

Office of Inspector General Department of the Treasury



**Semiannual Report to Congress
October 1, 2024 – March 31, 2025
OIG-CA-25-040**

Highlights

During this semiannual reporting period, the Department of the Treasury (Treasury) Office of Inspector General (OIG) identified \$2 billion in potential monetary benefits. The Office of Audit issued 61 products and work by the Office of Investigations resulted in 33 indictments and 14 convictions. Some of our more significant results for the period are described below:

- A certified independent public accounting firm (IPA), working under a contract with and supervised by our office, reviewed the receipt, disbursement, and use of Coronavirus Relief Fund (CRF) proceeds by State and Local governments. In addition to determining whether the State and Local governments complied with the Coronavirus Aid, Relief, and Economic Security Act (CARES ACT) and Treasury guidance, the IPA also identified \$1.8 billion in total questioned costs.
- Our Office of Audit reviewed complaints regarding the use of Emergency Rental Assistance (ERA)¹ and ERA2 funds. In addition to determining whether ERA recipients complied with the use of ERA fund requirements, we also identified \$435,658 in total questioned costs based on our reviews and other information received for the following State and Local governments:
 - State of Washington
 - Thurston County, Washington
 - State of Alaska
 - Harris County, Texas
- Our Office of Investigations completed a joint investigation with the Board of Governors of the Federal Reserve System (Board) OIG. The investigation discovered the contractor violated the Office of the Comptroller of the Currency (OCC) and Federal Reserve Board (FRB) contract provisions by improperly using anonymized credit card information. Our office achieved \$37 million settlement with the U.S. Department of Justice, Civil Division and the U.S. Attorney's Office for the Eastern District of Virginia.
- Additionally, our Office of Investigations conducted a joint investigation with the Internal Revenue Service Criminal Investigations Division of seven subjects conspiring to defraud the U.S. Treasury through illegal gambling and not reporting the proceeds. The subjects were sentenced to a total of 36 years and 2 months incarceration, 21 years probation, and over \$15.5 million in fines and restitution with an additional \$1.46 million attained through forfeiture. The U.S. Attorney's Office for the Northern District of Ohio prosecuted the case.

Message from the Inspector General

During this reporting period, the Department of the Treasury (Treasury) Office of Inspector General (OIG) continued its in-depth oversight of the pandemic recovery programs administered by Treasury. We issued a total of 61 products during the reporting period, of which 29 were pandemic-related products.

As part of pandemic oversight, the Treasury OIG conducted desk reviews regarding the receipt, disbursement, and use of Coronavirus Relief Fund (CRF) proceeds. These reviews revealed that several states failed to comply with the Coronavirus Aid, Relief, and Economic Security Act (CARES ACT) and Treasury's guidance, leading to billions of dollars in questioned costs due to unsupported expenditures. We also performed desk reviews of the use of Emergency Rental Assistance (ERA)¹ and ² funds based on several complaints received. We determined multiple states were in violation of ERA¹ and ERA² statutes.

Treasury OIG 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 affects Treasury. We also continue 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.

In this past reporting period, Acting Inspector General Richard Delmar retired. It was an honor to work with him. While we will miss his leadership, the OIG's audits and investigations will progress without interruption. Amidst the current challenges, Treasury's programs and operations benefit immensely from the OIG's unwavering commitment to integrity and efficiency, made possible by the exceptional professionalism and talent of our workforce. Their accomplishments speak volumes about their dedication and hard work.



Loren J. Sciurba
Deputy Inspector General

Farewell To Acting Inspector General Delmar



The Department of the Treasury (Treasury) Office of Inspector General (OIG) congratulates the Honorable Richard Delmar on his December 29, 2024, retirement. Mr. Delmar served the Treasury OIG since February 13, 2000, when he became Counsel to the Inspector General. In that capacity, he provided comprehensive legal services to the investigative, audit, and management functions of Treasury OIG, advising on audit standards, criminal law and procedure, procurement law, personnel law, and other statutes, regulations, and policies relevant to OIG operations and Treasury programs. He became Deputy Inspector General on April 17, 2019, and Acting Inspector General on June 8, 2019. He served Treasury as Acting Inspector General for 2 years and 10 months. Under his leadership, the OIG has grown commensurate with the increasing duties

placed upon it, including, oversight of an additional \$600 billion in federal program funding. He led 223 investigators, auditors, program analysts, attorneys, and support professionals in the oversight of Treasury programs and operations.

Earlier in his distinguished public service career, Mr. Delmar served on active duty in the Navy Judge Advocate General Corps as well as the U.S. Navy Reserve. He subsequently contributed his skills as a trial attorney in the Department of Justice Tax Division, and as a tax litigator and criminal tax program manager with the Internal Revenue Service's Office of Chief Counsel, where he reviewed proposed criminal tax prosecutions and provided training to investigators and attorneys on tax, money laundering, Bank Secrecy Act, and forfeiture law, in addition to supervising attorney staff. His extensive experience has significantly enhanced the effectiveness of Treasury's oversight, compliance efforts, and provided invaluable benefit to the OIG enabling him to serve as an expert as well as a mentor in a wide number of specialties. Through all his endeavors, Mr. Delmar brought with him a true commitment to public service and ensured that the agencies he served comport themselves with utmost integrity.

Mr. Delmar has demonstrated extraordinary leadership and commitment to the mission of the OIG while serving as Acting Inspector General as well as both Deputy Inspector General and Counsel. He led the expansion of professional staffing and development of audit and investigative protocols to provide oversight of new pandemic-related fund disbursement programs, assuring continuation of existing oversight responsibilities despite undertaking significantly expanded oversight jurisdiction. He also supported the stand-up and operation of the Pandemic Response Accountability Committee established by the Coronavirus Aid, Relief, and Economic Security Act to bring together the Inspectors General of affected federal agencies. Mr. Delmar was awarded the Treasury Medal by the former Secretary of the Treasury in recognition of his singular accomplishments and leadership in the Treasury Department.

Treasury OIG thanks you, Mr. Delmar.

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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 1978.¹ Treasury OIG is headed by an Inspector General appointed by the President with the advice and consent of the Senate.

Treasury OIG performs independent, objective reviews of Treasury programs and operations, except for those of the Internal Revenue Service (IRS), and keeps the Secretary of the Treasury and Congress fully informed of problems, deficiencies, and the need for corrective action. The Treasury Inspector General for Tax Administration (TIGTA) and the Government Accountability Office (GAO) perform oversight related to the IRS. 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).² In addition to performing oversight of Treasury related activities, Treasury OIG performs oversight of programs and operations administered by the Gulf Coast Ecosystem Restoration Council (Council), established as an independent federal entity, and the Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology Program (Science Program) administered by the National Oceanic and Atmospheric Administration (NOAA). With regard to the Council and the Science Program, Treasury OIG keeps the appointed Chairperson of the Council, the NOAA Science Program Administrator, and Congress fully informed of problems, deficiencies, and the need for corrective actions.

Treasury OIG has four components: the Office of Audit, Office of Investigations, Office of Counsel, and 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,

¹ 5 U.S.C. §§401-424

² Public Law (P.L.)112-141

and evaluations. The Assistant Inspector General for Audit also serves as the Special Deputy Inspector General for Small Business Lending Fund Program Oversight. Under the Assistant Inspector General for Audit, there are three deputies. The first deputy is primarily responsible for financial sector audits such as audits of banking supervision, Customs revenue collection activities, and alcohol and tobacco excise tax revenue collection activities. The second deputy is primarily responsible for financial management and transparency audits including audits of Treasury and Council's financial statements, anti-money laundering/terrorist financing, foreign sanctions, and intelligence programs and operations. The third deputy is primarily responsible for cybersecurity, and financial assistance audits, including audits of Treasury and Council's information systems and domestic assistance and other capital investment programs.

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 to investigate threats against Treasury personnel and assets in designated circumstances as authorized by the Inspector General Act. The Office of Investigations also manages the Treasury OIG Hotline to facilitate reporting of allegations involving these programs and operations.

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

The Office of Management, under the leadership of the Assistant Inspector General for Management, provides administrative services to maintain the Treasury OIG

³ *Giglio* information refers to material that may call into question the character or testimony of a prosecution witness in a criminal trial.

administrative infrastructure, including facilities, human resources, information technology, procurement, records management, and security.

Treasury OIG's fiscal year 2025 appropriation was \$48.3 million, which included up to \$2.8 million of 2-year funding for the RESTORE Act programs. Treasury OIG's oversight of the State Small Business Credit Initiative and Small Business Lending Fund 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 \$10 million for the Coronavirus Relief Fund, \$104,000 for Emergency Rental Assistance and \$30,000 for the Homeowner Assistance Fund. As of March 31, 2025, Treasury OIG had 208 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 15, 2024, memorandum to the Secretary of the Treasury, OIG reported the following four challenges facing the Department, one of which was new:

- Ongoing Management of Coronavirus Disease 2019 (COVID-19) Pandemic Relief Programs (reframed from previous challenge, COVID-19 Pandemic Relief)
- Cyber Threats (Repeat)
- Anti-Money Laundering/Terrorist Financing and Bank Secrecy Act Enforcement (Repeat)
- Crypto and Digital Assets (New)

In addition to these challenges, we reported our concerns about the following matters: (1) U.S. Mint gold acquisitions, (2) Bureau of Engraving and Printing's construction of a new facility, and (3) Treasury's role with Customs revenue functions.

Gulf Coast Ecosystem Restoration Council

In an October 3, 2024, letter to Administrator of the U.S. Environmental Protection Agency, as Chairperson of the Council, OIG reported three challenges:

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

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Office of Audit – Significant Audits and Other Products

Financial Management

Treasury’s Consolidated Financial Statements

A certified independent public accounting (IPA) 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 2024 and 2023 consolidated financial statements. The IPA reported a significant deficiency in internal control over financial reporting at the Internal Revenue Service representing a significant deficiency for Treasury as a whole. The IPA also reported that Treasury’s financial management systems did not substantially comply with certain requirements of the Federal Financial Management Improvement Act of 1996 (FFMIA) related to federal financial management systems requirements. The IPA found no other instances of reportable noncompliance with laws, regulations, contracts, and grant agreements tested. ([OIG-25-009](#))

In connection with its audit of Treasury’s consolidated financial statements, the IPA issued a management letter that discussed certain deficiencies in information technology controls and recommended improvements. ([OIG-25-012](#)) Additionally, the IPA issued a management letter recommending improvements pertaining to the significant deficiency in internal control over cash management information systems and the related noncompliance with FFMIA’s federal financial management systems requirements at Bureau of the Fiscal Service (Fiscal Service). ([OIG-25-013](#))

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 Internal Revenue Service (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 2024 and 2023.

Office of Audit – Significant Audits and Other Products

Treasury-audited financial statements and related audits						
	Fiscal year 2024 audit results			Fiscal year 2023 audit results		
Entity	Opinion	Material weak- nesses	Significant deficiencies	Opinion	Material weak- nesses	Significant deficiencies
Government Management Reform Act/Chief Financial Officers Act requirements						
Department of the Treasury	U	0	1	U	0	2
Internal Revenue Service (A)	U	0	1	U	0	2
Other required audits						
Bureau of Engraving and Printing	U	0	0	U	0	0
Community Development Financial Institutions Fund	U	0	0	U	1	0
Office of D.C. Pensions	U	0	0	U	0	1
Federal Financing Bank	U	0	0	U	0	0
Treasury Forfeiture Fund	U	0	0	U	0	0
U.S. Mint						
Financial Statements	U	0	0	U	0	0
Custodial Gold and Silver Reserves	U	0	0	U	0	0
Other audited accounts/financial statements that are material to Treasury's financial statements						
Bureau of the Fiscal Service						
Schedule of Federal Debt (A)	U	0	0	U	0	0
Exchange Stabilization Fund	U	0	0	U	0	0
Management-initiated audits						
Office of the Comptroller of the Currency	U	0	0	U	0	0
Alcohol and Tobacco Tax and Trade Bureau	U	0	0	U	0	0
U.S. Gold Reserves Held by Federal Reserve Banks	U	0	0	U	0	0
U Unmodified opinion.						
(A) Audited by the Government Accountability Office.						

