



Audit Report



OIG-24-025R

ANTI-MONEY LAUNDERING/TERRORIST FINANCING

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

March 6, 2024

This report was revised on October 17, 2024, to correct a sentence on page 12, which provided information that contained a minor, factual error. The error was not significant to the findings and audit conclusion.

Office of Inspector General
Department of the Treasury

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Abbreviations

CAATSA	Countering America's Adversaries Through Sanctions Act
DOJ	Department of Justice
EO	Executive Order
FRN	Federal Register Notice
IC	intelligence community
OASIS	OFAC's Administrative System for Investigations and Sanctions
OCC	Office of the Chief Counsel (Foreign Assets Control)

ODNI	Office of the Director of National Intelligence
OFAC	Office of Foreign Assets Control
OGT	Office of Global Targeting
OIA	Office of Intelligence and Analysis
OIG	Treasury Office of Inspector General
Global Magnitsky Act	Global Magnitsky Human Rights Accountability Act
Magnitsky Act	Sergei Magnitsky Rule of Law Accountability Act of 2012
SDN	Specially Designated Nationals and Blocked Persons
SOP	standard operating procedure
SSI	Sectoral Sanctions Identifications
State	Department of State
TFI	Office of Terrorism and Financial Intelligence
Treasury	Department of the Treasury



Audit Report

March 6, 2024

Bradley Smith
Director of the Office of Foreign Assets Control
Department of the Treasury

This report presents the results from our audit of the Department of the Treasury (Treasury) Office of Terrorism and Financial Intelligence's (TFI) administration of the Ukraine-/Russia-related sanctions program. This is our second audit report¹ related to TFI's compliance with Title 2, *Countering Russian Influence in Europe and Eurasia Act of 2017*,² of the Countering America's Adversaries Through Sanctions Act (CAATSA).³

The objectives of this audit were to determine whether TFI's Ukraine-/Russia-related sanctions program (1) complies with applicable laws and regulations, including but not limited to CAATSA and (2) decisions and deliberations were properly documented and approved by appropriate Office of Foreign Assets Control (OFAC) officials. To accomplish these objectives, we reviewed 81 designation decisions made by OFAC from July 1, 2017 through April 20, 2018. The 81 designation decisions consisted of 44 decisions that resulted in designations, 25 decisions that resulted in no designation, and 12 decisions that were reconsiderations for removal from the Specially Designated Nationals and Blocked Persons (SDN) list. We also extended the scope of our audit to include five general license decisions and deliberations related to companies designated on April 6, 2018. We reviewed the five general license decisions (general licenses 12, 13, 14, 15, and 16, and subsequent alterations) made from April 6, 2018 through June 4, 2018. See appendix 3 for a list of

¹ We issued the first audit report related to Title 2 of CAATSA on February 22, 2019, *Audit of the Office of Terrorism and Financial Intelligence's Report on Section 241 of the Countering America's Adversaries Through Sanctions Act* (OIG-19-033).

² 22 U.S.C. § 9501 (2017)

³ Pub. L. 115-44, August 2, 2017, 131 Stat. 886

the general licenses within the audit scope. We did not review specific licenses for this audit because we reviewed specific licenses in a prior audit of OFAC's licensing program.⁴ We interviewed TFI personnel involved in contributing to, developing, and/or coordinating the Ukraine-/Russia-related sanctions program. We conducted our fieldwork from April 2018 through February 2020 at OFAC headquarters in Washington, DC. After completion of fieldwork, report issuance was delayed due to competing priorities during the Coronavirus Disease 2019 pandemic. Findings and conclusions are based on the original scope period and work performed. The scope period of this audit pre-dates escalations in the Russia-Ukraine war following Russia's invasion of Ukraine in February 2022. Since the invasion, OFAC expanded the Ukraine-/Russia-related sanctions program, which is not covered in this report. Appendix 1 contains a more detailed description of our objectives, scope, and methodology. Appendix 2 contains a summary of the executive orders related to our audit objective.

