



Semiannual Report to Congress
October 1, 2022 – March 31, 2023
OIG-CA-23-016

Office of Inspector General
Department of the Treasury

Highlights

During this semiannual reporting period, the Office of Audit issued 35 products. The office also identified \$28,152 in questioned costs. Work by the Office of Investigations resulted in 3 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:
 - Corvus Airlines, Inc.
 - Empire Airlines, Inc.
 - Wings Air Helicopters, LLC

S&R determined that Wings Air Helicopters, LLC, incorrectly reported information on its PSP1 Application to the Department of the Treasury (Treasury).

- Castro & Company, LLC (Castro), a certified independent public accounting firm, working under a contract with and supervised by our office, assessed the use of Coronavirus Relief Funds (CRF) Proceeds for the following recipients:
 - Broward County (Florida)
 - Fort McDermitt Paiute-Shoshone Tribe
 - The State of New York
 - Town of Hempstead (New York)

Castro determined that either the CRF recipients' risk of unallowable use of CRF was low or moderate, and did not recommend Treasury Office of Inspector General perform an audit.

- Our joint investigation revealed eleven subjects conspired to defraud financial institutions by depositing forged, counterfeit, or stolen checks using stolen identities. The U.S. Attorney's Office for the Eastern District of North Carolina prosecuted the subjects who were sentenced to 52 months in prison, 852 months of probation, and \$600,000 in restitution.



Message from the Acting Inspector General

During this reporting period, the Department of the Treasury (Treasury) Office of Inspector General (OIG) continued its in-depth oversight of the 12 pandemic recovery programs administered by Treasury, and issued a total of 23 audits, 4 desk reviews, and 8 additional evaluation and other oversight review products. In addition, we established a cross-functional team to review and resolve a large number of complaints about the Emergency Rental Assistance programs.

Treasury OIG continues to provide leadership and administrative support to the Council of Inspectors General on Financial Oversight (CIGFO), the organization established by the Dodd-Frank Wall Street Reform and Consumer Protection Act to oversee and monitor the activities of the Financial Stability Oversight Council (FSOC), which is chaired by the Secretary of the Treasury. During this reporting period, CIGFO heightened its monitoring of FSOC's responses to the financial sector disturbances generated by failures in financial institutions with services concentrated in the technology industry.

I am very proud of Treasury OIG's accomplishments during this past 6-month reporting period, and of the impressive expertise and professionalism of all of our employees, who continue to rise to the dual challenges of remote work and expanded workload caused by the coronavirus disease pandemic.

A handwritten signature in black ink that reads "Richard K. Delmar". The signature is written in a cursive style.

Richard K. Delmar
Acting 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 1978¹. 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 and the Government Accountability Office (GAO) perform oversight related to the Internal Revenue Service. A Special Inspector General and GAO perform oversight related to the Troubled Asset Relief Program. The Special Inspector General for Pandemic Recovery and GAO perform 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

¹ 5 U.S.C. §§401-424

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 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 Worker Support programs authorized by the Coronavirus Aid, Relief, and Economic Security Act, and other pandemic legislation.

The Office of Investigations, under the leadership of the Assistant Inspector General for Investigations, performs investigations and conducts 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 Hotline 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*² requests; (2) conducting ethics training; (3) ensuring compliance with financial

² *Giglio* information refers to material that may call into question the character or testimony of a prosecution witness in a criminal trial.

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 2023 appropriation is \$48.8 million, which includes 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 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, which included \$24.9 million for the Coronavirus Relief Fund, \$2.8 million for ERA-Oversight, \$2.8 million for ERA-Monitoring, and \$1.72 million for Homeowner Assistance Fund programs. As of March 31, 2023, Treasury OIG had 243 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 information 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, Acting 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
- Grant and Interagency Agreement Compliance Monitoring

Office of Audit – Significant Audits and Other Products

Financial Management

Treasury’s Consolidated Financial Statements

KPMG LLP (KPMG), a certified independent public accounting firm working under a contract with and supervised by our office, issued an unmodified opinion on the Department of the Treasury’s (Treasury) fiscal years 2022 and 2021 consolidated financial statements. KPMG reported (1) a significant deficiency in internal control over cash management information systems at the Bureau of the Fiscal Service (Fiscal Service), representing a significant deficiency for Treasury as a whole, and (2) a significant deficiency in internal control over unpaid tax assessments and a significant deficiency in internal control over financial reporting systems at the Internal Revenue Service (IRS), collectively representing a significant deficiency for Treasury as a whole. KPMG also reported that Treasury’s financial management systems did not substantially comply with certain requirements of the Federal Financial Management Improvement Act of 1996 (FFMIA) related to Federal financial management systems requirements. KPMG found no other instances of reportable noncompliance with laws, regulations, contracts, and grant agreements tested. ([OIG-23-007](#))

In connection with its audit of Treasury’s consolidated financial statements, KPMG issued a management report, which provided the specific findings and recommendations pertaining to the significant deficiency in internal control over cash management information systems and the related noncompliance with FFMIA’s Federal financial management systems requirements at Fiscal Service that were summarized in the auditor’s report. ([OIG-23-019](#)) Additionally, KPMG issued a management letter recommending improvements to strengthen internal control over financial reporting with respect to (1) segregation of duties for database audit log reviews, (2) periodic review of user access, (3) review over Treasury Information Executive Repository fund symbol reference report, (4) documentation and review of the State and Local Fiscal Recovery Program recipients reporting submissions, and (5) review of the Office of the Recovery Programs manual journal entries. ([OIG-23-009](#))

Other Treasury Financial Audits

The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires annual financial statement audits of Treasury and any component entities designated by the Office of Management and Budget (OMB). In this regard, OMB designated IRS for annual financial statement

Office of Audit – Significant Audits and Other Products

audits. The financial statements of certain other Treasury component entities are audited either pursuant to other requirements, their materiality to Treasury’s consolidated financial statements, or as a management initiative. The table below shows the audit results for fiscal years 2022 and 2021.

