



Audit Report



OIG-23-022

CORONAVIRUS DISEASE 2019 PANDEMIC RELIEF PROGRAMS

Audit of Air Carrier Worker Support Certifications - Empire Airlines, Inc.

March 27, 2023

Office of Inspector General
Department of the Treasury

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OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

March 27, 2023

**MEMORANDUM FOR JACOB LEIBENLUFT
CHIEF RECOVERY OFFICER**

FROM: Deborah L. Harker /s/
Assistant Inspector General for Audit

SUBJECT: Audit of Air Carrier Worker Support Certifications – Empire Airlines, Inc.

Attached is our audit report for the *Audit of Air Carrier Worker Support Certification – Empire Airlines, Inc.* (Empire Airlines) (OIG-23-022; dated March 27, 2023). Under a contract monitored by our office, Saggari & Rosenberg, P.C. (S&R), a certified public accounting firm, performed the audit. The objective of this audit was to assess the accuracy, completeness, and sufficiency of Empire's sworn financial statement or other data used to certify the wages, salaries, benefits, and other compensation amounts submitted and approved by the Department of the Treasury (Treasury) for the Air Carrier Payroll Support Program (PSP1). The scope of this audit covered the time period from April 1, 2019 through September 30, 2019 and included the certified PSP1 Application, sworn financial statements, tax returns, and other documentation submitted to Treasury.

In its audit report, S&R found that while Empire Airlines included unallowable corporate officer compensation in its PSP1 Application, the company did not over-request PSP1 financial assistance because the actual compensation incurred was [REDACTED], which exceeded the requested amount by [REDACTED].

Our contract required that the audit be performed in accordance with generally accepted government auditing standards. In connection with the contract, we reviewed S&R's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit performed in accordance with generally accepted government auditing standards, was not intended to enable us to express an opinion on Empire Airlines' compliance with Treasury's PSP1 policies and procedures. S&R is responsible for the attached auditor's report and the conclusions expressed therein. Our review found no

instances in which S&R did not comply, in all material respects, with generally accepted government auditing standards.

We appreciate the courtesies and cooperation provided to S&R and our staff during the audit. If you have any questions or require further information, please contact me at (202) 486-1420, or a member of your staff may contact Lisa DeAngelis, Deputy Assistant Inspector General for Audit, at (202) 487-8371.

Attachment

cc: Jason Morrow, Attorney Advisor, Department of the Treasury
Victoria Collin, Chief Compliance and Finance Officer, Department of the Treasury
Jeff Davis, Partner, Saggar & Rosenberg, P.C.

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Abbreviations

CARES Act	Coronavirus Aid, Relief, and Economic Security Act
COVID-19	Coronavirus Disease 2019
DOT	Department of Transportation
Empire Airlines	Empire Airlines, Inc.
GAO	Government Accountability Office
Guidelines	Guidelines and Application Procedures for Payroll Support to Air Carriers and Contractors
IRS	Internal Revenue Service
OIG	Treasury Office of Inspector General
PSP1	Payroll Support Program, CARES Act
S&R	Saggar & Rosenberg, P.C.
SOC 1	System and Organizational Controls
Treasury	Department of the Treasury

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March 27, 2023

Jacob Leibenluft
Chief Recovery Officer
Department of the Treasury

This report presents the results of our audit of Empire Airlines Inc.'s (Empire Airlines) certifications made to the Department of the Treasury (Treasury) as part of its participation in the Air Carrier Payroll Support Program (PSP1). This audit was mandated by Title IV, Subtitle B, *Air Carrier Worker Support*, of the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act).¹ Under the CARES Act, Treasury was to provide \$32 billion in financial assistance to passenger air carriers, cargo air carriers, and certain contractors to be exclusively used for the continuation of payment of employee wages, salaries, and benefits, in response to the economic impact of the Coronavirus Disease 2019 (COVID-19).² Furthermore, the Treasury Office of Inspector General (OIG) is required to audit certifications made by passenger and cargo air carriers that do not report salaries and benefits to the Department of Transportation (DOT) (hereinafter referred to as non-241 air carriers)³ and contractors.

