

# Office of Inspector General Department of the Treasury



**Semiannual Report to Congress  
October 1, 2023 – March 31, 2024  
OIG-CA-24-016**

## Highlights

During this semiannual reporting period, the Office of Audit issued 39 products. The office also identified \$300,000 in questioned costs. Work by the Office of Investigations resulted in 7 indictments and 13 convictions. Some of our more significant results for the period are described below:

- Our Office of Audit performed a desk review of the use of Coronavirus Relief Funds proceeds for the City of Springfield, Massachusetts. We found the City's Department of Health and Human Services did not maintain adequate supporting documentation for the use of \$300,000 in Coronavirus Relief Fund proceeds it received from the Commonwealth of Massachusetts. We determined there were \$300,000 in total questioned costs.
- Our Office of Audit performed an audit of Terrorism and Financial Intelligence's Ukraine-/Russia-related Sanctions Program. We found the sanctions program complied with applicable laws and regulations, including the *Countering America's Adversaries Through Sanctions Act of 2017*, and sanctions decisions and deliberations were properly approved, but not always properly documented.
- Our Office of Audit performed an audit of the U.S. Customs and Border Protection's (CBP) underpayment duties to meet our biennial requirement to report on the effectiveness of measures taken by CBP to protect revenue in accordance with Section 112 of the Trade Facilitation and Trade Enforcement Act of 2015. Our audit found CBP needs to enhance its monitoring and tracking of the outcomes of investigations into the underpayment of duties, and we issued 6 recommendations related to our concerns.
- An investigation conducted by our Office of Investigations revealed that the Houston-Harris County Emergency Rental Assistance Program was defrauded of approximately \$83,000 by means of fraudulent applications for assistance submitted by an individual. The individual was indicted for Felony Theft in Harris County Court and a warrant issued for subject's arrest is currently active. The subject is considered a fugitive from justice and Treasury OIG will re-open the investigation when the subject is located.

## 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. We issued a total of 26 audits, and 13 additional evaluation and other oversight products. In addition, we continued to address the large and complex body of complaints about implementation and uses of Emergency Rental Assistance funding programs.

In response to a Congressional request, our Office of Audit conducted an inquiry regarding the policies in place at Treasury to protect the Department and agency tax policies and revenue rulings from being unduly influenced by employees with potential conflicts of interest. We found that Treasury has policies and procedures in place to protect the Department. Specifically, Treasury's tax guidance process includes numerous stages of review and approval of tax guidance before publication. Due to the various levels of review and segregation of duties, absent collusion, the risk that tax guidance could be influenced by an employee with potential conflicts of interest is low. Our inquiry did not identify any Treasury policies and procedures related to ethics and conflicts of interest that did not comply with applicable ethics laws and regulations. However, in reviewing Treasury's policies and procedures related to ethics and conflicts of interest, we determined that the tracking process for providing advice and counsel could be enhanced. We made two recommendations to the Department to enhance the ethics tracking process.

Treasury OIG continues to provide leadership and administrative support to the Council of Inspectors General on Financial Oversight, 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, which is chaired by the Secretary of the Treasury.

Treasury OIG also continues to investigate fraud, waste, and abuse of Treasury programs, to include pandemic programs, employee misconduct, and various cyber related fraud. Treasury OIG participates in several law enforcement working groups and task forces to investigate external fraud that effects Treasury.

In closing, I would like to express my appreciation to Treasury OIG staff for making the significant audit and investigative results that are summarized in this Semiannual Report possible, and to Congress and Treasury for their sustained commitment to the important work of our office.



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 1978<sup>1</sup>. Treasury OIG is headed by an Acting Inspector General since summer 2019.

Treasury OIG performs independent, objective reviews of Treasury programs and operations, except for those of the Internal Revenue Service 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. 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 National Oceanic and Atmospheric Administration's (NOAA) Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology Program. With regard to the Council and the RESTORE Science Program, Treasury OIG keeps the appointed Chairperson of the Council, the NOAA RESTORE Science Program Administrator, and Congress fully informed of problems, deficiencies, and the need for corrective actions.

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

The Office of Audit, under the leadership of the Assistant Inspector General for Audit, performs and supervises financial and performance audits, attestation engagements, and evaluations. The Assistant Inspector General for Audit also serves as the Special Deputy Inspector General for Small Business Lending Fund (SBLF) Program Oversight. Under the Assistant Inspector General for Audit, there are four deputies. The first

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<sup>1</sup> 5 U.S.C. §§401-424

deputy is primarily responsible for financial sector audits to include audits of banking supervision, manufacturing of currency and coins, 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, the Community Development Financial Institutions (CDFI) Fund's CDFI Rapid Response program, and the CDFI Equitable Recovery 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 Acting 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*<sup>2</sup> requests; (2) conducting ethics training; (3) ensuring compliance with financial disclosure requirements; (4) reviewing proposed legislation and regulations; (5) reviewing administrative subpoena requests; and (6) preparing for

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

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 2024 appropriation is \$48.3 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 \$17 million for the Coronavirus Relief Fund, \$1.2 million for ERA-Oversight, \$1.2 million for ERA-Monitoring, and \$821 thousand for the Homeowner Assistance Fund. As of March 31, 2024, Treasury OIG had 237 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 10, 2023, memorandum to Secretary of the Treasury, Janet Yellen, OIG reported the following six 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 (Repeat)
- Operating in an Uncertain Environment (New)

### Gulf Coast Ecosystem Restoration Council

In an October 11, 2023, letter to the Honorable Michael Regan, Administrator of the U.S. Environmental Protection Agency, as Chairperson of the Council, OIG reported three challenges, one of which was new.

- Recruiting and Retaining a Highly Skilled Workforce (New)
- Federal Statutory and Regulatory Compliance (Repeat)
- Grant and Interagency Agreement Compliance Monitoring (Repeat)

# 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 2023 and 2022 consolidated financial statements. KPMG reported 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 related to federal financial management systems requirements. KPMG found no other instances of reportable noncompliance with laws, regulations, contracts, and grant agreements tested. ([OIG-24-007](#))

In connection with its audit of Treasury’s consolidated financial statements, KPMG issued a management letter recommending improvements to strengthen information technology and financial reporting controls at the Departmental Offices. ([OIG-24-008](#)) Additionally, KPMG issued a management letter recommending improvements to strengthen internal control over cash management systems at the Bureau of the Fiscal Service. ([OIG-24-009](#))

### 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 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 2023 and 2022.

## Office of Audit – Significant Audits and Other Products

Treasury-audited financial statements and related audits						
	Fiscal year 2023 audit results			Fiscal year 2022 audit results		
Entity	Opinion	Material weaknesses	Significant deficiencies	Opinion	Material weaknesses	Significant deficiencies
<b>Government Management Reform Act/Chief Financial Officers Act requirements</b>						
Department of the Treasury	U	0	1	U	0	2
Internal Revenue Service (A)	U	0	2	U	0	2
<b>Other required audits</b>						
Office of Financial Stability (TARP) (A)	U	0	0	U	0	0
Bureau of Engraving and Printing	U	0	0	U	0	2
Community Development Financial Institutions Fund	U	1	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
<b>Other audited accounts/financial statements that are material to Treasury's financial statements</b>						
Bureau of the Fiscal Service						
Schedule of Federal Debt (A)	U	0	0	U	0	0
Exchange Stabilization Fund	U	0	0	U	0	0
<b>Management-initiated audits</b>						
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 2023 financial statement audits, the auditors issued management letters on other matters involving deficiencies in internal control at the United States Mint (Mint) ([OIG-24-012](#)), Office of the Comptroller of the Currency (OCC) ([OIG-24-014](#)), Exchange Stabilization Fund's ([OIG-24-017](#)), and the Bureau of Engraving and Printing (BEP) ([OIG-24-019](#)).

## 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 2023 and 2022 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-24-006](#))

## Attestation Engagements

KPMG, under a contract monitored by our office, completed the reports described below in support of the audit of Treasury’s fiscal year 2023 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, 2022, and ending July 31, 2023. 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-24-002](#), [OIG-24-003](#))

## 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 2023 consolidated financial statements.

## Office of Audit – Significant Audits and Other Products

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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

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 2024 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, the Department of the Treasury (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.

Additionally, under Title V of the CARES Act, Treasury OIG was mandated responsibility to conduct monitoring and oversight of the receipt, disbursement, and uses of Coronavirus Relief Fund (CRF) payments. Treasury OIG also has authority to recover funds if it is determined a recipient of a CRF payment failed to comply with requirements. As part of carrying out this function, we established the CRF portal via GrantSolutions into which recipients of CRF direct payments must report quarterly.

