



Audit Report



OIG-17-040

TTB Has Strengthened Controls Over Conference, Travel, and Employee Award Administration

May 1, 2017

Office of
Inspector General

Department of the Treasury

Contents

Audit Report

Results in Brief.....	1
Background	3
Audit Results	6
TTB Did Not Take Advantage of Tax Exemption	6
TTB Travel Was Appropriate, But Supervisors Authorized Their Own Travel...	8
TTB Award Policies Do Not Address Executive Misconduct.....	9
Recommendation.....	9

Appendices

Appendix 1: Objective, Scope, and Methodology	11
Appendix 2: Management Comments.....	14
Appendix 3: Major Contributors to This Report.....	16
Appendix 4: Report Distribution	17

Abbreviations

CBA	centrally billed account
CGE	Concur Government Edition E-Travel System
FTR	Federal Travel Regulation
GSA	General Services Administration
OMB	Office of Management and Budget
OPM	Office of Personnel Management
Treasury	Department of the Treasury
TTB	Alcohol and Tobacco Tax and Trade Bureau

This Page Intentionally Left Blank.

*The Department of the Treasury
Office of Inspector General*

May 1, 2017

John Manfreda, Administrator
Alcohol and Tobacco Tax and Trade Bureau

This report presents the results of our audit of conference, travel, and employee award administration by the Alcohol and Tobacco Tax and Trade Bureau (TTB) during fiscal years 2010 through 2012. The objective of our audit was to determine whether TTB complied with applicable Federal laws, regulations, executive orders, and Department of the Treasury (Treasury) policies on conferences, travel, and employee award programs.

To accomplish our objective, we reviewed applicable requirements and policies on conferences, travel, and employee award programs; interviewed TTB officials responsible for these areas; and reviewed samples of conference, travel, and employee award transactions that occurred during our audit period. We conducted the majority of our fieldwork from July 2013 to September 2014 with subsequent follow-up through February 2017 to ensure the information supporting our conclusions had not changed. Appendix 1 contains a more detailed description of our objective, scope, and methodology.

Results in Brief

We found that TTB planned and executed conferences, conducted travel, and distributed employee awards in compliance with applicable Federal laws, regulations, executive orders, and Treasury policies. However, we identified certain matters where management needed to strengthen internal controls over these activities:

- TTB incurred \$14,000 in extra costs for a conference because it did not pay for lodging using a centrally billed account (CBA).

-
- TTB’s supervisors approved their own travel authorizations. The risk of inappropriate travel or errors was mitigated because travelers did not approve their own travel vouchers; nevertheless, the self-approval of travel authorizations is a poor internal control practice.
 - TTB’s award policies were not updated to reflect the Treasury Directive requiring Departmental Oversight for executive misconduct when awarding monetary recognition.¹

Subsequent to the completion of our fieldwork, TTB management strengthened internal controls related to these activities. Related to the first bullet point, TTB management 1) provided us with evidence of using a CBA for two conferences held in fiscal years 2013 and 2014, respectively, to confirm their new practice of using a CBA to pay for conferences that cost more than \$40,000 and 2) updated its travel policy to require the use of a CBA for conferences exceeding \$40,000. Related to the second bullet point, TTB management also updated its travel policy to prohibit self-approval of travel authorizations. Related to the third bullet point, TTB management stated they were in the process of updating its award policy to address consideration of non-executive misconduct and monetary recognition relevant to awards administered by TTB. The award policy for non-executive awards was finalized on February 16, 2017.²

We recommend that TTB revise its award policy to incorporate the Treasury Directive regarding executive misconduct when awarding monetary recognition. In a written response, TTB management stated that it is pleased with the OIG’s overall audit conclusion; reiterated that it strengthened its internal controls in several of the areas under audit. Specifically, TTB took full advantage of lodging tax exemptions where appropriate and revised its travel policies to ensure that an approving official, other than the traveler, authorizes and approves all travel. TTB has also implemented newly issued Treasury Directives and updated its award policies.

¹ Treasury Directive 14-003, *Departmental Oversight for Executive Misconduct in Determining Pay Adjustments, Bonuses, and Awards* (September 24, 2014).

² TTB O 2753.1, *Monetary Recognition and Employee Misconduct (Non-SES)*, February 16, 2017.