In connection with the fiscal year 2024 financial statement audits, the auditors issued management letters on other matters involving internal control at the United States Mint (Mint) ([OIG-25-016](#)), the Bureau of Engraving and Printing (BEP) ([OIG-25-018](#)).

Gulf Coast Ecosystem Restoration Council's Financial Statements

The audit of the Gulf Coast Ecosystem Restoration Council's (Council) financial statements is also required by the Chief Financial Officers Act of 1990, as amended by the Accountability of Tax Dollars Act of 2002. 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 2024 and 2023 financial

statements. The IPA did not identify any matters involving internal control and its operation that are considered material weaknesses. Additionally, the IPA did not identify any instances of reportable noncompliance with laws, regulations, contracts, and grant agreements tested. ([OIG-25-008](#))

Attestation Engagements

An IPA, under a contract monitored by our office, completed the reports described below in support of the audit of Treasury’s fiscal year 2024 consolidated financial statements and the financial statement audits of certain other Federal agencies.

Reports on the Processing of Transactions by Fiscal Service

The IPA examined management of the Administrative Resource Center’s description of its shared service system for processing customer agencies’ financial management, procurement, and human resource services transactions and general computer and monitoring controls throughout the period July 1, 2023, to June 30, 2024. The IPA also examined management of the 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, and general computer and investment/redemption processing controls used for processing various Federal agencies’ transactions by Fiscal Service’s Federal Investments and Borrowings Branch, for the period beginning August 1, 2023, and ending July 31, 2024. The IPA found, in all material respects, that the controls were fairly presented in the description of controls for these activities and suitably designed. The IPA also found that controls tested operated effectively throughout the period. ([OIG-25-001](#), [OIG-25-004](#), and [OIG-25-005](#))

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 2024 consolidated financial statements.

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 2025 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 (CAA, 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 Act of 2021 (ARP) created the Air Transportation Payroll Support Program Extension authorizing Treasury to provide additional assistance to passenger air carriers and contractors that received financial assistance under PSP2. Treasury refers to this as Payroll Support Program 3 (PSP3).

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

Audit of Air Carrier Worker Support Certifications – Sky Chefs, Inc.

The IPA determined that the contractor, Sky Chefs, Inc., reported correct information for three of the four sections reviewed on its PSP1 Application. These sections are: (1) Applicant Information, (2) Applicant Type, and (3) Certification. For the Awardable Amounts section, the IPA found that the company overstated its awardable amount by \$8,289,472, due to unsupported benefit amounts, resulting in an overstatement; and differences between the actual amounts paid and accrual-based financial information used for benefits. However, the overstatements were entirely offset by the company's exclusion of salaries and wages for employees on non-aviation related activities, and data compilation errors for salaries and wages.

Overall, Sky Chefs, Inc. understated its requested PSP1 amount by \$4,916,391 and did not over-request PSP1 financial assistance despite partial

non-compliance with application requirements. As a result, no additional amounts are owed back to Treasury. ([OIG-25-010](#), Redacted)

Audit of Air Carrier Worker Support Certifications – AerSale, Inc.

The IPA determined that the contractor, AerSale, Inc., reported correct information for three of the four sections reviewed on its PSP1 Application. These sections are: (1) Applicant Information, (2) Applicant Type, and (3) Certification. For the Awardable Amounts section, the IPA found that the company was unable to provide sufficient supporting documentation to demonstrate that amounts requested for life insurance benefits were eligible for PSP1. However, the unsupported life insurance benefit amounts were entirely offset by differences between actual healthcare benefits paid and the application figures compiled using actuarial estimates,⁴ and exclusion of non-aviation leased employees' compensation.

Overall, AerSale, Inc. understated its requested PSP1 amount by \$559,783 and did not over-request PSP1 financial assistance despite partial non-compliance with application requirements. As a result, no additional amounts are owed back to Treasury. ([OIG-25-011](#), Redacted)

CARES Act Compliance Monitoring

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) assigned our office responsibility for monitoring and oversight of the receipt, disbursement, and use of Coronavirus Relief Fund (CRF) proceeds. To carry out our monitoring responsibilities, we developed a portal via GrantSolutions, a grants management system under the U.S. Department of Health and Human Services, for CRF recipients to report expenditures quarterly. CRF data was collected through September 30, 2023, for payment types related to Contracts greater than or equal to \$50,000 (Contracts), Grants greater than or equal to \$50,000 (Grants), Loans greater than or equal to \$50,000 (Loans), Transfers greater than or equal to \$50,000 (Transfers), Direct Payments greater than or equal to \$50,000 (Direct Payments), Aggregate Reporting less than \$50,000 (Aggregate Reporting), and Aggregate Payments to Individuals, in any amount (API). This data was displayed on the Pandemic Response Accountability Committee's website (<https://www.pandemicoversight.gov/>).

⁴ An actuarial estimate is a mathematical model used to forecast uncertain variables or events for the purposes of calculating insurance premiums or benefits.

During this semiannual reporting period, as part of our compliance monitoring of CRF payments, a certified IPA, working under a contract with and supervised by our office, performed the following activities and outreach efforts for CRF recipients.

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

The IPA determined that the State of Georgia’s (Georgia) expenditures related to the Transfers payment type complied with the CARES Act and Treasury’s Guidance. The IPA also determined that expenditures related to the Contracts, Grants, Direct Payments, Aggregate Reporting, and API payment types complied with the CARES Act but not with Treasury’s Guidance. There were no questioned costs identified through this desk review.

Based on the work performed, the IPA determined that Georgia’s risk of unallowable use of funds was low. As a result, the IPA has no recommendations for follow-up for Treasury OIG. ([OIG-CA-25-002](#))

Desk Review of the Baltimore County, Maryland’s Use of Coronavirus Relief Fund Proceeds

The IPA determined that Baltimore County, Maryland’s expenditures related to the Aggregate Reporting payment type did not comply with the CARES Act and Treasury’s Guidance. The IPA also determined that expenditures related to the Direct Payments payment type complied with the CARES Act but did not comply with Treasury’s Guidance. The IPA identified total questioned costs of \$620,189.

Based on the work performed, the IPA determined that Baltimore County, Maryland’s risk of unallowable use of funds was moderate and recommended that the Treasury OIG confirm if the transactions noted as unsupported expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that Baltimore County, Maryland provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA also recommended that Treasury OIG determine the feasibility of conducting an audit. ([OIG-CA-25-004](#)) **\$620,189 Questioned Cost**

Desk Review of the State of North Carolina’s Use of Coronavirus Relief Fund Proceeds

The IPA determined that the State of North Carolina’s (North Carolina) expenditures related to Grants, Direct Payments, and Aggregate Reporting payment types complied with the CARES Act, but not Treasury’s Guidance. The IPA also determined that expenditures related to the Transfers and API payment types did not comply with the CARES Act and Treasury’s Guidance. The IPA identified total questioned costs of \$476,115.

Based on the work performed, the IPA determined that North Carolina’s risk of unallowable use of funds was moderate and recommended that Treasury OIG confirm if the transactions noted as unsupported expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that North Carolina provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA also recommended that Treasury OIG determine the feasibility of conducting an audit .and **([OIG-CA-25-005](#)) \$476,115 Questioned Cost**

Desk Review of the State of West Virginia’s Use of Coronavirus Relief Fund Proceeds

The IPA determined that the State of West Virginia’s (West Virginia) expenditures related to the Grants, Transfers, and Aggregate Reporting payment types complied with the CARES Act and Treasury’s Guidance, however, expenditures related to the Contracts payment type complied with the CARES Act but not Treasury’s Guidance. Additionally, the IPA determined that expenditures related to the Direct Payments and API payment types did not comply with the CARES Act and Treasury’s Guidance. The IPA identified total questioned costs of \$21,575,074.

Based on the work performed, the IPA determined that West Virginia’s risk of unallowable use of funds was moderate and recommended that Treasury OIG confirm if the transactions noted as unsupported or ineligible expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that West Virginia provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA also recommended that Treasury OIG determine the feasibility of conducting an audit. ([OIG-CA-25-007](#), Redacted) **\$21,575,074 Questioned Cost**

Desk Review of the Government of Guam’s Use of Coronavirus Relief Fund Proceeds

The IPA determined that the Government of Guam’s expenditures related to the Direct Payments, Aggregate Reporting, and API payment types did not comply with the CARES Act and Treasury’s Guidance. The IPA identified total questioned costs of \$3,962,502.

Based on the work performed, the IPA determined that the Government of Guam’s risk of unallowable use of funds was high and recommended that Treasury OIG confirm if the transactions noted as unsupported or ineligible expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that the Government of Guam provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA also recommended that Treasury OIG determine the feasibility of conducting an audit. [\(OIG-CA-25-010\)](#) **\$3,962,502 Questioned Cost**

Desk Review of the Commonwealth of Pennsylvania’s Use of Coronavirus Relief Funds

The IPA determined that the Commonwealth of Pennsylvania’s (Pennsylvania) expenditures related to the API payment type complied with the CARES Act and Treasury’s Guidance, however, expenditures related to the Grants, Transfers, Direct Payments, and Aggregate Reporting payment types did not comply with the CARES Act and Treasury’s Guidance. The IPA also determined that expenditures related to the Contracts payment type complied with the CARES Act but did not comply with Treasury’s Guidance. The IPA identified total questioned costs of \$61,282,912.

Based on the work performed, the IPA determined that Pennsylvania’s risk of unallowable use of funds was high and recommended that Treasury OIG confirm if the transactions noted as unsupported can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that Pennsylvania provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA also recommended that Treasury OIG determine the feasibility of conducting an audit of those related transactions. [\(OIG-CA-25-012\)](#) **\$61,282,912 Questioned Cost**

Desk Review of the City of Fresno, California’s Use of Coronavirus Relief Fund Proceeds

The IPA determined that the City of Fresno, California’s expenditures related to the Direct Payments and Aggregate Reporting payment types complied with the CARES Act and Treasury’s Guidance, however, expenditures related to the Contracts and API payment types did not comply with the CARES Act and Treasury’s Guidance. The IPA identified total questioned costs of \$272,083.

Based on the work performed, the IPA determined that City of Fresno, California’s risk of unallowable use of funds was moderate and recommended that Treasury OIG confirm if the transactions noted as unsupported expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that the City of Fresno, California provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA also recommended that Treasury OIG determine the feasibility of conducting an audit. [\(OIG-CA-25-013\)](#) **\$272,083 Questioned Cost**

Desk Review of Dallas County, Texas’ Use of Coronavirus Relief Funds

The IPA determined that Dallas County Texas’ expenditures related to the Transfers and Aggregate Reporting payment types complied with the CARES Act and Treasury’s Guidance, however, expenditures related to the Contracts, Grants, Direct Payments, and API payment types did not comply with the CARES Act and Treasury’s Guidance. The IPA identified total questioned costs of \$16,423,761.

