



Audit Report



OIG-26-034

REVENUE COLLECTION

CBP Needs to Improve its Accountability of Merchandise Transported In-Bond to Assess the Impact on Revenue

June 18, 2026

Office of Inspector General
Department of the Treasury

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Abbreviations

ACE	Automated Commercial Environment
ASB	Analytic Services Branch
CBP	U.S. Customs and Border Protection
CSC	Cargo Security and Controls Division

DHS	Department of Homeland Security
FY	Fiscal Year
IBCM	In-Bond Compliance Measurement
IE	Immediate Exportation
In-bond	Merchandise Transported In-bond
IT	Immediate Transportation
GAO	Government Accountability Office
OFO	Office of Field Operations
OIG	Office of Inspector General
OIT	Office of Information and Technology
OT	Office of Trade
SFFAC	Statement of Federal Financial Accounting Concepts
SQL	Structured Query Language
T&E	Transportation & Exportation
TFTEA	Trade Facilitation and Trade Enforcement Act of 2015
Treasury	Department of the Treasury
TTO	Trade Transformation Office

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Audit Report

June 18, 2026

Rodney S. Scott
Commissioner
U.S. Customs and Border Protection

This report presents the results of our audit of the U.S. Department of Homeland Security (DHS) Customs and Border Protection's (CBP) methods for identifying overdue in-bonds and estimating the related revenue loss.¹ We performed this audit in accordance with Section 112 of the Trade Facilitation and Trade Enforcement Act of 2015 (TFTEA),² which identifies specific areas relating to CBP's effectiveness of protecting revenue for the Department of the Treasury's (Treasury) Office of Inspector General (OIG) to review.³ The statute required Treasury OIG to first report no later than June 30, 2016, and then to report biennially, starting in March 2018. Treasury OIG provided letters to Congress to satisfy the first of several reporting requirements, which focused on Treasury's Customs revenue functions.⁴ Treasury OIG also reviewed the adequacy of CBP's policies with

¹ Overdue in-bonds are defined in this report as late and overdue in-bonds that did not arrive to the destination port or were not exported within the regulatory timeframe.

² P.L. 114–125, Trade Facilitation and Trade Enforcement Act of 2015 (February 24, 2016)

³ Section 112 of TFTEA requires Treasury OIG to submit to the Senate Committee on Finance and House Committee on Ways and Means reports assessing (1) the effectiveness of measures taken by CBP with respect to protection of revenue, including the collection of antidumping and countervailing duties; the assessment, collection, and mitigation of commercial fines and penalties; the use of bonds to secure that revenue; and the adequacy of CBP policies with respect to the monitoring and tracking of merchandise transported in-bond and collecting duties, as appropriate; (2) the effectiveness of actions taken by CBP to measure accountability and performance with respect to protection of revenue; (3) the number and outcome of investigations instituted by CBP with respect to the underpayment of duties; and (4) the effectiveness of training with respect to the collection of duties for personnel of CBP.

⁴ The Homeland Security Act of 2002 established DHS and dissolved the legacy U.S. Customs Service in Treasury while transferring all its functions from Treasury to DHS, except the Customs revenue functions which were to be retained by Treasury. Section 412 of the Homeland Security Act of 2002 stated that Treasury, at its discretion, could delegate—but not transfer—its Customs revenue functions to DHS and retain any duties that were not delegated.

respect to the monitoring and tracking of merchandise transported in-bond (in-bond) and collection of respective duties as part of its requirement to assess the effectiveness of measures taken by CBP to protect revenue. Treasury OIG reported the results of that review in March 2022.⁵

This report is a follow-on to the March 2022 audit to continue our review of the In-Bond Program. During that audit, we had unresolved differences with CBP concerning the total number of in-bonds identified as unaccounted and the potential loss of revenue to the United States.⁶ CBP personnel could not sufficiently explain to us how they identified overdue in-bonds in the Automated Commercial Environment (ACE), the system of record for the In-Bond Program, and how the potential loss of revenue associated with those in-bonds was estimated. Additionally, we could not identify a reliable universe of in-bond transactions recorded in the system as remaining open, and thus overdue, with the data provided to us by CBP. Because there were unresolved concerns and a potential existence for a material loss of revenue to the United States, Treasury OIG management decided to further its review into this matter following the issuance of the March 2022 audit report. This report satisfies Treasury OIG's March 2026 mandate. Issuance was delayed as lapses in DHS funding impeded CBP's ability to provide written management comments until June 2026.

The objectives of our audit were to determine (1) how CBP identified the number of overdue in-bonds and the related estimated loss of revenue in fiscal year (FY) 2020; (2) why CBP's numbers did not agree with the number of in-bonds and dollar amount of lost revenue identified in our March 2022 audit; and (3) the number and dollar amount of overdue in-bonds and the related lost revenue in FY 2020.

⁵ Treasury OIG, *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*, OIG-22-033 (March 31, 2022)

⁶ According to a CBP official, when in-bond merchandise is unaccounted—i.e., when proper arrival and disposition of the merchandise has not been reported or confirmed by CBP—it may presume that the missing merchandise illegally entered U.S. commerce until the carrier definitively proves otherwise.

To accomplish these objectives, we interviewed CBP officials and staff from CBP's Headquarters and reviewed relevant CBP documentation and data during our audit fieldwork conducted from September 2022 through June 2024. The scope of our review covered FY 2020. Appendix 1 contains a more detailed description of our objectives, scope, and methodology.

Results in Brief

We found that the reports used by CBP to monitor overdue in-bonds were inaccurate, and CBP did not assess potential revenue loss associated with merchandise transported in-bond. Accordingly, we are making four recommendations to improve the In-Bond Program and to identify the risk to revenue that in-bonds present.

As discussed in finding 1, we found that the ACE system did not accurately identify overdue in-bonds. CBP uses INBND-005⁷ and INBND-006⁸ reports to monitor overdue in-bonds; however, we found these reports were not accurate. CBP also did not have documentation detailing ACE system processes for identifying overdue in-bonds that are unaccounted. The lack of documentation prevented CBP from understanding the methodology used to determine overdue in-bonds and the accuracy of reporting. As a result, CBP could not adequately explain to us the business logic used to produce the reports. CBP subsequently discovered and updated an error in the business logic used to generate the reports; however, variances in the data continued. CBP did not test or continuously monitor the accuracy of INBND-005 and INBND-006 between each report's initial deployment and when updates to the business logic occurred in December 2022.