Under a contract with OIG, Saggat & Rosenberg P.C. (S&R) conducted this audit. Our audit objective was to assess the accuracy, completeness, and sufficiency of Empire Airlines' sworn financial statement or other data used to certify the wages, salaries, benefits, and other compensation amounts submitted and approved by Treasury for PSP1. The scope of our audit covered the time period from April 1, 2019 through September 30, 2019 and

¹ P.L. 116-136 (March 27, 2020).

² The financial assistance provided under the CARES Act was split between Passenger Air Carriers (\$25 billion), Cargo Air Carriers (\$4 billion), and Contractors (\$3 billion).

³ Passenger and cargo air carriers that are not required to report salaries and wages to DOT under 14 CFR, Part 241, "Uniform System of Accounts and Reports for Large Certificated Air Carriers".

included the certified PSP1 Application, sworn financial statements, tax returns, and other documentation submitted to Treasury on April 3, 2020.⁴

To accomplish the objective, we reviewed applicable laws and regulations; and Treasury's policies and procedures, including but not limited to, the Title IV, Subtitle B, *Air Carrier Worker Support* of the CARES Act, *Guidelines and Application Procedures for Payroll Support to Air Carriers and Contractors* (Guidelines), PSP1 Agreement, and *Frequently Asked Questions: Application Procedures for Payroll Support to Air Carriers and Contractors*. We interviewed key personnel from Empire Airlines, Treasury, and contracted consultants engaged by Treasury to evaluate certified company applications. We conducted our fieldwork from August 2021 through February 2022. Appendix 1 contains a more detailed description of our objective, scope, and methodology.

Results in Brief

In brief, S&R found that Empire Airlines, a cargo air carrier, reported correct information for each of the four sections reviewed on their PSP1 Application.⁵ These sections are: (1) Applicant Information, (2) Applicant Type, (3) Awardable Amounts, and (4) Certification. For the Awardable Amounts section, we found that although Empire Airlines included unallowable corporate officer compensation, the total actual compensation incurred was [REDACTED], between April 1, 2019 and September 30, 2019, exceeding the amount certified to Treasury by [REDACTED]. As a result, Empire Airlines did not over-request PSP1 financial assistance. We compared information provided in each section of the PSP1 Application to supporting documentation including air carrier certificates, general ledger data, sworn financial statements, tax returns, executive-level business charts, payroll registers, and third-party benefit invoices.

⁴ Empire Airlines submitted the PSP1 Application and related support documentation on April 3, 2020.

⁵ The PSP1 Application is comprised of eight sections. Four sections - Financial Institution Information, Employment Levels, Taxpayer Protection, and Additional Information, were not subject to audit procedures. Details regarding the sections not reviewed can be found in appendix 1.

As part of our reporting process, we provided Empire Airlines management an opportunity to comment on a draft of this report. In a written response, Empire Airlines management stated that it agreed in all material respects with the results of the audit. Management further stated that prior to the application submission, Empire Airlines officials attempted to obtain clarification from Treasury on the definition of “officer” but were repeatedly referred to the instructions with no additional guidance. Therefore, Empire Airlines officials decided that the best approach was to request less than the amount it was entitled to, in case later clarification widened the number of ineligible staff members. Empire Airlines management’s response, in its entirety, is included as appendix 2 of this report.

In an oral response, Treasury management stated the draft report describes work performed by OIG’s contractor to determine whether the requested awardable amounts complied with Treasury’s program requirements. The draft report notes the extensive fieldwork conducted for this review between August 2021 and February 2022, including interviewing Empire Airlines’ management and reviewing a wide range of the company’s financial records and corporate documents. In relation to Empire Airlines, Treasury management noted that OIG’s contractor found no amounts were overpaid. Treasury management appreciates the OIG’s work on this engagement and looks forward to working with the OIG to protect the integrity of the PSP and CARES Act programs.

Background

Title IV, Subtitle B, of the CARES Act, *Air Carrier Worker Support*, requires Treasury to provide financial assistance to air carriers and contractors that must exclusively be used for the continuation of payments of employees’ wages, salaries, and benefits. Financial assistance is to be provided to:

- (1) passenger air carriers, in an aggregate amount up to \$25 billion;
- (2) cargo air carriers, in the aggregate amount up to \$4 billion;
- and
- (3) contractors, in an aggregate amount up to \$3 billion.