Based on the work performed, the IPA determined that Dallas County, Texas’ risk of unallowable use of funds was moderate, and recommended that Treasury OIG confirm if the transactions noted as unsupported or ineligible expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that Dallas County, Texas provide support for replacement expenses, not previously charged, that were eligible during the CRF period of performance. The IPA recommended that Treasury OIG determine the feasibility of conducting an audit. [\(OIG-CA-25-014\)](#) **\$16,423,761 Questioned Cost**

Desk Review of the State of Mississippi's Use of Coronavirus Relief Fund Proceeds

The IPA determined that the State of Mississippi's (Mississippi) expenditures related to Contracts and Grants payment types complied with the CARES Act and Treasury's Guidance, however, expenditures for the Aggregate Reporting payment type complied with the CARES Act but did not comply with Treasury's Guidance. The IPA also determined that the expenditures related to the Direct Payments and API payment types did not comply with the CARES Act and Treasury's Guidance. The IPA identified total unsupported questioned costs of \$1,324,066.

Based on the work performed, the IPA determined that Mississippi's risk of unallowable use of CRF was moderate and recommended that Treasury OIG confirm if the transactions noted as unsupported expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that Mississippi provide support for replacement expenses, not previously charged, that were eligible during the CRF period of performance. The IPA also recommended that Treasury OIG determine the feasibility of conducting a limited scope review of Mississippi's unemployment expenditures and of conducting an audit for the Direct Payments and API payment types. ([OIG-CA-25-015](#)) **\$1,324,066 Questioned Cost.**

Desk Review of the State of Arizona's Use of Coronavirus Relief Fund Proceeds

The IPA determined that the State of Arizona's (Arizona) expenditures related to the Aggregate Reporting payment type complied with the CARES Act and Treasury's Guidance, however, expenditures related to Grants, Transfers, and API payment types did not comply with the CARES Act and Treasury's Guidance. The IPA identified total questioned costs of \$135,821,457.

Based on the work performed, the IPA determined that Arizona's risk of unallowable use of CRF was high and recommended that Treasury OIG confirm if the transactions noted as unsupported or ineligible expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that Arizona provide support for replacement expenses, not previously charged, that were eligible during the CRF period of performance. The IPA also recommended that Treasury OIG determine the feasibility of conducting an audit. ([OIG-CA-25-016](#)) **\$135,821,457 Questioned Cost.**

Desk Review of the District of Columbia’s Use of Coronavirus Relief Fund Proceeds

The IPA determined that the District of Columbia’s (DC) expenditures related to the Aggregate Reporting payment type complied with the CARES Act and Treasury’s Guidance, however, expenditures related to Contracts, Grants, and API payment types did not comply with CARES Act and Treasury’s Guidance. The IPA also determined that DC did not comply with the reporting timeline as required under Treasury OIG Guidance, *Coronavirus Relief Fund Reporting and Record Retention Requirements* (OIG-CA-20-021). The IPA identified total questioned costs of \$27,481,906.

Based on the work performed, the IPA determined that DC’s risk of unallowable use of funds was high and recommended that Treasury OIG confirm that the transactions noted as unsupported or ineligible expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that the DC provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA also recommended Treasury OIG determine the feasibility of performing additional testing over the portions of the remaining \$5,750,000 not tested and the remaining substantially dedicated API balance. Additionally, the IPA recommended that Treasury OIG determine the feasibility of conducting an audit for the Contracts, Grants, and API payment type. ([OIG-CA-25-017](#)) **\$27,481,906 Questioned Cost.**

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

The IPA determined that the State of Utah’s (Utah) expenditures related to the Direct Payments payment type complied with the CARES Act and Treasury’s Guidance, however, expenditures related to the Contracts, Grants, Transfers, Aggregate Reporting, and API payment types did not comply with the CARES Act and Treasury’s Guidance. The IPA identified total questioned costs of \$47,161,537.

Based on the work performed, the IPA determined that Utah’s risk of unallowable use of funds was high and recommended that Treasury OIG confirm if the transactions noted as unsupported and ineligible expenditures can be supported. If support is not provided, Treasury OIG should recoup the

questioned costs or request that the Utah provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA also recommended that Treasury OIG determine the feasibility of conducting an audit of the Contracts, Grants, Transfers, Aggregate Reporting and API payment types. and follow-up with Treasury's Office of Capital Access on management decision letters

([OIG-CA-25-018](#)) \$47,161,537 Questioned Costs

Desk Review of the Commonwealth of Massachusetts' Use of Coronavirus Relief Fund Proceeds

The IPA determined that the Commonwealth of Massachusetts' (Massachusetts) expenditures related to Grants and Aggregate Reporting payment types complied with the CARES Act and the Treasury's Guidance, however, expenditures related to Contracts, Transfers, Direct Payments, and API payment types did not comply with the CARES Act and Treasury's Guidance. The IPA identified total questioned costs of \$164,101,025.

Based on the work performed, the IPA determined that Massachusetts' risk of unallowable use of funds was high and recommended that Treasury OIG confirm if the transactions noted as unsupported or ineligible expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that Massachusetts provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. Additionally, the IPA recommended that Treasury OIG determine the feasibility of conducting an audit.

([OIG-CA-25-019](#)) \$164,101,025 Questioned Cost.

Desk Review of the State of North Dakota's Use of Coronavirus Relief Fund Proceeds

The IPA determined that the State of North Dakota's (North Dakota) expenditures related to the Grants and Transfers payment types complied with the CARES Act but did not comply with Treasury's Guidance. Additionally, the IPA determined Contracts, Direct Payments, Aggregate Reporting, and API payment types did not comply with the CARES Act and Treasury's Guidance. The IPA identified total questioned costs of \$712,792.

Based on the work performed, the IPA determined that North Dakota's risk of unallowable use of funds was moderate and recommended that Treasury OIG

confirm if the transactions noted as unsupported or ineligible expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that North Dakota provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA also recommended that Treasury OIG determine the feasibility of conducting an audit. ([OIG-CA-25-020](#)) **\$712,792**

Questioned Costs

Desk Review of the State of New Hampshire's Use of Coronavirus Relief Fund Proceeds

The IPA determined that State of New Hampshire's (New Hampshire) expenditures related to Transfers, Aggregate Reporting, and API payment types complied with the CARES Act and Treasury's Guidance, however, expenditures related to the Contracts payment type complied with the CARES Act but did not comply with Treasury's Guidance. Additionally, the IPA determined the expenditures related to Grants and Direct Payments payment types did not comply with the CARES Act and Treasury's Guidance. The IPA identified total questioned costs of \$16,424,839.

Based on the work performed, the IPA determined that New Hampshire's risk of unallowable use of funds was moderate and recommended that Treasury OIG confirm if the transactions noted as unsupported or ineligible expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that New Hampshire provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA also recommended Treasury OIG determine the feasibility of performing additional follow-up to determine if there were other instances of unsupported balances within the Direct Payments payment types. ([OIG-CA-25-021](#)) **\$16,424,839 Questioned Costs**

Desk Review of Oklahoma County, Oklahoma's Use of Coronavirus Relief Fund Proceeds

The IPA determined that Oklahoma County, Oklahoma's (Oklahoma County) expenditures related to the Contracts payment type complied with the CARES Act and Treasury's Guidance, however, expenditures related to Transfers, Aggregate Reporting, and API payment types did not comply with the CARES Act and Treasury's Guidance. The IPA identified total questioned costs of \$417,882.

Based on the work performed, the IPA determined that Oklahoma County's risk of unallowable use of funds was moderate and recommended that Treasury OIG confirm if the transactions noted as unsupported or ineligible expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that Oklahoma County provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA also recommended that Treasury OIG request that Oklahoma County management perform an assessment of grants funds paid to the Oklahoma County Home Finance Authority, which were not tested by the IPA, to determine if rental assistance payments and prepaid debit cards payments were made utilizing solely Oklahoma County's CRF proceeds, or if these expenses were paid with State of Oklahoma and Oklahoma City funding sources. Additionally, the IPA recommended that Treasury OIG determine the feasibility of conducting an audit. [\(OIG-CA-25-022\)](#) **\$417,882 Questioned Costs**

Desk Review of the State of Oklahoma's Use of Coronavirus Relief Fund Proceeds

The IPA determined that the State of Oklahoma's (Oklahoma) expenditures related to the Grants, Transfers, Direct Payments, Aggregate Reporting, and API payment types did not comply with the CARES Act and Treasury's Guidance. The IPA identified total questioned costs of \$35,575,107.

Based on the work performed, the IPA determined that Oklahoma's risk of unallowable use of funds was high and recommended that Treasury OIG confirm if the transactions noted as unsupported or ineligible expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that Oklahoma provide support for replacement expense, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA also recommended that Treasury OIG determine the feasibility of conducting an audit.

[\(OIG-CA-25-023\)](#) **\$35,575,107 Questioned Costs**

Desk Review of the Kiowa Tribe of Oklahoma's Use of Coronavirus Relief Fund Proceeds

The IPA determined that the Kiowa Tribe of Oklahoma's (Kiowa Tribe) expenditures related to the Contracts, Aggregate Reporting, and API payment types did not comply with the CARES Act and Treasury's Guidance. The IPA

initially identified a total of \$8,531,154 in questioned costs. Treasury OIG later reduced the amounts of questioned costs by \$1,000 following its review of additional supporting documentation provided by the Kiowa Tribe. As such, the desk review resulted in total questioned costs of \$8,530,154.

Based on the work performed, the IPA determined that Kiowa Tribe's risk of unallowable use of funds was high and recommended that Treasury OIG confirm if the transactions noted as unsupported or ineligible expenditures can be supported. If support is not provided, Treasury OIG should recoup the funds or request Kiowa Tribe provide support for replacement expenses, not previously charged to CRF, that were eligible during the CRF period of performance. interest. The IPA also recommended that Treasury OIG determine the feasibility of conducting an audit. ([OIG-CA-25-024](#)) **\$8,530,154 Questioned Cost.**

Desk Review of the State of Washington's Use of Coronavirus Relief Fund Proceeds

The IPA determined that the State of Washington's (Washington) expenditures related to the Contracts and Aggregate Reporting payment types complied with the CARES Act and Treasury's Guidance, however, expenditures related to the Grants, Transfers, Direct Payments, and API payment types did not comply with the CARES Act and Treasury's Guidance. The IPA identified total questioned costs of \$14,368,934.

Based on the work performed, the IPA determined that Washington's risk of unallowable use of funds was high and recommended that Treasury OIG confirm if the transactions noted as unsupported or ineligible expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that Washington provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA also recommended that Treasury OIG determine the feasibility of conducting an audit ([OIG-CA-25-025](#)) **\$14,368,934 Questioned Costs**

Desk Review of the State of New Jersey's Use of Coronavirus Relief Fund Proceeds

The IPA determined that the State of New Jersey's (New Jersey) expenditures related to the Contracts, Grants, Transfers, Direct Payments, Aggregate

Reporting, and API payment types did not comply with the CARES Act and Treasury’s Guidance. The IPA identified total questioned costs of \$1,110,559,989.

