the mainframe security software dataset and resource rules on a periodic basis.
18.	Develop procedures and documentation to establish the following for each dataset permission, resource permission, and mainframe security software privilege: a. Responsibility for approving access and enforcing compliance with the principle of least privilege; b. Actual access meets the principle of least privilege; and c. Any discrepancy from approved access will be identified and corrected.
19.	Develop, document, and implement policies, procedures, and controls for comprehensive logging and monitoring of events. Procedures and controls should include an annual re-assessment of whether logging and reporting is adequate.
20.	Review and determine which profiles, applications, databases, and other processes on the mainframe will be logged and reviewed.
21.	Assess all mainframe logs to determine which logs should be evaluated by the incident management tool.

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22.	Establish appropriate alerts and event thresholds for those mainframe logs required to be evaluated by the external tracking tool.
23.	Develop and implement data and analysis tools and processes for identifying event trends, patterns, spikes, and exceptions.
24.	Identify non security related purposes for logging and monitoring (including performance tuning, problem management, capacity planning, and management of service level agreements); assign responsibility for addressing and integrating them with security uses of logging and monitoring.
25.	Identify the possible sources of log information; determine how each is to be used for security monitoring; and develop procedures to ensure that each type of logging which is necessary for effective security monitoring is activated.
26.	Annually assess the effectiveness of security logging and monitoring, ensuring that the volume of logged events is limited to just those that are needed for security, and ensuring that monitoring results include effective identification and response for any violations and for any significant trends (such as an increase in the number of password resets for a given group of users or repetition of the same attempted but failed attempt to access a productions dataset or resource).
27.	Identify, document, and assess the mainframe security controls affecting the system software to fully describe how mainframe security is provided. These Fiscal Service management controls should include a. Specific assignment of responsibility for maintaining operating security, b. Skill assessment and remediation for operating system security maintenance, c. Baseline documents for mainframe configuration files, d. Standard procedures for review and maintenance of operating system security, and e. Standard procedures to compare actual configuration settings to baseline documents.
28.	Update mainframe documentation to be consistent with Fiscal Service and Treasury Directive Publication 85-01, <i>Department of the Treasury Information Technology Security Program</i> .
29.	Develop procedures and documentation to establish who is responsible and how effective security is achieved for controls.
30.	Implement an oversight process to determine that designated Fiscal Service personnel review and reevaluate privileges associated with the UNIX production environment semiannually for privileged accounts.
31.	Configure the systems-management software agents to include all UNIX servers, databases, and users' accounts within the UNIX environment when generating the users' lists for the semiannual review and recertification process so that all privileged and non-privileged users' access is reviewed.
32.	Update UNIX semiannual account review and recertification procedures to include quality control steps to validate that systems-management software is generating complete and accurate account listings for all UNIX servers and databases privileged and non-privileged user accounts within the UNIX environment prior to completing the review and recertification process.

33.	Finalize policies and procedures to review audit logs of production DB2 servers.
34.	Implement an oversight process to ensure that designated Fiscal Service personnel: a. Review the security logs for the UNIX and DB2 servers hosting the Payment Information Repository (PIR), Judgment Fund Internet Claim System (JFICS), and Security Payment System (SPS) applications on a predefined frequency, as indicated in the Fiscal Service Baseline Security Requirements. b. Formally document the completion of their reviews and any escalations to the Information System Security Office, and c. Retain the audit logs and documentation of their reviews for 18 months, as required by the Baseline Security Requirements.
35.	Periodically review Fiscal Service management's implementation and operation of the review of the security audit logs for the UNIX and DB2 servers hosting the PIR, JFICS, and SPS applications to determine that Fiscal Service management completes the reviews on a pre-defined basis, documents completion of the reviews and escalations, and maintains such documentation.
36.	Establish an effective enforcement process or mechanism to ensure that a. UNIX and DB2 events and monitoring controls are followed, and b. Fiscal Service management has confidence it consistently reviews for potential unauthorized or inappropriate activity.
37.	Update its current PIR security procedures to require that management obtain current PIR developer access requirement listings from the service provider and use them when validating the appropriateness of PIR developer access during the semiannual access reviews and recertification of the PIR and UNIX environments.
38.	Maintain the documentation used to review and recertify the access of the known PIR service provider developers evidencing that their access to the UNIX environments is commensurate with their job functions and responsibilities.
39.	Ensure that developers do not have the ability to make changes to the PIR production environment.
40.	Remove users' access once validated by the Federal Program Agency during the SPS annual user access review.
41.	Retain evidence of recertification of all users.
42.	Oversee the recertification process and ensure that access corrections are processed once received from the Federal Program Agency.
43.	Remove and disable the two users' access immediately.
44.	Implement a quality control process to ensure that PIR application accounts defined to the PIR production environment that have been inactive for over 120 days are disabled.
45.	Develop and implement documentation to assign responsibility for ensuring adequacy of UNIX and database security and baseline settings.
46.	Update existing UNIX and database configuration security baseline documents to ensure that these documents fully incorporate and enforce the components of the Defense Information Systems Agency STIG. Management should document any

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	deviations from the STIG and note compensating controls that mitigate the security risk to an acceptable level.		
47.	Develop, document, and implement policies, procedures, and controls to conduct periodic reviews of actual UNIX and database settings against the security configuration baselines.		
48.	Provide logging and monitoring of security-related events to include the retention of evidence of reviews performed.		
49.	Develop a baseline of essential security settings and specify that baseline as the standard to be observed.		
50.	Implement corrective actions to address all vulnerabilities associated with the baseline enforcement to include removing the three default user accounts on UNIX servers. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2020	OIG-20-023	<i>BILL AND COIN MANUFACTURING: BEP Improved Governance and Oversight over Note Development and Production But Challenges Remain</i>	12/19
1.	The Director of the Bureau of Engraving and Printing (BEP) should finalize the required 5-year update of the memorandum of understanding with the Board of Governors of the Federal Reserve System (Board) to formalize BEP and the Board's responsibilities and authorities related to notes including activities, procedures, and obligations related to the annual production, destruction, and research and development of notes. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Date Issued
2020	OIG-20-027	<i>RESOURCE MANAGEMENT: Audit of the Department of the Treasury Departmental Offices Executive Pay Adjustments, Bonuses, and Awards</i>	02/20
1.	Treasury's Assistant Secretary for Management should ensure that the Office of the Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer (DASHR/CHCO) and the Office of Executive Resources (OER) develop, implement, and include effective internal controls within its policies and standard operating procedures (SOP) to ensure Treasury's Senior Executive Service (SES) basic pay rates are in compliance with 5 CFR 534.403(a)(3)(b), <i>Suspension of certification of performance appraisal system</i> and 5 CFR 534.404 (h)(2), <i>Setting pay upon transfer</i> .		
2.	DASHR/CHCO and OER calculate the overpayment amounts for the two Departmental Office (DO) SES members whose pay was set higher than allowed by regulation.		
3.	DASHR/CHCO and OER complete Office of Personnel Management (OPM) data calls in accordance with OPM's applicable instructions and guidance to ensure all		