Treasury-audited financial statements and related audits						
	Fiscal year 2022 audit results			Fiscal year 2021 audit results		
Entity	Opinion	Material weaknesses	Significant deficiencies	Opinion	Material weaknesses	Significant deficiencies
Government Management Reform Act/Chief Financial Officers Act requirements						
Department of the Treasury	U	0	2	U	0	2
Internal Revenue Service (A)	U	0	2	U	0	2
Other required audits						
Office of Financial Stability (TARP) (A)	U	0	0	U	0	0
Bureau of Engraving and Printing	U	0	0	U	0	0
Community Development Financial Institutions Fund	U	0	0	U	0	0
Office of D.C. Pensions	U	0	1	U	0	1
Federal Financing Bank	U	0	0	U	0	0
Treasury Forfeiture Fund	U	0	0	U	0	0
U.S. Mint						
Financial Statements	U	0	0	U	0	0
Custodial Gold and Silver Reserves	U	0	0	U	0	0
Other audited accounts/financial statements that are material to Treasury’s financial statements						
Bureau of the Fiscal Service						
Schedule of Federal Debt (A)	U	0	0	U	0	1
Exchange Stabilization Fund	U	0	0	U	0	0
Management-initiated audits						
Office of the Comptroller of the Currency	U	0	0	U	0	0
Alcohol and Tobacco Tax and Trade Bureau	U	0	0	U	0	0
U.S. Gold Reserves Held by Federal Reserve Banks	U	0	0	U	0	0
(U) Unmodified opinion.						
(A) Audited by the Government Accountability Office.						

In connection with the fiscal year 2022 financial statement audits, the auditors issued management letters on certain matters involving deficiencies in internal control at the United States Mint (Mint) ([OIG-23-011](#)), the Bureau of Engraving and Printing (BEP) ([OIG-23-015](#)), and the Office of the Comptroller of the Currency (OCC) ([OIG-23-018](#)).

Gulf Coast Ecosystem Restoration Council’s Financial Statements

The audit of the Gulf Coast Ecosystem Restoration Council’s (Council) financial statements is also required by the Chief Financial Officers Act of 1990, as amended by the Accountability of Tax Dollars Act of 2002. RMA Associates, LLC (RMA), a certified independent public accounting firm working under a contract with and supervised by our office, issued an unmodified opinion on the Council’s fiscal years 2022 and 2021 financial statements. RMA did not identify any matters involving internal control and its operation that are considered material weaknesses. Additionally, RMA did not identify any instances of reportable noncompliance with laws, regulations, contracts, and grant agreements tested. ([OIG-23-008](#))

Attestation Engagements

Independent certified public accounting firm, KPMG, under a contract monitored 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 Fiscal Service

KPMG examined general computer and investment/redemption processing controls used for processing various Federal agencies’ transactions by Fiscal Service’s Federal Investments and Borrowings Branch, and general computer and trust funds management processing controls used for processing various Federal and State agencies’ transactions by the Fiscal Service’s Funds Management Branch for the period beginning August 1, 2021, and ending July 31, 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-23-001](#), [OIG-23-002](#))

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 2022 consolidated financial statements.

Office of Audit – Significant Audits and Other Products

Condition	Type of noncompliance
Treasury continues to have deficiencies in IRS financial management systems. Specifically, IRS did not consistently design, implement, and operate information system controls and security programs over its financial management systems in accordance with the Federal financial management systems 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 management and Federal debt information systems in accordance with the Federal financial management systems 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 2023 consolidated financial statements.

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, Treasury was to provide \$32 billion in financial assistance to passenger air carriers, cargo air carriers, and certain contractors to be used exclusively 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.

Wings Air Helicopters, LLC.

S&R determined that the passenger air carrier, Wings Air Helicopters, LLC. (Wings Air Helicopters), reported correct information for three of the four sections reviewed on its PSP1 Application. These sections are: (1) Applicant Information, (2) Applicant Type, and (3) Certification. S&R also determined that the air carrier incorrectly reported information in the awardable amounts section, resulting in an 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, Wings Air Helicopters received an overpayment from Treasury.

S&R recommended the Treasury’s Chief Recovery Officer (1) seek reimbursement of the overpayment of PSP1 financial assistance; and (2) review Wings Air Helicopters’ 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 recommendation. ([OIG-23-023](#), Redacted)

Corvus Airlines, Inc.

S&R determined that the passenger air carrier, Corvus Airlines, Inc. (Corvus Airlines), reported correct information for each of the sections reviewed on its PSP1 Application, and in its Permitted Withdrawal Certification reporting to Treasury in accordance with the Pledge Agreement.³ Corvus Airlines incurred higher eligible compensation in accordance with the Pledge Agreement than the amount awarded by Treasury. As such, Corvus Airlines did not over-request PSP1 financial assistance. ([OIG-23-021](#), Redacted)

Empire Airlines, Inc.

S&R determined that the cargo air carrier, Empire Airlines Inc. (Empire Airlines), reported correct information for each of the four sections reviewed on their PSP1 Application to Treasury. Although, Empire Airlines included unallowable corporate officer compensation, the total actual compensation incurred between April 1, 2019, and September 30, 2019, exceeded the amount certified to Treasury. As a result, Empire Airlines did not over-request PSP1 financial assistance. ([OIG-23-022](#), Redacted)

CARES Act Compliance Monitoring

The CARES Act assigned us 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

³ Corvus Airlines filed for Chapter 11 bankruptcy on April 5, 2020, two days after the submission of the PSP1 Application and was later purchased by new ownership via stock acquisition and continued operations under the same company name. Treasury formally agreed to terms with Corvus Airlines’ new ownership on October 16, 2020, in the form of a “Pledge Agreement” to further protect Treasury’s financial interests in use of PSP1 funds. The Awardable Amounts section was superseded by Corvus Airlines’ Permitted Withdrawal Certification reporting requirements stemming from the company sale.

management system under U.S. Department of Health and Human Services, for CRF recipients to report expenditures quarterly. To date, CRF data has been collected up to and through December 31, 2022. This data is displayed on the Pandemic Response Accountability Committee’s website (<https://www.pandemicoversight.gov/>).