We could not verify the accuracy of in-bond reporting and determine the actual number of overdue in-bonds because the ACE-generated in-bond data was not sufficiently reliable to use

⁷ INBND-005: *List of In-Bond Shipments Overdue*, lists in-bonds that are overdue at the destination port sorted first by origination port and then by the number of days overdue.

⁸ INBND-006: *List of In-Bond Shipments Overdue for Export*, lists in-bonds that have arrived at the destination ports but have not been exported timely.

for audit testing purposes. CBP did not know why the in-bond data files provided to us failed to capture the entire FY 2020 in-bond universe. Therefore, we could not deem the in-bond data CBP provided to be sufficiently reliable for identifying overdue in-bonds.

We recommend that the CBP Commissioner:

1. Verify the accuracy of the business logic used to generate the INBND-005 and INBND-006 reports to ensure the reports identify all overdue in-bonds at any given time. In addition, once an accurate business logic is established, CBP should conduct annual sampling of the in-bond universe for at least three years. This will help validate the reliability of the information generated from ACE for overdue in-bond transactions.
2. Once the business logic is established and it is determined that ACE is generating accurate reports, develop procedures for documenting the processes in ACE that are used to identify in-bonds that are overdue and to generate the INBND-005 and INBND-006 reports.
3. Perform continuous monitoring of the INBND-005 and INBND-006 reports to identify overdue in-bonds to ensure the in-bonds have either entered U.S. commerce or have been exported.

As discussed in finding 2, CBP did not assess potential revenue loss associated with the in-bond process. CBP calculates revenue losses using a statistical sample of revenue losses and overpayments identified during entry summary reviews. Overdue in-bonds are not included in entry summary reviews as the reviews are only conducted on merchandise that enters U.S. commerce. CBP also did not consider merchandise transported in-bond to be a revenue event because the in-bond process concludes when the merchandise arrives at the port of destination or is exported. Once in-bond merchandise begins the consumption entry process to enter U.S. commerce, it is no longer recognized as an in-bond.

Additionally, CBP could not adequately assess in-bond compliance risk and cannot effectively monitor and report on the

financial impact that uncollected duties, taxes, and fees associated with in-bonds may have on the U.S. economy. CBP created the In-Bond Compliance Measurement (IBCM) program to identify compliance risk with the In-Bond Program; however, the IBCM program did not include in-bonds that are overdue; and, therefore, did not account for in-bonds potentially missed and illegally entered into U.S. commerce before reaching the destination port when it is entered into U.S. commerce or exported. Therefore, there was potential for DHS' financial reports to be materially misstated.

We recommend that the CBP Commissioner:

4. Identify and assess the revenue risk of overdue in-bonds that could potentially be illegally diverted before reaching the intended port and entered into U.S. commerce without payment of duties, taxes, and fees.

In a written response, included in its entirety as appendix 2, CBP management concurred with our recommendations and provided their planned and taken corrective actions. Management stated that CBP is currently engaged in a comprehensive effort to enhance the oversight of in-bond movement. This initiative is aimed at strengthening existing controls and improving the integrity of in-bond movements. CBP anticipates that this comprehensive initiative will directly help address certain concerns that have been raised in the audit.

In response to recommendation 1, management stated CBP offices are currently engaged in focused collaborative efforts to verify the accuracy of the INBND-005 and INBND-006 reports. For recommendation 2, management stated they will develop written procedures to thoroughly document how in-bond shipments are identified as overdue in ACE and how the INBND-005 and INBND-006 reports are generated. For recommendation 3, management stated that the comprehensive review of CBP's in-bond processes and systems is anticipated to significantly impact in-bond oversight and control, potentially necessitating the adoption of new methodologies for identifying overdue in-bonds to align with more effective statistical review methods and enhanced oversight capabilities, including sampling. Therefore, the full implementation of continuous monitoring strategies, including those related to the INBND-005 and INBND-

006 reports, will be informed by the outcomes of this broader review. For recommendation 4, management stated they will work to analyze available data to better understand and assess potential revenue implications from unaccounted in-bonds.

We have not verified CBP management's corrective actions taken, but their responses and planned corrective actions meet the intent of our recommendations.

Background

Merchandise Transported In-Bond

An in-bond movement is a transportation entry that allows for the movement of foreign cargo through the United States without payment of duty or taxes and without appraisal until the cargo is entered for domestic consumption, entered or admitted into a bonded facility, or exported to a foreign country. In-bond transactions were established by statute and the process is set forth pursuant to regulation.⁹

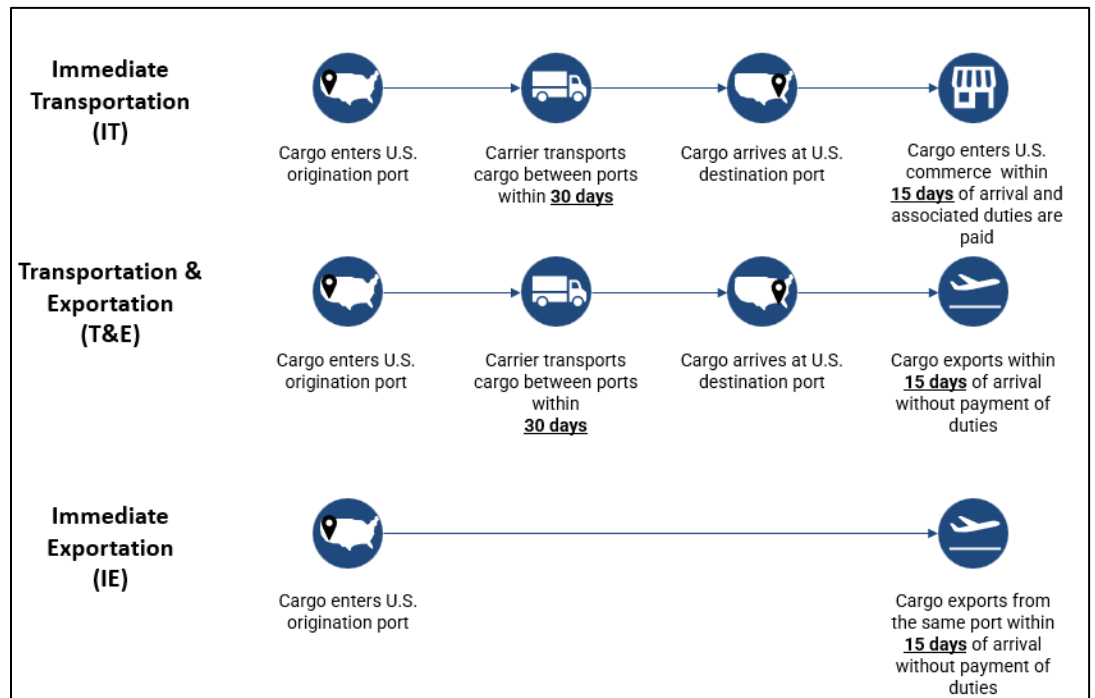
There are three main types of in-bond transactions, as shown in figure 1. Immediate Exportation (IE) allows foreign merchandise, upon arrival at a U.S. port, to be exported from the same port without undergoing appraisal and without paying duties. Transportation & Exportation (T&E) allows foreign merchandise arriving at a U.S. port to be transported through the country and exported from another U.S. port without appraisal and without payment of duties. Lastly, Immediate Transportation (IT) allows merchandise to transit through the country without appraisal and without payment of duties until it reaches another port where the merchandise is then entered into U.S. commerce within 15 days and duties are paid.