Results in Brief

In brief, TFI's Ukraine-/Russia-related sanctions program (1) complied with applicable laws and regulations, including CAATSA, and (2) sanctions decisions and deliberations were properly approved, but not always properly documented.

General license decisions were properly approved and documented. OFAC also generally followed procedures for designation decisions and reviewed the decisions thoroughly. While OFAC maintained an effective process of review and approval, sanctions investigators did not consistently complete and close the designation case files timely, and several designation decisions tested lacked documentation of review, signatures, and/or documents required by OFAC's Office of Global Targeting (OGT) standard operating procedure (SOP).⁵ Reasons varied for each of the instances, but ultimately were the result of a failure of the sanctions investigator to ensure the designation case files and evidentiary memoranda

⁴ Treasury OIG, *Terrorist Financing/Money Laundering: OFAC's Licensing Program Would Benefit From System Enhancements*, OIG-18-043 (April 3, 2018)

⁵ OFAC, *Office of Global Targeting Standard Operating Procedures for Designation Process*, OGT 001, (December 2017)

were complete, and OFAC's OGT SOP lacks a requirement for supervisory review of the case files to ensure completeness and timely closure.

We recommend that the Director of OFAC:

1. Develop and implement a close-out checklist for the evidentiary memoranda and OFAC's Administrative System for Investigations and Sanctions (OASIS) case files that encompasses all necessary documentation to ensure they are complete and closed timely.
2. Update the OGT SOP to establish responsibilities and expected timeframes for review of evidentiary memoranda and OASIS case files to ensure they are complete and closed timely.

In a written response, which is included in its entirety in appendix 5, OFAC management stated that the implementation of our recommendations will support the continued success of OFAC's mission. OFAC management provided their implemented and planned corrective actions to address the recommendations, including various improvements made since 2020. We have not verified that OFAC implemented the stated corrective actions after the end of our fieldwork. Additionally, OFAC management told us that OFAC commits to reviewing and making modifications, including a close-out checklist, to relevant SOPs to ensure the proper close out of cases following a designation rollout, including uploading the signed Blocking and Federal Register Notices (FRN) to the OASIS database. OFAC management also told us that OFAC plans to replace its current OASIS case management system with an updated one and incorporate design features not currently feasible, including requiring certain documents to be uploaded prior to closing out a case and automating the closure of cases following publication of target names on the SDN list. OFAC's stated corrective actions meet the intent of our recommendations.

Background

The Office of Terrorism and Financial Intelligence

The *Consolidated Appropriations Act of 2005*⁶ established Treasury's TFI, headed by an Under Secretary to whom OFAC and the Office of Intelligence and Analysis (OIA) report. TFI develops and implements U.S. Government strategies to combat terrorist financing and implements policies and programs to fight financial crimes. As part of TFI, OFAC administers and enforces economic and trade sanctions based on U.S. foreign policy and national security goals. These sanctions target foreign countries and regimes, terrorists, international narcotics traffickers, proliferators of weapons of mass destruction, and other threats to the national security, foreign policy, or economy of the United States.

OFAC acts under legislative authority and presidential wartime and national emergency powers to, among other things, impose controls on transactions and block assets⁷ subject to U.S. jurisdiction from use by designated parties. OFAC maintains various sanctions lists, including the SDN list. Based on its legal authorities, OFAC primarily administers its sanctions programs by (1) adding and removing individuals and entities (or persons)⁸ from sanctions lists; (2) issuing regulations and guidance to implement relevant statutes and executive orders; (3) issuing, amending, and revoking general licenses; (4) approving or denying specific license applications; (5) conducting investigations of apparent sanctions violations and taking civil enforcement actions; and (6) maintaining a compliance and outreach program.

OFAC's licensing process allows OFAC to authorize individuals and entities to engage in transactions that would otherwise be prohibited. OFAC issues general licenses, which authorize a particular type of transaction for an entire class of persons; or specific licenses, in response to applications made by individuals or

⁶ Pub. L. 108-447, December 8, 2004, 118 Stat. 2809

⁷ Blocking, or "freezing," is a way of controlling targeted property. Title to the blocked property remains with the target, but the exercise of powers and privileges normally associated with ownership is prohibited without authorization from OFAC. Blocking immediately imposes an across the-board prohibition against transfers or dealings of any kind with regard to the property.