According to the CARES Act, Treasury is required to provide financial assistance to air carriers that report salaries and benefits to the DOT (referred to as 241 carriers),⁶ in an amount equal to the salaries and benefits reported to DOT for the period April 1, 2019 through September 30, 2019. For air carriers that do not report such data to DOT (referred to as non-241 carriers), and contractors, financial assistance is required to be in an amount that the air carrier or contractor certifies using sworn financial statements or other appropriate data as the amount of wages, salaries, benefits, and other compensation paid to employees during the period of April 1, 2019 through September 30, 2019. The amounts submitted on the application to Treasury were considered sworn financial statements. To be eligible for payments, air carriers and contractors had to enter into agreements with Treasury certifying that they meet certain required assurances, terms, and conditions.

On March 30, 2020, Treasury posted on its website the Guidelines, which included the PSP1 Application. The PSP1 Application is comprised of eight sections:

1. Applicant Information — (1) applicant name; (2) taxpayer identification number and address; and (3) contact person's name, title, phone number, and email address.
2. Applicant Type — selection of applicant type whether it is passenger air carrier, cargo air carrier, or contractor. Additionally, if the applicant is a contractor, this section would identify the contractor's service functions and the name of the air carrier or airport to which services are provided. Finally, this section includes affiliate and parent company information.

⁶ 14 CFR, Part 241 "Uniform System of Accounts and Reports for Large Certificated Air Carriers" defines "Air carrier, large certificated" as an air carrier holding a certificate issued under 49 U.S.C 41102, as amended, that: (1) operates aircraft designed to have a maximum passenger capacity of more than 18,000 pounds; or (2) conducts operations where one or both terminals of a flight stage are outside the 50 states of the United States, the District of Columbia, the Commonwealth of Puerto Rico and the U.S. Virgin Islands. These air carriers are required to report financial information to DOT. Empire Airlines is not a Large Certificated Air Carrier.

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3. Financial Institution Information – (1) the applicant’s banking account number and routing number; and (2) the financial institution’s name, address, and telephone number.
 4. Employment Levels – applicant’s average number of employees for 2019 and involuntary reductions after March 1, 2020.
 5. Awardable Amounts – applicant’s sworn financial statement consisting of salaries, wages, benefits, and other compensation for the period April 1, 2019 through September 30, 2019.
 6. Taxpayer Protection – a table that outlines in detail the proposed financial instrument to be issued to the Treasury.
 7. Additional Information – applicant’s verification of submitting its Internal Revenue Service (IRS) Form 941 – *Employer’s Quarterly Federal Tax Return*⁷ covering the period April 1, 2019 through September 30, 2019 along with the PSP1 Application submitted to Treasury.
 8. Certification – names, titles, and signatures of two certifying officials⁸ and the applicant name and application submission date.

On April 18, 2020, Treasury published a sample PSP1 Agreement on its website, which provided definitions, terms, and conditions for participation in PSP1, and required applicants to submit completed applications by April 27, 2020. After Treasury reviewed and approved an application, both parties were required to sign the PSP1 Agreement.

PSP1 Interim Audit Report

In a prior audit report,⁹ OIG identified two recurring issues affecting the payment amounts administered to all PSP1 recipients for non-

⁷ IRS Form 941 is a tax form that businesses file quarterly to report income taxes, Social Security taxes, and Medicare taxes they withheld from employee paychecks.

⁸ The certifying officials attested under penalty of perjury that the information and certifications provided in the application and its attachments are true and correct.

⁹ OIG-21-025, *Interim Audit Update – Air Carrier and Contractor Certifications for Payroll Support Program (Interim Audit)*, March 31, 2021.

241 air carriers and contractors. Specifically, employer-side payroll taxes and corporate officer compensation were included in the awardable amounts for some recipients. Treasury management acknowledged that the recipients audited included unallowable employer-side payroll taxes or corporate officer compensation in their calculation of the “awardable amount” on their PSP1 applications and agreed to (1) review payments issued under PSP1 to ensure awarded amounts are allowable per the CARES Act and Treasury guidance; and (2) remedy the incorrect amounts awarded under PSP1.