In-bonds must arrive at the port of destination within 30 days or they are considered overdue. In-bonds transported by barge are allowed 60 days. Following arrival, IE and T&E in-bonds must be

⁹ Regulations and statutes for in-bond include 19 CFR part 18, *Transportation In-Bond and Merchandise in Transit*; 19 U.S.C. 1551, *Designation as carrier for bonded merchandise*; 1552, *Entry for immediate transportation*; and 1553, *Entry for transportation and exportation, lottery material from Canada*.

exported within 15 days or they are considered overdue. Importers or carriers could face liquidated damages or fines and penalties for overdue in-bonds. Additionally, carriers may be responsible for any duties, taxes, fees, and charges due on the merchandise.

Figure 1: Merchandise Transported In-bond Types and Timeline



Note 1: Figure 1 presents general timelines and processes and is not meant to be a complete representation of in-bond movements.

Source: Treasury OIG analysis of CBP information.

CBP Officers at the ports oversee in-bond activity, including by running reports in ACE to identify in-bonds that are overdue for arrival at the port of destination or for exportation and working with carriers to resolve overdue in-bonds. INBND-005 lists overdue in-bonds that have not arrived at the port of destination within 30 days. INBND-006 lists overdue in-bonds that arrived at the port of destination but were not exported within 15 days.

Primary Offices Involved With the In-Bond Program

Several CBP offices are involved with the In-Bond Program and calculating revenue losses.

The Office of Field Operations' (OFO) Cargo Security and Controls Division (CSC) is responsible for overseeing the operations of the In-Bond Program. CSC writes operational policies, directs and requests system programming, and drafts regulations. CSC relies on the ports to monitor in-bonds, including using ACE-generated reports.

The Office of Trade's (OT) Trade Transformation Office (TTO) is the business owner of ACE functionality, which includes gathering requirements from users and working with Enterprise Services' Office of Information and Technology (OIT) to implement those requirements.

OIT manages CBP's technology infrastructure and information and technology operations, which includes ACE. OIT also administers ACE and the databases that house in-bond data. ACE is the primary system that interfaces with in-bond data.

Primary Offices Involved With Calculating Revenue Loss

Analytic Services Branch (ASB), within CBP's OT, calculates the potential revenue loss owed due to noncompliance with trade laws, regulations, and trade agreements and provides the potential revenue loss numbers to Office of Finance for reporting purposes.

The Office of Finance is responsible for CBP's fiscal management, integrity, and accountability with responsibilities that include providing guidance, oversight, and execution of CBP's financial management, budget, and cost efficiency through financial management and revenue collection.¹⁰

¹⁰ The Office of Finance's Revenue Division oversees revenue collection for CBP.

Audit Results

Finding 1 **CBP Did Not Adequately Identify Overdue In-Bonds in the ACE System**

CBP uses ACE-generated INBND-005 and INBND-006 reports to monitor overdue in-bonds. We found the business logic used to generate these reports was incorrect. Additionally, the methodology used in ACE to identify overdue in-bonds was not documented, making it challenging for CBP to understand and ensure the accuracy of these reports. To improve the identification of overdue in-bonds, CBP revised the business logic for generating the INBND reports. However, despite these efforts, we remain concerned about the reports' accuracy. Additionally, we were unable to determine the number of overdue in-bonds through analytical testing because CBP could not provide a reliable universe of in-bond transactions.

In-Bond Reports Did Not Identify All Overdue In-Bonds

We found that the ACE-generated reports, INBND-005 and INBND-006, were inaccurate and did not identify all overdue in-bonds.¹¹ In September 2022, we asked CBP to explain the criteria applied to INBND-005 and INBND-006 for determining overdue in-bonds. This inquiry led OIT's ACE Operations and Maintenance Team to discover that the business logic used to generate the reports and identify overdue in-bonds was incorrect. For example, the business logic relied on a date that was not relevant to determine whether a shipment was overdue. In December 2022, TTO, with assistance from OIT, revised the business logic. Further testing by TTO and CSC in April 2023 resulted in additional improvements in the identification methodology.

TTO could not explain the impact the business logic changes had on the number of overdue in-bonds identified in INBND-005 and

¹¹ In January 2023, CBP implemented a new report, INBND-007: *Late in 5 Days in Transit*, to identify in-bonds that are within 10 days of becoming overdue. We did not review INBND-007 as we were focused on in-bonds that are overdue and not potentially overdue.

INBND-006. We compared the reports for FY 2020 that were generated in April 2023 using the revised business logic to those generated for the same FY 2020 period before the business logic changes and identified variances in the number of overdue in-bonds.

As shown in Table 1, the in-bond reports using the original business logic collectively identified 1.23 million in-bond records as overdue for FY 2020. However, when using the updated business logic, the number of identified overdue in-bond records decreased to 736,848.

Table 1. FY 2020 INBND-005 and INBND-006 Numbers

FY 2020	Original	Updated	Difference
INBND-005	516,080	0	516,080
INBND-006	717,474	736,848	(19,374)
TOTAL OVERDUE	1,233,554	736,848	496,706

Source: OIG analysis of INBND-005 and INBND-006.