⁸ The term person means an individual or entity. The term entity means a partnership, association, trust, joint venture, corporation, group, subgroup, or other organization.

entities for specific transactions. General licenses publicly authorize broader classes of transactions without the need to apply for a specific license and can authorize a specific wind-down period.⁹ Specific licenses authorize a particular individual or entity to engage in a particular transaction or set of transactions on a case-by-case basis under certain limited situations and conditions. Although OFAC has the ability to issue licenses, it is generally under no obligation to do so.

Treasury's OIA, and other intelligence community (IC) components and law enforcement partners support OFAC's efforts. Executive Order (EO) 12333¹⁰ formally recognized OIA as Treasury's IC component. OIA is responsible for the receipt, analysis, collation, and dissemination of intelligence and counterintelligence information related to the operations and responsibilities of Treasury, including its components and bureaus. OIA has two primary functions. The first function is to build a robust terrorist financing analytical capability by coordinating and overseeing intelligence analysts' work in all Treasury components, focusing on the highest priorities of Treasury, as well as ensuring the existing intelligence needs of OFAC and the Financial Crimes Enforcement Network are met. The second function is to provide intelligence support to Treasury senior officials on a wide range of international, economic, and other relevant issues.

OFAC's Designation Process

OFAC's OGT is responsible for investigating potential targets for designation to the SDN list. OFAC representatives told us that U.S. policy drives the designation process and that OFAC holds frequent meetings with Treasury senior leadership to review targets, plan actions, and discuss the projected impact of designations. OFAC informs Treasury senior leadership of potential designation targets and requests policy guidance. OFAC consults with other federal

⁹ When appropriate, OFAC authorizes the wind-down of activity prohibited by sanctions, including through general and specific licenses. A wind-down authorization typically provides a limited time period for U.S. persons or other persons subject to OFAC's jurisdiction to conduct or facilitate an orderly termination of certain existing transactions, dealings, or activities that are prohibited pursuant to OFAC-administered sanctions authorities. The specific transactions and activities permitted in each license may vary depending upon the relevant sanctions program, foreign policy and/or national security considerations, or the characteristics of the parties involved.

¹⁰ EO 12333, "United States Intelligence Activities" (as amended, July 2008)

agencies directly and regularly attends Policy Coordination Committee meetings hosted by the National Security Council staff to discuss potential targets, whether a designation would help achieve policy objectives, as well as projected and potential unintended consequences of a designation. OFAC compiles a "target matrix," which is used to summarize information on the targets and rate potential impacts of sanctions. The matrices scale the impacts in tiers of low, moderate, and high. OFAC works with other TFI offices and interagency partners to prepare plans to mitigate or manage the impact of designations.

OFAC documents designation decisions in two separate systems. The first system is the target package, and the centerpiece of the target package is the evidentiary memorandum. Sanctions investigators collect information to determine whether there is "reason to believe" that the target meets the criteria for designation. OFAC compiles information, drawn from multiple sources, into the evidentiary memorandum, which, with its supporting exhibits, is stored as an electronic and a paper record. A target package can include information on more than one target (individuals and/or entities). The evidentiary memorandum is used during the internal review process to assess the basis for the designation and, when a designation action is taken, to defend it against any legal challenges. The second system is the OASIS database, which consists of case files. OASIS is also the administrative system where OFAC documents staff assignments, reviews, key dates, documents and communications, and other administrative information.

OFAC consults with various interagency partners, such as the Department of State (State), for most designations, including those stemming from CAATSA and the Ukraine-/Russia-related EOs. The Department of Justice (DOJ) provides legal review of the designations. OFAC also coordinates with the IC through OIA to ensure that classified information and IC equities are protected.

The process used to create target packages under CAATSA or applicable EOs is the same process OFAC uses in any sanctions program. There are multiple layers of review and coordination through four stages as shown in Figure 1.