Empire Airlines, Inc.

Headquartered in Hayden, Idaho, Empire Airlines is a cargo air carrier operating a fleet of aircraft throughout the western United States. Empire Airlines has been in business since 1977.

Empire Airlines submitted its PSP1 Application requesting [REDACTED] for salaries and wages, and [REDACTED] for benefits, totaling \$14,467,146 on April 3, 2020, all of which was awarded by Treasury. Treasury’s disbursements to Empire Airlines were as follows:

- July 7, 2020 - \$7,233,573.00
- August 6, 2020 - \$3,616,786.50
- September 4, 2020 - \$3,616,786.50

Audit Results

Empire Airlines reported correct information for each of the four sections reviewed on their PSP1 Application. These sections are: (1) Applicant Information, (2) Applicant Type, (3) Awardable Amounts, and (4) Certification. We compared information provided in each section of the PSP1 Application to supporting documentation including air carrier certificates, general ledger data, company sworn financial statements, tax returns, executive-level business charts, payroll registers, and third-party benefit invoices.

Empire Airlines Complied with PSP1 Application Requirements

Empire Airlines was compliant with requirements of the PSP1 Application guidance. Although Empire included unallowable corporate officer compensation in its PSP1 Application, the company did not over-request PSP1 financial assistance because the actual compensation incurred exceeded the amount requested. We reviewed the payroll register data from April 1, 2019 through September 30, 2019 and compiled salaries, wages, and benefits paid by Empire Airlines. Empire Airlines actual expenses for salaries and wages was [REDACTED] from April 2019 through September 2019, which included [REDACTED] paid to its four corporate officers. When decreasing the amount by the unallowable corporate officer salaries and wages, the net allowable salaries and wages amount is [REDACTED], which is [REDACTED] higher than the cumulative application amount of [REDACTED] derived from the Quarter 2 and Quarter 3 2019 Employer's Quarterly Federal Tax Return filings with the IRS, as illustrated in Table 1 below.

Table 1. Awardable Amount Comparison for Salaries and Wages

Month	Salaries and Wages Requested	Actual Allowable Salaries and Wages	Variance
April 2019	[REDACTED]	[REDACTED]	[REDACTED]
May 2019	[REDACTED]	[REDACTED]	[REDACTED]
June 2019	[REDACTED]	[REDACTED]	[REDACTED]
July 2019	[REDACTED]	[REDACTED]	[REDACTED]
August 2019	[REDACTED]	[REDACTED]	[REDACTED]
September 2019	[REDACTED]	[REDACTED]	[REDACTED]
TOTAL	[REDACTED]	[REDACTED]	[REDACTED]

Source: S&R Calculation of Eligible Compensation

Empire Airlines used benefit expense amounts from its accounting system to prepare the PSP1 Application. We reviewed the benefit invoice data from April 1, 2019 through September 30, 2019 and found that Empire Airlines incurred [REDACTED] in benefits which

included [REDACTED] unallowable benefits paid on behalf of its four corporate officers. When deducting the unallowable corporate officer benefits the net allowable benefits are [REDACTED], which is [REDACTED] more than the requested amount of [REDACTED], as illustrated in Table 2 below.

Table 2. Awardable Amount Comparison for Benefits

Month	Benefits Requested	Actual Allowable Benefit Costs	Variance
April 2019	[REDACTED]	[REDACTED]	[REDACTED]
May 2019	[REDACTED]	[REDACTED]	[REDACTED]
June 2019	[REDACTED]	[REDACTED]	[REDACTED]
July 2019	[REDACTED]	[REDACTED]	[REDACTED]
August 2019	[REDACTED]	[REDACTED]	[REDACTED]
September 2019	[REDACTED]	[REDACTED]	[REDACTED]
TOTAL	[REDACTED]	[REDACTED]	[REDACTED]

Source: S&R Calculation of Eligible Compensation

Empire Airlines management considered two options for reporting salaries and wages payroll expense amount on the PSP1 Application:

- (1) use payroll expense amounts from the Empire Airlines' accounting system, which is prepared on an accrual basis, or
- (2) use amounts prepared as part of the Quarter 2 and Quarter 3 2019 Employer's Quarterly Federal Tax Return filings with the IRS.