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	required employees, such as those who have left Treasury, are properly reported.		
4.	DASHR/CHCO finalizes and approves Treasury's SES Pay and Awards policy, and then periodically reviews it for continued relevance, effectiveness, and transparency in making pay decisions and awarding bonuses, assesses staffing levels, workforce skills, and respective budgets to determine whether additional personnel should and can plausibly be incorporated into future strategic planning to ensure OER can meet its goals and mission.		
5.	DASHR/CHCO finalizes and approves Treasury's SES Pay and Awards policy, and then periodically reviews it for continued relevance, effectiveness, and transparency in making pay decisions and awarding bonuses.		
6.	OER documents the processes and SOP, with appropriate detail, followed in administering Treasury DO SES member performance ratings, pay adjustments, and bonuses.		
7.	OER oversees the process regarding exceptions to the 12-month rule.		
8.	OER includes information regarding the approval process for waiver requests for exceptions to the 12-month rule in the instructions provided to bureau heads and DO policy offices. This information should be consistent with Federal regulations and Treasury's SES Pay and Awards policy.		
9.	OER submits Treasury's respective data call report to OPM by the due dates established by 5 CFR 534.405, <i>Performance awards</i> , and before any established deadlines per OPM's annual data call memorandum. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2020	OIG-20-029	<i>GULF COAST RESTORATION: Jefferson Parish's Internal Control over Federal Awards</i>	03/20
1. & 2.	The Fiscal Assistant Secretary should ensure that deficiencies identified in Jefferson Parish, Louisiana's controls over Federal awards are considered as part of the Treasury's oversight of future awards as well as risk assessments of Jefferson Parish as required by the <i>Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards</i> (2 CFR Part 200). This recommendation is counted as two recommendations because it applies to both findings in the report. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2020	OIG-20-030	<i>BILL AND COIN MANUFACTURING: The United States Mint Numismatic Order Management System is Meeting User Needs But Improvements to Oversight are Needed</i>	03/20
1.	The Mint Director ensures the Numismatic and Bullion Directorate retains evidence of its monitoring activities outlined in the contract's Quality Assurance Surveillance		

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	Plan to better document the Mint's oversight of the contractor's compliance with contract requirements. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Date Issued
2020	OIG-20-036	<i>Interim Audit Update – Coronavirus Relief Fund Recipient Reporting</i>	05/20
1.	Treasury management should support our office in accomplishing our monitoring and oversight responsibilities in the following ways: (1) assist in communications with Coronavirus Relief Fund recipients on matters that include, but are not limited to, communications of reporting and record-keeping requirements and other audit inquiries, as needed; (2) ensure that Treasury maintains communication channels with recipients to obtain and address post payment inquiries regarding specific payments; and (3) continue to update Coronavirus Relief Fund guidance and disseminate to recipients as needed. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Date Issued
2020	OIG-20-040	<i>BILL AND COIN MANUFACTURING: Audit of Bureau of Engraving and Printing's Implementation of Security Features and Meaningful Access for the Blind and Visually Impaired into New Note Design</i>	06/20
1.	The Director of BEP in collaboration, as necessary, with members of the United States Currency Program: Ensure the Advanced Counterfeit Deterrence Steering Committee charter is updated in a timely manner, and as needed, to ensure roles, responsibilities, and current practices, such as the attendance of Advanced Counterfeit Deterrence Steering Committee monthly meetings by appropriate personnel, are clearly defined and communicated to its members. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Date Issued
2020	OIG-20-042	<i>MANUFACTURING AND REVENUE: Mint Controls Over Raw Materials and Coin Exchange Programs Need Improvement</i>	08/20
1.	The Mint Director should conduct regular reviews of the suppliers' quality systems to ensure that the suppliers are acting in the best interest of the Mint. This includes regular site visits or periodic reviews of the suppliers' quality system documentation.		

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2.	Consider sampling and testing the material after blanking in order to assess the material quality throughout the coil.		
3.	Verify incoming raw material weights to ensure that the Mint is receiving the raw materials paid for.		
4.	Strengthen and finalize SOPs for all coin exchange programs before accepting any redemptions. This would include using tests and subject matter experts to authenticate the genuineness of coins redeemed, as well as working with the Board to develop appropriate interagency procedures to assure the integrity of the coin redemption process for uncurrent coins.		
5.	Follow all SOPs, including but not limited to, procedures related to sampling, inspecting, and testing coins, and appropriately document redemptions. Additionally, ensure that adequate background investigations are conducted on bulk redeemers and decisions to allow participation into the Mutilated Coin Redemption Program are based on relevant data from the background investigation. The Mint should add criteria, such as obtaining financial statements for analyses of the potential bulk redeemers and performing site visits at their premises, as part of the background investigation process for entry into the program. The Mint should document how this criteria was met, and if these steps were not performed, the reasons why.		
6.	Ensure that all coins returned to the Mint and removed from circulation are destroyed timely and sufficiently accounted for. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2021	OIG-21-010	<i>INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2020 Performance Audit for Collateral National Security Systems (Sensitive But Unclassified)</i>	11/20
1-9.	This recommendation is Sensitive But Unclassified. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2021	OIG-21-013	<i>FINANCIAL MANAGEMENT: Audit of the Office of D.C. Pensions' Financial Statements for Fiscal Years 2020 and 2019</i>	12/20
1.	Office of D.C. Pensions management should fully develop existing policies and procedures to document a process for reviewing, investigating, and resolving		