Although CBP updated the business logic associated with INBND-005 and INBND-006, we remained concerned about the accuracy of these reports. The accuracy of INBND-005 is of particular concern because that report identified 516,080 overdue in-bonds for FY 2020 before the new business logic was applied, while INBND-005 with the new business logic applied identified no overdue in-bonds for the same time period. TTO could not explain why INBND-005 generated with the updated business logic did not identify any overdue in-bonds for FY 2020.

According to the Government Accountability Office’s (GAO) *Standards for Internal Control in the Federal Government*, management should obtain relevant data from reliable internal and external sources in a timely manner based on the identified information requirements.¹² Reliable internal and external sources

¹² GAO, *Standards for Internal Control in the Federal Government* (September 2014), p. 65

provide data that are reasonably free from error and bias and faithfully represent what they purport to represent.

The inaccuracies in INBND-005 and INBND-006 can be attributed to a lack of continuous monitoring and validation of the reports. TTO personnel stated that testing of the reports would have been conducted during the initial deployment phase. However, no testing has taken place between the initial deployment and the updates to the business logic that took place in December 2022.

CSC acknowledged technical difficulties with INBND-005 and INBND-006. CSC personnel told us that they have noticed discrepancies between the reports and the actual data in ACE, and efforts were underway to address these issues with TTO.

Without accurate reports, CBP does not have the information needed to adequately oversee the In-Bond Program and ensure the protection of revenue from risks associated with in-bond cargo.

CBP Did Not Have Documentation Detailing ACE Processes for Identifying Overdue In-Bonds

CBP did not document the processes used in ACE for identifying overdue in-bonds. The lack of documentation made it difficult for CBP to understand the methodology used to determine overdue in-bonds in ACE and ensure the accuracy of INBND-005 and INBND-006. During our review, we asked TTO personnel to explain the methodology for such, but they could not. They tried reviewing the Structured Query Language (SQL) code used to generate the reports but told us that the SQL code was unclear and that they had to request technical assistance from OIT to explain the SQL code.¹³ TTO personnel also told us that the personnel who designed the SQL code no longer worked for CBP and there was no documentation available to explain the business logic.

¹³ SQL is a database computer programming language designed for managing and querying data in a relational database management system.

According to GAO's *Standards for Internal Control in the Federal Government*, management should clearly document internal control procedures and transactions in management directives, policies, or operating manuals.¹⁴

By documenting the process used in ACE for determining overdue in-bonds, both current and future CBP personnel could better understand the business logic used to determine overdue in-bonds in ACE. Additionally, detailed documentation can serve as a reference for troubleshooting when issues arise in ACE, enabling CBP personnel to identify causes and implement solutions more effectively.

In-Bond Data Generated by the ACE System Was Not Sufficiently Reliable to Use for Audit Testing Purposes

We were unable to test and verify the accuracy of INBND-005 and INBND-006 because the in-bond data generated by the ACE system was not sufficiently reliable for us to assess the number of overdue in-bonds. In September 2021, TTO provided us with a data extract consisting of 53.63 million records of in-bond transactions created during FY 2020, with a total estimated value of \$716.76 billion. Additionally, in April 2023, TTO provided two versions of INBND-005 and INBND-006 for FY 2020, generated using the original and updated business logic.

To determine the reliability of the extracted data and the in-bond reports, we compared the total number of in-bond records for the original and updated INBND-005 and INBND-006 to the total number of records resulting from a FY 2020 data extract from ACE provided in September 2021. As shown in Table 2, the comparison of the in-bond reports and data extract found 361,551 (29 percent) and 359,039 (49 percent) total in-bond records included in the original and updated INBND-005 and INBND-006, respectively, that were not included in the data extract.

¹⁴ GAO, *Standards for Internal Control in the Federal Government* (September 2014), p. 54

Table 2. In-Bond Records Missing from the Data Extract for FY 2020

	Records Identified	Records Missing from Data Extract	Percentage of Records Missing from Data Extract
INBND-005 and INBND-006 based on original business logic	1,233,554	361,551	29%
INBND-005 and INBND-006 based on updated business logic	736,848	359,039	49%

Note: The INBND reports based on updated business logic had fewer records because no overdue in-bonds were identified in INBND-005 with the updated business logic.

Source: OIG analysis of in-bond records.

We asked CBP to explain these discrepancies. In response, TTO told us that an unknown filter may have caused certain records to be excluded from the FY 2020 data extract, but they did not know why the data extract failed to capture the entire population for that year.

Because CBP could not identify and provide us with a reliable data extract of all in-bond transactions for FY 2020, we could not deem the data sufficiently reliable for further analytical testing. Accordingly, we could not determine the number of in-bonds that were overdue and the associated potential for lost revenue from merchandise that has not been properly exported or entered into U.S. commerce in FY 2020.

Recommendations

We recommend that the CBP Commissioner:

1. Verify the accuracy of the business logic used to generate the INBND-005 and INBND-006 reports to ensure the reports identify all overdue in-bonds at any given time. In addition, once an accurate business logic is established, CBP should conduct annual sampling of the in-bond universe for at least three years. This will help validate the reliability of the

information generated from ACE for overdue in-bond transactions.

Management Response

CBP management concurred with our recommendation and stated that OT, OFO, and OIT are currently engaged in focused collaborative efforts to verify the accuracy of the INBND-005 and INBND-006 reports. Management recommends that the annual sampling component of this recommendation be moved to recommendation 3 in this report, so that it is included with the recommendation that speaks to the continuous monitoring of these two standard reports.

CBP's comprehensive review of its in-bond systems, policy, and regulatory framework is expected to bring about significant enhancements to the existing in-bond information technology capabilities, including in-bond reports. This extensive revision of the in-bond system may require a formal modification of the report structure to better suit more effective statistical review methods. Updated reporting capabilities and monitoring processes will be implemented, but not necessarily in line with the annual recommended three-year time window, as these will be developed to sustain utilization. The successful deployment of new in-bond reporting obligations and sustained sampling plans will depend on the results of this extensive review. This approach ensures that any subsequent actions are strategically aligned with CBP's modernized in-bond framework. Management expects to close this recommendation by January 29, 2027.

OIG Comment

CBP management's response and planned and taken corrective actions meet the intent of our recommendation.

2. Once the business logic is established and it is determined that ACE is generating accurate reports, develop procedures for documenting the processes in ACE that are used to identify in-bonds that are overdue and to generate the INBND-005 and INBND-006 reports.