Management stated that it was concerned with the ambiguity of the PSP1 Application instructions, specifically as it related to corporate officer compensation, and elected to emphasize conservatism by populating the PSP1 Application with amounts from the Quarter 2 and Quarter 3 2019 Employer's Quarterly Federal Tax Return filings, as this amount was approximately \$1.5 million less than accrued payroll expenses.

* * * * *

We appreciate the courtesies and cooperation provided to our staff during the audit. A distribution list for this report is provided as appendix 3.

Saggar & Rosenberg, P.C. /s/

Appendix 1: Objective, Scope, and Methodology

Our objective was to assess the accuracy, completeness, and sufficiency of Empire Airlines, Inc.'s (Empire Airlines) sworn financial statement or other data used to certify the wages, salaries, benefits, and other compensation amounts submitted and approved by the Department of the Treasury (Treasury).

The scope of our audit covered the time period from April 1, 2019 through September 30, 2019 and included the certified Payroll Support Program (PSP1) Application, sworn financial statements, tax returns, and other documentation submitted to Treasury on April 3, 2020.¹⁰

To accomplish this objective, Saggart & Rosenberg, P.C. (S&R) performed the following activities during audit fieldwork conducted remotely, due to the Coronavirus Disease 2019 (COVID-19) pandemic from August 2021 through February 2022:

- Reviewed applicable Federal laws, regulations, and guidance, including:
 - *Title IV, Subtitle B, Air Carrier Worker Support, of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act);*¹¹ and
 - 14 CFR, Part 241,¹² *Uniform System of Accounts and Reports for Large Certificated Air Carriers*, amended August 12, 2022.
- Reviewed Treasury's policies, procedures, and guidance related to PSP1:
 - *Guidelines and Application Procedures for Payroll Support to Air Carriers and Contractors*, (Guidelines), which included the PSP1 Application, March 30, 2020;

¹⁰ Empire Airlines submitted the PSP1 Application and related support documentation on April 3, 2020.

¹¹ P.L. 116-136 (March 27, 2020).

¹² 14 CFR, Part 241 "Uniform System of Accounts and Reports for Large Certificated Air Carriers" defines "Air carrier, large certificated" as an air carrier holding a certificate issued under 49 U.S.C 41102, as amended, that: (1) operates aircraft designed to have a maximum passenger capacity of more than 18,000 pounds; or (2) conducts operations where one or both terminals of a flight stage are outside the 50 states of the United States, the District of Columbia, the Commonwealth of Puerto Rico and the U.S. Virgin Islands. These air carriers are required to report financial information to DOT. Empire Airlines is not a Large Certificated Air Carrier.

Appendix 1: Objective, Scope, and Methodology

- PSP1 Agreement;
 - *Question and Answer: Payroll Support to Air Carriers and Contractors*, (April 2, 2020, April 3, 2020, and April 20, 2020 versions); and
 - *Frequently Asked Questions: Application Procedures for Payroll Support to Air Carriers and Contractors*, April 3, 2020.
- Performed 100 percent testing for four of the eight sections of the PSP1 Application, specifically, the Applicant Information, Applicant Type, Awardable Amounts, and Certification sections. The other four sections were not reviewed because the Taxpayer Protection section generally applied to 241 air carriers, with exceptions; the Employment Levels, Financial Institution Information, and Additional Information sections had no impact on Treasury’s determination of recipients’ award amounts.
 - Interviewed key Treasury personnel and contracted consultants engaged by Treasury to aid in its evaluation of the air carriers’ and the contractors’ certified applications and other data.
 - Interviewed Empire Airlines representatives responsible for the completion and submission of the sworn financial statements. The amounts submitted in the Awardable Amounts section of the PSP1 Application were considered sworn financial statements.
 - Reviewed sworn financial statements and documents to support the requested payroll support amount. The documentation included general ledger data, company pay registers, benefit invoices, Internal Revenue Service (IRS) Form 941 - *Employer’s Quarterly Federal Tax Return*,¹³ filings, and organizational hierarchy information.
 - Reviewed Government Accountability Office’s (GAO) *Standards for Internal Control in the Federal Government*¹⁴ to identify the components of internal control that are significant to the audit objective. Understanding internal control within the context of an entity’s internal control framework can help auditors

¹³ IRS Form 941 is a tax form that businesses file quarterly to report income taxes, Social Security taxes, and Medicare taxes they withheld from employee paychecks.