Based on the work performed, the IPA determined that New Jersey’s risk of unallowable use of funds was high and recommended that Treasury OIG confirm if the transactions noted as unsupported expenditures and ineligible expenditures can be supported. If support is not provided, Treasury OIG should recoup the funds or request that New Jersey provide support for replacement expenses, not previously charged to CRF, that were eligible during the CRF period of performance. The IPA also recommended Treasury OIG determine the feasibility of performing additional follow-up with New Jersey to determine if there were other instances of unsupported balances within the Transfers and the remaining portion of the Grant balance. The IPA noted unsupported Aggregate Reporting and API questioned costs and recommended Treasury OIG determine the feasibility of performing additional follow up with New Jersey to obtain sufficient expenditure level detail needed to support the claimed amounts.

During the review, New Jersey identified potential fraudulent transactions of \$1,007,050 for the New Jersey Economic Development Authority. The IPA recommended Treasury OIG determine the feasibility of requesting that New Jersey perform an assessment to determine if all fraudulent transactions have been removed from the claimed amounts in the general ledger balances. The IPA also recommend Treasury OIG determine the feasibility of following up with New Jersey’s management to obtain the missing New Jersey Economic Development Authority population questioned as other matters and utilizing the listing of potential fraudulent transactions to determine if the \$1,007,050 potential fraudulent amounts were properly reversed. Furthermore, the IPA recommended Treasury OIG determine the feasibility of conducting an audit. **[\(OIG-CA-25-026\)](#) \$1,110,559,989 Questioned Cost.**

Desk Review of the Native Village of Selawik’s Use of Coronavirus Relief Fund Proceeds

The IPA determined that the Native Village of Selawik’s expenditures related to the Direct Payments, Aggregate Reporting, and API payment types did not comply with the CARES Act and Treasury’s Guidance. The IPA identified total questioned costs of \$1,176,698.

Based on the work performed, the IPA determined that the Native Village of Selawik’s risk of unallowable use of funds was high and recommended that

Treasury OIG confirm if the transactions noted as unsupported expenditures and ineligible costs can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that the Native Village of Selawik provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA also recommended Treasury OIG determine the feasibility of conducting an audit [\(OIG-CA-25-027\)](#) **\$1,176,698 Questioned Costs**

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

The IPA determined that the State of Nebraska’s (Nebraska) expenditures related to the Contracts payment type complied with the CARES Act and Treasury’s Guidance, however, expenditures related to the Grants, Transfers, Aggregate Reporting, and API payment types did not comply with the CARES Act and Treasury’s Guidance. The IPA identified total questioned costs of \$15,830,130.

Based on the work performed, the IPA determined that Nebraska’s risk of unallowable use of funds was high and recommended that Treasury OIG confirm if the unsupported expenditures can be supported. If support is not provided, Treasury OIG should recoup the questioned costs or request that the Nebraska provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA recommended that Treasury OIG determine the feasibility of conducting an audit. [\(OIG-CA-25-028\)](#) **\$15,830,130 Questioned Costs**

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

The IPA determined that the State of Connecticut’s (Connecticut) expenditures related to the Contracts, Grants, Transfers, Direct Payments, Aggregate Reporting, and API payment types did not comply with the CARES Act and Treasury’s Guidance. The IPA further determined that the Connecticut did not comply with the reporting timeline as required under Treasury OIG Guidance, *CRF Reporting and Record Retention Requirements (OIG-CA-20-021)*. The IPA identified total questioned costs of \$167,633,232

Based on the work performed, the IPA determined that Connecticut’s risk of unallowable use of CRF was high and recommended that Treasury OIG confirm if the \$167,633,232 noted as unsupported expenditures can be supported. If support is not provided, Treasury OIG should recoup the

questioned costs or request that Connecticut provide support for replacement expenses, not previously charged to CRF, that were incurred during the CRF period of performance. The IPA recommended that Treasury OIG determine the feasibility of conducting an audit.

(OIG-CA-25-029) \$167,633,232 Questioned Cost.

Emergency Rental Assistance Oversight

Section 501 of the Consolidated Appropriations Act, 2021 (CAA, 2021) assigned our office the responsibility to conduct monitoring and oversight of the receipt, disbursement, and use of Emergency Rental Assistance (ERA)1 and ERA2 funds and the authority to recoup funds used in violation of the CAA, 2021 and Treasury’s Guidance. The ERA1 statute, codified at 15 USC § 9058a, and the ERA2 statute, codified at 15 USC § 9058c, direct Treasury to make allocations and payments to eligible grantees such as State and Local governments, who in-turn, make funding available in the form of rental assistance to eligible households. As part of its oversight authority for ERA1, if Department of the Treasury (Treasury) Office of Inspector General (OIG) determines that a grantee failed to comply with the use of funds requirements in the statute, the amount equal to the amount of funds used in violation shall be booked as a debt of such entity owed to the Federal Government (i.e., recoup the misused funds). Under ERA2, Treasury OIG reports misused funds to Treasury management as questioned costs for its action.

During this reporting period we performed the following activities and outreach efforts for ERA1 and ERA2:

State of Washington

The State of Washington is a recipient of funds under the ERA2 statute. In August 2023, a Thurston County, WA internal auditor informed the Treasury OIG of three cases of suspected and confirmed fraudulent ERA2 financial assistance payments made by Thurston County Public Health and Social Services, a subrecipient of ERA2 Federal financial assistance awards for the State of Washington. After assessing the results of the Thurston County, WA internal auditor’s review, we determined that the State of Washington, through its subrecipient, paid a total of \$74,160 in ERA2 funds to three ineligible households in violation of the Use of Funds statute. Accordingly, we question those costs. Treasury agreed with our recommendation that its Office of Capital Access disallow these costs and direct the State of Washington to reimburse its ERA2 program \$74,160 from non-Federal funds.

([OIG-CA-25-008](#), Redacted) \$74,160 Questioned Costs

Thurston County, Washington

Thurston County, Washington (Thurston County) is a recipient of funds under the ERA2 statute. In August 2023, a Thurston County internal auditor informed

the Treasury OIG of 17 cases of suspected and confirmed fraudulent ERA2 financial assistance payments made by Thurston County. After assessing the results of the Thurston County internal auditor's review, we determined that Thurston County paid a total of \$341,994.05 in ERA2 funds to 17 ineligible households in violation of the Use of Funds statute. Accordingly, we question those costs. Treasury agreed with our recommendation that its Office of Capital Access disallow these costs and direct Thurston County to reimburse its ERA2 program \$341,994.05 from non-Federal funds.

([OIG-CA-25-009](#), Redacted) \$341,994.05 Questioned Costs

State of Alaska

The State of Alaska is a recipient of funds under the ERA1 statute through its component unit Alaska Housing Finance Corporation (AHFC). In September 2022, we made an inquiry to AHFC regarding an allegation of fraud reported to the OIG Hotline that two individuals acting as a landlord and a tenant enrolled and applied fraudulently to receive rental assistance funds. Based on the information obtained in response to our inquiry, we determined that AHFC paid out ERA1 funds in the amount of \$16,698.52 in violation of the ERA1 statute because the funds were disbursed to an ineligible household. On December 11, 2024, Treasury's Bureau of the Fiscal Service issued an invoice for \$16,698.52 to the State of Alaska, establishing a debt to the Federal Government. **([OIG-CA-25-030](#), Redacted) \$16,698.52 Questioned Costs**

Harris County, Texas

Harris County, Texas (Harris County), is a recipient of funds under the ERA1 statute. In March 2023, we made an inquiry to Harris County regarding an allegation that a landlord received rental assistance funds but proceeded to evict the tenant from the premises. Based on the results of its review, we determined that Harris County failed to comply with the ERA1 statute when it paid out \$2,805 of ERA1 funds to an ineligible party. Additionally, Harris County informed us that it had recharacterized the \$2,805 payment from its ERA1 program to its ERA2 program. In this regard, the recharacterization from ERA1 to ERA2 was not permissible under Treasury Guidance, because the ERA1 payment was made to an ineligible household. In response to a draft OIG Notice of Recoupment, Harris County reimbursed the Federal Government for \$2,805. Accordingly, in our report we make no recommendation to Treasury management. **([OIG-CA-25-036](#), Redacted) \$2,805.00 Questioned Costs**

Cyber/Information Technology

Cybersecurity Act

Section 107 of the Cybersecurity Information Sharing Act (CISA), under Title 1 of the Cybersecurity Act of 2015, “Oversight of Government Activities,” requires the Inspectors General of the “appropriate Federal entities,” defined as the Departments of Commerce, Defense, Energy, Homeland Security, Justice, and the Treasury, and the Office of the Director of National Intelligence, in consultation with the Intelligence Community Inspector General (IC IG) and the Council of Inspectors General on Financial Oversight, to jointly report to Congress on the actions taken by the respective agencies over the recent two-year period to carry out the provisions of CISA.

During this semiannual reporting period, we issued a report covering Treasury’s cybersecurity information activities for calendar years (CY) 2021 and 2022 in support of the biennial joint report to Congress.

Audit of the Department of the Treasury’s Cybersecurity Information Sharing

To meet our reporting obligation under Section 107, in support of the fourth biennial joint report, we conducted an audit of Treasury’s activities during CY 2021 and 2022 to carry out the provisions of CISA to share cyber threat indicators and defensive measures. The scope of our audit included all of Treasury’s cyber information sharing policies and procedures as well as activities for sharing cyber threat indicators and defensive measures during the two-year period. We applied the common question set created by the IC IG for the purpose of the CISA Section 107 joint report.

Overall, we had no findings and concluded that Treasury’s activities to share cyber threat indicators and defensive measures during CY 2021 and CY 2022 were adequate and aligned with CISA’s provisions. As part of our reporting process, we provided Treasury management an opportunity to comment on a draft of this report. In a memorandum, management concurred with the conclusions of the report. ([OIG-25-007](#))

Manufacturing and Revenue

We conduct audits of the Department of the Treasury (Treasury) coin and currency and revenue programs. During this semiannual period, we issued the following reports on these programs.

Complaint Referral Memorandum – United States Mint’s Congressional Award Medal Loss

Based on a complaint received on the loss of 120 Congressional Award Program (CAP) medals incurred by the United States Mint’s (Mint) plating contractor, Treasury’s Office of Audit initiated an inquiry to develop an understanding of the events surrounding the loss.

The Mint’s contract with its sole source plating contractor prohibited relocating Mint assets to any location without Mint’s approval. The 120 lost medals were lost in shipping between the subcontractor and contractor. Mint was unaware that a subcontractor was being used in the plating of the CAP medals. The contractor informed the Mint that it subcontracted the plating of the medals because its plating lines were down and had no plans to bring the plating lines back up because it was not cost effective. The Mint’s standard cost of the 120 medals is approximately \$21,000.

We recommended that the Mint Director ensure that the Mint (1) recovers its costs on the lost 120 CAP medals from the sole source contractor, (2) engages its Protection officials to complete the Mint’s investigation of the lost CAP medals and conducts a lessons-learned review of this incident to implement process improvements for future contracts, and (3) conducts a fully competitive solicitation for a source that can provide plating for the CAP medals. ([OIG-CA-25-038](#))

Office of Investigations – Significant Investigations

CARES Act Investigations

North Carolina Resident Sentenced for Mail Fraud Related to Emergency Rental Assistance Scheme

On March 19, 2025, the Office of Inspector General (OIG) completed its report of investigation for a joint Emergency Rental Assistance (ERA) case with the U.S. Department of Housing and Urban Development Office of Inspector General and the North Carolina State Bureau of Investigation. The subject, a North Carolina resident, fraudulently claimed to be the landlord on 26 ERA applications and the tenant on one application. Eleven of those applications were funded. On March 12, 2025, the subject, pled guilty to mail fraud; sentenced to 18 months imprisonment, three years supervised release, and ordered to pay \$144,000 in restitution. The U.S. Attorney's Office for the Eastern District of North Carolina prosecuted the case.