Management Response

CBP management concurred with our recommendation and stated that OFO, with assistance from OT, will develop written procedures to thoroughly document how in-bond shipments are identified as overdue in ACE and how the INBND-005 and INBND-006 reports are generated. The existing reports will be enhanced and/or new ones will be created based on the CBP-wide in-bond effort. Management expects to close this recommendation by January 29, 2027.

OIG Comment

CBP management's response and planned corrective actions meet the intent of our recommendation.

3. Perform continuous monitoring of the INBND-005 and INBND-006 reports to identify overdue in-bonds to ensure the in-bonds have either entered U.S. commerce or have been exported.

Management Response

CBP management concurred with our recommendation and stated that CBP recognizes the importance of effective monitoring to ensure in-bond movements are properly closed. The comprehensive review of CBP's in-bond processes and systems is anticipated to significantly impact in-bond oversight and control, potentially necessitating the adoption of new methodologies for identifying overdue in-bonds to align with more effective statistical review methods and enhanced oversight capabilities, including sampling. Therefore, the full implementation of continuous monitoring strategies, including those related to the INBND-005 and INBND-006 reports, will be informed by the outcomes of this broader review. This approach ensures that any subsequent actions are strategically aligned with CBP's modernized in-bond environment and provides the most effective means of ensuring compliance. Management expects to close this recommendation by January 29, 2027.

OIG Comment

CBP management's response and planned corrective actions meet the intent of our recommendation.

Finding 2 CBP Did Not Assess Potential Revenue Loss Associated With Merchandise Transported In-Bond

CBP did not assess potential revenue loss associated with the in-bond process when determining revenue risk from trade noncompliance. Overdue in-bonds, considered unaccounted for, could be illegally diverted before reaching the intended destination port and enter U.S. commerce without importers paying the required duties, taxes, and fees. By not assessing revenue risk associated with unaccounted in-bonds, CBP cannot determine the potential financial impact on revenue of uncollected duties, taxes, and fees, which may impact DHS' financial statements and the U.S. economy.

CBP Did Not Assess Potential Revenue Loss Associated With the In-Bond Process

CBP estimated potential revenue loss from trade noncompliance, but the estimates excluded unaccounted in-bonds. Specifically, ASB calculates the potential revenue loss due to noncompliance with trade laws, regulations, and trade agreements and provides this information to the Financial Reporting and Analysis Branch, within CBP's Office of Finance, for inclusion in DHS' consolidated financial report.¹⁵ For FY 2020, ASB estimated a revenue loss from trade noncompliance of \$90.55 million.

To calculate the potential lost revenue, ASB analyzed a statistical sample of the revenue losses and overpayments

¹⁵ Revenue loss, also known as revenue gap, is reported within the "Other Information" section of DHS' consolidated financial report. The "Other Information" section is intended to provide additional information to enhance the understanding of the operations or financial condition and is not required to be audited.

identified during entry summary reviews.¹⁶ Entry summary reviews, however, did not include in-bond noncompliance because those reviews are conducted on merchandise that enters U.S. commerce for consumption and not on in-bonds which are in transit or overdue. Accordingly, an entry summary review would not account for potential lost revenue from duties, taxes, and fees going unpaid in cases where in-bonds did not report arrival at a port and were illegally diverted into U.S. commerce.

The Federal Accounting Standards Advisory Board's *Statement of Federal Financial Accounting Standards 7* states that collecting entities should provide any relevant estimates of the annual tax gap that become available from federal government surveys or studies.¹⁷ The tax gap is defined as taxes or duties due from non-compliant taxpayers or importers. Amounts reported should be specifically defined, e.g., whether the tax gap includes or excludes estimates of taxes due on illegally earned revenue. Appropriate explanations of the limited reliability of the estimates also should be provided. Revenue gap is considered tax gap because duties are technically a type of tax.

CBP did not consider merchandise transported in-bond to be a revenue event. CSC personnel told us that the in-bond process concludes when the merchandise arrives at the port of destination or is exported. Once an entry summary is filed to officially enter U.S. commerce, the merchandise is no longer recognized as in-bond; and, only then, it becomes part of the regular entry and revenue collection processes.

Additionally, CSC personnel told us that estimating revenue loss associated with in-bonds is not possible because of inaccuracies in the ACE system. Specifically, open in-bonds may have reached their intended destination, but ACE was not updated to

¹⁶ Entry summary is a document filed by an importer or broker when the merchandise enters U.S. commerce pursuant to a consumption entry. The document includes information such as the value of the goods, classification, country of origin, and duties, taxes, and fees. Import Specialists and Entry Officers within the Centers of Excellence and Expertise conduct entry summary reviews to ensure the information provided is accurate and that the correct amounts of duties, taxes, and fees are paid.

¹⁷ Federal Accounting Standards Advisory Board, *FASAB Handbook of Federal Accounting Standards and Other Pronouncements, as Amended* (December 2023), pp. 668, 704

reflect the correct in-bond status. Further, CBP had difficulties estimating revenue loss because the in-bond application does not capture enough information to adequately determine the extent of lost revenue.¹⁸ CSC personnel told us that the reported value on the in-bond application does not contain the actual value of the merchandise but rather the insurance value for shipping purposes. The insurance value is not sufficient to assess duties, taxes, and fees because the invoice value is needed, which the importer provides in the entry summary when the in-bond enters U.S. commerce.

We recognize the challenges in accurately determining potential revenue loss from in-bonds that have not reached the destination ports to be entered into U.S. commerce or exported. As reported in finding 1, in-bond data generated by ACE was not sufficiently reliable for us to use to assess the accurate number of open in-bonds in FY 2020. Additionally, as reported in our March 2022 audit report, CBP's oversight of the In-Bond Program needs improvement to better ensure the protection of revenue. We found, in part, that CBP did not adequately monitor and track in-bond movements as ACE did not have adequate visibility of cargo.¹⁹

CBP Did Not Adequately Assess In-Bond Compliance Risk

CBP did not adequately assess compliance risk associated with the in-bond process through the IBCM program. In response to the March 2022 audit, CSC initiated the IBCM program in December 2022, with ASB's assistance, to identify compliance risk with the In-Bond Program. ASB told us that, as part of the IBCM program, they calculate the in-bond compliance rate using a stratified sampling approach to review in-bonds that have

¹⁸ The carrier is required to submit an in-bond application, which must be approved by CBP, before the merchandise can be transported in-bond.