However, TTB management stated it assessed the applicability of the OIG's recommendation to incorporate Treasury Directive 14-003 regarding considering executive misconduct when awarding monetary recognition. TTB management determined that a separate TTB-specific policy would increase administrative costs without offsetting benefits because the agency currently adheres to and meets the intent of this directive. Further, a separate TTB-specific policy could create unintended administrative challenges because executive awards are primarily administered by Treasury, with TTB's involvement occurring at the behest of the Department. As required, TTB follows all relevant Treasury directives and guidance throughout the process to support the Department's administration of executive awards. Therefore, TTB management has determined that no additional management action is required for the OIG's recommendation.

Management's commitment to adhering to Treasury Directive 14-003 meets the intent of our recommendation. We have incorporated and evaluated management's response in the recommendation section of this report. Management's response is provided as appendix 2.

Background

Established in January 2003 by the Homeland Security Act of 2002, TTB's vision and mission date back to the first Federal taxes levied on distilled spirits in 1791. TTB's main responsibilities are protecting the public and collecting revenue. TTB carries out these responsibilities by developing regulations, analyzing products, and ensuring tax and trade compliance with the Federal Alcohol Administration Act and the Internal Revenue Code. This includes enforcing the laws regulating alcohol production, importation, and wholesale businesses; tobacco manufacturing and importing businesses; and alcohol labeling and advertising. TTB employs approximately 500 people across the country, including at the Headquarters in Washington, D.C., and the National Revenue Center in Cincinnati, Ohio. More than half of the employees are analysts, chemists, investigators, and auditors. In addition, many

employees serve as financial, legal, information management, and computer specialists.

During fiscal years 2010 through 2012, TTB held 36 conferences. One conference cost \$305,000, while the other 35 averaged \$7,725. TTB spent approximately \$7.5 million on travel and \$2.3 million on employee awards during the same period.

The regulations, directives, and other documents that govern conference, travel, and award expenditures are as follows:

- the Federal Travel Regulation (FTR) governs travel by Federal civilian employees and others authorized to travel at government expense;
- the FTR's Appendix E to Chapter 301 – Suggested Guidance for Conference Planning, requires that agencies sponsoring conferences provide appropriate management oversight of the conference planning process; and
- Office of Personnel Management (OPM) and Office of Management and Budget (OMB) memoranda and directives provide guidance on administering employee award programs in accordance with applicable Federal regulations.³

Conferences

Treasury Directive 12-70 defines the scope and types of conferences and provides guidance for conference reporting and approval processes. This directive also requires development of a database to track and report on conferences.⁴

In recent years, spending on Federal agency conferences has received increased scrutiny from Inspectors General, OMB, and

³ 5 C.F.R. § 530, *Pay Rates and Systems, General*.

⁴ Treasury Directive 12-70, *Policy and Guidance for Conference Approval, Planning, and Reporting* (February 24, 2014), defines a typical conference as a pre-arranged formal event—including meetings, retreats, seminars, symposiums, or training activities—with an agenda and scheduled speakers or discussion panels on a particular topic. It involves Treasury expenses, such as expenses for refreshments, meals, mementos, or travel, which includes transportation, lodging, or other expenses authorized under the Federal Travel Regulation.

Congress. In September 2011, OMB instructed agencies and departments to review policies and controls associated with conference-related activities and expenses.⁵ OMB also instructed agencies to initiate senior-level review of planned conferences and approval of all future conferences that cost more than \$100,000.⁶ Reporting must include details of conference costs and descriptions of how the conference advances the agency's mission.

Travel

The FTR serves as the authoritative guidance for all Federal agency policies on travel by Federal civilian employees and others authorized to travel at government expense. It covers areas such as (1) per diem expenses, (2) travel authorization, (3) voucher approval, and (4) reimbursement policies. Contained within 41 Code of Federal Regulations, Chapters 300–304, the regulation is meant to ensure that official travel is made responsibly, while minimizing administrative costs and communicating policies in a clear manner to Federal agencies and employees.

Employee Awards

TTB recognizes employees for noteworthy performance resulting from special achievements, significant accomplishments, productivity increases, operational improvements, cost reductions, new ideas, and other exceptional benefits to the government. Performance and honorary awards are intended to help motivate employees and increase benefits to TTB. Monetary awards are given for eligible employees. Some of TTB's monetary awards and recognition components include performance, special act, or on-the-spot awards.