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	unusual or suspicious activity identified during the audit log review, as well as maintaining evidence of such review, investigation, and resolution. Management agreed with the recommendation.
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Fiscal Year	Report Number	Report Title	Date Issued
2021	OIG-21-021	<i>FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2020 and 2019</i>	02/21
1.	Fiscal Service management should complete its periodic review of the PIR user access within the annual timeframe in accordance with the PIR System Security Plan (SSP).		
2.	Address resource constraints and prioritize efforts to perform reviews within the annual timeframe in accordance with the PIR SSP.		
3.	Retain evidence to demonstrate PIR auditable events are reviewed timely in accordance to policy and procedures.		
4.	Consider resource constraints and prioritize efforts to perform timely audit logging reviews in accordance with policy and procedures.		
5.	Review the current population of JFICS accounts and disable application user access that has been inactive for greater than 120 days.		
6.	Design and implement a control to automatically disable the JFICS application user accounts after 120 days of inactivity.		
7.	Retain evidence to demonstrate that access is disabled in a timely manner in accordance with the JFICS SSP.		
8.	Perform a review of the current system environment against the Configuration Management Database to ensure that all information system components are inventoried.		
9.	Perform a risk assessment over the subject matter and determine the appropriate personnel to be responsible for monitoring and updating the Configuration Management Database.		
10.	Update policy and procedures related to the above recommendations and disseminate the documentation to enforce such policy and procedures.		
11.	Conduct a review of the UNIX Mid-Tier production servers to validate that backups are scheduled for all servers based on the frequency defined in the Enterprise Information Technology Infrastructure SSP for the full fiscal year.		
12.	Perform a risk assessment over the subject matter and determine the appropriate personnel to be responsible for developing a Plan of Action & Milestones or formal risk acceptance for vulnerabilities identified.		

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13.	Disseminate policy and procedures related to the use of a Plan of Action & Milestones or formal risk acceptance to the appropriate personnel determined above to enforce the respective vulnerability management requirements. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2021	OIG-21-025	<i>Interim Audit Update - Air Carrier and Contractor Certifications for Payroll Support Program</i>	03/21
1.	As expeditiously as possible, Treasury management should review payments issued under Payroll Support Program 1 to ensure awarded amounts are allowable per the Coronavirus Aid, Relief, and Economic Security Act and Treasury guidance.		
2.	As expeditiously as possible, Treasury management should remedy the incorrect amounts awarded under Payroll Support Program 1. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2021	OIG-21-026	<i>BILL AND COIN MANUFACTURING: Audit of Physical Security at U.S. Mint Production Facilities (Sensitive But Unclassified)</i>	04/21
1-4.	This recommendation is Sensitive But Unclassified. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Dates Issued
2021	OIG-21-028	<i>FINANCIAL MANAGEMENT: Audit of Treasury's Compliance With the PIIA Requirements for Fiscal Year 2020</i>	05/21
1.	Treasury's Risk and Control Group (RCG) should work with Fiscal Service management to revise its controls over the review and approval process to verify the quantitative risk assessment includes sufficient supporting documentation to substantiate Fiscal Service's improper payment amount derived from its non-statistical sampling methodology.		
2.	Treasury's RCG should Work with Fiscal Service and Mint management to provide evidence of sufficient review and approval on the program-specific risk assessments indicating management responses to risk assessment questions are complete and accurate. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-004	<i>INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act</i>	10/21

Statistical Summary

		<i>Fiscal Year 2021 Performance Audit for Collateral National Security Systems (Sensitive But Unclassified)</i>	
1-7.	This recommendation is Sensitive But Unclassified. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-005	<i>CYBERSECURITY/INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2021 Performance Audit (Sensitive But Unclassified)</i>	10/21
1-7.	This recommendation is Sensitive But Unclassified. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-008	<i>DATA ACT: Treasury Submitted Higher Quality Non-IRS Data in its Fiscal Year 2020 Third Quarter DATA Act Submission, However Improvements are Still Needed</i>	11/21
1.	Treasury continue working with the Treasury Executive Office for Asset Forfeiture to ensure proper submission of Equitable Sharing financial assistance awards on USAspending.gov.		
2.	Treasury perform an analysis of the issues encountered in recording Coronavirus Aid, Relief, and Economic Security Act financial assistance awards and develop lessons learned based on this analysis.		
3.	Treasury develop procedures and perform training to ensure personnel are better prepared for future emergency funding events and Treasury's increased role as a grant-making agency. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-012	<i>FINANCIAL MANAGEMENT: Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2021 and 2020</i>	11/21
1.	The Acting Assistant Secretary for Management and Acting Chief Financial Officer should ensure that Fiscal Service implements requisite corrective actions to resolve control deficiencies over its cash management and debt information systems. Separate reports with additional details and recommendations for corrective action were provided to Fiscal Service management.		

Statistical Summary

2.	Ensure that the Internal Revenue Service (IRS) implements corrective actions to resolve the control deficiencies at IRS. A separate report was provided to IRS management detailing the conditions identified and recommendations to address the significant deficiency.		
3.	Ensure that the IRS and the Fiscal Service develop and implement remediation plans outlining actions to be taken to resolve noncompliance with the federal financial management system requirements and the resources and responsible organizational units for such planned actions. Separate reporting with recommendations was provided to IRS and Fiscal Service management to address the noncompliance with the federal financial management system requirements. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-014	<i>FINANCIAL MANAGEMENT: Management Letter for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2021 and 2020</i>	12/21
1.	DO management should establish a timeframe requirement for removing or disabling system (e.g., FARS) access of terminated employees and contractors that is from the user's effective termination date. This established timeframe requirement should be included in the DO Information Technology Security Policy Handbook (DO-910) policy.		
2.	DO management should develop, document, and implement procedures that enforce the timeframe for removing or disabling system (e.g., FARS) access of terminated users. This may include timely notification from DO management to system (e.g., FARS) management of user's termination dates.		
3.	DO management should implement monitoring policies and procedures to ensure the Administrative Resource Center performs the Core Trial Balance to Treasury Information Executive Repository reconciliation timely and in accordance with the current Departmental Accounting Policy.		
4.	To assist management in mitigating the risk of potential inaccurate reporting and noncompliance with public laws, management should complete a full review of all Treasury Account Symbols, compare all attributes to the Federal Account Symbols and Titles book, and create policies and procedures to adequately document the review of new Treasury Account Symbols. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-015	<i>FINANCIAL MANAGEMENT: Audit of the Office of D.C Pensions' Financial</i>	12/21