During this semiannual reporting period, as part of our compliance monitoring of CRF payments, Castro & Company, LLC (Castro), a certified independent public accounting firm, working under a contract with and supervised by our office, performed the following activities and outreach efforts for CRF recipients.

Desk Review of Fort McDermitt Paiute-Shoshone Tribe’s Use of Coronavirus Relief Fund Proceeds

Castro found that Fort McDermitt Paiute-Shoshone Tribe personnel were late in filing or did not file the required quarterly grant reports by the required submission date. In addition, there were instances in which supporting documentation provided to Castro for expenditures did not agree with amounts reported in the quarterly reports. Castro also found the transactions selected for detail review were adequately supported by documentation in accordance with the CARES Act and Treasury Guidance. Castro determined that the risk of unallowable use of funds was moderate.

Castro did not recommend Treasury OIG perform an audit of the Fort McDermitt Paiute-Shoshone Tribe. However, Castro recommended Treasury OIG follow up with the tribe to ensure unrecorded transactions are reported in future cycles. ([OIG-CA-23-011](#))

Desk Review of the State of New York’s Use of Coronavirus Relief Fund Proceeds

Castro found that the State of New York’s (NY) Aggregate Payments to Individuals (API) were not in compliance with the CARES Act and Treasury’s guidance because the NY Department of Corrections and Community Supervision inadvertently used CRF to pay ineligible payroll costs associated with back pay resulting from a suspension for a period not covered by CRF. NY self-identified this issue and implemented a corrective action plan, which resulted in NY identifying employees who were suspended during the ineligible period, removing all associated payroll costs transferred to the CRF, and implementing internal controls to ensure that any payroll expenses associated with an employee who was suspended during the ineligible time period were not transferred to the CRF moving forward. NY provided evidence of the reversal in

Cycle 7⁴ of \$22,029,825.19 payroll and fringe benefit costs associated with this issue.

Except for NY's API, Castro did not identify reporting issues or variances and found the transactions selected for detailed review were supported by documentation in accordance with the CARES Act and Treasury's guidance. Castro determined that NY's risk of unallowable use of CRF was low and did not recommend Treasury OIG perform an audit of the State of NY. ([OIG-CA-23-013](#))

Desk Review of the Town of Hempstead (New York) Use of Coronavirus Relief Fund Proceeds

Castro found the Town of Hempstead did not have reporting issues or variances and found the transactions selected for detailed review were supported by documentation in accordance with the CARES Act and Treasury's guidance. Castro determined that the Town of Hempstead's risk of unallowable use of CRF was low. Castro did not recommend Treasury OIG perform an audit of the Town of Hempstead. ([OIG-CA-23-006](#))

Desk Review of Broward County Florida's Use of Coronavirus Relief Fund Proceeds

Castro found Broward County did not have reporting issues or variances and found the transactions selected for detailed review were supported by documentation in accordance with the CARES Act and Treasury's guidance. Castro determined that Broward County's risk of unallowable use of CRF was low. Castro did not recommend Treasury OIG perform an audit of Broward County. ([OIG-CA-23-010](#))

CARES Act oversight reports and, CRF guidance, are available on the Treasury OIG CARES Act web page: <https://oig.treasury.gov/cares-act>

⁴ Calendar quarter ending December 31, 2021.

Other Product

Inquiry into Allegations of Racially Disparate Treatment of U.S. Mint Employees

We performed an inquiry in response to a request from then-Secretary of the Treasury, Steven Mnuchin, regarding a complaint received from six African American U.S. Mint (Mint) employees⁵. The complainants alleged a pattern of “rampant racism,” an “oppressive environment,” and “systematic racism” against African American employees at the Mint. The OIG initiated a review of workforce diversity and personnel practices at the Mint to determine whether: (1) There are patterns or practices of racial discrimination, including but not limited to, intimidation or disproportionate and meritless investigatory actions; and (2) The quality of the Equal Employment Opportunity (EEO) and other complaint processes are satisfactory.

We found that the quality of the Mint’s EEO program is generally satisfactory; however, there are opportunities to improve certain aspects of how anti-harassment program complaint data (including inquiry information such as Management Inquiries and Administrative Investigations) are tracked and analyzed. In addition, the Mint’s outdated policies for how complaints are investigated create confusion among employees and potential risk for the agency.

Due to the scope of our review and challenges with access to complete and reliable data, we were neither able to substantiate nor unsubstantiate whether there are patterns or practices of racial discrimination; however, we made several key observations using available workforce and formal EEO complaint statistics.

Our review of workforce statistics showed that the percentage of Black or African American General Schedule (GS) workforce at the Mint among the higher grades was higher than the overall percentage of the Black or African American GS workforce for the rest of Treasury; however, among the Non-GS workforce at the Mint, we observed that the percentage of Black or African American employees in higher grade positions was appreciably lower when compared to the overall percentage of Black or African American employees in the Non-GS workforce for the rest of Treasury.

Our review of formal EEO complaints over a 5-year period from fiscal year 2017 through fiscal year 2021 found a higher percentage of complaints filed with

⁵ US Mint employees will be referred to as complainants.

alleged discrimination on the basis of race, Black or African American, at the Mint when compared to the rest of Treasury, and complaints on this basis are increasing at a higher rate at the Mint. In addition, we observed that reprisal claims at the Mint were filed by Black or African American employees more often than by employees of all other races combined.

While we were unable to identify a definitive root cause for these observations, we believe that a number of the recent actions taken by the Mint management are steps in the right direction, and we recommend that the Mint management continues proactively addressing the findings from the TI Verbatim Consulting (TIVC) Culture Assessment as well as the Treasury Office of Civil Rights and Diversity (OCRD) audit and Federal Mediation and Conciliation Service (FMCS) conflict assessment. We plan to follow up on the Mint's progress in implementing corrective actions in response to our recommendations as well as the reports issued by TIVC, OCRD, and FMCS. We will work with the Mint management on the timing of our follow-up review. ([OIG-CA-23-003](#))

Office of Investigations – Significant Investigations

CARES Act Investigations

Allegations Against Major Airline Regarding Use of CARES Act Payroll Support Program Funds Unsubstantiated

On September 21, 2022, the OIG completed its report of investigation for a case initiated upon notification that an airline allegedly failed to comply with the mandatory recall provisions contained in the Payroll Support Program (PSP) extension agreement. The investigation determined that the employees volunteered to take lower paying jobs without coercion by the airline.