OPM Guidance on Awards for fiscal years 2011 and 2012, issued in June 2011, required agencies to limit award spending beginning in fiscal year 2012. Following the guidance, TTB restricted total spending on both aggregate incentive awards and individual awards. For fiscal year 2012, TTB awarded \$59,292 to its Senior

⁵ OMB Memorandum M-11-35, *Eliminating Excess Conference Spending and Promoting Efficiency in Government* (September 21, 2011).

⁶ OMB Memorandum M-12-12, *Promoting Efficient Spending to Support Agency Operations* (May 11, 2012).

Executive Service employees—a 26 percent decrease from fiscal year 2011 and below the cap of 5 percent of aggregate salaries. TTB awarded about \$400,900 to its non-Senior Executive Service, non-senior-level, or non-scientific-and-professional employees in fiscal year 2012, \$9,000 below the cap of 1 percent of aggregate salaries. TTB also complied with the requirement that total compensation paid to its staff, including awards and incentives, did not exceed the salary of the U.S. vice president.⁷

Audit Results

TTB Did Not Take Advantage of Tax Exemption

TTB's September 19 to 22, 2011, "All Hands Conference," held at the Grand Hyatt Hotel in Denver, Colorado, was properly approved, planned, and executed, in compliance with TTB's conference policies. However, since TTB did not arrange for hotel rooms at the conference to be paid using a CBA, TTB did not take advantage of an available tax-exemption privilege and, accordingly, could have saved approximately \$14,000 in unnecessary taxes.

According to Colorado Revised Statutes, sales to the United States government are exempt from state taxes under the provisions of the sales and use tax when used in "governmental capacities."⁸ To take advantage of the tax exemption, the purchase must be made with a prescribed government form or purchase order, and paid for directly to the seller by warrant or check drawn on government funds, or via credit card in the name of the exempt governmental agency.⁹ Therefore, when a purchase is made by a credit card, the government agency must use a CBA to receive the benefit. The General Services Administration (GSA) website¹⁰ for state tax rates and exemption information states that CBA cards are exempt from state taxes in every state. The website also provides information

⁷ 5 U.S.C. § 5307, *Limitation on certain payments* and 5 C.F.R. § 530, subpart B *Aggregate Limitation on Pay*.

⁸ Colorado Revised Statutes 39-26-704: *Miscellaneous sales tax exemptions – governmental entities hotel residents – schools – exchange of property*.

⁹ FYI Sales 63, *Government Purchases Exemptions*, Colorado Department of Revenue (May 2012).

¹⁰ GSA website: State Tax Exemption Information for Government Charge Cards (<http://www.gsa.gov/portal/category/212667#/state/colorado>).

that in Colorado, individually-billed account travel cards are not exempt.

TTB tried to arrange for a tax-exemption in the contract that TTB executed with the Grand Hyatt Denver. This agreement stated that “no taxes shall be added to the guest room rates or incidental charges made while staying at subject hotel ...Tax will be waived with the appropriate signed tax-exempt paperwork.” However, taxes were added to the guest room rates. The contract provision may not have been enforceable since it was not consistent with the Colorado Revised Statutes. Regardless, TTB can no longer recover the taxes paid, because it has exceeded Colorado’s 3-year statute of limitations for refund of sales tax payments.¹¹

Subsequent to our fieldwork, a TTB official told us that in March 2013, TTB began using a CBA to pay for conferences exceeding \$40,000. TTB management updated its travel policy¹² in September 2016 to require the Travel Card Program Manager to book and pay for rooms using a CBA for group conferences where the estimated cost of lodging exceeds \$40,000. TTB management told us that the \$40,000 threshold was established based on an informal cost-benefit analysis of expected travel savings versus the administrative burdens of negotiating and entering into formal lodging contracts with hotels. We selected a sample of two out of the five conferences held in fiscal years 2013 and 2014, which exceeded \$40,000, and asked TTB for evidence of CBA payments. TTB management did provide us evidence of using a CBA to pay for the two conferences. The updated policy and support showing the use of a CBA for two conferences provides us with assurance that TTB strengthened its internal controls regarding the use of a CBA to pay for conferences exceeding \$40,000. Therefore, we are not providing a recommendation.