¹⁹ In our March 2022 audit report, we recommended, among other things, that CBP implement changes in ACE to modernize in-bond tracking and automation processes and enhance data quality to meet user needs. CBP is working to address the corrective action with an estimated completion date of December 2027.

reached their destination.²⁰ However, ASB told us that the IBCM program did not include in-bonds that were overdue.

In this regard, we believe CBP's IBCM program is not adequately determining the compliance risk because revenue risk associated with in-bonds that have not arrived at the destination port within the regulatory timeframe is not being measured. This merchandise could potentially be missing and illegally entering U.S. commerce. By not assessing potential revenue loss associated with unaccounted in-bonds, CBP cannot effectively monitor and report on the financial impact that uncollected duties, taxes, and fees associated with in-bonds may have on the U.S. economy. Furthermore, CBP not assessing potential lost revenue could result in materially misstated financial reports that users of those reports rely upon.

GAO's Standards for Internal Control in the Federal Government states that management should identify, analyze, and respond to risks related to achieving the defined objectives.²¹ Management estimates the significance of a risk by considering the magnitude of impact, likelihood of occurrence, and nature of the risk.

Even though the value of the in-bond is not the invoice value used to assess duties, taxes, and fees, to better assess revenue risk associated with in-bond noncompliance, CBP should expand the IBCM program's sampling scope to include overdue in-bonds that have not arrived at the intended destination ports within the specific regulatory timeframe. The sampling results could be projected over the in-bond universe to determine the potential lost revenue associated with those in-bonds.

Recommendation

We recommend that the CBP Commissioner:

4. Identify and assess the revenue risk of overdue in-bonds that could potentially be illegally diverted before reaching the

²⁰ When a shipment is selected for IBCM examination, port personnel must ensure the shipment is accounted for, physically examine the merchandise, and compare the merchandise with cargo release/entry data, such as invoice, packing lists, or manifest information.

²¹ GAO, *Standards for Internal Control in the Federal Government* (September 2014), pp. 43–44

intended port and entered into U.S. commerce without payment of duties, taxes, and fees.

Management Response

CBP management concurred with our recommendation and stated CBP will work to analyze available data to better understand and assess potential revenue implications from unaccounted in-bonds. This analysis will contribute to developing approaches for assessing potential revenue loss and will inform CBP's comprehensive review of its in-bond systems, policy, and regulatory framework. The outcomes of this broader review, including system enhancements, will guide CBP in determining appropriate strategies for managing and mitigating risks associated with high-risk in-bond movements, including potential adjustments to controls and restrictions.

OIG Comment

CBP management's response and planned corrective actions meet the intent of our recommendation.

* * * * *

We appreciate the cooperation and courtesies extended to our staff during the audit. If you wish to discuss the report, you may contact me at (857) 241-6088 or Jenny Hu, Audit Manager, at (617) 777-9623. Major contributors to this report are listed in appendix 3. A distribution list for this report is provided as appendix 4.

Mark Ossinger /s/
Acting Audit Director, Manufacturing and Revenue

Appendix 1: Objectives, Scope, and Methodology

Our objectives were to determine (1) how Customs and Border Protection (CBP) identified the number of overdue in-bonds and the related estimated loss of revenue in fiscal year (FY) 2020; (2) why CBP's numbers did not agree with the number of in-bonds and dollar amount of lost revenue identified in our March 2022 audit; and (3) the number and dollar amount of overdue in-bonds and the related lost revenue in FY 2020. The scope of our review covered FY 2020.

We performed this audit as a follow-on to our March 2022 audit report on the oversight of CBP's In-Bond Program, in accordance with Section 112 of the Trade Facilitation and Trade Enforcement Act of 2015. During the March 2022 audit, we had unresolved issues regarding CBP's methodology for identifying overdue in-bonds and estimating related potential loss of revenue. This audit was initiated to further review this matter.

To accomplish these objectives, we performed the following activities during audit fieldwork conducted from September 2022 through June 2024:

- We interviewed CBP personnel to gain an understanding of CBP's processes related to the In-Bond Program and for estimating revenue loss, including:
 - Office of Field Operations' Cargo Security and Controls Division personnel to gain an understanding of their oversight of the In-Bond Program. Specifically, we interviewed a Supervisory CBP Officer Branch Chief and two Program Managers.
 - Office of Trade's Trade Transformation Office (TTO) personnel to gain an understanding of the methodology for identifying overdue in-bonds in the Automated Commercial Environment (ACE) system. Specifically, we interviewed the Data Visualization, Analysis, and Reporting Branch Chief.
 - Office of Trade's Analytic Services Branch personnel to gain an understanding of how potential revenue losses are estimated for financial statements.

Appendix 1: Objectives, Scope, and Methodology

Specifically, we interviewed the Analytic Services Branch's Branch Chief and two Statisticians.

- Enterprise Services' Office of Information and Technology personnel to gain an understanding of how data is processed in the ACE system and the in-bond database. Specifically, we interviewed an ACE Manifest Warriors Technical Lead and an ACE Operations and Maintenance Subject Matter Expert.
- Office of Finance personnel to gain an understanding of their roles and responsibilities in the financial statement reporting process. Specifically, we interviewed the Financial Reporting Analysis Branch Chief.
- We assessed the reliability of computer-processed data extract files, which contained 53.63 million records of in-bond transactions created during FY 2020, with a total estimated value of \$716.76 billion. We used the data extract provided by CBP during the March 2022 audit, in which we assessed the reliability of the data files by reconciling the data with screenshots of in-bond records in the ACE system and verifying there were no duplicate records. Although we found the records contained data quality and reporting inconsistencies, we determined that the data extract was sufficiently reliable for the audit testing purposes of the March 2022 audit and used the in-bond data to perform analytical testing. For the current follow-on audit, we compared the in-bond records in the data files with those in the original and updated INBND-005: *List of In-Bond Shipments Overdue* and INBND-006: *List of In-Bond Shipments Overdue for Export* reports for FY 2020. We found 361,551 and 359,039 total in-bond records included in the original and updated INBND-005 and INBND-006, respectively, that were not included in the data files. Based on our assessment, we determined the FY 2020 data extract files were not sufficiently reliable for our purpose, as they did not contain all the in-bond records provided in the original and updated in-bond reports. We consider the matter

Appendix 1: Objectives, Scope, and Methodology

a scope limitation. Accordingly, we could not verify the reporting accuracy or determine the total number of overdue in-bonds and related estimated revenue loss.