Other Significant Investigations

Two Defendants Convicted of Fraud Against the American Recovery and Reinvestment Act (ARRA)

On December 19, 2022, the Office of Inspector General (OIG) completed its report of investigation for a case initiated upon receipt of information from a Treasury representative that two individuals in Massachusetts may have filed false claims to the Treasury and fraudulently obtained funds under section 1603 of the American Recovery and Reinvestment Act (ARRA). The defendants were responsible for a scheme to defraud Treasury of more than \$50 million in tax free energy grants for wind farms and gasification systems that convert trash into electricity. The defendants claimed costs on properties that did not exist and inflated costs on other properties. One defendant pled guilty to one count of Attempting to Interfere with Administration of Internal Revenue laws, was sentenced time served, 12 months' probation and a \$100 special assessment. The second defendant was convicted of three counts of Wire Fraud and one count of Conspiracy to Defraud the United States after a jury trial and was sentenced to 84 months' prison, thirty-six months' probation, restitution of \$8.7 million, and a \$400 special assessment. The case was investigated jointly with the Internal Revenue Service, Criminal Investigation. The U.S. Attorney's Office (USAO) for the District of Massachusetts prosecuted the case.

Pay.gov Fraud Identified and Prevented

On October 7, 2022, the OIG completed its report of investigation for a case initiated upon receipt of information from the Bureau of Fiscal Service (BFS) that an individual

attempted \$304 million in fraud through 25 fraudulent transactions submitted to the Pay.gov system. BFS identified the fraud and prevented loss to the government. The investigation determined that the subject suffers from psychological issues. Criminal prosecution was presented and declined by the USAO, Northern District of Texas.

Prosecution Declined for Suspected Money Laundering Subject

On January 24, 2023, the OIG completed its report of investigation initiated upon receipt of information from the Bureau of Engraving and Printing, Mutilated Currency Division (MCD), reporting suspected money laundering through the MCD. The OIG conducted interviews and document reviews, revealing the subject was operating as a Money Service Business (MSB), but was not registered as an MSB with the Financial Crimes Enforcement Network. In addition, the investigation determined the subject transported damaged/mutilated currency into the United States (U.S.) and deposited approximately \$3 million in currency into U.S. bank accounts since 2020. Criminal prosecution of this matter was presented and declined by the USAO for the Southern District of Texas.

Allegations of ERA Program Fraud Substantiated

On November 1, 2022, the OIG completed its report of investigation for a case initiated upon information from the King County Department of Community and Human Services, concerning ERA program fraud. The investigation determined that an individual received \$61,000 in ERA funds as a landlord but was not the owner of properties reported. Criminal prosecution was presented and declined by the USAO for the Western District of Washington.

Landlord Committed Fraud Against Minnesota ERA Program

On March 7, 2023, the OIG completed its report of investigation for a case initiated upon notification that a Minnesota (MN) landlord submitted ERA Program applications to MN Housing, without authorization. Several of the tenants were interviewed and stated they applied for the program or granted the landlord permission to apply. Two tenants denied authorization for the landlord to apply on their behalf, resulting in \$30,000 in fraudulent payments to the landlord. Criminal prosecution was presented and declined by the USAO for the District of MN. Additionally, the case was presented and declined by the Ramsey County Attorney's Office, St. Paul, MN. MN Housing indicated that they would attempt to recoup the funds.

Substantiated ERA fraud involving Bering Strait Region Housing Authority

On October 18, 2022, the OIG completed its report of investigation for a case initiated upon receipt of information regarding ERA program fraud within the Bering Strait Region, alleging favoritism and corruption. The investigation determined that the individuals did manipulate the application and approval process for friends and family, resulting in the fraudulent distribution of ERA funds, however, the loss did not meet Federal prosecutorial thresholds, and the employees resigned. Criminal prosecution was presented and declined by the USAO for the District of Alaska.

ERA and Paycheck Protection Program Fraud

On December 14, 2022, the OIG completed its report of investigation for a case initiated upon information from the Social Security Administration OIG concerning ERA program fraud associated with the Kansas Eviction Protection Program. The OIG investigation determined that an individual received \$15,000 in ERA funds as a landlord, but was not the owner of the properties. Additionally, the investigation revealed the individual received two Paycheck Protection Program payments for businesses which did not exist. Criminal prosecution of the individual was presented and declined by the USAO for the District of Kansas.

Investigation of Bank Fraud and Identity Theft in North Carolina

On October 11, 2022, the final subject in a joint OIG and Fayetteville, North Carolina (NC) Police Department investigation was sentenced. Eleven subjects conspired to defraud financial institutions by depositing forged, counterfeit, or stolen checks using stolen identities as part of an elaborate bank fraud scheme.

The subjects were convicted and sentenced to a total of 552 months in prison, 852 months' of probation, and \$600,000 in restitution. The case was prosecuted by the USAO for the Eastern District of NC.

Theft of Retirement Benefits

On November 20, 2022, the OIG completed its report of investigation for a case initiated upon notification that a deceased employee's relative was fraudulently collecting retirement benefits from the Office of DC Pensions. The investigation determined that the annuitant died in 2001, and the annuitant's relative continued to receive \$482,000 in benefits through a joint bank account until 2019, when a status verification was performed by the Office of DC Pensions. Criminal prosecution of the subject was presented and declined by the USAO for the District of Maryland. A report

was provided to the Office of DC Pensions and Departmental Offices for their information, with recommendations to prevent unauthorized receipt of annuitant pension funds.

Alaskan Tribes Receive Duplicate American Rescue Plan Act (ARP) Payments for Joint Tribe

On November 4, 2022, the OIG completed its report of investigation for a case initiated upon receipt of information that two Alaskan tribes had applied for and were awarded American Rescue Plan Act (ARP) funding on behalf of their individual tribes and additionally applied for ARP funding using a federally recognized joint tribe. The investigation determined that each tribe voted individually to apply for the funding and no outside influence was a factor in the application process. Due to the uniqueness of tribal laws, the investigation was presented to the USAO, District of Alaska for review. The USAO could find no violation of law concerning the funding and declined prosecution. Additionally, the tribes were unable to coordinate a joint budget regarding the use of the joint tribe funding and have since decided to return the ARP funding for the joint tribe to the Treasury.