¹¹ Colorado Department of Revenue Tax Group Procedure and Administration Regulations, 1 CCR 201-1, Regulation 39 21-108 (1) (b).

¹² TTB Order 1540.2, *Official Travel* (September 14, 2016).

TTB Travel Was Appropriate, But Supervisors Authorized Their Own Travel

We reviewed a sample of 262 travel transactions randomly selected from the population of 6,495 travel transactions created during fiscal years 2010 to 2012. Overall, we found that TTB travel was appropriate and that TTB complied with internal controls over processing travel transactions. However, 53 (or 20 percent) of the travel authorizations in our sample were self-approved by the travelers. The Standards for Internal Control in the Federal Government call for key duties and responsibilities to be divided or segregated to reduce the risk of error or fraud.¹³ Accordingly, TTB should maintain a separation of duties between preparing and authorizing travel plans.

A TTB official told us that, during the audit period, TTB's policy allowed its supervisors, primarily from field operations, to approve their own travel authorizations to meet mission needs. However, our review showed that the risk of inappropriate travel was mitigated because travelers did not approve their own travel vouchers. We confirmed that none of the travel vouchers related to self-approved authorizations had been approved by the travelers. Nevertheless, we believe that self-approval of travel authorizations is a poor internal control practice.

In April 2014, TTB implemented the Concur Government Edition E-Travel System (CGE).¹⁴ TTB's Chief Financial Officer stated that CGE does not allow self-approved travel authorizations. TTB updated its travel policy in September 2016 to require an approving official to authorize and approve all travel.¹⁵ The updated policy and implementation of the new travel system provides us with assurance that TTB strengthened its internal controls related to restricting self-approval of travel authorizations. Therefore, we are not providing a recommendation.

¹³ Government Accountability Office, *Standards for Internal Control in the Federal Government*, GAO/AIMD-00-21.3.1 (Sept. 2014).

¹⁴ CGE is a web-based integrated travel and expense management system used by the Administrative Resource Center, the Bureau of the Fiscal Service's shared service provider, to provide travel services for Federal agencies. The Administrative Resource Center converted to this system in April 2014, from GovTrip, the travel system in use during our audit period.

¹⁵ TTB Order 1540.2, *Official Travel*.

TTB Award Policies Do Not Address Executive Misconduct

Our testing of a sample of 182 employees who received awards during fiscal years 2011 to 2012 from a population of 540 employees found that TTB employee awards complied with existing policies and OPM award limits. Awards were properly approved, and award recipients were eligible to receive their awards. In September 2014, Treasury's Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer issued a Treasury Directive that makes an executive ineligible for a monetary performance-based award or salary adjustment for the rating period in which a disciplinary or adverse action was administered. We found that TTB's award policies had not yet been updated to reflect this restriction. A TTB human resources specialist told us that TTB was updating their award policy for non-executive awards. The award policy for non-executive awards was finalized on February 16, 2017.

Recommendation

We recommend that the TTB Administrator revise TTB's award policy to incorporate the Treasury Directive regarding executive misconduct when awarding monetary recognition.

Management Response

TTB management stated it assessed the applicability of the OIG's recommendation to incorporate Treasury Directive 14-003 regarding considering executive misconduct when awarding monetary recognition. TTB management determined that a separate TTB-specific policy would increase administrative costs without offsetting benefits because TTB currently adheres to and meets the intent of this directive. A separate TTB policy could create unintended administrative challenges because executive awards are primarily administered by Treasury, with TTB's involvement occurring at the behest of the Department. As required, TTB follows all relevant Treasury directives and guidance throughout this (award) process to support the Department's administration of

executive awards. Therefore, TTB management has determined, that no additional management action is required for the OIG's recommendation.

OIG Comment

Management's commitment to adhering to Treasury Directive 14-003 meets the intent of our recommendation.

* * * * *

We appreciate the courtesies and cooperation provided to our staff during the audit. If you wish to discuss the report, you may contact me at (202) 927-8757 or Myung Han, Audit Manager, at (202) 927-4878. Major contributors to this report are listed in appendix 3. The report distribution list is provided as appendix 4.