- To analyze potential reasons why the data files were missing certain in-bond records, we judgmentally sampled and reviewed the transaction history of 14 in-bond records listed in the original and updated FY 2020 INBND-006. Among these records, six were missing in the data extract for FY 2020, while eight were accounted for. We found these six missing in-bond records were not initially recorded as in-bonds that arrived at the destination port for export. TTO told us that if a shipment had an initial transaction type other than in-bond, there is a possibility that the record may not be included in the in-bond data extraction universe. However, TTO could not confirm that this was the case and could not provide a sufficient explanation for missing in-bond records in the data extract files.
- To determine the effectiveness of internal controls, we assessed management’s design of internal controls for the In-Bond Program by conducting interviews and reviewing documentation for the In-Bond Program. We determined that the following Government Accountability Office (GAO) *Standards for Internal Control in the Federal Government* principles were significant to CBP’s oversight of the In-Bond Program:
 - Principle 7: Management should identify, analyze, and respond to risks related to achieving the defined objectives.
 - Principle 10: Management should design control activities to achieve objectives and respond to risks.
 - Principle 11: Management should design the entity’s information system and related control activities to achieve objectives and respond to risks.
 - Principle 12: Management should implement control activities through policies.

Appendix 1: Objectives, Scope, and Methodology

- Principle 13: Management should use quality information to achieve the entity's objectives.
- We further assessed controls by determining the following Federal Accounting Standards Advisory Board's *Statement of Federal Financial Accounting Standards* and *Statement of Federal Financial Accounting Concepts* (SFFAC) were significant to CBP's financial reporting process:
 - *Statement of Federal Financial Accounting Standards 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting.*
 - *SFFAC 9: Materiality: Amending SFFAC 1, Objectives of Federal Financial Reporting, And SFFAC 3, Management's Discussion and Analysis.*

We performed tests, as necessary, on those controls to ensure controls were effective, as detailed below. Our review was limited to testimonial and documentary evidence of the design of internal controls and may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

In-Bond Reports

We assessed CBP's controls for ensuring that the ACE system correctly identifies overdue in-bonds by reviewing INBND-005 and INBND-006 for FY 2020, the same period analyzed in the March 2022 audit, as this audit serves as a follow-on to that review. During our follow-on audit, CBP implemented a new report, INBND-007: *Late in 5 Days in Transit*, to identify in-bonds that are within 10 days of becoming overdue. We did not review the INBND-007 report as we were focused on in-bonds that are overdue and not potentially overdue.

We assessed controls for ensuring the ACE system accurately identifies overdue in-bonds by reviewing the original and updated business logic used to generate INBND-005 and INBND-006 and interviewing CBP personnel. We learned no documentation was created to explain how overdue in-bonds are identified in ACE. We

Appendix 1: Objectives, Scope, and Methodology

identified GAO principles 10, 11, 12, and 13 to be most significant to this area and documented whether CBP adhered to these principles.

We compared the original and updated INBND reports to assess how the business logic affected the number of overdue in-bonds identified in the reports.

We assessed the reliability of the data extract files provided by CBP, which was supposed to contain the entire FY 2020 in-bond universe of in-bond records. To test for completeness of the data universe, we compared the in-bond records in the data files with those in the original and updated INBND-005 and INBND-006. We found certain in-bond records were missing from the data extract. Based on our assessment of the reliability of the data, we believe that the FY2020 data extract files were not sufficiently reliable for our purpose, as they did not contain all the in-bond records provided in the original and updated in-bond reports.

We initially planned to perform data analytics on the complete universe of in-bond transactional records from FY 2020 to determine the number of overdue in-bonds and verify the accuracy of the INBND-005 and INBND-006 reports. However, because CBP could not identify and provide us with a reliable universe of all in-bond transactions, we could not consider the data sufficiently reliable for analytical testing.

Estimated Revenue Loss

We assessed controls for ensuring CBP estimates revenue loss related to in-bond noncompliance by reviewing CBP's revenue loss calculation spreadsheets and interviewing CBP personnel. We identified *Statement of Federal Financial Accounting Standard 7* to be significant to this area and documented whether CBP adhered to this principle.

We gained an understanding of how CBP calculates revenue losses and reports those losses to the Department of Homeland Security (DHS). We learned the following:

- The materiality thresholds for DHS and CBP.

Appendix 1: Objectives, Scope, and Methodology

- CBP used statistical sampling of revenue losses and overpayments from entry summary reviews to analyze and calculate overall revenue loss.
- CBP could not calculate revenue losses associated with in-bonds because of inaccuracies in ACE and inadequate information obtained through the in-bond application.

We initially planned to perform data analytics on the complete universe of in-bond transactional records from FY 2020 to estimate the potential loss of revenue related to overdue in-bonds. However, as discussed above, because CBP could not identify and provide us with a reliable universe of in-bond transactions, we could not consider the data sufficiently reliable for analytical testing.

In-Bond Compliance Risk

We assessed controls for ensuring CBP's In-Bond Compliance Measurement (IBCM) program determines compliance risk related to overdue in-bonds by reviewing IBCM program policy and interviewing CBP personnel. We identified GAO principles 7 and 13 to be most significant to this area and documented whether CBP adhered to these principles.

We learned the IBCM program is to use a stratified sampling method on selected in-bonds at the ports of entry to review in-bonds. Our audit revealed the IBCM program does not review in-bonds that are overdue and revenue risk of overdue in-bonds is not measured.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix 2: Management Response

1300 Pennsylvania Avenue, NW
Washington, DC 20229



U.S. Customs and
Border Protection

BY ELECTRONIC SUBMISSION

June 15, 2026

MEMORANDUM FOR: Mark Ossinger
Acting Audit Director, Manufacturing and Revenue
U.S. Department of the Treasury
Office of Inspector General

6/15/2026

FROM: Henry A. Moak, Jr.
Chief Accountability Officer
Office of Accountability

X

A handwritten signature in black ink, appearing to read "Henry A. Moak, Jr.", written over a horizontal line.