Statistical Summary

<i>Statements for Fiscal Years 2021 and 2020</i>			
1.	Office of D.C. Pensions management enhance existing policies and procedures to document a process for reviewing, investigating, and resolving unusual or suspicious activity identified during the audit log review, as well as maintaining evidence of such review, investigation and resolution. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-017	<i>FINANCIAL MANAGEMENT: Management Letter for the Audit of the United States Mint's Financial Statements for Fiscal Years 2021 and 2020</i>	12/21
1.	Mint management should enforce termination and transfer procedures to remove system access of terminated or transferred employees and contractors in a timely manner from the network.		
2.	Mint management should implement controls to ensure that expenses and related accruals are appropriately accounted for and reported in the Mint's financial statements in accordance with U.S. Generally Accepted Accounting Principles. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-027	<i>DOMESTIC ASSISTANCE: Audit of Wisconsin Housing and Economic Development Authority New Markets Tax Credit Allocations</i>	02/22
1.	The Director of the Community Development Financial Institutions (CDFI) Fund should include as part of Allocation Agreement(s) a requirement that Community Development Entities establish and adhere to written policies and procedures governing the selection of entities for New Markets Tax Credit program investments or loans.		
2.	The Director of the CDFI Fund should update the memorandum of understanding with the IRS to include compliance monitoring of the New Markets Tax Credit program with current processes and systems and language permitting CDFI Fund requests of specific Treas. Reg. §1.45D-1 compliance reviews by the IRS. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-028	<i>CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of</i>	03/22

Statistical Summary

<i>Treasury's Implementation of the Emergency Capital Investment Program</i>			
1.	The Deputy Assistant Secretary should ensure the Interim Director of the Emergency Capital Investment Program finalizes policies and procedures and key documentation to govern full program implementation and ongoing administration of Emergency Capital Investment Program investments, as well as effective internal control over the program. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-031	<i>RESOURCE MANAGEMENT: Audit of the Department of the Treasury's Use of Cash Discounts (\$66,686 Funds Put to Better Use)</i>	03/22
1.	The Director of the Financial Crimes Enforcement Network (FinCEN) ensures that FinCEN develops, revises, and/or finalizes SOPs for taking cash discounts to ensure the process is adequately revised and documented to take full advantage of cash discounts when offered, and when applicable, as required by Section 2060 of the Treasury Financial Manual (TFM). (\$41,426, Funds Put to Better Use)		
2.	The Director of FinCEN ensures that FinCEN maintains adequate controls on internal processes related to payment approvals.		
3.	The Director of FinCEN ensures that FinCEN ensures that Contracting Officer Representatives (COR) approve invoices with discounts timely.		
4.	The Director of FinCEN ensures that FinCEN participates in required training, as necessary.		
5.	The Director of FinCEN ensures that FinCEN distributes SOPs and/guidance relating to cash discounts to FinCEN's management, staff, Contracting Officer's, and COR, including provide training, as necessary.		
6.	The Commissioner of the Fiscal Service ensures that Fiscal Service maintains adequate controls on internal processes related to payment approvals. (\$8,274, Funds Put to Better Use)		
7.	The Commissioner of the Fiscal Service ensures that Fiscal Service follows Fiscal Service's SOP and/or guidance relating to cash discounts including, but not limited to, COR approving invoices with discounts timely.		
8.	The Director of the Mint ensures that the Mint develops, revises, and/or finalizes SOPs for taking cash discounts to ensure the process is adequately documented and personnel are instructed to take full advantage of cash discounts when offered and applicable, as required by Section 2060 of the TFM. (\$15,849, Funds Put to Better Use)		
9.	The Director of the Mint ensures that the Mint maintains adequate controls on internal processes related to payment approvals.		

Statistical Summary

10.	The Director of the Mint ensures that the Mint ensures that CORs approve invoices with discounts timely.		
11.	The Director of the Mint ensures that the Mint encourages vendors to use the Invoice Processing Platform when submitting their invoices for the processing of payment of invoices with discounts to be more efficient.		
12.	The Director of the Mint ensures that the Mint participates in required training, as necessary.		
13.	The Director of the Mint ensures that the Mint distributes SOPs and guidance relating to cash discounts to Mint's management, staff, Contract Officer's, and CORs, and provides training, as necessary.		
14.	The Director of the Comptroller of the Currency ensures that Office of the Comptroller of the Currency (OCC) develops, revises, and/or finalizes SOPs for taking full advantage of cash discounts when offered and applicable, as required by Section 2060 of the TFM. (\$1,137, Funds Put to Better Use)		
15.	The Director of the Comptroller of the Currency ensures that OCC maintains adequate controls on internal processes related to payment approvals.		
16.	The Director of the Comptroller of the Currency ensures that OCC ensures that CORs approve invoices with discounts timely.		
17.	The Director of the Comptroller of the Currency ensures that OCC distributes SOPs and/or guidance relating to cash discounts to OCC management, staff, Contract Officers, and CORs and provide training, as necessary. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-032	<i>CONTRACT AUDIT: Audit of the Bureau of Engraving & Printing's eFiling System</i>	03/22
1.	The Director of BEP should ensure BEP performs periodic internal reviews to ensure that contract award files within the eFiling system are complete, accurate, and in compliance with the Federal Acquisition Regulation and BEP's internal policies. Management agreed with the recommendation.		