Workers' Compensation Fraud by U.S. Mint Employee

On December 1, 2022, the OIG completed its report of investigation for a case initiated upon notification that a U.S. Mint (USM) employee filed for, and received, worker's compensation benefits for a back injury incurred in 2020, while working at the USM despite telling two other USM employees the injury was sustained outside of work. Notwithstanding whether the employee may have injured, or re-injured their back at the USM, the employee did not disclose the prior injury in a certified statement to the Office of Workers' Compensation Program. Furthermore, the employee later acted to conceal the previous injury by asking at least one of the two USM employees to not tell anyone about the previous injury. Criminal prosecution of the employee was presented to and declined by the USAO for the District of Colorado.

Allegations of Coronavirus Aid, Relief, and Economic Security (CARES) Act Funds Misuse Against Former Mayor Unsubstantiated

On December 15, 2022, the OIG completed its report of investigation for a case initiated upon receipt of multiple allegations of misuse of Coronavirus Aid, Relief, and Economic Security (CARES) Act relating to Anchorage and/or surrounding areas in Alaska. The joint investigation with the Federal Bureau of Investigation determined

there was insufficient evidence to support prosecution. Criminal prosecution was presented to and declined by the USAO, District of Alaska.

Following is information related to significant investigative activities from prior semiannual periods.

Subject Sentenced for Access Device Fraud Using Stolen Credit Cards

As reported in previous semiannual periods, our investigation of an organized criminal group using stolen credit cards issued by Treasury-regulated financial institutions to purchase \$400,000 in gift cards from stores, identified five subjects for prosecution. One subject pled guilty in U.S. District Court, District of Maryland, to Access Device Fraud for using stolen credit cards to purchase gift cards.

One subject, a former grocery store employee, was sentenced to 24 months of probation, a \$100 special assessment, and ordered to pay \$12,000 in restitution. To date, two additional subjects have been indicted.

Update: On November 1, 2022, the OIG completed its report of investigation for a case involving access device fraud in a joint Treasury OIG and U.S. Postal Inspection Service investigation. Of the five subjects identified for prosecution three were sentenced and two were declined for prosecution. The last two subjects were criminally charged and pled guilty to conspiring to use stolen credit cards in order to facilitate the purchase of approximately \$400,000 in commercial gift cards. The final two subjects sentenced to a total of 22 months home detention, 72 months of probation, and \$364,000 in restitution. The USAO for the District of Maryland, Greenbelt Division, prosecuted the case.

Congressional Inquiry

On February 20, 2023, the OIG completed its report of investigation for a case initiated upon receipt of a Congressional referral from the Office of U.S. Senator John Boozman from Arkansas received through the Financial Crimes Enforcement Network (FinCEN). The allegation revealed that a constituent of the Senator reported losing an estimated \$300,000 as part of an advance-fee scam, involving the impersonation of a Treasury Official. The investigation determined the victim made payments to an unknown subject between 2018 to 2022, to purportedly release a \$10 million inheritance. One unwitting “money mule” was identified in the U.S., but all the funds were transferred to unknown subjects in Kampala, Uganda. The case was presented and declined by the U.S. Attorney’s Office for the District of Arkansas.

Treasury OIG Accomplishments and Activities

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, is the Chair of the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) Federal Audit Executive Council.

Cecilia Howland, Acting Deputy Assistant Inspector General for Cyber and Financial Assistance Audits, is the National Single Audit Coordinator for Treasury.

Statistical Summary

Summary of Treasury OIG Activities

October 1, 2022, through March 31, 2023

OIG Activity	Number or Dollar Value
Office of Counsel Activities	
Regulation and legislation reviews	22
Instances where information was refused	0
Office of Audit Activities	
Reports issued and other products	35
Disputed audit recommendations	0
Significant revised management decisions	0
Management decision in which the Inspector General disagrees	0
Monetary benefits (audit)	
Questioned costs	\$28,152
Funds put to better use	\$0
Total monetary benefits	\$28,152
Office of Investigations Activities*	
Criminal and judicial actions (including joint investigations)	
Investigative reports issued	88
Cases referred for prosecution and/or litigation	43
Individuals referred for criminal prosecution to the Department of Justice	47
Individuals referred for criminal prosecution to state and local authorities	7
Cases accepted for prosecution and/or litigation	5
Arrests	0
Indictments/informations	3
Convictions (by trial and plea)	12

**During the reporting period, subjects were sentenced to 495 months of prison time, 492 months of probation, and ordered to pay fines, restitution, and court fees in the amount of \$10,354,041.03, and seizures and forfeitures in the amount of \$38,180.86.*

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 October 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 Operations, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act) 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 of U.S. Department of Homeland Security, U.S. Customs and Border Protection’s (CBP) programs and activities related to protecting revenue.

Treasury OIG is reporting 169 open and unimplemented recommendations for 35 reports issued prior to October 1, 2022, with \$1,156,093 in potential monetary benefits.

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

Treasury Programs and Operations

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 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		

Statistical Summary

	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' (OIA) 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 OIA 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. Management agreed with the recommendation.		
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.	U.S. Mint (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.		

2.	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.	Bureau of the Fiscal Service (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.
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 production 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 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 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-20-040	<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, should: 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.		

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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 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.		
2.	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.		
3.	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-21-013	<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 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	Date Issued
2021	OIG-21-020	<i>FINANCIAL MANAGEMENT: Management Letter for the Audit of the Department of the Treasury's Financial Statements for Fiscal Years 2020 and 2019</i>	12/20
1.	Departmental Offices (DO) Information Technology (IT) management should ensure that the configured schedule/frequency of Financial Analysis and Reporting System		

	(FARS) backups is implemented in accordance with the minimum backup frequency required by DO and Treasury policy.
2.	Ensure that system-generated logs of backups, including failures, are retained for the examination period and can be provided upon request.
3.	Assist management in mitigating the risk of potential noncompliance with the Federal Managers Financial Integrity Act if (1) results of testing were not documented or (2) were not consistently tested by the components, management should enforce guidance on how to improve A-123 documentation and implementation of internal controls. Additionally, management should perform a more detailed review of the sufficiency of the component submissions, follow up with all inconsistencies, and have documentation readily available to substantiate the conclusion that was reached. Management agreed with the recommendations.