Civil Settlement for Fraudulently Obtained Emergency Rental Assistance Benefits

On March 10, 2025, the OIG completed its report of investigation regarding fraudulent ERA applications resulting in overpayment of federal funds. On June 13, 2024, a civil settlement was reached, and the involved property management company agreed to pay \$300,000 for the fraudulent certification and submittal of Treasury Rent Assistance Program applications. The U.S. Attorney's Office for the Eastern District of Washington negotiated the civil settlement.

Allegation of Payroll Support Program One (PSP1) Fraud by Airline Contractor Unsubstantiated

On October 2, 2024, the OIG completed its report of investigation for a case initiated upon receipt of House of Representatives correspondence reporting the misuse of a Coronavirus Aid, Relief, and Economic Security Act (CARES Act) Payroll Support Program (PSP1) award. The complaint alleges that an airline contractor received a \$171 million PSP1 award but failed to pay employees included on the payroll and may have manipulated the PSP1 rules and agreements to justify false terminations. Investigation revealed that although there was a mass layoff prior to receipt of the

PSP1 award, the airline contractor received pro-rata funding, rehired 60% of staff initially terminated, and returned over \$10.6 million to the U.S. Department of the Treasury. Additionally, the terminations and furloughs between the PSP1 application date and agreement date were determined by the U.S. Department of the Treasury not to be material and in compliance with the PSP1 agreement, thus the allegation was unsubstantiated.

Other Significant Investigations

Allegations of Misuse of Bank Customer Data and Violation of Contract Terms by OCC Contractor Substantiated

On December 11, 2024, the Office of Inspector General (OIG) completed its report of investigation for a joint case with the Board of Governors of the Federal Reserve System (Board) OIG initiated upon receiving a complaint from the Office of the Comptroller of the Currency (OCC) alleging an OCC contractor misused bank customer data and violated terms of contracts with the OCC. The investigation discovered the contractor violated material OCC and Federal Reserve Board (FRB) contract provisions by improperly using anonymized credit card information received pursuant to OCC and FRB contracts for commercial analysis products. Furthermore, the investigation found the prohibited use of OCC and FRB bank data resulted in inaccurate and synthetic analyses which the contractor misrepresented in the sale of commercial products to its clients. On March 11, 2024, following the OIG's investigation and findings, the contractor entered a \$37 million settlement with the U.S. Department of Justice, Civil Division and the U.S. Attorney's Office for the Eastern District of Virginia, Civil Division for covered conduct under the Financial Institutions Reform, Recovery and Enforcement Act and False Claim Act.

Seven Subjects Sentenced for Conspiracy and Prohibition of Illegal Gambling Business

On December 17, 2024, the OIG completed its report of investigation for a joint Internal Revenue Service Criminal Investigation Division investigation into seven identified subjects who conspired to defraud the Department of the Treasury by operating multiple illegal gambling businesses and not reporting the proceeds to the IRS. The subjects were using OCC regulated banks to facilitate the laundering of their illegal proceeds and to evade the payment of Federal taxes. All subjects were sentenced to a total of 36 years' and 2 months' incarceration, 21 years' probation,

and over \$15.5 million in fines and restitution with an additional \$1.46 million attained through forfeiture. The U.S. Attorney’s Office for the Northern District of Ohio prosecuted the case.

Two Subjects, Including One Who Posed as a Lawyer, Sentenced for Fraud Conspiracy in Connection with Fraudulent Debt Elimination Scheme

On March 7, 2025, the OIG completed its report of investigation regarding allegations that two identified subjects conducted fraudulent in-person trainings purporting to educate victim-debtors on how to discharge consumer debt using a special bank account number that could be found on the back of their social security cards and birth certificates. The subjects were sentenced to serve a total of 34 years’ incarceration and ordered to pay \$3.2 million of restitution. The U.S. Attorney’s Office for the District of Maryland prosecuted the case.

Seven Subjects Sentenced for Access Device Fraud, Money Laundering, Conspiracy and Identity Theft

On December 10, 2024, the OIG completed its report of investigation regarding a joint Federal Bureau of Investigation, U.S. Department of Homeland Security, and U.S. Postal Inspection Service investigation into seven identified subjects that conspired to conduct a variety of telephone scams, including impersonation of Treasury employees, leading to fraudulently obtained funds being laundered through Wal-Mart and Sam’s Club gift cards. Over 400 individuals fell victim to the frauds. All seven subjects were sentenced to a total of 9 years’ and 10 months’ incarceration, 20 years’ probation, and \$198,979.19 in restitution. The U.S. Attorney’s Office for the Eastern District of Virginia prosecuted the case.

Four Subjects Sentenced for Dealing in Counterfeit Obligations, Delay and Destruction of Mail, and Bank Fraud

On January 31, 2025, the OIG completed its report of investigation for a joint investigation involving the United States Postal Service, Office of Inspector General; the Social Security Administration, Office of Inspector General; and the United States Postal Inspection Service. Initiated upon notification from the Internal Revenue Service Criminal Investigation Division alleging that altered Treasury checks were

negotiated near Chicago, Illinois. The identified subjects defrauded financial institutions by stealing Treasury checks from the mail, altering them, and negotiating the altered checks for cash. All four subjects were sentenced to a total of 4 years' incarceration, 12 years' probation, and \$179,930 in restitution and fines. The United States Attorney's Office for the Northern District of Illinois and the Office of the Illinois Attorney General prosecuted this case.

Jamaican Citizen Sentenced for Operating Fraudulent Debt Relief Websites

On February 21, 2025, OIG completed its investigation regarding the operation of a series of fraudulent debt relief websites. On September 19, 2024, a Jamaican citizen was sentenced to 36 months incarceration and ordered to pay \$62,394 in restitution to over 50 victims of a consumer debt relief scam. Between 2016 and 2018, the subject operated a series of websites promising consumer debt relief under the American Recovery and Reinvestment Act of 2008 in exchange for payments of a portion of the debt relief. The U.S. Attorney's Office in Washington DC, along with the Department of Justice Computer Crimes and Intellectual Property Section, prosecuted this case.

Treasury OIG Accomplishments and Activities

Treasury and OIG Joint Notice to ERA Grantees

On October 4, 2024, Treasury and Office of Inspector General (OIG) issued a Joint Notice entitled “U.S. Department of the Treasury and the Treasury Office of Inspector General Reminding All Emergency Rental Assistance (ERA) Financial Assistance Award Recipients of Responsibilities and Requirements for Reporting Fraud and Reimbursing Fraud Losses and Unallowable Costs.” The Joint Notice reminded all grantees and subrecipients of financial assistance awards of their responsibilities to use the awards only for those purposes set forth in the ERA authorizing statutes and to comply with the requirements under Uniform Guidance⁵ for reporting fraud and reimbursing Treasury or grantees’ ERA programs for fraud losses and unallowable costs.

Grantees and /or their subrecipients were also informed to submit individual cases of fraud, waste, or abuse related to the ERA awards to the OIG hotline and Treasury’s Office of Capital Access. Additionally, grantees and subrecipients were provided instructions on how to report “bulk” submissions of multiple cases of fraud, waste, and abuse related to the ERA awards.

The Joint Notice is available on OIG’s website at [Home | Office of Inspector General](#) and Treasury’s website at [Guidance | U.S. Department of the Treasury](#).

Pursuant to the Joint Notice, during this semiannual reporting period grantees repaid \$137,254.22 to Treasury and \$20,620.45 to their ERA2 programs, as follows:

ERA1 Repayments to Treasury	
City of Los Angeles	\$73,280.85
State of Arkansas	\$63,973.37
ERA2 Reimbursements to the Grantee ERA Program	
Berks County PA	\$20,620.45
Total Voluntary ERA Repayments	\$157,874.67

⁵ Known as Uniform Guidance, the Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards are found at 2 CFR Part 200. Among its mandatory requirements and disclosures, is the timely disclosure in writing to the Federal awarding agency or pass-through entity of all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.

Treasury OIG Leadership Roles

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

Pauletta Battle, Deputy Assistant Inspector General for Financial Management and Transparency Audits, serves as the Council of the Inspectors General on Integrity and Efficiency's Accounting Standards Implementation Committee member on the Federal Accounting Standards Advisory Board.

Julie Wong, Director, for CARES Act Oversight, is the National Single Audit Coordinator for Treasury.

Statistical Summary

Summary of Treasury OIG Activities

October 1, 2024, through March 31, 2025

OIG Activity	Number or Dollar Value
Office of Counsel Activities	
Regulation and legislation reviews	20
Instances where information was refused	0
Office of Audit Activities	
Reports issued and other products	61
Disputed audit recommendations	0
Significant revised management decisions	0
Management decision in which the Inspector General disagrees	0
Questioned costs	\$1,852,168,042
Funds put to better use	\$0
Voluntary repayments*	\$161,540
Total monetary benefits	\$1,852,329,582
Office of Investigations Activities**	
Criminal and judicial actions (including joint investigations)	
Investigative reports issued	71
Cases referred for prosecution and/or litigation	39
Individuals referred for criminal prosecution to the Department of Justice	98
Individuals referred for criminal prosecution to state and local authorities	12
Cases accepted for prosecution and/or litigation	43
Arrests	8
Indictments/informations	33
Convictions (by trial and plea)	14
Criminal Fines / Restitution / Court Fees	\$172,200,000
Total OIG Monetary Results	\$2,024,529,582

*Voluntary repayment in response to CRF audit work and our October 4, 2024, [ERA Joint Notice](#).

**During the reporting period, subjects were sentenced to 1,383 months of prison time, 610 months of probation, 10 days of community service.

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 from October 1, 2024, through March 31, 2025. Some statistics represent actions occurring in the case prior to case closure and open reporting results.

Reports with Unimplemented Recommendations

Issued prior to October 1, 2024

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 programs and activities of the Gulf Coast Ecosystem Restoration Council and the National Oceanic and Atmospheric Administration’s Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology Program.

Treasury OIG is reporting 109 open and unimplemented recommendations for 45 reports issued prior to October 1, 2024, with \$2.2 billion in potential cost savings.

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

Treasury Programs and Operations

Fiscal Year	Report Number	Report Title	Date Issued
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.		

Other Reporting Requirements and Requests

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.& 2.	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.	Implement an oversight process to ensure that designated Fiscal Service personnel: a. Reviews the security logs for the UNIX and DB2 servers hosting the Payment Information Repository, Judgment Fund Internet Claim System,		

Other Reporting Requirements and Requests

	<p>and Security Payment System applications on a pre-defined frequency, as indicated in the Fiscal Service Baseline Security Requirements,</p> <p>b. Formally documents completion of their reviews and any escalations to the Information System Security Office, and</p> <p>c. Retains the audit logs and documentation of its reviews for 18 months, as required by the Baseline Security Requirements.</p>
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.

Other Reporting Requirements and Requests

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-20-042	<i>RESOURCE MANAGEMENT: Audit of the Department of the Treasury Departmental Offices Executive Pay Adjustments, Bonuses, and Awards</i>	08/20
1.	The U.S. Mint Director before processing any mutilated or uncurrent redemptions and ensure the Mint strengthens and finalizes standard operating procedures 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 of Governors of the Federal Reserve System to develop appropriate interagency procedures to assure the integrity of the coin redemption process for uncurrent coins. Management agreed with the recommendation.		
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.		

Other Reporting Requirements and Requests

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
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.		