Other Federal Agencies

Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-007	<i>GULF COAST RESTORATION - DATA Act: Council Met DATA Act Reporting Requirements but Improvements Are Needed</i>	11/21
1.	The Council Executive Director should ensure that the Senior Accountable Official (SAO) updates the Council's "Financial Policies and Procedures Handbook" and		

	other applicable policies and procedures to incorporate the new grant management systems and to clarify that all obligations, including grant awards, must be processed in Oracle within three business days. The SAO should also ensure that Council staff is adequately trained on all updated guidance.		
2.	The SAO should ensure that Council staff continues to work closely with the Administrative Resource Center to reduce timing errors for future DATA Act submissions.		
3.	The SAO should ensure that Council staff documents and implements additional procedures for Council staff to review periodic data element reports prior to the SAO asserting to the completeness, accuracy, timeliness, and quality of Council’s DATA Act submission.		
4.	The SAO should ensure that Council staff continues to improve oversight of the Center’s future DATA Act submissions to ensure the accuracy of the Council’s procurement data, which reaffirms our recommendation from our prior DATA Act audit report. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-033	<i>REVENUE COLLECTION: The U.S. Customs and Border Protection’s Oversight of the Merchandise Transported In-Bond Program Needs Improvement to Better Ensure the Protection of Revenue</i>	03/22
1.	Ensure Cargo Security and Controls Division (CSC) officials develop and disseminate performance measures specific to the In-Bond Program so that CSC, field offices, and port personnel are aware of program expectations. These measures should be used to regularly assess port performance and hold ports accountable.		
2.	Ensure CSC officials develop written procedures for CSC’s oversight of port performance relating to the In-Bond Program to include, but not be limited to, regular data analytics and review of Automated Commercial Environment (ACE) reports.		
3.	Ensure CSC officials work with Trade Transformation Office (TTO) officials to implement a central repository to store ACE reports, compliance examination documentation, and other in-bond related information, including training materials, maintained by the ports so that CSC can oversee in-bond activity. Additionally, CSC should regularly notify field offices and ports that these documents are available in this repository		
4.	Ensure CSC officials expand the Self-Inspection Program in-bond Self-Inspection Worksheet questions to cover key program areas, such as the ports’ use of ACE reporting to oversee overdue in-bond shipments and training for U.S. Customs and Border Protection (CBP) officers on in-bond compliance examinations and audits.		

5.	Ensure CSC officials provide guidance to the ports on how to respond to in-bond Self-Inspection Worksheet questions to include scenarios and the appropriate response given those scenarios.
6.	Ensure Office of Information and Technology officials assess and address each port’s need for infrastructure and equipment upgrades to effectively operate and meet information system requirements.
7.	Ensure CSC officials issue policies and procedures for ports on ACE reports they are expected to run regularly to oversee in-bond shipments and ensure in-bonds are closed out. This should include guidance necessary to monitor shipments in ACE as well as review proof of exports.
8.	Ensure CSC officials issue policies and procedures for CSC to regularly review the monitoring and tracking of in-bond shipments conducted by the ports.
9.	Ensure CSC officials update in-bond regulations to require a standardized proof of export to be uploaded to ACE for all cargo exported.
10.	Ensure CSC officials provide TTO official’s business requirements after regulations are updated so that TTO can update ACE to require proof of export for closure of in-bonds that are exported.
11.	Ensure Office of Trade officials, with input from CSC officials, update regulations to support ACE functionality and data quality to modernize the in-bond process. This includes improving the report processing time, improving the quality of reports, and addressing Commercial Customs Operations Advisory Committee concerns regarding the system.
12.	Ensure CSC officials provide TTO officials with business requirements after regulations are updated so that TTO can implement changes in ACE to modernize in-bond tracking and automation processes and enhance data quality to meet user needs.
13.	Direct CSC officials to consider updating guidance on compliance examinations to require ports to examine a statistically valid sample of in-bond shipments so that cargo reviewed is more representative of all in-bond shipments. Additionally, the guidance should contain instructions on waivers of examination including documenting the justification for these waivers.
14.	Ensure CSC officials provide the ports with written policies and procedures to ensure compliance examinations are adequate and consistent. These procedures should include selecting cargo for review, conducting examinations, documenting the process used for the review and the results, and storing the records.
15.	Ensure CSC officials regularly sample, and review compliance examinations conducted by the ports to ensure ports are complying with CBP policy.
16.	Ensure CSC and TTO officials formalize standardized in-bond training for Headquarters’ offices, field offices, and ports to ensure all ports are operating under national policy. Training should cover key areas such as compliance examinations and audits, ACE reports, bonding requirements, and risk assessments of the trade community.

17.	Ensure CSC and TTO officials require ACE training related to the oversight of in-bond cargo for all CBP officers.
18.	Ensure that CSC and TTO officials coordinate to provide regular and comprehensive ACE training course offerings related to the oversight of in-bond cargo to satisfy employee training needs.
19.	Ensure the Commercial Operations Revenue & Entry Division coordinates with the Revenue Division and CSC officials to improve custodial bonding to address the risks of merchandise transported in-bond and update CBP’s bonding policy. The policy should improve the connectivity between in-bond shipments and respective duties, taxes, and fees by considering estimated duties when determining the appropriate bond coverage.
20.	Ensure the Commercial Operations Revenue & Entry Division provides general bond training to include setting the appropriate bond amounts. Management agreed with the recommendations.

Closed Investigations of Senior Government Employees Not Publicly Disclosed

April 1, 2022, through September 30, 2022

Treasury OIG closed 8 investigations involving senior Government employees during the period that were not publicly disclosed. Of these investigations, 4 substantiated an instance of misconduct against a senior Government employee and 4 were unsubstantiated.

Case Number	Allegation/Disposition
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DO-22-0083-I	On June 27, 2022, the OIG completed its report of investigation for a case initiated upon receipt of information from the Treasury, that a Departmental Offices (DO) employee, with dual citizenship of the United States (U.S.) and a foreign country, who held a Secret Clearance, was given permission to telework from the foreign country for approximately 15 months during the pandemic. The OIG investigation determined that the employee’s supervisor, a senior official, approved the telework and violated Treasury policy for allowing an employee to work in a foreign country without being a sponsored employee or a dependent of a U.S. Government employee assigned to the overseas location and violated U.S. Department of State policy for failing to obtain permission from the Chief of Mission. All executive branch employee activities overseas fall under the authority of the Chief of Mission. The telework abroad also
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violated Treasury policy for failing to complete a new telework agreement and to adjust the duty station, creating an overpayment of salary to the employee for the period the employee worked at the foreign location. The investigation determined the allegation was substantiated. Treasury OIG prepared a report for DO, for their information. This matter was not referred to the Department of Justice.