During this semiannual period, we issued the following desk review on recipients’ use of CRF proceeds reported via GrantSolutions.

### **City of Springfield, Massachusetts – Use of Coronavirus Relief Fund Proceeds**

We found the City of Springfields’ use of CRF generally complied with the CARES Act, Department of Treasury (Treasury) Guidance, and Treasury Office of Inspector General (OIG) guidance; however, the City’s Department of Health and Human Services (HHS) did not maintain adequate supporting documentation for the use of \$300,000 in CRF proceeds it received from the Commonwealth of Massachusetts. Treasury OIG guidance clarified that recipients of CRF



proceeds should maintain and make available all documents and financial records sufficient to establish compliance with eligible use requirements to Treasury OIG, upon request.

We recommended Treasury’s Acting Chief Recovery Officer work with Treasury OIG to obtain adequate documentation from the Commonwealth of Massachusetts for HHS’s \$300,000 in expenditures or begin recoupment proceedings for the disallowed costs.

Treasury management noted they were not able to confirm Treasury OIG’s findings because they did not review any materials submitted to Treasury OIG by the City of Springfield or the Commonwealth of Massachusetts. Treasury management’s planned corrective actions meet the intent of our recommendation. ([OIG-CA-24-003](#)) **\$300,000 Questioned Costs**

## Cyber/Information Technology

### FISMA

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

#### **Fiscal Year 2023 Audit of Treasury’s Information Security Program for its Unclassified Systems**

KPMG LLP (KPMG), a certified independent public accounting firm, working under a contract with and supervised by our office, performed an audit of Treasury’s unclassified systems, for the period April 1, 2022, through March 31, 2023. The Treasury Inspector General for Tax Administration (TIGTA) performed the annual FISMA evaluation of the IRS’ unclassified systems. For fiscal year 2023, KPMG reported Treasury’s information security program and practices for its unclassified systems were established and have been maintained for the 5 Cybersecurity Functions and 9 FISMA Metric Domains. However, the program was ineffective according to U.S. Department of Homeland Security criteria. KPMG identified 3 deficiencies within 2 of the 5 Cybersecurity Functions and within 3 of the 9 FISMA Metric Domains. KPMG

made 5 recommendations to the responsible officials to address the identified deficiencies. Treasury management agreed with the recommendations and prepared corrective actions that were responsive to the intent of KPMG’s recommendations. Due to the sensitive nature of these findings, this report is designated Sensitive But Unclassified. ([OIG-24-022](#), **Sensitive But Unclassified**)

### **Fiscal Year 2023 Audit of Treasury’s Information Security Program for its Collateral National Security Systems**

KPMG, working under a contract with and supervised by our office, performed an audit of Treasury’s information security program and practices for its collateral National Security Systems for the period April 1, 2022, through March 31, 2023. For fiscal year 2023, KPMG reported that Treasury established and maintained its information security program and practices for its collateral national security systems for the 5 Cybersecurity Functions and 9 FISMA Metric Domains. However, the program was ineffective according to U.S. Department of Homeland Security criteria. KPMG identified 2 deficiencies within 2 of the 5 Cybersecurity Functions and within 2 of the 9 FISMA Metric Domains. KPMG made 2 recommendations to responsible officials to address the identified deficiencies. Treasury management agreed with the recommendations and prepared planned corrective actions that were responsive to the intent of KPMG’s recommendations. Due to the sensitive nature of these systems, this report is designated Sensitive But Unclassified. ([OIG-24-023](#), **Sensitive But Unclassified**)

## **Manufacturing and Revenue**

We conduct audits of Treasury’s coin and currency, and revenue programs. In addition, as required under Section 112 of the Trade Facilitation and Trade Enforcement Act of 2015, we report biennially the effectiveness of measures taken by U.S. Customs and Border Protection (CBP) to protect revenue. During this semiannual period, we issued the following report.

### **U.S. Customs and Border Protection Needs to Enhance its Monitoring and Tracking of the Outcomes of Investigations into the Underpayment of Duties**

We assessed the number and outcomes of investigations into the underpayment of duties with respect to the following four investigative areas: Enforce and

Protect Act (EAPA) Allegations, e-Allegations, referrals to Immigration and Customs Enforcement Homeland Security Investigations (ICE HSI), and referrals to the Department of Justice (DOJ). There were 278 EAPA allegations submitted to CBP during Fiscal Years (FY) 2019 and 2020, resulting in 83 affirmed allegations protecting nearly \$298 million in revenue. CBP also received and reviewed 934 new underpayment of duty e-Allegations during FYs 2019 and 2020 and confirmed 68 of the e-Allegations, with revenue associated totaling more than \$65 million. CBP coordinated with ICE HSI through the Commercial Enforcement Analysis and Response (CEAR) and referred 75 commercial fraud penalty cases, e-Allegations, and EAPA allegations to ICE HSI during FYs 2019 and 2020; resulting in ICE HSI opening 22 cases based on those referrals. These cases resulted in various actions taken by ICE HSI, including seizures, arrests, indictments, and search warrants. CBP referred 21 delinquent duty, liquidated damage, and penalty cases to DOJ during FYs 2019 and 2020 resulting in the recovery of over \$1.5 million in duties, liquidated damages, and penalties.

We found the statuses and outcomes of e-Allegations were not recorded accurately nor completely in the Commercial Allegations Recording System, including many e-Allegations that CBP closed before the outcome of the review was completed. We also found the Trade Remedy Law Enforcement Directorate's (TRLED) Operations Reporting and Outreach Branch, responsible for overseeing the e-Allegations program, did not monitor the statuses of e-Allegations referred and that monitoring of the e-Allegations program needed improvement. Furthermore, we found that CBP's Operations Reporting and Outreach Branch did not track the monetary impact of e-Allegations investigations and could not report if any revenue associated with a confirmed e-Allegation was recovered or lost.

Additionally, CBP did not adequately monitor referrals forwarded to ICE HSI or use mechanisms established in its standard operating procedures (SOP) to monitor those referrals. CBP's main mechanism to monitor referrals is through CEAR meeting minutes. However, we found the CEAR meeting minute reports were not consistent and using them to identify the cases that CBP referred to ICE HSI, or their status, was difficult. Finally, regarding referrals to DOJ, Office of Chief Counsel offices responsible for providing legal assistance in connection with processing delinquent duty, liquidated damage, and penalty cases lacked documented policies and procedures for attorneys on processing those cases.

We recommended that that the CBP Commissioner ensures (1) TRLED officials enhance its procedures to ensure that the statuses of e-Allegations cases are timely, accurate, and complete in its information system; monitor those procedures to ensure that they are working as intended, and assess the need for related training; (2) TRLED staff coordinates with appropriate internal offices to track revenue recovered from the e-Allegations program and uses the information to evaluate the program’s performance in achieving objectives; (3) Office of Trade (OT) and Office of Field Operations (OFO) officials responsible for oversight of the CEAR process monitor referrals to ICE HIS and ensure established mechanisms to track ICE HSI referrals are followed; (4) OT and OFO officials review and update the CEAR SOPs to ensure the SOPS continue to be relevant and effective in meeting objectives and addressing risks; (5) OT and OFR officials assess the need for performance metrics once the CEAR SOPs are updated; and (6) Office of Chief Counsel, in regards to the referrals to DOJ, establishes documented policies for processing delinquent duty, liquidated damage, and penalty cases; and include its organization structure, roles and responsibilities, and delegations of authority. CBP concurred with our recommendations and management’s planned corrective actions met the intent of our recommendations. ([OIG-24-026](#))

### Anti-Money Laundering/Terrorist Financing and Intelligence

We conduct audits of Treasury’s anti-money laundering and terrorist financing programs. We issued the following report during this semiannual period.

#### **TFI’s Ukraine-/Russia-related Sanctions Program Complied With Requirements But Designation Decision Records Were Not Consistently Complete and Closed Timely**

We found that the Office of Terrorism and Financial Intelligence’s Ukraine-/Russia-related sanctions program (1) complied with applicable laws and regulations, including the *Countering America’s Adversaries Through Sanctions Act of 2017*, and (2) sanctions decisions and deliberations were properly approved, but not always properly documented. The Office of Foreign Assets Control (OFAC) maintained an effective process of review and approval of designation decisions, and general license decisions were properly approved and documented. The records related to designation decisions lacked complete documentation of review, signatures, and/or documents required by OFAC’s

Office of Global Targeting standard operating procedure (SOP). In addition, designation case files were not always administratively closed timely.