Other Reporting Requirements and Requests

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-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 Payroll Support Program Extension and Payroll Support Program 3, and seek reimbursement for the overpayment, if applicable. Management agreed with the recommendation.		
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 Financial Crimes Enforcement Network (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.		

Other Reporting Requirements and Requests

Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-24-022	<i>CYBERSECURITY/INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2023 Performance Audit for the Unclassified Systems (Sensitive But Unclassified)</i>	01/24
1.& 2.	Sensitive But Unclassified. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-24-023	<i>CYBERSECURITY/INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2023 Performance Audit for the Collateral National Security Systems (Sensitive But Unclassified)</i>	12/23
1.	Sensitive But Unclassified. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-24-025	<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>	03/24
1.	The Director of Office of Foreign Assets Control update the Office of Global Targeting standard operating procedures to establish responsibilities and expected timeframes for review of evidentiary memoranda and Office of Foreign Assets Control's Administrative System for Investigations and Sanctions case files to ensure they are complete and closed timely.		
2.	Develop and implement a close-out checklist for the evidentiary memoranda and Office of Foreign Assets Control's Administrative System for Investigations and Sanctions case files that encompasses all necessary documentation to ensure they are complete and closed timely. Management agreed with the recommendations.		

Other Reporting Requirements and Requests

Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-CA-24-015	<i>Memorandum - Inquiry on Revolving Door Between the Largest Accounting Firms and the Department of the Treasury</i>	03/24
1.	Treasury's Office of the Assistant General Counsel for General Law, Ethics and Regulation should develop and implement 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.		
2.	Treasury's Office of the Assistant General Counsel for General Law, Ethics and Regulation should consider completing a cost-benefit analysis to determine if a fully integrated and automated tracking system would benefit General Law, Ethics and Regulation with its ethics responsibilities. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-24-029	<i>FINANCIAL MANAGEMENT: Audit of Treasury's Compliance With PIIA FOR Fiscal Year 2023</i>	05/24
1.	Treasury's Risk and Control Group work with Office of Capital Access management to consider all information available when answering risk assessment questions to ensure adequate completion and conclusion of susceptibility for these program-specific risk assessments.		
2.	Treasury's Risk and Control Group require Office of Capital Access management to conduct and provide an updated analysis and justification memo that takes into consideration known and likely improper payments made to recipients at all levels as reflected in audits and other information, that might impact its conclusion on whether payment recapture audits are cost-effective for its pandemic relief programs. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-24-030	<i>ANTI-MONEY LAUNDERING/TERRORIST FINANCING: Audit of FinCEN's Management of BSA Data - User Access</i>	08/24
1.	The Director of FinCEN should implement quality control measures, including a timeliness metric for form completion, to ensure supervisors		

Other Reporting Requirements and Requests

	properly review and complete departed employees' out-processing forms. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-24-032	<i>GOVERNMENT-WIDE FINANCIAL SERVICES: Audit of Direct Express Program Disputes Related to Certain Cardholder Accounts</i>	09/24
1.	The Commissioner of the Fiscal Service should ensure that the financial agency agreement for Direct Express Program cardholder services includes adequate provisions to help ensure that open service request notices are reviewed timely and that investigations are concluded within 10 business days per Regulation E or that the cardholder receives provisional credit no later than the 10th business day; and as recommended in our July 2019 report, Fiscal Service should use banking regulator reports to monitor compliance with the financial agency agreement and service level requirements. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-24-034	<i>INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2024 Performance Audit for Unclassified Systems (Sensitive But Unclassified)</i>	09/24
1.-6.	Sensitive But Unclassified. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-CA-24-027	<i>CYBERSECURITY/INFORMATION TECHNOLOGY: Assessment of the Department of the Treasury's Incident Response Reporting Process for Select Incidents (Sensitive But Unclassified)</i>	09/24
1.-2.	Sensitive But Unclassified. Management agreed with the recommendations.		

Other Federal, State, and Local Entities

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 Customs and Border Protection (CBP) officers on in-bond compliance examinations and audits.		
5.	Ensure CSC officials provide guidance to the ports on how to respond to in-bond Self-Inspection Worksheet questions to include scenarios and the appropriate response given those scenarios.		
6.	Ensure 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.		

Other Reporting Requirements and Requests

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.	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.
13.	Ensure CSC and TTO officials require ACE training related to the oversight of in-bond cargo for all CBP officers.
14.	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. Management agreed with the recommendations.

Other Reporting Requirements and Requests

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. (\$75,091 Questioned Costs)		
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. (\$38,793,071 Questioned Costs)		
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. (\$6,952 Questioned Costs)		

Other Reporting Requirements and Requests

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. (\$32,333,620 Questioned Costs)		
2.	Follow-up with TMBCI personnel to obtain sufficient support to quantify expenditures related to these allegations and determine whether the amounts represent eligible Coronavirus Relief Fund (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 payment types. Management agreed with the recommendation. (\$249,052,032 Questioned Costs)		
Fiscal Year	Report Number	Report Title	Date Issued
2023	OIG-CA-23-028	<i>Desk Review of City of Dallas, Texas' 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. (\$2,211,594 Questioned Costs)		

Other Reporting Requirements and Requests

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. (\$893,154,358 Questioned Costs)		
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. (\$4,151,612 Questioned Costs)		
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. (\$147,379 Questioned Costs)		
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. (\$339,672 Questioned Costs)		

Other Reporting Requirements and Requests

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. (\$17,288,575 Questioned Costs)		
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. (\$1,162,364 Questioned Costs)		
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 OIG 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. (\$86,801 Questioned Costs)		

Other Reporting Requirements and Requests

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. (\$2,348,064 Questioned Costs)		
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. (\$11,146,813 Questioned Costs)		
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. (\$33,681,692 Questioned Costs)		

Other Reporting Requirements and Requests

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 Coronavirus Disease 2019 (COVID-19) hardship claims and payroll expenditures for employees substantially dedicated to COVID-19 recovery efforts. (\$80,844,219 Questioned Costs)		
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 \$(Amount Redacted) 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.		

Other Reporting Requirements and Requests

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.	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. (\$870,559,763 Questioned Costs)		
Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-CA-24-003	<i>City of Springfield, Massachusetts – Use of Coronavirus Relief Fund Proceeds</i>	10/23
1.	Treasury's Acting Chief Recovery Officer should work with Treasury OIG to obtain adequate documentation from the Commonwealth of Massachusetts for the Department of Health and Human Services \$300,000 in expenditures or begin recoupment proceedings for the disallowed costs. Management agreed with the recommendation. (\$300,000 Questioned Costs)		

Other Reporting Requirements and Requests

Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-24-026	<i>REVENUE COLLECTION: CBP Needs to Enhance its Monitoring and Tracking of the Outcomes of Investigations into the Underpayment of Duties</i>	03/24
1.	Ensure Office of Trade (OT) and Office of Field Operations (OFO) officials assess the need for performance metrics once the Commercial Enforcement Analysis and Response (CEAR) standard operating procedures (SOP) are updated.		
2.	Ensure OT and OFO officials responsible for oversight of the CEAR process review and update the CEAR SOP to ensure the SOPs continue to be relevant and effective in meeting objectives and addressing risks.		
3.	Ensure Trade Remedy Law Enforcement Directorate (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.		
4.	Ensure that TRLED officials enhance procedures to ensure that the statuses of e-Allegations cases are timely, accurate, and complete in its information system, Analysis and Referral Management system; monitor those procedures to ensure that they are working as intended; and assess the need for related training. Management agreed with the recommendations.		
Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-CA-24-019	<i>Desk Review of Bucks County, Pennsylvania's Use of Coronavirus Relief Fund Proceeds</i>	08/23
1.	<p>Treasury OIG should confirm the transactions noted as unsupported or ineligible expenditures within Contracts greater than or equal to \$50,000, Aggregate Reporting less than \$50,000, and Aggregate Payments to Individuals are recouped or reallocated to other eligible uses by Bucks County in conformity with Treasury's Guidance. Based on Bucks County's responsiveness to Treasury's OIG's requests and its ability to provide sufficient documentation, we recommend Treasury OIG determine the feasibility of conducting an audit for Contract greater than or equal to \$50,000, Aggregate Reporting less than \$50,000, and Aggregate Payments to Individuals.</p> <p>Other matters throughout the course of our desk review, which warrant recommendations to Treasury OIG for additional action. Treasury OIG should:</p>		

Other Reporting Requirements and Requests

<p>Request Bucks County perform an assessment over whether there were any additional indirect costs claimed within its Contracts greater than or equal to \$50,000 CRF submission, and identify those for removal and repayment to Treasury, as applicable.</p> <p>Bucks County awarded approximately 1,581 businesses a total of \$25,668,250 in granted funds within the Bucks Back to Work grant program, including our reported Aggregate Reporting less than \$50,000 questioned costs of \$5,000. Since the IPA identified unsupported questioned costs within the Bucks Back to Work grant, we tested, the IPA recommends Treasury OIG determine the feasibility of performing additional follow-up with Bucks County to determine if there were other instances of unsupported balances within this grant program.</p> <p>Determine the feasibility of following up on the remaining balance of \$72,353 within Aggregate Payments to Individuals for the Recorder of Deeds and Prothonotary Departments and determine if it is necessary to question that balance as ineligible as well.</p> <p>Request Bucks County perform an assessment over claimed non-substantially dedicated payroll costs to determine if there were any additional departments with employees who were not working on COVID-19 related tasks and identify any potential ineligible costs. Management agreed with the recommendations.</p>			
Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-CA-24-023	<i>City of Springfield, Massachusetts – Use of Coronavirus Relief Fund Proceeds</i>	08/24
1.	This is a recoupment. Management agreed with the recommendation.		

Other Reporting Requirements and Requests

Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-CA-24-028	<i>Desk Review of Bergen County, New Jersey's Use of Coronavirus Relief Fund Proceeds</i>	09/24
1.	Treasury OIG should confirm if the transactions noted as unsupported expenditures within Aggregate Reporting less than \$50,000 can be supported. If support is not provided, Treasury OIG should recoup the funds or request that Bergen County management provide support for replacement expenses, not previously charged, that were eligible during the CRF period of performance. Further, based on Bergen County's responsiveness to Treasury OIG's requests and its ability to provide sufficient documentation and/or replace unsupported transactions charged to the CRF with valid expenditures, we recommend Treasury OIG determine the feasibility of conducting an audit for the Aggregate Reporting less than \$50,000 payment type. Management agreed with the recommendation.		
Fiscal Year	Report Number	Report Title	Date Issued
2024	OIG-CA-24-029	<i>Desk Review of Emergency Rental Assistance Payments Made by the City of Houston, TX and Harris County, TX</i>	09/24
1.	Office of Capital Access (OCA) management should require Houston's and Harris County's management to take appropriate and timely corrective actions to (a) determine if payments related to the total population of 1,797 Emergency Rental Assistance (ERA)1 household address groupings with potential duplicative assistance totaling approximately \$20 million as of December 31, 2021, from which Treasury OIG identified \$98,242 in questioned costs from a sample, were made to eligible beneficiaries in the correct amounts, (b) identify whether additional ERA1 ineligible and duplicate payments occurred after December 31, 2021 and, if applicable, provide the amount of such payments, and (c) identify whether ineligible and duplicate payments were made during the entire ERA2 award period of performance and, if applicable, provide the amount of such payments. OCA should require corrected ERA1 and ERA2 reports from Houston and Harris County based on the results of the review. For any ERA1 payments determined to be ineligible or duplicative, OCA should ensure that the grantees return funds to Treasury. For any ERA2 payments determined to be ineligible or duplicative, OCA should ensure that the grantees return funds to Treasury or reimburse the grantees' ERA2 programs with non-Federal funds, as appropriate.		