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.		
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.		

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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
1-3.	These recommendations are 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 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 recommendation.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-004	<i>INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2021 Performance Audit for Collateral National Security Systems (Sensitive But Unclassified)</i>	10/21
1-5.	These recommendations are 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
1-4.	These recommendations are 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 should continue working with the Treasury Executive Office for Asset Forfeiture to ensure proper submission of Equitable Sharing financial assistance awards on USAspending.gov. Management agreed with the recommendation.		

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.		
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 assist the Minority Lending Program 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 recommendation.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-015	<i>FINANCIAL MANAGEMENT: Audit of the Office of D.C. Pensions' Financial Statements for Fiscal Years 2021 and 2020</i>	12/21
1.	Office of D.C. Pensions management should 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-22-027	<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 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.		
2.	Update the memorandum of understanding with the IRS to incorporate improved communication strategies for any completed Treas. Reg. §1.45D-1 compliance reviews. 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 Treasury's Implementation of the Emergency Capital Investment Program</i>	03/22
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 (\$50,837 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.	Maintains adequate controls on internal processes related to payment approvals.		
3.	The Commissioner of the Fiscal Service ensures that Contracting Officer Representatives (COR) approve invoices with discounts timely.		
4.	Participates in required training, as necessary.		
5.	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.	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 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)		
9.	Maintains adequate controls on internal processes related to payment approvals.		
10.	Ensures that CORs approve invoices with discounts timely.		
11.	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-22-035	<i>FINANCIAL MANAGEMENT: Audit of Treasury's Compliance With the PIIA Requirements for Fiscal Year 2021</i>	06/22
1.	Treasury's RCG work with management at the Fiscal Service, Exchange Stabilization Fund, and Office of the Assistant Secretary for International Affairs to complete proper review of the program-specific risk assessments to better ensure management responses to risk assessment questions are accurate.		
2.	Treasury's RCG perform sufficient review of the annual Office of Management and Budget (OMB) data call to ensure the information published on paymentaccuracy.gov are complete and accurate. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-037	<i>CYBERSECURITY/INFORMATION TECHNOLOGY: Federal Information Security Modernization Act Fiscal Year 2022 Performance Audit for the Unclassified Systems (Sensitive But Unclassified)</i>	09/22
1-4.	These recommendations are Sensitive But Unclassified. Management agreed with the recommendations.		

Statistical Summary

Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-038	<i>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)</i>	09/22
1-5.	These recommendations are Sensitive But Unclassified. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-041	<i>CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - XOJET Aviation, LLC REDACTED (\$172,218 Questioned Costs)</i>	09/22
1.	The Chief Recovery Officer should seek reimbursement of the \$172,218 overpayment of Payroll Support Program, CARES Act (PSP1) financial assistance. (\$172,218 Questioned Costs)		
2.	Review XOJET's requested amount for unallowable expenses under Payroll Support Program Extension, Consolidated Appropriations Act, 2021 (PSP2) and Payroll Support Program 3, American Rescue Plan Act of 2021 (PSP3), and seek reimbursement for the overpayment, if applicable. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Dates Issue
2022	OIG-22-042	<i>CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications: Alpine Aviation, Inc. REDACTED (\$165,586 Questioned Costs)</i>	09/22
1.	The Chief Recovery Officer should seek reimbursement of the \$165,586 overpayment of PSP1 financial assistance. (\$165,586 Questioned Costs) Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Dates Issue
2022	OIG-22-043	<i>CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications: Pegasus Elite Aviation, Inc. REDACTED (\$767,452 Questioned Costs)</i>	09/22
1.	The Chief Recovery Officer seek reimbursement of the \$299,965 overpayment related to averaging salary, wage, and benefit costs, which is inclusive of corporate officer compensation. (\$299,965, Questioned Costs)		

2.	Review Pegasus' PSP2 and PSP3 certifications to determine if corporate officer compensation was requested and seek reimbursement for the overpayment, if applicable.
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. (\$467,487 Questioned Cost)
4.	The Chief Recovery Officer review Pegasus' PSP2 and PSP3 certifications to determine if employer-side payroll tax was requested and seek reimbursement for the overpayment, if applicable.
5.	The Chief Recovery Officer review Pegasus' PSP2 and PSP3 certifications to determine if per diem allowances were requested and seek reimbursement for the overpayment, if applicable. Management agreed with the recommendations.

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. Management agreed with the recommendation.		
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 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.		
Fiscal Year	Report Number	Report Title	Dates Issued
2022	OIG-22-034	<i>FINANCIAL MANAGEMENT: Audit of the Gulf Coast Ecosystem Restoration Council’s Compliance with PIIA for Fiscal Year 2021</i>	06/22
1.	Council 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 or its subsequent revisions to determine the required risk assessment factors and methodology for its agency.		
4.	Include unknown payments in its improper payment risk assessment.		
5.	Adequately conclude whether its programs are likely to make improper payments and unknown payments above or below the statutory threshold. Management agreed with the recommendations.		

Closed Investigations of Senior Government Employees Not Publicly Disclosed

October 1, 2022, through March 31, 2023

Treasury OIG closed 2 investigations involving senior Government employees during the period that were not publicly disclosed. Of these investigations, 0 substantiated an instance of misconduct against a senior Government employee and 2 were unsubstantiated.

Case Number

Allegation/Disposition

DO-22-0086-I

On October 5, 2022, the OIG completed its report of investigation for a case initiated upon notification that a Departmental Office employee violated 31 CFR § 800.601(d) pertaining to certain investments in the U.S. by foreign persons, by failing to include another agency on material communication(s) with the complainant of a matter involving the Committee on Foreign Investment in the U.S. (CFIUS). The OIG unsubstantiated the allegation because the matter involving CFIUS was in a “mitigation phase” and did not fall within the notification requirements of 31 CFR § 00.601(d) which applies to CFIUS matters in a “covered transaction” phase. This matter was not referred to the Department of Justice.