/s/
Andrea Smith
Director, Fiscal Service Audits

The objective of this audit was to determine whether the Alcohol and Tobacco Tax and Trade Bureau (TTB) complied with applicable Federal laws, regulations, executive orders, and Department of the Treasury policies on conferences, travel, and employee award programs. To accomplish our objective, we took the following actions:

Conferences

- selected TTB's 2011 "All Hands Conference" for review (the only conference that met our minimum criteria of 50 attendees and total cost of at least \$50,000)
- interviewed TTB senior officials to understand the process used in planning and hosting the "All Hands Conference"
- reviewed TTB's cost comparison among different conference sites for compliance with the Federal Travel Regulation
- reviewed conference planning documents prepared by TTB to determine whether the spending complied with established criteria for:
 - budgeted conference-related costs, including travel to and from the conference, internal event planning, audio-visual technology, and food and beverage
 - justification and approval by appropriate senior officials
 - conference activities
 - conference attendees
 - selection of conference location
 - travel voucher expenses
 - contractual agreements with vendors
- reviewed all 189 vouchers created by the conference attendees to assess approval of travel authorizations and travel vouchers; dates of voucher submission; and sufficiency of support for expense claims, lodging taxes, per diem, mileage claims for privately owned vehicles, transportation expenses, meals, and incidental expenses

Travel

- randomly selected a statistical sample of 262 travel vouchers from the population of 6,495 TTB travel vouchers created in GovTrip¹⁶ during fiscal years 2010–2012. The sample size was statistically determined using a 90 percent confidence level, a 5 percent sample precision, and a 50 percent expected error rate
- reviewed the vouchers in the sample to assess approval of travel authorizations and travel vouchers; timing of voucher submissions; and sufficiency of support for expense claims, lodging taxes, per diem, mileage claims for privately owned vehicles, transportation expenses, meals, and incidental expenses

Employee Awards

- selected a statistical sample of 182 employees from the population of 540 employees who received awards in fiscal years 2011–2012. The sample size was statistically determined using a 90 percent confidence level, a 5 percent sample precision, and a 50 percent expected error rate
- reviewed the awards paid to each employee in the sample to determine whether the award was properly approved and reviewed the awardee’s personnel file to determine if the awardee had received “fully successful” or higher ratings, as required by TTB’s employee award policy (TTB Order 2451.1C, “Incentive Awards Program”)
- reviewed the salaries of employee records sampled to determine if annual compensation exceeded the U.S. vice president’s salary of \$230,700

¹⁶ GovTrip is a web-based, end-to-end travel service that provides Federal travelers with automated travel planning and reimbursement capabilities. This system combines (1) document preparation (authorizations and vouchers); (2) travel planning (airline, hotel, and car-rental reservations); (3) management review and approval; and (4) electronic reimbursement.

- determined whether TTB complied with Office of Personnel Management guidance by ensuring that awards for career members of the Senior Executive Service and senior-level and scientific and professional employees did not exceed five percent of aggregate salaries for individual performance awards or one percent of aggregate salaries for non-Senior Executive Service, non-senior-level, or non-scientific-and-professional employees for performance awards and individual contribution awards combined

We performed our major audit fieldwork in Washington, D.C., between July 2013 and September 2014 with subsequent follow-up through February 2017 to ensure that information supporting our conclusion had not changed.

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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Appendix 2
Management Response



ADMINISTRATOR

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
WASHINGTON, D.C. 20005

March 21, 2017

Ms. Andrea Smith
Director, Fiscal Service Audits
Office of Inspector General
Department of the Treasury
875 15th Street, NW
Washington, DC 20005

Dear Ms. Smith,

Thank you for giving the Alcohol and Tobacco Tax and Trade Bureau (TTB) an opportunity to respond to the formal draft audit report *TTB Has Strengthened Controls Over Conferences and Travel, But Needs to Update Its Employee Award Policy*, provided February 3, 2017. TTB is pleased with the OIG's overall audit conclusion that TTB planned and executed conferences, conducted travel, and distributed employee awards in compliance with applicable Federal laws, regulations, and executive orders.