Figure 1: Designation Process



Source: Treasury OIG Summary

In preparing the designation, the target package must go through layers of clearances and coordination. The target package is cleared internally through the appropriate chain of OFAC management and OFAC's Office of the Chief Counsel (Foreign Assets Control) (OCC). The target package is then typically coordinated with DOJ and State, and then with other interagency partners, as appropriate. With all clearances in place, OFAC and State coordinate actions to notify relevant foreign governments shortly before the designation is made public, if appropriate. Once all legal and external reviews and approved foreign notifications are completed, the OFAC Director, acting under delegated authority from the Secretary of the Treasury, provides final review and clearance of the evidentiary memorandum and signs a blocking memorandum. In certain cases, the Secretary provides the final approval. Public notice of the action is given in a press release, through the addition of the designated person(s) to the SDN list, and publication in the Federal Register.

Ukraine-/Russia-related Sanctions Program

OFAC's Ukraine-/Russia-related sanctions program was implemented on March 6, 2014, when EO 13660¹¹ declared a national emergency to deal with the unusual and extraordinary threat to the national security and foreign policy of the United States posed by the actions and policies of certain persons. This includes persons who have asserted governmental authority in the Crimean region without the authorization of the Government of Ukraine that undermine democratic processes and institutions in Ukraine; threaten its peace, security, stability, sovereignty, and territorial integrity; and contribute to the misappropriation of its assets. In further response to the actions and policies of the Government of the Russian Federation with respect to Ukraine, including the purported annexation of the Crimea region of Ukraine, the President issued two subsequent EOs that expanded the scope of the national emergency declared in EO 13660. EO 13661¹² expanded sanctions to include persons determined to be officials of the Government of the Russian Federation; persons operating in the arms or related materiel sector in the Russian Federation; and persons that are owned or controlled by, have acted or purported to act for or on behalf of, or have materially assisted, sponsored, or provided financial, material or technological support to a senior official of the Government of the Russian Federation or persons blocked pursuant to EO 13661. EO 13662¹³ further authorizes the imposition of sanctions on persons operating in specified sectors of the Russian Federation economy. EO 13685¹⁴ takes additional steps to address the Russian occupation of the Crimea region of Ukraine, and with respect to the national emergency declared by EO 13660 and expanded by EO 13661 and 13662. EO 13685 prohibits the importation or exportation of goods, services, or technology to or from the Crimea region of Ukraine, as well as new investment in the Crimea region of Ukraine by a U.S. person.

¹¹ EO 13660, "Blocking Property of Certain Persons Contributing to the Situation in Ukraine" (March 6, 2014)

¹² EO 13661, "Blocking Property of Additional Persons Contributing to the Situation in Ukraine" (March 16, 2014)

¹³ EO 13662, "Blocking Property of Additional Persons Contributing to the Situation in Ukraine" (March 20, 2014)

¹⁴ EO 13685, "Blocking Property of Certain Persons and Prohibiting Certain Transactions With Respect to the Crimea Region of Ukraine" (December 19, 2014)

Sectoral Sanctions Identifications List

The addition of EO 13662 offered new flexibilities to OFAC in implementing the Ukraine-/Russia-related sanctions program through Directives issued by OFAC pursuant to delegated authorities, which prohibit certain dealings with persons included on the Sectoral Sanctions Identifications (SSI) list. The SSI list includes persons OFAC has determined to be operating in sectors of the Russian economy identified by the Secretary of the Treasury pursuant to EO 13662. Through EO 13662, OFAC has the flexibility to designate or identify persons on either the SDN list or SSI list, respectively, depending on the desired outcome.

The SSI list is not part of the SDN list and identification on the SSI list is considered a “less than blocking” sanctions action. Where designation to the SDN list blocks property and interests in property, an SSI list identification does not. Rather, OFAC can use an SSI identification to cut off an entity from specified categories of dealings with U.S. persons rather than the full exclusion from the U.S. financial system that comes with an SDN designation. However, persons listed on the SSI list may also be designated and listed on the SDN list.