Unsubstantiated

FinCEN-22-0079-I

On October 7, 2022, the OIG completed its report of investigation for a case initiated based on an allegation of conflict of interest involving a senior level official at the Financial Crime Enforcement Network (FinCEN) and their previous employment with a private company. The OIG unsubstantiated the allegation based on interviews, review of records, and reviews conducted by FinCEN's Counsel and the Office of General Counsel for Treasury's Departmental Offices (OGC-DO). A review of all pertinent information was also conducted by the OIG Office of Counsel, and no violations

were identified. This matter was not referred to the Department of Justice.

Unsubstantiated

Summary of Instances of Whistleblower Retaliation

October 1, 2022, through March 31, 2023

There were no new cases of whistleblower retaliation opened during this reporting period. No records or other information, and no instances where information or assistance request was refused during this reporting period.

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

October 1, 2022, through March 31, 2023

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

Listing of Audit Products Issued

October 1, 2022, through March 31, 2023

Office of Audit

Letter to the Honorable Michael Regan, Administrator, Environmental Protection Agency and Chairperson, Gulf Coast Ecosystem Restoration Council: 2023 Management and Performance Challenges (OIG-CA-23-001, 10/12/2022)

Management and Performance Challenges Facing the Department of the Treasury FY 2023 (OIG-CA-23-002, 10/14/2022)

Inquiry into Allegations of Racially Disparate Treatment of U.S. Mint Employees (OIG- CA-23-003, 10/17/2022)

FINANCIAL MANAGEMENT: Report on the Bureau of the Fiscal Service's Description of its Investment and Redemption Shared Services System and the Suitability of the Design and Operating Effectiveness of its Controls for the Period August 1, 2021 to July 31, 2022 (OIG-23-001, 10/25/2022)

FINANCIAL MANAGEMENT: Report on the Bureau of the Fiscal Service's Description of its Trust Funds Management Shared Services System and the Suitability of the Design and Operating Effectiveness of its Controls for the Period August 1, 2021 to July 31, 2022 (OIG-23-002, 10/25/2022)

FINANCIAL MANAGEMENT: Audit of the United States Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves as of September 30, 2022 and 2021 (OIG-23-003, 10/26/2022)

FINANCIAL MANAGEMENT: Audit of the Department of the Treasury's Schedule of United States Gold Reserves Held by Federal Reserve Banks as of September 30, 2022 and 2021 (OIG-23-004, 10/28/2022)

FINANCIAL MANAGEMENT: Audit of the Federal Financing Bank's Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-005, 11/14/2022)

FINANCIAL MANAGEMENT: Audit of the Community Development Financial Institutions Fund's Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-006, 11/14/2022)

FINANCIAL MANAGEMENT: Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-007, 11/15/2022)

FINANCIAL MANAGEMENT: Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-008, 11/15/2022)

Overseas Contingency Operations - Summary of Work Performed by the Department of the Treasury Related to Terrorist Financing and Anti-Money Laundering for Fourth Quarter Fiscal Year 2022 (OIG-CA-23-005, 11/16/2022)

FINANCIAL MANAGEMENT: Management Letter for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-009, 12/06/22)

FINANCIAL MANAGEMENT: Audit of the United States Mint's Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-010, 12/07/2022)

FINANCIAL MANAGEMENT: Management Letter for the Audit of the United States Mint's Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-011, 12/07/2022)

FINANCIAL MANAGEMENT: Audit of the Office of D.C. Pensions' Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-012, 12/14/2022)

FINANCIAL MANAGEMENT: Audit of the Department of the Treasury Forfeiture Fund's Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-013, 12/15/2022)

FINANCIAL MANAGEMENT: Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-014, 12/16/2022)

FINANCIAL MANAGEMENT: Management Letter for the Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-015, 12/16/2022)

FINANCIAL MANAGEMENT: Audit of the Alcohol and Tobacco Tax and Trade Bureau's Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-016, 12/19/2022)

FINANCIAL MANAGEMENT: Audit of the Office of the Comptroller of the Currency's Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-017, 12/21/2022)

FINANCIAL MANAGEMENT: Management Letter for the Audit of the Office of the Comptroller of the Currency's Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-018, 12/21/2022)

FINANCIAL MANAGEMENT: Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-019, 12/21/2022)

Town of Hempstead Uses of Coronavirus Relief Fund Payment (OIG-CA-23-006, 01/09/2023)

Annual Report on the Status of the Implementation of Purchase and Travel Card Audit Recommendations (Treasury) Transmittal to OMB (OIG-CA-23-007, 01/23/2023)

Memorandum for the Honorable Richard K. Delmar, Treasury Deputy Inspector General: Joint Purchase and Integrated Card Violation Report (April 1, 2022–September 30, 2022) (OIG-CA-23-008, 01/20/2023) Internal Memorandum, Not Publicly Disclosed

Treasury OIG (Gulf Coast) 2022 Annual Report on Status of Implementation of CC Audit Recommendations Transmittal to OMB (OIG-CA-23-009, 01/24/2023)

FINANCIAL MANAGEMENT: Audit of the Exchange Stabilization Fund's Financial Statements for Fiscal Years 2022 and 2021 (OIG-23-020, 01/26/2023)

Desk Review of Broward County, FL Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-010, 01/31/2023)

Desk Review of the State of New York's Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-013, 02/14/2023)

Overseas Contingency Operations - Summary of Work Performed by the Department of the Treasury Related to Terrorist Financing and Anti-Money Laundering for First Quarter Fiscal Year 2023 (OIG-CA-23-015, 02/14/2023)

CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Corvus Airlines, Inc. (REDACTED) (OIG-23-021, 03/27/2023)

CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Empire Airlines, Inc. (REDACTED) (OIG-23-022, 03/27/2023)

Desk Review of Fort McDermitt Paiute-Shoshone Tribe's Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-011, 03/28/2023)

CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Wings Air Helicopters, LLC (REDACTED) (OIG-23-023, 03/31/2023)

Audit Reports Issued With Questioned Costs

October 1, 2022 through March 31, 2023

Category	Total No. of Reports	Total Questioned Costs	Total Unsupported Costs
For which no management decision had been made by the beginning of the reporting period	3	\$1,105,256	\$1,105,256
Which were issued during the reporting period	1	\$28,152	\$28,152
Subtotals	4	\$1,133,408	\$1,133,408
For which a management decision was made during the reporting period	0	\$0	\$0
Dollar value of disallowed costs	0	\$0	\$0
Dollar value of costs not disallowed	0	\$0	\$0
For which no management decision was made by the end of the reporting period	1	\$28,152	\$28,152
For which no management decision was made within 6 months of issuance	3	\$1,105,256	\$1,105,256
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.			