We recommended that the OFAC Director (1) develop and implement a close-out checklist for the evidentiary memoranda and OFAC's Administrative System for Investigations and Sanctions (OASIS) case files that encompasses all necessary documentation to ensure they are complete and closed timely, and (2) update the Office of Global Targeting SOP to establish responsibilities and expected timeframes for review of evidentiary memoranda and OASIS case files to ensure they are complete and closed timely. OFAC management stated that the implementation of our recommendations will support the continued success of OFAC's mission. OFAC management told us they are committed to reviewing and making modifications, including a close-out checklist, to relevant SOPs. OFAC also plans to update and replace its current OASIS case management system and incorporate design features not currently feasible, including requiring certain documents to be uploaded prior to closing out a case and automating the closure of cases following publication of target names on the Specially Designated Nationals and Blocked Persons List. ([OIG-24-025](#))

## Other Audits of Treasury Programs and Operations

### **Inquiry on Revolving Door Between the Largest Accounting Firms and the Department of the Treasury**

We performed an inquiry in response to a Congressional request to the Deputy Inspector General for Treasury and the Inspector General for the Treasury Inspector General for Tax Administration on the “revolving door between the largest accounting firms and Treasury.”

We found that Treasury has policies and procedures in place to protect Treasury and its tax policies and revenue rulings from undue influence by employees with potential conflicts of interest. Specifically, Treasury’s tax guidance process includes numerous stages of review and approval of tax guidance before publication. Due to the various levels of review and segregation of duties, absent collusion, the risk that tax guidance could be influenced by an employee with potential conflicts of interest is low. We did not identify any Treasury policies and procedures related to ethics and conflicts of interest that did not comply with applicable ethics laws and regulations. However, in reviewing Treasury's Office of the Assistant General Counsel for General Law, Ethics, and Regulation’s (GLER) policies and procedures related to ethics and conflicts of interest, we determined that the GLER ethics tracking process for providing advice and counsel could be enhanced.

We recommended that GLER: (1) develops and implements standard operating procedures, including monitoring, to ensure ethics officials fully utilize the Ethics Tracker database to track requests, substantive advice and counsel provided, as well as documentation of final resolution of issues; and (2) considers completing a cost-benefit analysis to determine if a fully integrated and automated tracking system would benefit GLER with its ethics responsibilities. Treasury management concurred with all recommendations. Management’s planned corrective actions met the intent of our recommendations. ([OIG-CA-24-015](#))



## **Office of Investigations – Significant Investigations**

### **CARES Act Investigations**

#### **Coronavirus Relief Fund Grant Fraud Unsubstantiated**

On March 12, 2024, the Office of Inspector General (OIG) completed its report of investigation for a joint case with the Federal Bureau of Investigation initiated after developing information regarding possible Coronavirus Relief Fund (CRF) grant fraud committed by a business in South Dakota and disbursed by the South Dakota Bureau of Finance and Management. Allegedly, the business obtained \$710,000 in CRF funds by certifying to be in South Dakota despite being owned and operated in Texas. Department of the Treasury (Treasury) OIG unsubstantiated the allegations when the investigation revealed the business to be active and operating in South Dakota, to include a business bank account with financial transactions processed in South Dakota.

#### **Unsubstantiated Collusion Between a Private Business and a Tribe**

On February 21, 2024, the OIG completed its report of investigation for a joint case with the Federal Bureau of Investigation initiated upon an anonymous complaint alleging collusion between a private business and a tribe in which the tribe paid the business approximately \$1.5million in Coronavirus Disease 2019 (COVID-19) funds for sanitizing and cleaning tribal buildings. The complaint alleged these cleaning services were not provided. The investigation revealed the business competitively bid for the cleaning contract and provided COVID-19 sanitizing and cleaning services for the tribal buildings.

### **Other Significant Investigations**

#### **Sovereign Citizen Fabricated Money Order to Pay for Child Support**

On December 19, 2023, the OIG completed its report of investigation that residents of Louisiana attempted to defraud the Louisiana Child Support Department using fabricated money orders referencing the Department of the Treasury and containing sovereign citizen language. The investigation revealed that the fabricated money orders totaled \$712,000, but none of them were negotiated, therefore there was no dollar loss. The case was presented for review of potential criminal prosecution to the U.S. Attorney's Office (USAO) for the Middle District of Louisiana and declined due to no monetary loss.

### **Emergency Rental Assistance Funds Disbursement Unsubstantiated**

On October 5, 2023, OIG completed its investigation from a complaint received from the California Department of Housing and Community Development. The complaint alleged that approximately \$280,000 in Emergency Rental Assistance (ERA) funds were disbursed because of specifically identified fraudulent applications. Treasury OIG unsubstantiated the complaint through reviews of supporting documentation provided by the complainant and witness and subject interviews.

### **Stolen Emergency Rental Assistance Funds**

On January 10, 2024, the OIG completed its report of investigation for a case initiated upon information that \$121,000 in ERA funds were stolen through a business email compromise scheme. Treasury OIG substantiated that a subject scammed a victim business into transferring business funds to an account owned and operated by the subject. Extensive Treasury OIG efforts to identify the subject ultimately were not successful.

### **Active Fugitive Stole Emergency Rental Assistance Funds in Texas**

Our Office of Investigations completed its report of investigation for a case initiated upon notification that the Houston-Harris County Emergency Rental Assistance Program was defrauded of approximately \$83,000 by means of fraudulent applications for assistance submitted by a known subject. Following the initial investigation, it was determined this matter did not meet the federal prosecution thresholds for the USAO, District of Texas, and prosecution was deferred to Harris County, Texas. The subject was indicted for Felony Theft in Harris County Court and a warrant issued for the subject's arrest is currently active. The subject is considered a fugitive from justice and Treasury OIG will re-open the investigation when the subject is located, and an arrest is made.

### **Emergency Rental Assistance Fraud Substantiated in Ohio**

On February 28, 2024, the OIG completed an ERA fraud investigation into properties located in Columbus, Ohio. The subject of the investigation utilized identities of individuals who did not reside at the residences in which applications were funded. Tenant verification was conducted and four (4) of the total 31 listed tenants on ERA applications were confirmed to have been submitted fraudulently totaling \$16,000. Due to the transient nature of many of the listed tenants, additional witness contacts

were unsuccessful. This matter was presented to the Southern District of Ohio’s USAO and presented to the Franklin County District Attorney’s Office, in which both offices declined prosecution, due to the loss amount being below threshold and lack of witnesses.

### **Theft of Pandemic Funds Unsubstantiated**

On November 15, 2023, the OIG completed its report of investigation into allegations from the Pandemic Response Accountability Committee task force that a private citizen used their daughter’s Personally Identifiable Information (PII) to apply for Paycheck Protection Program loans and Economic Injury Disaster Loans for a company that she was not affiliated with. The investigation unsubstantiated the allegations. The investigation revealed that the daughter was affiliated with the company and listed as a registered agent for the company on bank documents dated several years prior to the Paycheck Protection Program or Economic Injury Disaster Loan programs creation.

### **FinCEN Employee Sent Classified Information Through a Non-Secure Network**

During this reporting period, the OIG completed its investigation for a case initiated upon receipt of information from the Office of Intelligence and Analysis (OIA) that an email containing information at the Confidential level was sent by an Office of Foreign Assets Control (OFAC) employee to several other Treasury users through an unclassified Treasury email system. The OIG substantiated the allegation based on interviews with OIA employees and the OFAC employee who sent the email. The information in the email was open-source research conducted by the OFAC employee, that when aggregated, likely resulted in classified information, as detailed in the Department of the Treasury, Security Classification Guide. A report was issued to OIA for their information.

### **Personally Identifiable Information Disclosed by FinCEN Employee**

During this reporting period, the OIG completed its report of investigation that a Financial Crimes Enforcement Network (FinCEN) employee disclosed several instances of PII in an attachment to their informal Equal Employment Opportunity complaint. The OIG investigation substantiated that the employee disclosed PII in violation of policy. The OIG also confirmed that an email containing the PII was sent to an Equal Employment Opportunity counselor at the U.S. Postal Service. Once notified, the U.S. Postal Service counselor destroyed the email and confirmed that it had not been shared

with anyone else. Criminal prosecution of the FinCEN employee was presented and declined by the USAO for the Eastern District of Virginia. Treasury OIG provided a report to FinCEN for their information.