Substantiated

DO-22-0085-I

On September 13, 2022, the OIG completed its report of investigation for a case initiated upon notification that a DO senior official entered the Main Treasury building with a loaded firearm in their bag. The senior official advised that they did not intentionally bring the weapon into the building and placed the bag with the weapon on the magnetometer conveyor belt prior to it being detected. Criminal prosecution was presented and declined by the U.S. Attorney's for the District of Columbia.

Substantiated

OCC-22-0096-I

On July 12, 2022, the OIG completed its report of investigation based on receipt of an anonymous complaint alleging OCC, Senior Deputy Comptrollers (SDC) awarded themselves bonuses and merit pay awards in violation of government policy and regulation. The OIG unsubstantiated the allegation based on an interview with the employee who established the bonus and merit pay policy for the OCC and established the max bonus amounts, in which SDCs had no input. Additionally, the SDCs were not responsible for creating their own performance appraisals, which were determinant in merit pay award and bonus compensation; the Comptroller made those determinations. This matter was not referred to the Department of Justice.

Unsubstantiated

OFAC-20-0033-I

On September 16, 2022, the OIG completed its report of investigation for a case initiated upon receipt of information from a foreign government. Our investigation revealed that a senior official with the OFAC mishandled classified foreign documents and engaged in behavior prejudicial to the U.S. Government. Our office provided its report to OFAC and was informed the subject's eligibility for access to classified information and access to Sensitive Compartmented Information were revoked and was reassigned to a

moderate-risk position. This matter was not referred to the Department of Justice.

Substantiated

USM-21-0016-I

On August 18, 2022, the OIG completed its report of investigation for a case initiated upon notification from a Mint employee that a confidential EEO settlement agreement was disseminated to various other Mint employees not authorized to receive the document. The investigation determined the confidential EEO settlement agreement was sent to multiple Mint employees from a personal email address registered to a senior mint official without a legitimate business purpose in violation of Disclosure of Records or Information. Treasury OIG provided a report to the Mint for their information. Criminal prosecution was presented and declined by the U.S. Attorney's Office for the Eastern District of Virginia.

Substantiated

USM-22-0018-I

On April 7, 2022, the OIG completed its report of investigation for a case initiated upon receipt of information that a Mint senior official gave Mint products to the U.S. Naval Academy (USNA) after being informed by Mint Counsel that it was not authorized and violated agency policy. The OIG found that the Mint had a Memorandum of Understanding written and approved by Mint Counsel to supply the coins to the USNA at Mint cost; therefore, there was no violation. This matter was not referred to the Department of Justice.

Unsubstantiated

USM-22-0050-I

On April 15, 2022, the OIG completed its report of investigation for a case initiated upon receipt of information from a Mint employee that senior officials in San Francisco installed four Tesla charging stations at the facility, even though the Mint did not have any electric vehicles or a policy regarding electric vehicles. The complainant also alleged that only three employees were in the pilot program and no other employees were asked to enroll. Our investigation found that the Mint recently installed six charging units and were conducting a pilot program in accordance with federal policies and created a Memorandum of Understanding regarding the use of the stations. The Mint will purchase electric vehicles, as required by Fixing America's Surface Transportations (FAST) Act and Executive Order. Employees may participate in the program and use the chargers for a monthly nominal fee; however, priority will be given to government vehicles. A report was provided to the Mint, for

information. This matter was not referred to the Department of Justice.

Unsubstantiated

USM-22-0082-I

On July 1, 2022, the OIG completed its report of investigation for a case initiated upon receipt of information from the OIG Complaint Hotline, alleging that a senior official, a Mint Police Officer's supervisor, knowingly approved a falsified training request for a direct report. The senior official approved the falsified training request; however, our investigation was unable to substantiate the allegation due to conflicting statements between the senior official and direct report, as well as a lack of additional evidence. Criminal prosecution was presented and declined by the USAO for the Southern District of New York.

Unsubstantiated

Summary of Instances of Whistleblower Retaliation

April 1, 2022, through September 30, 2022

There was one new case of possible whistleblower retaliation opened during this reporting period.

Summary of Attempts to Interfere With Treasury OIG Independence, Including Instances Where Information or Assistance Request was Refused

April 1, 2022, through September 30, 2022

There were no attempts made to resist, delay, or restrict Treasury OIG access to records or other information, and no instances where an information or assistance request was refused during this reporting period.

Listing of Audit Products Issued

April 1, 2022, through September 30, 2022

Office of Audit

Emergency Rental Assistance Government Grantee Quarterly Reporting Desk Review Procedures (OIG-CA-22-013, 04/22/2022)

Overseas Contingency Operations – Summary of Work Performed by the Department of the Treasury Related to Terrorist Financing and Anti-Money Laundering for Second Quarter Fiscal Year 2022 (OIG-CA-22-015, 05/17/2022)

Annual Plan, Fiscal Year 2022, Office of Inspector General, Department of the Treasury (OIG-CA-22-016, 05/26/2022)

FINANCIAL MANAGEMENT: Audit of the Gulf Coast Ecosystem Restoration Council's Compliance with PIIA for Fiscal Year 2021 (OIG-22-034, 06/07/2022)

FINANCIAL MANAGEMENT: Audit of Treasury's Compliance with the PIIA Requirements for FY 2021 (OIG-22-035, 06/27/2022)

Memorandum for the Honorable Richard K. Delmar, Treasury Deputy Inspector General: Joint Purchase and Integrated Card Violation Report (October 1, 2021–March 31, 2022) (OIG-CA-22-017, 07/20/2022) Internal Memorandum

INFORMATION TECHNOLOGY: The Gulf Coast Ecosystem Restoration Council Federal Information Security Modernization Act of 2014 Evaluation Report for Fiscal Year 2022 (OIG-CA-22-018, 8/15/2022)

Overseas Contingency Operations – Summary of Work Performed by the Department of the Treasury Related to Terrorist Financing and Anti-Money Laundering for Third Quarter Fiscal Year 2022 (OIG-CA-22-019, 8/16/2022)