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

October 1, 2022 through March 31, 2023

Category	Total No. of Reports	Total	Savings	Revenue Enhancement
For which no management decision had been made by beginning of reporting period	1	\$66,686	\$66,686	\$0
Which were issued during the reporting period	0	\$0	\$0	\$0
Subtotals	1	\$66,686	\$66,686	\$0
For which a management decision was made during the reporting period	1 ⁶	\$15,849	\$15,849	\$0
Dollar value of recommendations agreed to by management	1	\$15,849	\$15,849	\$0
Dollar value based on proposed management action	1	\$15,849	\$15,849	\$0
Dollar value based on proposed legislative action	0	\$0	\$0	\$0
Dollar value of recommendations not agreed to by management	0	\$0	\$0	\$0
For which no management decision was made by the end of the reporting period	1	\$50,837	\$50,837	\$0
For which no management decision was made within 6 months of issuance	1	\$50,837	\$50,837	\$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.				

⁶ There was a management decision on 1 of 4 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 March 31, 2023

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 March 31, 2023

As of the end of this semiannual reporting period, Treasury management had not decided on recommendations with monetary benefits for four reports:

- *RESOURCE MANAGEMENT: Audit of the Department of the Treasury's Use of Cash Discounts* (OIG-22-031, 03/23/2022) \$50,837 Funds Put to Better Use
 - *CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications Audit of Air Carrier Worker Support Certifications - XOJET Aviation, LLC* (REDACTED) (OIG-22-041, 09/28/2022) \$172,218 Questioned Costs
 - *CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Alpine Aviation, Inc.* (REDACTED) (OIG-22-042, 09/28/2022) \$165,586 Questioned Costs
 - *CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Pegasus Elite Aviation, Inc.* (REDACTED) (OIG-22-043, 09/28/2022) \$767,452 Questioned Costs
-

Significant Revised Management Decisions

October 1, 2022, through March 31, 2023

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

Significant Disagreed Management Decisions

October 1, 2022, through March 31, 2023

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

Peer Reviews

October 1, 2022, through March 31, 2023

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 three 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 complete any peer reviews of other Federal audit organizations during this reporting period.

Office of Investigations

Council of the Inspectors General on Integrity and Efficiency (CIGIE) mandates that the investigative law enforcement operations of all OIGs undergo peer reviews every three years to ensure compliance with (1) CIGIE'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 (OCC) with losses to the Federal Deposit Insurance Corporation's (FDIC) Deposit Insurance Fund (DIF) 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 DIF 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 DIF during that 6-month period and (2) determine the grounds identified by the failed institution's regulator for appointing the FDIC 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.

There were no banks supervised by OCC that failed during this reporting period.

Overseas Contingency Operation Quarterly Summary Memorandums to the Department of Defense OIG

During this reporting period, we issued two summary memorandums to the Department of Defense OIG regarding information we obtained on the Department of the Treasury's (Treasury) activities with respect to tracking and disrupting the Islamic State of Iraq and Syria and al-Qaeda's finances. The memorandums included specific examples of activities to disrupt terrorist financing, and information on Treasury programs that combat terrorist financing

related to Operation Inherent Resolve and Operation Enduring Sentinel. ([OIG- CA- 23-005](#), [OIG-CA-23-015](#))

Annual Reports on the Status of Implementation of Purchase and Travel Card Audit Recommendations

We provided annual reports on the progress made by Treasury and by the Council in implementing charge card related audit recommendations in accordance with the Charge Card Act and OMB Memorandum M-13-21, "Implementation of the Government Charge Card Abuse Prevention Act of 2012" (M-13-21). Our office has not issued any charge card related audit findings and recommendations to Treasury or the Council and did not have anything to report for fiscal year 2022. ([OIG-CA-23-007](#), [OIG-CA-23-009](#))

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Abbreviations

ACE	Automated Commercial Environment
API	Aggregate Payments to Individuals
ARP	American Rescue Plan Act of 2021
ARRA	American Recovery and Reinvestment Act
BEP	Bureau of Engraving and Printing
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
Castro	Castro & Company, LLC
CBP	U.S. Customs and Border Protection
CDFI	Community Development Financial Institutions
CFIUS	Committee on Foreign Investment in the United States
CIGFO	Council of Inspectors General on Financial Oversight
CIGIE	Council of the Inspectors General on Integrity and Efficiency
Council	Gulf Coast Ecosystem Restoration Council
COR	Contracting Officer Representative
Corvus Airlines	Corvus Airlines, Inc.
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
EEO	Equal Employment Opportunity
Empire Airlines	Empire Airlines Inc.
ERA	Emergency Rental Assistance
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
GS	General Schedule
IRS	Internal Revenue Service
JFICS	Judgment Fund Internet Claim System
KPMG	KPMG LLP
MCD	Mutilated Currency Division
Mint	United States Mint
MN	Minnesota
NY	State of New York

NC	North Carolina
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
PSP1	Payroll Support Program
PSP2	Support Program Extension
PSP3	Payroll Support Program 3
RESTORE Act	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012
RCG	Risk and Control Group
RMA	RMA Associates, LLC
SBLF	Small Business Lending Fund
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
Treasury	Department of the Treasury
TTO	Trade Transformation Office
USAO	U.S. Attorney’s Office
Wings Air Helicopters	Wings Air Helicopters, LLC.



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