### **Time and Attendance Fraud of Treasury OIG Employee Substantiated**

During this reporting period, the OIG completed its report of investigation on possible time and attendance fraud involving a Treasury OIG employee. The OIG employee failed to submit the proper paperwork to request temporary telework from an unapproved location. The investigation substantiated that the OIG employee engaged in unapproved temporary telework on two separate occasions. The employee was given a written reprimand and re-trained on proper procedures.

### **Lack of Candor of Treasury OIG Employee Substantiated**

During this reporting period, the OIG completed its report of investigation that a Treasury OIG employee potentially engaged in time and attendance fraud and teleworked from an unauthorized location without an approved temporary telework agreement. The OIG unsubstantiated both allegations; however, the investigation discovered that the OIG employee altered and forwarded a coworker's training confirmation email to their supervisor, purporting it to be their own because they did not attend the training. The OIG substantiated the allegation of a lack of candor based on interviews and computer forensics examinations. The OIG employee resigned from their position.

# 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, served as the Chair of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council.

**Pauletta Battle**, Deputy Assistant Inspector General for Financial Management and Transparency Audits, serves as CIGIE's Accounting and Auditing Policy Committee member on the Federal Accounting Standards Advisory Board.

**Cecilia Howland**, 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, 2023, through March 31, 2024

OIG Activity	Number or Dollar Value
<b>Office of Counsel Activities</b>	
Regulation and legislation reviews	15
Instances where information was refused	0
<b>Office of Audit Activities</b>	
Reports issued and other products	39
Disputed audit recommendations	0
Significant revised management decisions	0
Management decision in which the Inspector General disagrees	0
<b>Monetary benefits (audit)</b>	
Questioned costs	\$300,000
Funds put to better use	\$0
Total monetary benefits	\$300,000
<b>Office of Investigations Activities*</b>	
<b>Criminal and judicial actions (including joint investigations)</b>	
Investigative reports issued	96
Cases referred for prosecution and/or litigation	32
Individuals referred for criminal prosecution to the Department of Justice	33
Individuals referred for criminal prosecution to state and local authorities	7
Cases accepted for prosecution and/or litigation	6
Arrests	1
Indictments/information	7
Convictions (by trial and plea)	13

*\*During the reporting period, subjects were sentenced to 1456 months of prison time, 342 months of probation, 10 days of community service, and ordered to pay fines, restitution, and court fees in the amount of \$7,160,330.*

## 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, 2023

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 (NOAA) 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 101 open and unimplemented recommendations for 45 reports issued prior to October 1, 2023, with over \$2.2 billion in potential cost savings.

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

### Treasury Programs and Operations

Fiscal Year	Report Number	Report Title	Date Issued
2016	OIG-16-059	<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-18-044	<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 implement a compliance monitoring program to assess whether intelligence analysts' activities are conducted in accordance with Office of Intelligence and Analysis authorities, and electronic searches and other queries are performed in a manner that fully protects the rights of U.S. persons. Management agreed with the recommendation.		
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 800-53. Management agreed with the recommendation.		

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 finalize policies and procedures to review audit logs of production DB2 servers.		
2.	<p>Implement an oversight process to ensure that designated Fiscal Service personnel:</p> <ul style="list-style-type: none"> <li>a. Reviews the security logs for the UNIX and DB2 servers hosting the Payment Information Repository, Judgment Fund Internet Claim System, and Security Payment System applications on a pre-defined frequency, as indicated in the Fiscal Service Baseline Security Requirements,</li> <li>b. Formally documents completion of their reviews and any escalations to the Information System Security Office, and</li> <li>c. Retains the audit logs and documentation of its reviews for 18 months, as required by the Baseline Security Requirements.</li> </ul>		
3.	Periodically review Fiscal Service management’s implementation and operation of the review the security audit logs for the UNIX and DB2 servers hosting the Payment Information Repository, Judgment Fund Internet Claim System, and Security Payment System 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.		

4.	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.		
5.	Develop and implement documentation to assign responsibility for ensuring adequacy of UNIX and database security and baseline settings.		
6.	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 Security Technical Implementation Guides. Management should document any deviations from the Security Technical Implementation Guides and note compensating controls that mitigate the security risk to an acceptable level.		
7.	Develop, document, and implement policies, procedures, and controls to conduct periodic reviews of actual UNIX and database settings against the security configuration baselines.		
8.	Provide logging and monitoring of security related events to include the retention of evidence of reviews performed.		
9.	Develop a baseline of essential security settings and specifying that baseline as the standard to be observed.		
10.	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.		
<b>Fiscal Year</b>	<b>Report Number</b>	<b>Report Title</b>	<b>Date Issued</b>
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.	Office of the Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer and Office of Executive Resources calculate the overpayment amounts for the two Departmental Office Senior Executive Service members whose pay was set higher than allowed by regulation. Management agreed with the recommendation.		
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 Principles, 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.		
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-21-021	<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 perform a review of the current system environment against the Configuration Management Database to ensure that all information system components are inventoried.		
2.	Perform a risk assessment over the subject matter and determine the appropriate personnel to be responsible for monitoring and updating the Configuration Management Database.		
3.	Update policy and procedures related to the above recommendations and disseminate the documentation to enforce such policy and procedures. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2021	OIG-21-026	<i>BILL AND COIN MANUFACTURING: Audit of Physical Security at U.S. Mint Production Facilities (Sensitive But Unclassified)</i>	04/21
1&2.	These recommendations are Sensitive But Unclassified. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date 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	Date 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&2.	These recommendations are Sensitive But Unclassified. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date 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	Date 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.	This recommendation is Sensitive But Unclassified. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-003	<i>Inquiry Into Allegations of Racially Disparate Treatment of U.S. Mint Employee</i>	10/22
1.	Mint leadership should proactively evaluate patterns and trends in Administrative Investigations, Management Inquiries, and Equal Employment Opportunity complaints as it pertains to demographic characteristics including, but not necessarily limited to, race and ethnicity. To facilitate this type of analysis, the data collection process for Administrative Investigations and Management Inquiries should be improved to ensure the		

	capture of necessary information and to ensure consistency of data collected.
2.	Enhance efforts to proactively evaluate patterns and trends in Mint workforce statistics such as hiring and promotion practices as it pertains to demographic characteristics including, but not necessarily limited to, race and ethnicity. As part of this proactive evaluation, steps should be taken to identify potential adverse trends, understand why they exist, and review whether there are opportunities to address them.
3.	Ensure that the Mint workforce has the proper policies, resources, and tools to aid employee understanding of how to file complaints pertaining to harassment, employee misconduct, and potential deficiencies and/or vulnerabilities in Mint operations, programs, and/or systems. This also pertains to ensuring that policies for Management Inquiries and Administrative Investigations are clearly written so that employees understand the distinction between the two processes. To ensure that efforts are effective, consideration should be given to conducting surveys and/or other forms of outreach among the workforce as it pertains to the complaint process. Management agreed with the recommendations.

Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-23-023	<i>Audit of Air Carrier Worker Support Certifications - Wings Air Helicopters, LLC.</i>	03/23
1.	The Chief Recovery Officer seek reimbursement of the overpayment of Air Carrier Payroll Support Program (PSP1) financial assistance. The amount is sensitive information.		
2.	Review Wings Air Helicopters' requested amount for unallowable expenses, under Payroll Support Program Extension (PSP2) and Payroll Support Program 3 (PSP3), and seek reimbursement for the overpayment, if applicable. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-23-024	<i>CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Constant Aviation, LLC</i>	04/23
1.	The Chief Recovery Officer should seek reimbursement of the <b>\$52,003</b> overpayment of the PSP1 financial assistance.		
2.	Review Constant's requested amount for unallowable expenses under PSP2 and PSP3, and seek reimbursement for the overpayment, if applicable. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-23-026	<i>FINANCIAL MANAGEMENT: Audit of Treasury's Compliance with the PIIA Requirements for Fiscal Year 2022</i>	05/23
1.	Treasury's Risk and Control Group work with management at the Bureau of the Fiscal Service, Treasury Forfeiture Fund, and the Special Inspector General for Troubled Assets Relief Program to complete sufficient review of the program-specific risk assessments to better ensure management responses and justifications to risk assessment questions are accurate and justifications properly support the responses to the questions. Management agreed with the recommendation.		

Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-23-027	<i>CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Paradigm Jet Management, Inc.</i>	06/23
1.	The Chief Recovery Officer seek reimbursement of the <b>\$71,023</b> overpayment of PSP1 financial assistance.		
2.	Review Paradigm Jet Management, Inc. requested amount for unallowable expenses, under PSP2 and PSP3, and seek reimbursement for the overpayment, if applicable. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-23-028	<i>CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Ground Services International, Inc.</i>	06/23
1.	The Chief Recovery Officer should review Ground Services International, Inc.'s and Inflight Catering's requested amount for unallowable expenses, under PSP2 and PSP3, and seek reimbursement for the overpayment, if applicable. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-23-029	<i>Audit of Air Carrier Worker Support Certifications - Bird Acquisition, LLC</i>	06/23
1.	The Chief Recovery Officer should (1) seek reimbursement of the <b>\$115,626</b> overpayment of PSP1 financial assistance		
2.	Review the contractor's requested amount for unallowable expenses under PSP2 and PSP3, and seek reimbursement for the overpayment, if applicable. Management agreed with the recommendations.		

Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-23-030	<i>ANTI-MONEY LAUNDERING/TERRORIST FINANCING: Audit of FinCEN's Management of BSA Data - Suppression Report</i>	08/23
1.	The Director of FinCen should require agencies that receive bulk data to remove suppressed records as a condition of their MOUs.		
2.	Publish and communicate guidance explaining how FinCEN will notify bulk data agencies of records to be suppressed within bulk data files and specifying the timelines for FinCEN and the agencies' required actions regarding the suppression of the records. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-018	<i>Desk Review of Chippewa Cree Tribe's Use of Coronavirus Relief Fund Proceeds</i>	06/23
1.	Treasury OIG should pursue obtaining documentation from the Chippewa Cree Tribe's management and ensure reporting corrections are made within the GrantSolutions portal. Further, based on Chippewa Cree Tribe's responsiveness to Treasury OIG's requests and its ability to provide documentation, Treasury OIG should determine if a focused audit is feasible for Grants greater than or equal to \$50,000 and Direct Payments greater than or equal to \$50,000. Management agreed with the recommendation. <b>(\$75,091 Questioned Costs)</b>		

Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-024	<i>Desk Review of Lancaster County, Pennsylvania’s Use of Coronavirus Relief Fund Proceeds</i>	06/23
1.	Treasury OIG should pursue obtaining documentation from Lancaster County personnel and ensure reporting corrections are made. Further, based on Lancaster County’s responsiveness to Treasury OIG’s requests and its ability to provide documentation, Treasury OIG should determine if a full-scope audit is feasible. Management agreed with the recommendation. <b>(\$38,793,071 Questioned Costs)</b>		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-025	<i>Desk Review of State of California’s Use of Coronavirus Relief Fund Proceeds</i>	07/23
1.	Treasury OIG should confirm that appropriate corrections have been made, or if not, determine whether the ineligible expenditures have been returned to Treasury. Management agreed with the recommendation. <b>(\$6,952 Questioned Costs)</b>		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-026	<i>Desk Review of Turtle Mountain Band of Chippewa Indians’ Use of Coronavirus Relief Fund Proceeds (Redacted)</i>	07/23
1.	Treasury OIG should pursue obtaining supporting documentation from the Turtle Mountain Band of Chippewa Indians’ (TMBCI) personnel and ensure reporting corrections are made. Further, based on TMBCI’s responsiveness to Treasury OIG’s requests and its ability to provide documentation, Treasury OIG should determine if a full-scope audit is feasible. <b>(\$32,333,620 Questioned Costs)</b>		
2.	Follow-up with TMBCI personnel to obtain sufficient support to quantify expenditures related to these allegations and determine whether the amounts represent eligible CRF costs. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-027	<i>Desk Review of Los Angeles County, California’s Use of Coronavirus Relief Fund Proceeds</i>	07/23
1.	Treasury OIG should pursue obtaining documentation from LA County management and ensure reporting corrections are made. Further, based on LA County’s responsiveness to Treasury OIG’s requests and its ability to provide documentation, Treasury OIG should determine if a focused audit is		

	feasible over LA County’s Contracts greater than or equal to \$50,000 and Aggregate Reporting less than \$50,000. Management agreed with the recommendation. <b>(\$249,052,032 Questioned Costs)</b>		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-028	<i>Desk Review of City of Dallas, Texas’s Use of Coronavirus Relief Fund Proceeds</i>	07/23
1.	Treasury OIG pursue obtaining documentation from Dallas management related to the Aggregate Payments to Individuals and ensure that expenditures reported are properly supported. Further, based on Dallas’ responsiveness to Treasury OIG’s requests and its ability to provide documentation, we recommend Treasury OIG determine if a focused audit on Aggregate Payments to Individuals is feasible. Management agreed with the recommendation. <b>(\$2,211,594 Questioned Costs)</b>		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-029	<i>Desk Review of State of Florida’s Use of Coronavirus Relief Fund Proceeds</i>	07/23
1.	Treasury OIG should pursue obtaining missing documentation from Florida management and ensure reporting corrections are made, or whether recoupment of funds is necessary. Further, based on Florida’s responsiveness to Treasury OIG’s requests and its ability to provide sufficient documentation, Treasury OIG should determine if a full-scope audit over Florida’s use of its CRF proceeds is feasible. Management agreed with the recommendation. <b>(\$893,154,398 Questioned Costs)</b>		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-030	<i>Desk Review of San Bernardino County, California’s Use of Coronavirus Relief Fund Proceeds</i>	07/23
1-3.	San Bernardino County management should provide missing supporting documentation and make necessary reporting corrections. Additionally, Treasury OIG should determine if a focused audit over Grants Greater Than or Equal to \$50,000 is feasible. Management agreed with the recommendations. <b>(\$4,151,612 Questioned Costs)</b>		



Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-032	<i>Desk Review of Phoenix, Arizona’s Use of Coronavirus Relief Fund Proceeds</i>	07/23
1.	Treasury OIG follow-up with Phoenix management on the finalization of its reconciliation and reporting corrections. Based on Phoenix management’s responsiveness to Treasury OIG’s requests, and its ability to provide sufficient documentation, we recommend that Treasury OIG determine if a focused audit is feasible for Grants greater than or equal to \$50,000. Management agreed with the recommendation. <b>(\$147,379 Questioned Costs)</b>		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-033	<i>Desk Review of Pleasant Point Indian Reservation, Maine’s Use of Coronavirus Relief Fund Proceeds</i>	07/23
1.	Treasury OIG follow-up on necessary reporting corrections for Contracts greater than or equal to \$50,000, Transfers greater than or equal to \$50,000, and Aggregate Payments to Individuals. Management agreed with the recommendation. <b>(\$339,672 Questioned Costs)</b>		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-034	<i>Desk Review of State of Texas’ Use of Coronavirus Relief Fund Proceeds</i>	07/23
1.	Treasury OIG obtain documentation from Texas management and follow-up on necessary reporting corrections. Further, based on Texas’ responsiveness to Treasury OIG’s requests and its ability to provide sufficient documentation, we recommend Treasury OIG determine if a focused audit is feasible for Contracts greater than or equal to \$50,000 and Grants greater than or equal to \$50,000. Management agreed with the recommendation. <b>(\$17,288,575 Questioned Costs)</b>		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-035	<i>Desk Review of the State of Tennessee’s Use of Coronavirus Relief Fund Proceeds</i>	07/23
1.	Treasury OIG should pursue obtaining documentation from Tennessee personnel and ensure reporting corrections are made. Further, based on Tennessee's responsiveness to Treasury OIG's requests and its ability to provide documentation and remove ineligible transactions, Treasury OIG should determine if a focused audit is feasible for Grants greater than or equal to \$50,000 and Aggregate payments to individuals. Management agreed with the recommendation. <b>(\$1,162,364 Questioned Costs)</b>		

Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-037	<i>Desk Review of State of Ohio’s Use of Coronavirus Relief Fund Proceeds</i>	07/23
1&2.	State of Ohio management should provide missing supporting documentation and make necessary reporting corrections.		
3.	Provide missing supporting documentation and make necessary reporting corrections. Additionally, Treasury Office of Inspector General should obtain information to determine if there are other ineligible severance pay transactions in addition to those already identified as part of the desk review. Management agreed with the recommendations. <b>(\$86,801 Questioned Costs)</b>		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-038	<i>Desk Review of Native Village of Point Hope’s Use of Coronavirus Relief Fund Proceeds</i>	07/23
1.	Treasury OIG follow-up on the missing documentation and make a determination whether to conduct a full-scope audit of Point Hope. In addition, Treasury OIG personnel determine whether to take further action, up to and including recoupment of Point Hope’s CRF proceeds, based on the scope limitation and potential noncompliance with the records retention requirement. Management agreed with the recommendation. <b>(\$2,348,064 Questioned Costs)</b>		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-039	<i>Desk Review of the Commonwealth of the Northern Mariana Islands’ Use of Coronavirus Relief Fund Proceeds</i>	08/23
1.	Treasury OIG should request missing documentation from the Commonwealth of the Northern Mariana Islands management and follow-up on necessary reporting corrections. Further, based on Commonwealth of the Northern Mariana Islands responsiveness to Treasury OIG’s requests and its ability to provide sufficient documentation, Treasury OIG should determine if a full scope audit is feasible. Management agreed with the recommendation. <b>(\$33,681,692 Questioned Costs)</b>		

Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-040	<i>Desk Review of the Commonwealth of Puerto Rico’s Use of Coronavirus Relief Fund Proceeds</i>	08/23
1.	Treasury OIG should follow-up to obtain the status of these Single Audits. Treasury OIG should pursue obtaining missing documentation from Puerto Rico’s management and follow-up on necessary reporting corrections within the GrantSolutions portal. Based on Puerto Rico’s responsiveness to Treasury OIG’s requests and management’s ability to provide documentation, Treasury OIG should determine if a full scope audit is feasible. Management agreed with the recommendation. ( <b>\$33,681,692 Questioned Costs</b> )		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-041	<i>Desk Review of Navajo Nation Tribal Government’s Use of Coronavirus Relief Fund Proceeds (Redacted)</i>	08/23
1.	Treasury OIG should follow-up on Navajo Nation management’s corrective action related to \$141,187 in questioned costs reported in Single Audit finding number 2020-009.		
2.	Follow-up to obtain the status of the Navajo Nation’s 2021 Single Audit.		
3-5.	Follow-up with Navajo Nation management to obtain missing documentation to support expenditures and that Navajo Nation has made necessary reporting corrections; and determine the feasibility of performing a focused audit for Grants greater than or equal to \$50,000.		
6.	Follow-up with Navajo Nation management to obtain missing documentation to support expenditures and that Navajo Nation has made necessary reporting corrections; and determine the feasibility of performing a focused audit for Aggregate Payments to individuals with a specific focus on Navajo Nation’s non-payroll COVID-19 hardship claims and payroll expenditures for employees substantially dedicated to COVID-19 recovery efforts. ( <b>\$80,844,219 Questioned Costs</b> )		
7.	Confirm that Navajo Nation management has reversed \$(Amount Redacted) in duplicate hardship check payments that were fraudulently cashed by tribal citizens and recorded by management within the Aggregate Payments to Individuals payment type in the Cycle 3 GrantSolutions submission.		
8.	Ensure Navajo Nation management re-issued stale-dated checks before the end of December 31, 2022, and ensure that checks were cashed by the beneficiaries, or funds are returned to Treasury.		
9.	Ensure Navajo Nation management has reversed the sub-recipient incurred costs that they determined to be ineligible as a result of their internal investigation. Management agreed with the recommendations.		

Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-042	<i>Desk Review of the Commonwealth of Virginia’s Use of Coronavirus Relief Fund Proceeds</i>	08/23
1.	<p>Treasury OIG should follow-up with the Commonwealth of Virginia (Virginia) management on necessary reporting corrections. Specifically, Items Not Listed Above description corrections are needed in the Contracts greater than or equal to \$50,000, Grants greater than or equal to \$50,000, Transfers greater than or equal to \$50,000, and Direct Payments greater than or equal to \$50,000 payment types. In addition, Treasury OIG should pursue obtaining documentation from Virginia management for Contracts greater than or equal to \$50,000, Transfers greater than or equal to \$50,000, Direct Payments greater than or equal to \$50,000, Aggregate Reporting less than \$50,000, and Aggregate Payments to Individuals. Based on Virginia’s responsiveness to Treasury OIG’s requests and its ability to provide documentation, Treasury OIG should determine if a focused audit is feasible for Contracts, Transfers, and Direct Payments greater than or equal to \$50,000, as well as Aggregate Reporting less than \$50,000 and Aggregate Payments to Individuals. In addition, Treasury OIG should work with Virginia management to determine whether there are any additional costs attributable to Virginia Department of Emergency Management and Virginia Department of Health and to ensure that Virginia management makes any necessary corrections to those balances. Also, Treasury OIG should follow-up to obtain the status of the 2021 Single Audit Annual Comprehensive Financial Report finding. Management agreed with the recommendation. <b>(\$870,559,763 Questioned Costs)</b></p>		

Other Federal Agencies

Fiscal Year	Report Number	Report Title	Date 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 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.		
7.	Ensure CSC officials issue policies and procedures for CSC to regularly review the monitoring and tracking of in-bond shipments conducted by the ports.		
8.	Ensure CSC officials update in-bond regulations to require a standardized proof of export to be uploaded to ACE for all cargo exported.		

9.	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.		
10.	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.		
11.	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.		
12.	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.		
13.	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.		
14.	Ensure CSC and TTO officials require ACE training related to the oversight of in-bond cargo for all CBP officers.		
15.	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.		
16.	Ensure the Commercial Operations Revenue & Entry Division provides general bond training to include setting the appropriate bond amounts. Management agreed with the recommendations.		
<b>Fiscal Year</b>	<b>Report Number</b>	<b>Report Title</b>	<b>Date Issued</b>
2023	OIG-23-025	<i>FINANCIAL MANAGEMENT: Audit of the Gulf Coast Ecosystem Restoration Council’s Compliance with PIIA of 2019 for Fiscal Year 2022</i>	05/23
1.	The Gulf Coast Ecosystem Restoration Council should consult OMB’s Payment Integrity Annual Data Call Instructions or its subsequent revisions to determine how to report its payment integrity information.		

2.	Review payment integrity information submitted to the OMB Annual Data Call for accuracy prior to live publication to ensure accuracy of data reported. Management agreed with the recommendations.
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## **Closed Investigations of Senior Government Employees Not Publicly Disclosed**

October 1, 2023, through March 31, 2024

Treasury OIG did not close any investigations involving senior Government employees during the period that were not publicly disclosed.

## **Trafficking Victims Prevention and Protection Reauthorization Act of 2022**

October 1, 2023, through March 31, 2024

Number of Suspected Violation Reported:	0
Number of Investigations:	0
Status and Outcome of Investigations:	N/A
Recommended Actions to Improve:	None

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## **Summary of Instances of Whistleblower Retaliation**

October 1, 2023, through March 31, 2024

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

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

October 1, 2023, through March 31, 2024

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

## Listing of Audit Products Issued

October 1, 2023, through March 31, 2024

### Office of Audit

<i>Report Title</i>	<i>Report Number</i>
<i>October 2023</i>	
<i>Management and Performance Challenges Facing the Department of the Treasury FY 2024</i>	<a href="#"><u>OIG-CA-24-001</u></a>
<i>Letter to the Honorable Michael Regan, Administrator, Environmental Protection Agency and Chairperson, Gulf Coast Ecosystem Restoration Council: 2024 Management and Performance Challenges</i>	<a href="#"><u>OIG-CA-24-002</u></a>
<i>City of Springfield, Massachusetts – Use of Coronavirus Relief Fund Proceeds</i>	<a href="#"><u>OIG-CA-24-003</u></a>
<i>FINANCIAL MANAGEMENT: Audit of the United States Mint’s Schedules of Custodial Deep Storage Gold and Silver Reserves as of September 30, 2023 and 2022</i>	<a href="#"><u>OIG-24-001</u></a>
<i>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, 2022 to July 31, 2023</i>	<a href="#"><u>OIG-24-002</u></a>
<i>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, 2022 to July 31, 2023</i>	<a href="#"><u>OIG-24-003</u></a>
<i>FINANCIAL MANAGEMENT: Audit of the Department of the Treasury’s Schedules of United States Gold Reserves Held by Federal</i>	<a href="#"><u>OIG-24-004</u></a>