As demonstrated by the OIG's audit conclusion, TTB is committed to the effective stewardship of its programs and the effectiveness of its system of internal controls. As noted in the OIG's draft report, TTB has strengthened its internal controls in several of the areas under audit. These improvements are particularly noteworthy because TTB independently identified and initiated programmatic changes prior to or independent of the OIG's audit. Specifically, TTB takes full advantage of lodging tax exemptions where appropriate and revised its travel policies to ensure that an approving official, other than the traveler, authorizes and approves all travel. We are pleased that the OIG acknowledged TTB for these efforts and noted such in the draft report. TTB is also pleased that the OIG concluded that TTB's employee awards complied with existing policies and Office of Personnel Management (OPM) award limits. TTB has implemented newly issued Treasury directives within TTB's practices and updated its policies when appropriate.

TTB has also assessed the applicability of the OIG's recommendation to "complete the revision of TTB's award policies to incorporate the Treasury Directive regarding executive misconduct when awarding monetary recognition" and determined¹ that a separate TTB-specific policy would increase administrative costs (to maintain the policy) without offsetting benefits because TTB currently adheres to and meets the intent of the Treasury Directive², as noted in the OIG's draft report. Furthermore, a separate TTB policy could create unintended administrative challenges (and costs) because TTB

¹ Paragraphs A1.08 and 3.36 of Government Auditing Standards, [GAO-12-331G](#) (Washington, D.C., Dec. 2011).

² Transmittal Number 14-003, *Departmental Oversight for Executive Misconduct in Determining Pay Adjustments, Bonuses, and Awards* (Sept. 24, 2014)

www.TTB.gov

Appendix 2
Management Response

-2-

executive awards are primarily administered by the Department³, with TTB's involvement occurring at the behest of the Department. For example, for the executive performance close-out process, the Department's Director for Office of Executive Resources annually issues detailed instructions for Departmental components to follow. As required, TTB follows all relevant Treasury directives and guidance throughout this process to support the Department's administration of executive awards. Therefore, TTB management has determined, as required by the *Standards for Internal Control in the Federal Government*⁴, that no additional management action is required for the OIG's recommendation.

Additionally, TTB would like to clarify that TTB's award policy update referred to in the OIG's draft report and recommendation is specific to TTB's existing non-executive award policy and incorporates Department directives⁵ relevant to awards administered by TTB. As noted above, TTB does not have a separate award policy for executive awards because it follows all Departmental directives and related guidance to assist in the Department's administration of Treasury executive awards.

TTB would like to thank your office and audit team for your continued efforts in auditing these important areas within our bureau.

Sincerely,


for John J. Manfreda
Administrator

³ TTB's executive awards are primarily administered by the Department of Treasury's (Department's) Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer (DASHR/CHCO), in conjunction with the Department's Assistant Secretary for Management and Deputy Secretary.

⁴ *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C., Sept. 2014).

⁵ E.g., Transmittal Number-15-006, "Monetary Recognition and Employee Misconduct (non-SES)" (Dec. 15, 2014).

Appendix 3
Major Contributors to This Report

Myung G. Han, Audit Manager
Horace A. Bryan, Auditor-in-Charge
Shaneasha Edwards, Program Analyst
Joshua P. Dreis, Auditor
Patrick M. Arnold, Referencer

Department of the Treasury

Deputy Secretary
Fiscal Assistant Secretary
Office of Strategic Planning and Performance Improvement
Office of the Deputy Chief Financial Officer, Risk and Control
Group

Alcohol and Tobacco Tax and Trade Bureau

Administrator

Office of Management and Budget

OIG Budget Examiner

U.S. Senate

Chairman and Ranking Member
Homeland Security and Governmental Affairs

Chairman and Ranking Member
Committee on Finance

Chairman and Ranking Member
Committee on the Budget

U.S. House of Representatives

Chairman and Ranking Member
Committee on Oversight and Government Reform

Chairman and Ranking Member
Committee on Financial Services

Chairman and Ranking Member
Committee on the Budget



Treasury OIG Website

Access Treasury OIG reports and other information online:

<http://www.treasury.gov/about/organizational-structure/ig/Pages/default.aspx>

Report Waste, Fraud, and Abuse

OIG Hotline for Treasury Programs and Operations – Call toll free: 1-800-359-3898

Gulf Coast Restoration Hotline – Call toll free: 1-855-584.GULF (4853)

Email: Hotline@oig.treas.gov

Submit a complaint using our online form:

<https://www.treasury.gov/about/organizational-structure/ig/Pages/OigOnlineHotlineForm.aspx>