Signed by: HENRY A MOAK JR

SUBJECT: Management Response to Draft Report: "REVENUE
COLLECTION: CBP Needs to Improve its Accountability of
Merchandise Transported In-Bond to Assess the Impact on
Revenue" (Project No. A-BT-19-044(B))

Thank you for the opportunity to comment on this draft report. U.S. Customs and Border Protection (CBP) appreciates the work of the U.S. Department of the Treasury (Treasury) Office of Inspector General (OIG) in planning and conducting its review and issuing this report.

CBP appreciates the acknowledgement of the importance of its role in enhancing revenue collection by improving in-bond processes. CBP's Offices of Trade (OT), Field Operations (OFO), and Information and Technology (OIT) are working together to improve procedures, update system processes, and make appropriate updates to better equip OFO personnel to confidently track in-bond shipments and accurately assess potential risks to revenue collection. Since OIG's issuance of its initial findings, OT, OFO, and OIT have been working together to update the logic of certain data elements in each of the reports referred to in this audit. CBP has also created new, standard in-bond reports, such as the INBND-007 Late in Transit Warning report, which provides information on in-bond shipments that are within five days of being "late in transit."

More significantly, CBP is currently engaged in a comprehensive effort to enhance the oversight of in-bond movements. This initiative is a multi-faceted undertaking aimed at strengthening existing controls and improving the integrity of in-bond movements. The primary objective is to significantly enhance our oversight capabilities and controls of in-bonds. CBP anticipates that this comprehensive initiative will directly help address certain concerns that have been raised in the audit. This effort will include information technology improvements that will be crucial for modernizing our processes and providing real-time visibility and control. Furthermore, the updated policy is expected to be directly tied to the resulting review of regulations and in-bond

Appendix 2: Management Response

systems, creating a holistic approach to compliance and security.

The draft report contained four recommendations, with which CBP concurs. Please see attached our detailed response to each recommendation. CBP previously submitted technical comments addressing several accuracy, contextual and other issues under separate cover for OIG's consideration.

Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you again in the future.

Attachment

Appendix 2: Management Response

**Attachment: Management Response to Recommendations
Contained in Treasury OIG A-BT-19-044(B)**

The Department of the Treasury Office of Inspector General recommended that the CBP [U.S. Customs and Border Protection] Commissioner:

Recommendation 1: Verify the accuracy of the business logic used to generate the INBND-005 and INBND-006 reports to ensure the reports identify all overdue in-bonds at any given time. In addition, once an accurate business logic is established, CBP should conduct annual statistical sampling of the overdue in-bonds listed in these reports for at least three years. This will help validate the reliability of the information generated from ACE for overdue in-bond transactions.

Response: Concur. CBP informed the Department of the Treasury, Inspector General audit team in a May 11, 2026, meeting, that CBP OT, OFO, and OIT are currently engaged in focused collaborative efforts to verify the accuracy of the INBND-005 and INBND-006 reports. CBP recommends that the annual sampling component of this recommendation be moved to recommendation 3 in this report, so that it is included with the recommendation that speaks to the continuous monitoring of these two standard reports.

CBP's comprehensive review of its in-bond systems, policy, and regulatory framework is expected to bring about significant enhancements to the existing in-bond information technology capabilities, including in-bond reports. This extensive revision of the in-bond system may require a formal modification of the report structure to better suit more effective statistical review methods. Updated reporting capabilities and monitoring processes will be implemented, but not necessarily in line with the annual recommended three-year time window, as these will be developed to sustain utilization. The successful deployment of new in-bond reporting obligations and sustained sampling plans will depend on the results of this extensive review. This approach ensures that any subsequent actions are strategically aligned with CBP's modernized in-bond framework. Estimated completion date (ECD): January 29, 2027.

Recommendation 2: Once the business logic is established and it is determined that ACE [Automated Commercial Environment] is generating accurate reports, develop procedures for documenting the processes in ACE that are used to identify in-bonds that are overdue and to generate the INBND-005 and INBND-006 reports.

Response: Concur. OFO, with assistance from OT, will develop written procedures to thoroughly document how in-bond shipments are identified as overdue in ACE and how the INBND-005 and INBND-006 reports are generated. The existing reports will be enhanced and/or new ones will be created based on the CBP-wide in-bond effort. ECD: January 29, 2027.

Recommendation 3: Perform continuous monitoring of the INBND-005 and INBND-006 reports to identify overdue in-bonds to ensure the in-bonds have either entered U.S. commerce or have been exported.

Appendix 2: Management Response

Response: Concur. While CBP does not agree with the continuous monitoring of these two specific reports when the agency is undergoing a comprehensive review of its in-bond processes, CBP recognizes the importance of effective monitoring to ensure in-bond movements are properly closed. The comprehensive review of CBP's in-bond processes and systems is anticipated to significantly impact in-bond oversight and control, potentially necessitating the adoption of new methodologies for identifying overdue in-bonds to align with more effective statistical review methods and enhanced oversight capabilities, including sampling. Therefore, the full implementation of continuous monitoring strategies, including those related to the INBND-005 and INBND-006 reports, will be informed by the outcomes of this broader review. This approach ensures that any subsequent actions are strategically aligned with CBP's modernized in-bond environment and provides the most effective means of ensuring compliance. The reports are expected to be updated by the end of January 2027. ECD: January 29, 2027.

Recommendation 4: Identify and assess the revenue risk of overdue in-bonds that could potentially be illegally diverted before reaching the intended port and entered into U.S. commerce without payment of duties, taxes, and fees.

Response: Concur. CBP acknowledges the importance of identifying and assessing the revenue risk associated with overdue in-bonds that could potentially be illegally diverted; however, based upon the available systems data, CBP is not currently able to project lost revenues from unaccounted in-bonds. CBP will work to analyze available data to better understand and assess potential revenue implications from unaccounted in-bonds. While a precise, overarching figure might not be readily available due to systems restrictions, this analysis will contribute to developing approaches for assessing potential revenue loss and will inform CBP's comprehensive review of its in-bond systems, policy, and regulatory framework. The outcomes of this broader review, including system enhancements, will guide CBP in determining appropriate strategies for managing and mitigating risks associated with high-risk in-bond movements, including potential adjustments to controls and restrictions.

Appendix 3: Major Contributors to This Report

Jenny Hu, Audit Manager
Justin Bruner, Auditor-in-Charge
Alberto Garza, Acting Director, Data Analytics
Ngan Tang, IT Specialist, Data Analytics
Avery Williams, Referencer

Appendix 4: Report Distribution

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