Other Reporting Requirements and Requests

2.	Develop, document, and communicate to Treasury OIG OCA's processes to monitor grantees for overpayments and duplicate payments, track grantees' recharacterizations, and ensure data quality for household addresses provided by grantees.
3.	Provide technical advice and counsel to all grantees and Treasury OIG about the use of funds in circumstances where a landlord and a tenant are related. While OCA concurred with our recommendations and its planned corrective actions meet the intent of our recommendations, management did not provide an implementation date for its planned corrective action for our third recommendation regarding familial tenant/landlord relationships. Management agreed with the recommendations.

Closed Investigations of Senior Government Employees Not Publicly Disclosed

October 1, 2024, through March 31, 2025

The Office of Inspector General (OIG) closed four (4) investigations involving senior Government employees during the period that were not publicly disclosed. All four instances of misconduct by senior Government employees were unsubstantiated. Subsequently, these matters were not referred to Department of Justice (DOJ) for prosecution.

Allegation/Disposition

On October 7, 2024, OIG completed its report of investigation for a case initiated upon receipt of a complaint alleging that an identified employee from the Office of the Director of National Intelligence (ODNI), on Joint Duty Appointment to the Office of Intelligence and Analysis (OIA), was involved in an inappropriate negotiation and attempted procurement of computer software, sought outside employment during official work travel, failed to disclose outside employment, committed OIA to a \$750,000 pilot program despite not being a Contracting Officer, and committed timecard fraud. The OIG unsubstantiated this investigation through interviewing OIA personnel, obtaining and reviewing records including OIA correspondence, ODNI public financial disclosure report(s), WebTA timesheets, Virtual Private Network (VPN) logs designed to encrypt data while online, and badge access logs for Treasury facilities in the District of Columbia and Virginia. This matter was not referred to the DOJ.

Unsubstantiated

On March 18, 2025, the OIG completed its report of investigation for a case initiated upon receiving an anonymous complaint alleging that an identified Bureau of Engraving and Printing (BEP) employee directed federal government contracts with other federal agencies to companies owned by the employee's brother and wife, who gained an unfair advantage in securing government contracts by receiving confidential or sensitive contract information from the BEP employee. The OIG unsubstantiated this allegation

through interviews and document reviews. This matter was not referred to the DOJ.

Unsubstantiated

On February 21, 2025, the OIG completed its report of investigation for a case initiated upon receiving a complaint alleging a potential conflict of interest between employees of the Bureau of Engraving and Printing (BEP) and a subcontractor. The complaint further alleged that personal relationships exist between BEP employees and the BEP subcontractor, specifically, a BEP employee served as the Alternate Contracting Officer Representative and held investments in the subcontractor's Employee Stock Ownership Plan, where the BEP employee was previously employed. Additionally, BEP allegedly identified contract deficiencies indicating the subcontractor had failed to fulfill contract terms. The OIG unsubstantiated this allegation through coordinated efforts with the BEP Office of the Chief Counsel through records' reviews indicating the individual had recused themselves from any official responsibilities related to the administration of the BEP contract. Additionally, interviews and record reviews indicated the subcontractor did fulfill the contract agreement. This matter was not referred to the DOJ.

Unsubstantiated

On October 1, 2024, the OIG completed its report of investigation for a case initiated upon receipt of a complaint from the Office of the Comptroller of the Currency (OCC) alleging that an OCC employee made inappropriate or unwanted verbal advances and comments to current and past OCC employees. The OIG interviewed OCC employees, as well as individuals who worked for the banks where the employee was stationed. The investigation determined the employee did not make unwanted verbal advances, as the employee initiated unsolicited conversation regarding a past incident which occurred while employed at a different agency. The OIG has provided a report to the OCC. This matter was not referred to the DOJ.

Unsubstantiated

Trafficking Victims Prevention and Protection Reauthorization Act of 2022

October 1, 2024, through March 31, 2025

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

No-Knock Entry Reporting

October 1, 2024, through March 31, 2025

Per Executive Order 14074, Section 10(c), The heads of Federal Law Enforcement Agencies (LEAs) shall issue annual reports to the President—and post the reports publicly—setting forth the number of no-knock entries that occurred pursuant to judicial authorization; the number of no-knock entries that occurred pursuant to exigent circumstances; and disaggregated data by circumstances for no-knock entries in which a law enforcement officer or other person was injured in the course of a no-knock entry. Executive Order 14074 was rescinded as of January 20, 2025. Prior to the rescission, Treasury OIG had no updates to report.

Summary of Instances of Whistleblower Retaliation

October 1, 2024, through March 31, 2025

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

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

October 1, 2024, through March 31, 2025

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, 2024, through March 31, 2025

Office of Audit

<i>Report Title</i>	<i>Report Number</i>
<i>October 2024</i>	
<i>Letter to the Honorable Michael Regan, Administrator, Environmental Protection Agency and Chairperson, Gulf Coast Ecosystem Restoration Council: 2025 Management and Performance Challenges</i>	<u>OIG-CA-25-001</u>
<i>Desk Review of the State of Georgia's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-002</u>
<i>Management and Performance Challenges Facing the Department of the Treasury FY 2025</i>	<u>OIG-CA-25-003</u>
<i>FINANCIAL MANAGEMENT: Report on the Bureau of Fiscal Service's Description of its Administrative Resource Center Shared Services System and the Suitability of the Design and Operating Effectiveness of its Controls for the Period July 1, 2023, to June 30, 2024</i>	<u>OIG-25-001</u>
<i>Desk Review of Baltimore County, Maryland's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-004</u>
<i>Desk Review of the State of North Carolina's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-005</u>
<i>FINANCIAL MANAGEMENT: Audit of the United States Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves as of September 30, 2024, and 2023</i>	<u>OIG-25-002</u>

Other Reporting Requirements and Requests

<i>FINANCIAL MANAGEMENT: Audit of the Department of the Treasury's Schedule of United States Gold Reserves Held by Federal Reserve Banks as of September 30, 2024, and 2023</i>	<u>OIG-25-003</u>
<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, 2023, to July 31, 2024</i>	<u>OIG-25-004</u>
<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, 2023, to July 31, 2024</i>	<u>OIG-25-005</u>
<i>Report Title</i>	
<i>Report Number</i>	
<i>November 2024</i>	
<i>FINANCIAL MANAGEMENT: Audit of the Federal Financing Bank's Financial Statements for Fiscal Years 2024 and 2023</i>	<u>OIG-25-006</u>
<i>Desk Review of the State of West Virginia's Use of Coronavirus Relief Fund Proceeds, Redacted</i>	<u>OIG-CA-25-007</u>
<i>Emergency Rental Assistance Program (ERA2) – Questioned Cost Finding, State of Washington, Redacted</i>	<u>OIG-CA-25-008</u>
<i>Emergency Rental Assistance Program (ERA2) – Questioned Cost Finding, Thurston County, Washington</i>	<u>OIG-CA-25-009</u>
<i>CYBERSECURITY/INFORMATION TECHNOLOGY: Audit of the Department of the Treasury's Cybersecurity Information Sharing</i>	<u>OIG-25-007</u>
<i>FINANCIAL MANAGEMENT: Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements for Fiscal Years 2024 and 2023</i>	<u>OIG-25-008</u>
<i>FINANCIAL MANAGEMENT: Audit of the Department of the Treasury's Consolidated</i>	<u>OIG-25-009</u>

Other Reporting Requirements and Requests

<i>Financial Statements for Fiscal Years 2024 and 2023</i>	
<i>CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - Sky Chefs, Inc., Redacted</i>	<u>OIG-25-010</u>
<i>CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS: Audit of Air Carrier Worker Support Certifications - AerSale, Inc., Redacted</i>	<u>OIG-25-011</u>
<i>Report Title</i>	<i>Report Number</i>
<i>December 2024</i>	
<i>Desk Review of the Government of Guam's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-010</u>
<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 2024</i>	<u>OIG-CA-25-011</u>

Other Reporting Requirements and Requests

<i>Desk Review of the Commonwealth of Pennsylvania's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-012</u>
<i>FINANCIAL MANAGEMENT: Management Letter for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2024 and 2023</i>	<u>OIG-25-012</u>
<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 2024 and 2023</i>	<u>OIG-25-013</u>
<i>FINANCIAL MANAGEMENT: Audit of the Office of D.C. Pensions' Financial Statements for Fiscal Years 2024 and 2023</i>	<u>OIG-25-014</u>
<i>FINANCIAL MANAGEMENT: Audit of the United States Mint's Financial Statements for Fiscal Years 2024 and 2023</i>	<u>OIG-25-015</u>
<i>FINANCIAL MANAGEMENT: Management Letter for the Audit of the United States Mint's Financial Statements for Fiscal Years 2024 and 2023</i>	<u>OIG-25-016</u>
<i>Desk Review of the City of Fresno, California's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-013</u>
<i>Desk Review of Dallas County, Texas' Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-014</u>
<i>Desk Review of the State of Mississippi's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-015</u>
<i>Desk Review of State of Arizona's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-016</u>
<i>FINANCIAL MANAGEMENT: Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Years 2024 and 2023</i>	<u>OIG-25-017</u>

Other Reporting Requirements and Requests

<i>FINANCIAL MANAGEMENT: Management Letter for the Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Years 2024 and 2023</i>	<u>OIG-25-018</u>
<i>FINANCIAL MANAGEMENT: Audit of the Department of the Treasury Forfeiture Fund's Financial Statements for Fiscal Years 2024 and 2023</i>	<u>OIG-25-019R</u>
<i>Desk Review of the District of Columbia's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-017</u>
<i>Desk Review of the State of Utah's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-018</u>
<i>Desk Review of the Commonwealth of Massachusetts' (Massachusetts) Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-019</u>
<i>Desk Review of the State of North Dakota's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-020</u>
<i>Desk Review of the State of New Hampshire's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-021</u>
<i>Desk Review of Oklahoma County, Oklahoma's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-022</u>
<i>Desk Review of the State of Oklahoma's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-023</u>
<i>Desk Review of the Kiowa Tribe of Oklahoma's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-024</u>
<i>Desk Review of the State of Washington's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-025</u>
<i>Desk Review of the State of New Jersey's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-026</u>
<i>Desk Review of the Native Village of Selawik's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-027</u>
<i>Desk Review of the State of Nebraska's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-028</u>

Other Reporting Requirements and Requests

<i>Desk Review of the State of Connecticut's Use of Coronavirus Relief Fund Proceeds</i>	<u>OIG-CA-25-029</u>
<i>Emergency Rental Assistance (ERA1) Program Notice of Recoupment – State of Alaska, Redacted</i>	<u>OIG-CA-25-030</u>
<i>FINANCIAL MANAGEMENT: Audit of the Community Development Financial Institutions Fund's Financial Statements for Fiscal Years 2024 and 2023</i>	<u>OIG-25-020</u>
<i>FINANCIAL MANAGEMENT: Audit of the Office of the Comptroller of the Currency's Financial Statements for Fiscal Years 2024 and 2023</i>	<u>OIG-25-021</u>
<i>FINANCIAL MANAGEMENT: Audit of the Exchange Stabilization Fund's Financial Statements for Fiscal Years 2024 and 2023</i>	<u>OIG-25-022</u>
<i>FINANCIAL MANAGEMENT: Audit of the Alcohol and Tobacco Tax and Trade Bureau's Financial Statements for Fiscal Years 2024 and 2023</i>	<u>OIG-25-023</u>
<i>Checklist – ERA1 OIG Notice of Recoupment, Internal Memorandum, Not Publicly Disclosed</i>	OIG-CA-25-031
<i>Checklist – ERA2 OIG Questioned Cost Finding, Internal Memorandum, Not Publicly Disclosed</i>	OIG-CA-25-032
<i>Report Title</i>	<i>Report Number</i>
<i>January 2025</i>	
<i>2024 Treasury OIG Charge Card Annual Report Transmittal to OMB</i>	<u>OIG-CA-25-033</u>
<i>2024 Annual Report (Gulf Coast) on Charge Card Status of Recommendations Transmittal to OMB</i>	<u>OIG-CA-25-034</u>
<i>Memorandum for Loren J. Sciurba, Treasury Deputy Inspector General: Semi-Annual Joint Purchase and Integrated Card Violation Report</i>	OIG-CA-25-035