Inquiry on Use of Pandemic Relief Funds for Increased Broadband Access to Unserved Communities (OIG-CA-22-020, 8/30/2022)

CYBERSECURITY/INFORMATION TECHNOLOGY: Fiscal Year 2020 Audit of the Department of the Treasury's Information Security Program and Practices for Its Intelligence Systems (Classified) (OIG-22-036, 09/01/2022)

CYBERSECURITY/INFORMATION TECHNOLOGY: Federal Information Security Modernization Act Fiscal Year 2022 Performance Audit for the Unclassified Systems (Sensitive But Unclassified) (OIG-22-037, 09/02/2022)

CYBERSECURITY/INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2022 Performance Audit for the Collateral National Security Systems (Sensitive But Unclassified) (OIG-22-038, 09/02/2022)

Report on the Bureau of the Fiscal Service's Description of its Administrative Resource Center Shared Services System and the Suitability of the Design and Operating Effectiveness of its Controls for the Period July 1, 2021, to June 30, 2022 (OIG-22-039, 09/16/2022)

Termination Memorandum – Audit of the Department of the Treasury's Implementation of the State Small Business Credit Initiative Program (OIG-CA-22-021, 09/20/2022)

Termination Memorandum – Audit of the Office of Foreign Assets Control's Iran Sanctions Program (OIG-CA-22-022, 09/22/2022)

Audit of the Department of the Treasury's Compliance with the Geospatial Data Act of 2018 (OIG-22-040, 09/26/2022)

*CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications – XOJET Aviation, LLC (REDACTED) (OIG-22-041, 09/28/2022)
Questioned Costs \$172,218*

*CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications – Alpine Aviation, Inc. (REDACTED) (OIG-22-042, 09/28/2022)
Questioned Costs \$165,586*

*CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications – Pegasus Elite Aviation, Inc. (REDACTED) (OIG-22-043, 09/28/2022)
Questioned Costs \$767,452*

FINANCIAL MANAGEMENT: Report on the Enterprise Applications' Description of its HRConnect System and the Suitability of the Design and Operating Effectiveness of its Controls for the Period July 1, 2021, to June 30, 2022 (OIG-22-044, 09/28/2022)

Council of Inspectors General on Financial Oversight

Council of the Inspectors General on Financial Oversight Guidance in Preparing and Managing Crises (Redacted) (CIGFO-2022-01, 06/30/2022)

Annual Report of the Council of Inspectors General on Financial Oversight (July 29, 2022)

Audit Reports Issued With Questioned Costs

April 1, 2022, through September 30, 2022

Category	Total No. of Reports	Total Questioned Costs	Total Unsupported Costs
For which no management decision had been made by the beginning of reporting period	1	\$500,000	\$0
Which were issued during the reporting period	3	\$1,105,256	\$0
Subtotals	4	\$1,605,256	\$0
For which a management decision was made during the reporting period	1	\$500,000	\$0
Dollar value of disallowed costs	1 ³	\$500,000	\$0
Dollar value of costs not disallowed	0	\$0	\$0
For which no management decision was made by the end of the reporting period	3	\$1,105,256	\$0
For which no management decision was made within 6 months of issuance	0	\$0	\$0
Questioned costs include expenditures: (1) that are questioned because of an alleged violation of a provision of a law, regulation, contract, or other requirement governing the expenditure of funds; (2) that, at the time of the audit, are not supported by adequate documentation (i.e., unsupported costs); or (3) used for the intended purpose that are unnecessary or unreasonable.			

³ Disallowed cost of \$500,000 is tracked outside of Treasury’s audit follow-up system, the Joint Audit Management Enterprise System, for the report, Treasury OIG, *Apache Tribe of Oklahoma’s Use of Coronavirus Relief Fund Payment (Redacted)*, OIG-CA-22-006, (December 21, 2021).

Audit Reports Issued With Recommendations that Funds Be Put to Better Use

April 1, 2022, through September 30, 2022

Category	Total No. of Reports	Total	Savings	Revenue Enhancement
For which no management decision had been made by the beginning of reporting period	1	\$67,448	\$67,448	\$0
Which were issued during the reporting period	0	\$0	\$0	\$0
Subtotals	1	\$67,448	\$67,448	\$0
For which a management decision was made during the reporting period	1 ⁴	\$762	\$762	\$0
Dollar value of recommendations agreed to by management	0	\$0	\$0	\$0
Dollar value based on proposed management action	0	\$0	\$0	\$0
Dollar value based on proposed legislative action	0	\$0	\$0	\$0
Dollar value of recommendations not agreed to by management	1	\$762	\$762	\$0
For which no management decision was made by the end of the reporting period	1	\$66,686	\$66,686	\$0
For which no management decision was made within 6 months of issuance	1	\$66,686	\$66,686	\$0
A recommendation that funds be put to better use denotes funds could be used more efficiently if management took actions to implement and complete the recommendation including: (1) reduction in outlays; (2) de-obligations of funds from programs or operations; (3) costs not incurred by implementing recommended improvements related to operations; (4) avoidance of unnecessary expenditures noted in pre-award review of contract or grant agreements; (5) any other savings which are specifically identified; or (6) enhancements to revenues of the Federal Government.				

⁴ There was a management decision on 1 of 5 recommendations with funds put to better use, for report, Treasury OIG, *RESOURCE MANAGEMENT: Audit of the Department of the Treasury's Use of Cash Discounts*, OIG-22-031 (March 23, 2022).

Reports for Which No Management Comment was Returned Within 60 Days

As of September 30, 2022

There were no such reports issued for comment over 60 days as of the end of the reporting period.

Reports Issued Over 6 Months for Which No Management Decision Has Been Made

As of September 30, 2022

As of the end of this semiannual reporting period, Treasury management had not decided on four recommendations with funds put to better use, totaling \$66,686, on the report, *RESOURCE MANAGEMENT: Audit of the Department of the Treasury's Use of Cash Discounts* (OIG-22-031, 3/23/2022).

Significant Revised Management Decisions

April 1, 2022, through September 30, 2022

There were no significant revised management decisions during the reporting period.

Significant Disagreed Management Decisions

April 1, 2022, through September 30, 2022

There were no significant disagreed management decisions during the reporting period.