<i>Reserve Banks as of September 30, 2023 and 2022</i>	
<i>November 2023</i>	
<i>FINANCIAL MANAGEMENT: Audit of the Federal Financing Bank’s Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-005</u></a>
<i>FINANCIAL MANAGEMENT: Audit of the Gulf Coast Ecosystem Restoration Council’s Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-006</u></a>
<i>FINANCIAL MANAGEMENT: Department of the Treasury’s Consolidated Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-007</u></a>
<i>Overseas Contingency Operations - Summary of Work Performed by the Department of the Treasury Related to Terrorist Financing and Anti-Money Laundering for the Fourth Quarter Fiscal Year 2023</i>	<a href="#"><u>OIG-CA-24-005</u></a>
<i>December 2023</i>	
<i>FINANCIAL MANAGEMENT: Management Letter for the Audit of the Department of the Treasury’s Consolidated Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-008</u></a>
<i>FINANCIAL MANAGEMENT: Management Letter for the Deficiencies in Internal Control over Cash Management Systems at the Bureau of the Fiscal Service Identified during the Audit of the Department of the Treasury’s Consolidated Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-009</u></a>
<i>FINANCIAL MANAGEMENT: Audit of the Office of D.C. Pensions Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-010</u></a>
<i>FINANCIAL MANAGEMENT: Audit of the United States Mint’s Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-011</u></a>

<i>FINANCIAL MANAGEMENT: Management Letter for the Audit of the United States Mint’s Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-012</u></a>
<i>FINANCIAL MANAGEMENT: Audit of the Office of the Comptroller of the Currency’s Financial Statements for the Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-013</u></a>
<i>FINANCIAL MANAGEMENT: Management Letter for the Audit of the Office of the Comptroller of the Currency’s Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-014</u></a>
<i>FINANCIAL MANAGEMENT: Audit of the Department of the Treasury Forfeiture Fund’s Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-015</u></a>
<i>FINANCIAL MANAGEMENT: Audit of the Exchange Stabilization Fund’s Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-016</u></a>
<i>FINANCIAL MANAGEMENT: Management Letter for the Audit of the Exchange Stabilization Fund’s Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-017</u></a>
<i>FINANCIAL MANAGEMENT: Audit of the Bureau of Engraving and Printing’s Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-018</u></a>
<i>FINANCIAL MANAGEMENT: Management Letter for the Audit of the Bureau of Engraving and Printing’s Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#"><u>OIG-24-019</u></a>
<i>Annual Plan, Fiscal Year 2024, Office of Inspector General, Department of the Treasury</i>	<a href="#"><u>OIG-CA-24-006</u></a>

January 2024	
<i>Grantee Emergency Rental Assistance (ERA) Bulk Fraud Reports Processing and Resolution Standard Operating Procedures, <b>Not Publicly Disclosed</b></i>	OIG-CA-24-007
<i>FINANCIAL MANAGEMENT: Audit of the Alcohol and Tobacco Tax and Trade Bureau’s Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#">OIG-24-020</a>
<i>FINANCIAL MANAGEMENT: Management Letter for the Audit of the Alcohol and Tobacco Tax and Trade Bureau’s Financial Statements for Fiscal Years 2023 and 2022</i>	<a href="#">OIG-24-021</a>
<i>CYBERSECURITY/INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2023 Performance Audit for the Unclassified Systems (<b>Sensitive But Unclassified</b>) <b>Not Publicly Disclosed</b></i>	<a href="#">OIG-24-022</a>
<i>CYBERSECURITY/INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2023 Performance Audit for the Collateral National Security Systems (<b>Sensitive But Unclassified</b>) <b>Not Publicly Disclosed</b></i>	<a href="#">OIG-24-023</a>
<i>FINANCIAL REGULATION AND OVERSIGHT: Treasury OIG Purchase Cards Annual Report Transmittal to OMB</i>	<a href="#">OIG-CA-24-008</a>
<i>Memorandum for the Honorable Richard K. Delmar, Treasury Deputy Inspector General: Joint Purchase and Integrated Card Violation Report (April 1, 2023–September 30, 2023) <b>Internal Memorandum, Not Publicly Disclosed</b></i>	OIG-CA-24-009
<i>FINANCIAL MANAGEMENT: Audit of the Community Development Financial Institutions Fund’s Financial Statements for Fiscal Year 2023</i>	<a href="#">OIG-24-024</a>

## Statistical Summary

<i>Risk Assessment of the Gulf Coast Ecosystem Restoration Council's Charge Card and Convenience Check Program</i>	<a href="#">OIG-CA-24-010</a>
<i>2023 Annual Report (Gulf Coast) on Charge Card Status of Recommendations Transmittal to OMB</i>	<a href="#">OIG-CA-24-011</a>
<i>February 2024</i>	
<i>Overseas Contingency Operations - Summary of Work Performed by the Department of the Treasury Related to Terrorist Financing and Anti-Money Laundering for the First Quarter Fiscal Year 2024</i>	<a href="#">OIG-CA-24-012</a>
<i>March 2024</i>	
<i>ANTI-MONEY LAUNDERING/TERRORIST FINANCING: TFI's Ukraine-/Russia-related Sanctions Program Complied With Requirements But Designation Decision Records Were Not Consistently Complete and Closed Timely</i>	<a href="#">OIG-24-025</a>
<i>Coronavirus Relief Fund Recoupment Standard Operating Procedures, <b>Not Publicly Disclosed</b></i>	OIG-CA-24-014
<i>Memorandum – Inquiry on Revolving Door Between the Largest Accounting Firms and the Department of the Treasury</i>	<a href="#">OIG-CA-24-015</a>
<i>CBP Needs to Enhance its Monitoring and Tracking of the Outcomes of Investigations into the Underpayment of Duties</i>	<a href="#">OIG-24-026</a>

## Audit Reports Issued With Questioned Costs

October 1, 2023, through March 31, 2024

Category	Total No. of Reports	Total Questioned Costs	Total Unsupported Costs
For which no management decision had been made by beginning of reporting period	23	\$2,239,150,475	\$2,239,150,475
Which were issued during the reporting period	1	\$300,000	\$300,000
Subtotals	24	\$2,239,450,475	\$2,239,450,475
For which a management decision was made during the reporting period	1	\$1,500,000	\$1,500,000
Dollar value of disallowed costs	1	\$1,500,000	\$1,500,000
Dollar value of costs not disallowed	0	\$0	\$0
For which no management decision was made by the end of the reporting period	23	\$2,237,950,475	\$2,237,950,475
For which no management decision was made within 6 months of issuance	22	\$2,237,650,475	\$2,237,650,475
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, 2023, through March 31, 2024

Category	Total No. of Reports	Total	Savings	Revenue Enhancement
For which no management decision had been made by beginning of reporting period	1	\$42,563	\$0	\$0
Which were issued during the reporting period	0	\$0	\$0	\$0
Subtotals	1	\$42,563	\$0	\$0
For which a management decision was made during the reporting period	1	\$42,563	\$0	\$0
Dollar value of recommendations agreed to by management	0	\$0	\$0	\$0
Dollar value based on proposed management action	0	\$0	\$0	\$0
Dollar value based on proposed legislative action	0	\$0	\$0	\$0
Dollar value of recommendations not agreed to by management	1	\$42,563	\$0	\$0
For which no management decision was made by the end of the reporting period	0	\$0	\$0	\$0
For which no management decision was made within 6 months of issuance	0	\$0	\$0	\$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.				

## Reports for Which No Management Comment was Returned Within 60 Days

As of March 31, 2024

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

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

As of March 31, 2024

As of the end of this semiannual reporting period, Treasury management had not decided on recommendations with monetary benefits for 22 reports issued over 6 months:

***CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Wings Air Helicopters, LLC (Redacted)*** (OIG-23-023, 03/31/2023) Questioned costs are sensitive information.

***CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Constant Aviation, LLC (Redacted)*** (OIG-23-024, 4/21/2023) \$52,003 Questioned Costs

***CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Paradigm Jet Management, Inc. (Redacted)*** (OIG-23-027, 6/6/2023) \$71,023 Questioned Costs

***CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications – Bird Acquisition, LLC (Redacted)*** (OIG-23-029, 6/13/2023) \$115,626 Questioned Costs

***Desk Review of Chippewa Cree Tribe’s Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-018, 6/26/2023) \$75,091 Questioned Costs

***Desk Review of Lancaster County, Pennsylvania’s Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-024, 6/29/2023) \$38,793,071 Questioned Costs

***Desk Review of State of California’s Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-025, 7/7/2023) \$6,952 Questioned Costs

***Desk Review of Turtle Mountain Band of Chippewa Indians’ Use of Coronavirus Relief Fund Proceeds (Redacted)*** (OIG-CA-23-026, 7/7/2023) \$32,333,620 Questioned Costs

***Desk Review of Los Angeles County, California’s Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-027, 7/7/2023) \$249,052,032 Questioned Costs

***Desk Review of City of Dallas, Texas’s Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-028, 7/20/2023) \$2,211,594 Questioned Costs

***Desk Review of State of Florida’s Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-029, 7/20/2023) \$893,154,358 Questioned Costs

***Desk Review of San Bernardino County, California’s Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-030, 7/20/2023) \$4,151,612 Questioned Costs

***Desk Review of Phoenix, Arizona’s Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-032, 7/21/2023) \$147,379 Questioned Costs

***Desk Review of Pleasant Point Indian Reservation, Maine’s Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-033, 7/21/2023) \$339,672 Questioned Costs

***Desk Review of State of Texas’ Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-034, 7/21/2023) \$17,288,575 Questioned Costs

***Desk Review of the State of Tennessee’s Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-035, 7/26/2023) \$1,162,364 Questioned Costs

***Desk Review of State of Ohio’s Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-037, 7/27/2023) \$86,801 Questioned Costs

***Desk Review of Native Village of Point Hope’s Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-038, 7/28/2023) \$2,348,064 Questioned Costs

***Desk Review of the Commonwealth of the Northern Mariana Islands Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-039, 8/8/2023) \$11,146,813 Questioned Costs

***Desk Review of the Commonwealth of Puerto Rico's Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-040, 8/8/2023) \$33,681,692 Questioned Costs

***Desk Review of Navajo Nation Tribal Government's Use of Coronavirus Relief Fund Proceeds (Redacted)*** (OIG-CA-23-041, 8/8/2023) \$80,844,218 Questioned Costs

***Desk Review of the Commonwealth of Virginia's Use of Coronavirus Relief Fund Proceeds*** (OIG-CA-23-042, 8/9/2023) \$870,559,763 Questioned Costs

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## Significant Revised Management Decisions

As of March 31, 2024

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

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## Significant Disagreed Management Decisions

As of March 31, 2024

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

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### Peer Reviews

October 1, 2023, through March 31, 2024

#### Office of Audit

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

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

#### Office of Investigations

Council of the Inspectors General on Integrity and Efficiency (CIGIE) mandates that the investigative law enforcement operations of all OIGs undergo peer reviews every 3 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 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 Federal Deposit Insurance Corporation as receiver, and whether any unusual circumstances exist that might warrant an in-depth review of the loss. For each 6-month period, we are also required to prepare a report to the failed institutions' regulator and the Congress that identifies (1) any loss that warrants an in-depth review, together with the reasons why such a review is warranted and when the review will be completed; and (2) any losses where we determine no in-depth review is warranted, together with an explanation of how we came to that determination.

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

### Operation Inherent Resolve 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 disrupting the Islamic State of Iraq and Syria's finances. The memorandums included specific examples of activities to disrupt Islamic State of Iraq and Syria's financing, information on Treasury programs that combat terrorist financing, and work we

performed or plan to perform to review these programs. ([OIG-CA-24-005](#), [OIG-CA-24-012](#))

### **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 2023. ([OIG-CA-24-008](#), [OIG-CA-24-011](#))

### **Risk Assessment of the Gulf Coast Ecosystem Restoration Council's Charge Card and Convenience Check Program**

We conducted a risk assessment of the Gulf Coast Ecosystem Restoration Council's (Council) charge card (collectively, purchase cards, travel cards, and centrally billed accounts) and convenience check program. The objective of our assessment was to identify and analyze the risk of illegal, improper, or erroneous purchases and payments in order to determine the scope, frequency, and number of periodic audits of charge card and/or convenience check transactions. We reported the overall risk of illegal, improper, or erroneous purchases and payments in the Council's charge card program as moderate, and the Council's convenience check program as very low. There are no audits of the Council's charge card and convenience check program planned at this time; however, we informed the Council's management of risk areas identified during our assessment. ([OIG-CA-24-010](#))

## References to the Inspector General Act

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Section 405(b)(8)(A)	Summary of each audit, inspection, and evaluation report issued before the beginning of the reporting period for which no management decision was made	51-53
Section 405(b)(10)(B)	Summary of each audit, inspection, and evaluation report issued for which no management comment was returned within 60 days	51
Section 405(b)(10)(C)	Summary of each audit, inspection, and evaluation report issued before the beginning of the reporting period for which there are outstanding unimplemented recommendations, including the aggregate potential cost savings	22-42
Section 405(b)(11)	Significant revised management decisions made during the reporting period	53
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Section 405(b)(13)	Instances of unresolved Federal Financial Management Improvement Act noncompliance	7-8
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Section 405(b)(16)	List of peer reviews conducted by Treasury OIG, including a list of outstanding recommendations from those peer reviews	54
Section 405(b)(17)(A-D)	Statistics for the period related to the number of (A) investigative reports issued, (B) persons referred to the Department of Justice for criminal prosecution, (C) persons referred to state and local authorities for criminal prosecution, and (D) criminal indictments/informations	21
Section 405(b)(18)	Description of metrics used to develop investigative statistics in Section 5(a)(17)	21
Section 405(b)(19)	Summary of each investigation involving a senior Government employee where allegation of misconduct was substantiated	42
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## References to the Inspector General Act

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Section 405(b)(21)	Summary of attempts to interfere with Treasury OIG independence	43
Section 405(b)(22)(A)	Description of each inspection, evaluation, and audit that was closed and not publicly disclosed	44-49
Section 405(b)(22)(B)	Description of each investigation closed, involving a senior Government employee, that was not publicly disclosed	42
Section 405(e)	Serious or flagrant problems, abuses, or deficiencies	N/A
Section 406(c)(2)	Report to Secretary when information or assistance is unreasonably refused	43

## Abbreviations

ACE	Automated Commercial Environment
ARP	American Rescue Plan Act of 2021
BEP	Bureau of Engraving and Printing
Board	Board of Governors of the Federal Reserve System
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CBP	Customs and Border Protection
CDFI	Community Development Financial Institutions
CEAR	Commercial Enforcement Analysis and Response
CIGIE	Council of the Inspectors General on Integrity and Efficiency
Council	Gulf Coast Ecosystem Restoration Council
COVID-19	Coronavirus Disease 2019
CRF	Coronavirus Relief Fund
CSC	Cargo Security and Controls Division
DATA Act	Digital Accountability and Transparency Act
DIF	Deposit Insurance Fund
DOJ	Department of Justice
EAPA	Enforce and Protect Act
ERA	Emergency Rental Assistance
FinCen	Financial Crimes Enforcement Network
Fiscal Service	Bureau of the Fiscal Service
FISMA	Federal Information Security Modernization Act of 2014
FY	fiscal year
GAO	Government Accountability Office
GLER	General Law, Ethics and Regulation's
HHS	U.S. Department of Health and Human Services
ICE HSI	Immigration and Customs Enforcement Homeland Security Investigations
IRS	Internal Revenue Service
KPMG	KPMG LLP
Mint	United States Mint
NOAA	National Oceanic and Atmospheric Administration's
OASIS	Office of Foreign Assets Control Administrative System for Investigations and Sanctions
OCC	Office of the Comptroller of the Currency
OFAC	Office of Foreign Assets Control
OIA	Office of Intelligence and Analysis
OIG	Office of Inspector General
OMB	Office of Management and Budget
OT	Office of Trade

PII	Personally Identifiable Information
PSP1	Air Carrier Payroll Support Program
PSP2	Payroll 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
RMA	RMA Associates
SBLF	Small Business Lending Fund
SOP	standard operating procedures
TCVS	Treasury Check Verification System
TIGTA	Treasury Inspector General for Tax Administration
TMBCI	Turtle Mountain Band of Chippewa Indians'
TRLED	Trade Remedy Law Enforcement Directorate
Treasury	Department of the Treasury
TTO	Trade Transformation Office
USAO	U.S. Attorney's Office
Virginia	Commonwealth of Virginia



## **Treasury Office of Inspector General Locations**

1500 Pennsylvania Avenue, N.W., Room 4436  
Washington, DC 20230

875 15th Street, N.W., Suite 200  
Washington, DC 20005



### **Report Waste, Fraud, and Abuse**

Submit a complaint regarding Treasury OIG Treasury Programs and Operations and Gulf Coast Restoration using our online form: <https://oig.treasury.gov/report-fraud-waste-and-abuse>

### **Treasury Whistleblower Ombudsman**

For information about whistleblowing and reprisal and about your rights and responsibilities as a Treasury employee or contractor, please contact the OIG Whistleblower Ombudsman Program at 202-927-0650 or Email:

[OIGCounsel@oig.treas.gov](mailto:OIGCounsel@oig.treas.gov)

### **Treasury OIG Website**

Access Treasury OIG reports and other information online: <https://oig.treasury.gov/>