¹⁴ GAO-14-704G (September 2014).

determine whether internal control deficiencies exist. We concluded that one of the five internal control components, Control Activities, as related to Empire Airlines' payroll system, was significant to the audit objective.¹⁵ This component states that control activities are the actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity's information system. To assess the controls over Empire Airlines' payroll system, we reviewed a System and Organizational Controls 1 (SOC 1)¹⁶ and interviewed Empire Airlines' management responsible for generating and using the data. Additional details regarding our assessment of the reliability of the data is reported in the section below.

- Reviewed GAO's *Assessing Data Reliability*¹⁷ guidance, which states that a data reliability determination does not involve attesting to the overall reliability of the data or database. For this audit, the audit team has only determined the reliability of the specific data sources needed to support the findings, conclusions, or recommendations in the context of the audit objective. Empire Airlines personnel prepared the PSP1 Application using "Wages, tips, and other compensation" amounts from the Employer's Quarterly Federal Tax Return from April 2019 through September 2019, which included information supported by Empire Airlines' payroll and accounting systems. We compared payroll details generated from payroll registers at the individual employee level, as well as third-party vendor benefit invoices from April 2019 through September 2019 to the amounts presented in the Awardable Amounts section of the PSP1 Application.

To assess data reliability of these sources, we reviewed the SOC 1 and interviewed Empire Airlines' management responsible for generating and using the data. Based on our assessment, we determined that the data was sufficiently reliable to support the findings and conclusions to answer the objective of this audit.

¹⁵ The five components of internal control are Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring.

¹⁶ SOC 1 report addresses a company's internal control over financial reporting, which pertains to the application of checks-and-limits. Essentially, it is the audit of a third-party vendor's accounting and financial controls.

¹⁷ GAO-20-283G (December 2019).

Appendix 1: Objective, Scope, and Methodology

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: Empire Airlines Management Response



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2/23/2023

Empire Airlines Management Response

Dear Sir or Madam,

We agree in all material respects to the result of the audit performed by Saggar & Rosenberg, P.C. in relation to the Air Carrier Worker Support Certifications. We would also like to compliment the staff of said firm, particularly Tyler Robertson, for the professional and thorough manner in which the audit was conducted.

In response to the questions noted in the audit regarding definition of "officer", we elected to utilize a safe harbor approach to the application. Prior to the application, we attempted to obtain clarification from Treasury on the intent of that classification, but were repeatedly referred to the instructions about which we had the question, with no additional guidance. Therefore, we decided the best approach was to request less than the amount we were entitled to, in case later clarification widened the number of ineligible staff members. As noted in the audit, this appears to have been a wise decision.

Thank you for your assistance in helping Empire Airlines and the entire American airline industry survive unprecedented and historical challenges caused by the COVID-19 pandemic.

Kind regards,

A handwritten signature in black ink, appearing to read "R. Henrich", written over a white background.

Robert Henrich
Chief Financial Officer
Empire Airlines, Inc.

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Appendix 3: Report Distribution

Department of the Treasury

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Treasury Audit Liaison
Office of Strategic Planning and Performance Improvement
Office of the Deputy Chief Financial Officer, Risk and Control
Group

Empire Airlines, Inc.

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Office of Management and Budget

OIG Budget Examiner

United States Senate

Committee on Homeland Security and Governmental Affairs
Committee on Finance
Committee on Banking, Housing, and Urban Affairs
Committee on Commerce, Science, and Transportation
Committee on Appropriations
Committee on the Budget

United States House of Representatives

Committee on Oversight and Reform
Committee on Financial Services
Committee on the Budget
Committee on Transportation and Infrastructure

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