Peer Reviews

April 1, 2022, through September 30, 2022

Office of Audit

Audit organizations that perform audits and attestation engagements of Federal Government programs and operations are required by generally accepted government auditing standards to undergo an external peer review every 3 years. The objectives of an external peer review are to determine, during the period under review, whether the audit organization was complying with its quality control system to provide the audit organization with reasonable assurance that it was conforming to applicable professional standards. Federal audit organizations can receive a peer review rating of *Pass*, *Pass with Deficiencies*, or *Fail*.

The most recent peer review of our office was performed by the U.S. Department of Health and Human Services (HHS) OIG. In its report dated September 27, 2021, HHS OIG rendered a *Pass* rating for our system of quality control in effect for the year ended March 31, 2021. External audit peer review reports of our office are available on Treasury OIG's [website](#). Treasury OIG did not perform any peer reviews of other Federal audit organizations during this reporting period.

Office of Investigations

The Council of the Inspectors General on Integrity and Efficiency mandates that the investigative law enforcement operations of all OIGs undergo peer reviews every 3 years to ensure compliance with (1) the Council of the Inspectors General on Integrity and Efficiency's investigations quality standards and (2) the relevant guidelines established by the Office of the Attorney General of the United States.

In its report dated January 5, 2021, the Federal Housing Finance Agency OIG found our office to be in compliance with all relevant guidelines for fiscal year 2020. During this reporting period, our office did not perform a peer review of another OIG.

Other Reporting Requirements and Requests

This section addresses certain reporting requirements of our office that are separate from the reporting requirements in the Inspector General Act of 1978 (as amended).

Reviews of Bank Failures with Nonmaterial Losses

We conduct reviews of failed banks supervised by the Office of the Comptroller of the Currency with losses to the Federal Deposit Insurance Corporation's Deposit Insurance Fund that do not meet the definition of a material loss in the Federal Deposit Insurance Act. The reviews are performed to fulfill the requirements found in 12 U.S.C. §1831o(k). The term "material loss" triggers a material loss review if a loss to the Deposit Insurance Fund exceeds \$50 million (with provisions to increase that trigger to a loss that exceeds \$75 million under certain circumstances). For losses that are not material, the Federal Deposit Insurance Act requires that each 6-month period, the Office of Inspector General (OIG) of the Federal banking agency must (1) identify the estimated losses that have been incurred by the Deposit Insurance Fund during that 6-month period and (2) determine the grounds identified by the failed institution's regulator for appointing the Federal Deposit Insurance Corporation as receiver, and whether any unusual circumstances exist that might warrant an in-depth review of the loss. For each 6-month period, we are also required to prepare a report to the failed institutions' regulator and the Congress that identifies (1) any loss that warrants an in-depth review, together with the reasons why such a review is warranted and when the review will be completed; and (2) any losses where we determine no in-depth review is warranted, together with an explanation of how we came to that determination.

During this reporting period, there were no banks supervised by the Office of the Comptroller of the Currency that failed.

Overseas Contingency Operations Quarterly Summary Memoranda to the Department of Defense OIG

During this reporting period, we issued two summary memoranda to the Department of Defense Office of Inspector General regarding information we obtained on the Department of the Treasury's activities with respect to disrupting the Islamic State of Iraq and Syria's finances. The memoranda included specific examples of activities to disrupt the Islamic State of Iraq and Syria's financing and information on the Department of the Treasury programs that combat terrorist financing. (OIG-CA-22-015, OIG-CA-22-019)

References to the Inspector General Act

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Section 5(d)	Serious or flagrant problems, abuses, or deficiencies	N/A
Section 6(b)(2)	Report to Secretary when information or assistance is unreasonably refused	46

Abbreviations

ACE	Automated Commercial Environment
ARP	American Rescue Plan Act of 2021
AVA	American Viticultural Areas
BEP	Bureau of Engraving and Printing
Board	Board of Governors of the Federal Reserve System
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CBP	U.S. Customs and Border Protection
CDFI	Community Development Financial Institutions
CERTS	Coronavirus Economic Relief for Transportation Services
CIGFO	Council of Inspectors General on Financial Oversight
CIGIE	Council of the Inspectors General on Integrity and Efficiency
Council	Gulf Coast Ecosystem Restoration Council
CPA	Certified Public Accountant
CRF	Coronavirus Relief Fund
CSC	Cargo Security and Controls Division
DASHR/CHCO	Office of the Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer
DATA Act	Digital Accountability and Transparency Act
DO	Departmental Offices
ERA	Emergency Rental Assistance
FBI	Federal Bureau of Investigation
FinCEN	Financial Crimes Enforcement Network
Fiscal Service	Bureau of the Fiscal Service
FISMA	Federal Information Security Modernization Act of 2014
FSOC	Financial Stability Oversight Council
GAO	Government Accountability Office
GDOR	Georgia Department of Revenue
IRS	Internal Revenue Service
JFICS	Judgment Fund Internet Claim System
KPMG	KPMG LLP
Mint	United States Mint
OCC	Office of the Comptroller of the Currency
OER	Office of Executive Resources
OFAC	Office of Foreign Assets Control
OIG	Office of Inspector General
OMB	Office of Management and Budget
OPM	Office of Personnel Management
PIIA	Payment Integrity Information Act of 2019
PIR	Payment Information Repository
PRAC	Pandemic Response Accountability Committee
PSP1	Payroll Support Program
PSP2	Support Program Extension

PSP3	Payroll Support Program 3
RCG	Risk and Control Group
RESTORE Act	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012
RMA	RMA Associates, LLC
SAO	Senior Accountable Official
SBLF	Small Business Lending Fund
SDC	Senior Deputy Comptrollers
SES	Senior Executive Service
SPS	Security Payment System
SOP	standard operating procedures
S&R	Saggar & Rosenberg, P.C.
SSP	System Security Plan
STIG	Security Technical Implementation Guide
TFM	Treasury Financial Manual
TIGTA	Treasury Inspector General for Tax Administration
Treasury	Department of the Treasury
TTB	Alcohol and Tobacco Tax and Trade Bureau
TTO	Trade Transformation Office
USAO	U.S. Attorney's Office



Stairway Ironwork in the Treasury Building, Washington, DC

Source: Treasury Graphics Branch

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