Other Reporting Requirements and Requests

<i>(April 1, 2024–September 30, 2024), Internal Memorandum, Not Publicly Disclosed</i>	
<i>Report Title</i>	<i>Report Number</i>
<i>February 2025</i>	
<i>Emergency Rental Assistance Program (ERA1) – Notice of Recoupment, Harris County, Texas</i>	<u>OIG-CA-25-036</u>
<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 2025</i>	<u>OIG-CA-25-037</u>
<i>Report Title</i>	<i>Report Number</i>
<i>March 2025</i>	
<i>Complaint Referral Memorandum – United States Mint’s Congressional Award Medal Loss</i>	<u>OIG-CA-25-038</u>
<i>Safety and Soundness: Failed Bank Limited Review – First National Bank of Lindsay</i>	<u>OIG-25-024</u>

Council of Inspectors General on Financial Oversight

<i>Report Title</i>	<i>Report Number</i>
<i>December 2024</i>	
<i>Council of the Inspectors General on Financial Oversight 2024 Presidential Transition Handbook</i>	No Report Number

Audit Reports Issued With Questioned Costs

October 1, 2024, through March 31, 2025

Category	Total No. of Reports	Total Questioned Costs	Total Unsupported Costs
For which no management decision had been made by beginning of reporting period	25	\$2,238,488,951	\$2,238,488,951
Which were issued during the reporting period	26	\$1,852,168,042	\$1,852,168,042
Subtotals	51	\$4,090,656,993	\$4,090,656,993
For which a management decision was made during the reporting period	2	\$438,465	\$438,465
Dollar value of disallowed costs	2	\$438,465	\$438,465
Dollar value of costs not disallowed	0	\$0	\$0
For which no management decision was made by the end of the reporting period	49	\$4,090,218,528	\$4,090,218,528
For which no management decision was made within 6 months of issuance	23	\$2,238,050,486	\$2,238,050,486
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, 2024, through March 31, 2025

Category	Total No. of Reports	Total	Savings	Revenue Enhancement
For which no management decision had been made by beginning of reporting period	0	\$0	\$0	\$0
Which were issued during the reporting period	0	\$0	\$0	\$0
Subtotals	0	\$0	\$0	\$0
For which a management decision was made during the reporting period	0	\$0	\$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	0	\$0	\$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, 2025

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

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

As of March 31, 2025

As of the end of this semiannual reporting period, Treasury and OIG management had not decided on recommendations with monetary benefits for 23 reports issued over 6 months:

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' 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

Other Reporting Requirements and Requests

City of Springfield, Massachusetts - Use of Coronavirus Relief Fund Proceeds
(OIG-CA-24-003, 10/17/2023) \$300,000 Questioned Costs

Desk Review of Bucks County, Pennsylvania's Use of Coronavirus Relief Fund Proceeds
(OIG-CA-24-019, 8/1/2024) \$111,423 Questioned Costs

Emergency Rental Assistance (ERA1) Program Notice of Recoupment - Thurston County, Washington (Redacted)
(OIG-CA-24-019, 8/14/2024) \$100,150 Questioned Costs

Desk Review of Bergen County, New Jersey's Use of Coronavirus Relief Fund Proceeds
(OIG-CA-24-028, 9/20/2024) \$57,000 Questioned Costs

Desk Review of Emergency Rental Assistance Payments Made by the City of Houston, TX and Harris County, TX
(OIG-CA-24-029, 9/26/2024) \$99,242 Questioned Costs

Significant Revised Management Decisions

October 1, 2024, through March 31, 2025

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

Significant Disagreed Management Decisions

October 1, 2024, through March 31, 2025

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

Peer Reviews

October 1, 2024, through March 31, 2025

Office of Audit

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

The most recent peer review of our office was performed by the U.S. Department of Energy OIG. In its report dated November 27, 2024, the U.S. Department of Energy OIG rendered a Pass rating for our system of quality control in effect for the year ended March 31, 2024. External audit peer review reports of our office are available on Treasury OIG's [website](#).

Treasury OIG's review of the U.S. Environmental Protection Agency OIG's system of quality control was ongoing as of the end of the March 31, 2025, reporting period.

Office of Investigations

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

In its report dated November 6, 2024, the U.S. Department of Education, Office of Inspector General found our office to be in compliance with all relevant guidelines for the review period.

Other Reporting Requirements and Requests

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

Reviews of Bank Failures with Nonmaterial Losses

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

During this reporting period, there were no failed banks supervised by the OCC with nonmaterial losses to the DIF. There was however, one bank that failed during the period with a material loss to the DIF. First National Bank of Lindsay, Lindsay, Oklahoma was closed on October 18, 2024, with an estimated lost to the DIF \$42.3 million. ([OIG-25-024](#))

Overseas Contingency Operations 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 (ISIS) finances. The memorandums included specific examples of activities to disrupt ISIS's financing, information on Treasury programs that combat terrorist financing, and work we performed or plan to perform to review these programs. ([OIG-CA-25-011](#), [OIG-CA-25-037](#))

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

We provided annual reports on the progress made by the Department of the Treasury and by the Gulf Coast Ecosystem Restoration 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 the Department of the Treasury or the Council and did not have anything to report for fiscal year 2024. ([OIG-CA-25-033](#), [OIG-CA-25-034](#))

References to the Inspector General Act

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Section 404(a)(2)	Review of legislation and regulations	45
Section 405(b)(1)	Significant problems, abuses, and deficiencies	5-32
Section 405(b)(2)	Recommendations with respect to significant problems, abuses, and deficiencies	5-32
Section 405(b)(3)	Significant unimplemented recommendations described in previous semiannual reports	36-57
Section 405(b)(4)	Matters referred to prosecutive authorities	45
Section 406(c)(2)	Summary of instances where information was refused	61
Section 405(b)(6)	List of audit reports	62-68
Section 405(b)(7)	Summary of significant reports	5-32
Section 405(b)(8)	Audit reports with questioned costs	69
Section 405(b)(9)	Recommendations that funds be put to better use	70
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	36-59
Section 405(b)(10)(B)	Summary of each audit, inspection, and evaluation report issued for which no management comment was returned within 60 days	71
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	71-73
Section 405(b)(11)	Significant revised management decisions made during the reporting period	73
Section 405(b)(12)	Management decisions with which the Inspector General is in disagreement	73
Section 405(b)(13)	Instances of unresolved Federal Financial Management Improvement Act noncompliance	8
Section 405(b)(14)	Results of peer reviews conducted of Treasury OIG by another OIG	73-74
Section 405(b)(15)	List of outstanding recommendations from peer reviews	73-74
Section 405(b)(16)	List of peer reviews conducted by Treasury OIG, including a list of outstanding recommendations from those peer reviews	73-74
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	45
Section 405(b)(18)	Description of metrics used to develop investigative statistics in Section 5(a)(17)	45
Section 405(b)(19)	Summary of each investigation involving a senior Government employee where allegation of misconduct was substantiated	58-59

References to the Inspector General Act

Section 405(b)(20)	Instances of whistleblower retaliation	60
Section 405(b)(21)	Summary of attempts to interfere with Treasury OIG independence	61
Section 405(b)(22)(A)	Description of each inspection, evaluation, and audit that was closed and not publicly disclosed	62-68
Section 405(b)(22)(B)	Description of each investigation closed, involving a senior Government employee, that was not publicly disclosed	58-59
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	61

Abbreviations

ACE	Automated Commercial Environment
AHFC	Alaska Housing Finance Corporation
Aggregate Reporting	Aggregate Reporting less than \$50,000
API	Aggregate Payments to Individuals, in any amount
ARP	American Rescue Plan Act of 2021
ARC	Administrative Resource Center
Arizona	the State of Arizona
BEP	Bureau of Engraving and Printing
CAA, 2021	Consolidated Appropriations Act, 2021
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CAP	Congressional Award Program
CBP	Customs and Border Protection
CEAR	Commercial Enforcement Analysis and Response
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CISA	Cybersecurity Information Sharing Act
Connecticut	State of Connecticut
Contracts	Contracts greater than or equal to \$50,000
Council	Gulf Coast Ecosystem Restoration Council
COVID-19	Coronavirus Disease 2019
CRF	Coronavirus Relief Fund
CSC	Cargo Security and Controls Division
CY	Calendar Year
DATA Act	Digital Accountability and Transparency Act
DC	District of Columbia
DIF	Deposit Insurance Fund
Direct Payments	Direct Payments greater than or equal to \$50,000
DO	Departmental Offices
DOJ	Department of Justice
ERA	Emergency Rental Assistance
FDIC	Federal Deposit Insurance Corporation
FFMIA	Federal Financial Management Improvement Act of 1996
FinCEN	Financial Crimes Enforcement Network
Fiscal Service	Bureau of the Fiscal Service
FRB	Federal Reserve Board
GAO	Government Accountability Office
Georgia	State of Georgia
Harris County	Harris County, Texas
IPA	Independent Public Accounting firm

ISIS	Islamic State of Iraq and Syria
IRS	Internal Revenue Service
Kiowa Tribe	Kiowa Tribe of Oklahoma
LEA	Law Enforcement Agencies
Loans	Loans greater than or equal to \$50,000
Nebraska	State of Nebraska
New Hampshire	State of New Hampshire
New Jersey	the State of New Jersey
NOAA	National Oceanic and Atmospheric Administration
North Carolina	State of North Carolina
North Dakota	State of North Dakota
Massachusetts	Commonwealth of Massachusetts
Mint	United States Mint
Mississippi	the State of Mississippi
OCA	Office of Capital Access
OCC	Office of the Comptroller of the Currency
ODNI	Office of the Director of National Intelligence
OFO	Office of Field Operations
OIA	Office of Intelligence and Analysis
OIG	Office of Inspector General
Oklahoma	State of Oklahoma
Oklahoma County	Oklahoma County, Oklahoma
OMB	Office of Management and Budget
OT	Office of Trade
Pennsylvania	Commonwealth of Pennsylvania
P.L.	Public Law
PRAC	Pandemic Response Accountability Committee
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
Science Program	Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology Program
SOP	standard operating procedures
Thurston County	Thurston County, Washington
TIGTA	Treasury Inspector General for Tax Administration

TMBCI	Turtle Mountain Band of Chippewa Indians
Transfers	Transfers greater than or equal to \$50,000
Treasury	Department of the Treasury
TTO	Trade Transformation Office
USAO	U.S. Attorney's Office
Utah	State of Utah
Virginia	Commonwealth of Virginia
Washington	State of Washington
West Virginia	State of West Virginia



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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>

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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

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