The Ukraine-/Russia-related sanctions program was among the first sanctions program to include “less than blocking” identifications on a separate sanctions list, but the success of this list has led to the development of EOs issued by the President that allow for other “less than blocking” sanctions administered by OFAC, including debt and equity restrictions under the Venezuela sanctions program.

Countering America’s Adversaries Through Sanctions Act

CAATSA is a statute combining several measures, including enacting new sanctions on Iran, Russia, and North Korea. Title 2 of CAATSA, the *Countering Russian Influence in Europe and Eurasia Act of 2017*, among other things: (1) codified certain existing executive orders and modified certain authorities; (2) imposed various new mandatory sanctions against the Russian Federation; and (3) required the submission to Congress of three reports related to the Russian Federation pursuant to Sections 241, 242, and 243 of CAATSA. OFAC took various measures to implement

the sections of Title 2 of CAATSA. Additionally, EO 13849,¹⁵ issued in September 2018, implements a menu of sanctions under Section 235 of CAATSA that are authorized for imposition when actions are taken under certain other sections of CAATSA. Appendix 4 provides a summary of the sections of Title 2 of CAATSA that the President delegated to Treasury.

The Magnitsky Act and the Global Magnitsky Act

In December 2012, Congress passed, and the President signed into law the *Sergei Magnitsky Rule of Law Accountability Act of 2012* (Magnitsky Act).¹⁶ This legislation bears the name of Sergei Magnitsky, a Russian lawyer and auditor who died in prison in November 2009 after uncovering tax fraud that allegedly implicated Russian government officials.

The Magnitsky Act requires the President to impose sanctions on those he identifies as having been involved in the criminal conspiracy that Magnitsky uncovered and in his subsequent detention, abuse, and death. The Magnitsky Act also requires the President to impose sanctions on those he finds have committed gross violations of internationally recognized human rights against individuals who are fighting to expose the illegal activity of Russian government officials or seeking to exercise or defend internationally recognized human rights and freedoms.

The *Global Magnitsky Human Rights Accountability Act* (Global Magnitsky Act)¹⁷ followed in 2016. The Global Magnitsky Act authorizes the President to globally apply sanctions on persons who have engaged in, or acted as an agent or on behalf of one engaged in, extrajudicial killings, torture, or other gross violations of human rights against individuals who either seek “to expose illegal activity carried out by government officials” or “to obtain, exercise, defend, or promote internationally recognized human rights and freedoms, such as the freedoms of religion, expression, association, and assembly, and the rights to a fair trial and democratic elections.” The Global Magnitsky Act also authorizes

¹⁵ EO 13849, “Authorizing the Implementation of Certain Sanctions Set Forth in the Countering America’s Adversaries Through Sanctions Act” (September 20, 2018)

¹⁶ 22 U.S.C. § 5811 note (2012)

¹⁷ 22 U.S.C. § 2656 note (2016)

the President to impose sanctions against government officials and associates around the world responsible for acts of significant corruption.

In December 2017, the President issued EO 13818¹⁸ to implement and build upon the Global Magnitsky Act, and in the process expanded the potential sanctions targets to include those who commit any “serious human rights abuse” around the world, not just gross human rights violations against whistleblowers and human rights defenders.

Malicious Cyber-related Activities

The executive branch draws on national emergency authorities to impose sanctions for a range of malicious cyber-enabled activities, including election interference and other activities the United States has attributed to the Russian government. The Cyber-related sanctions programs include additions to the SDN list of individuals sanctioned under EO 13694,¹⁹ as amended by EO 13757,²⁰ which targets various cyber-related activities that pose a significant threat to the national security, foreign policy, or economic health or financial stability of the United States. Additionally, Section 224 of CAATSA specifically targets those undermining cybersecurity against any person on behalf of the Russian government.²¹

Audit Results

TFI’s Ukraine-/Russia-related sanctions program (1) complied with applicable laws and regulations, including CAATSA, and (2) sanctions decisions and deliberations were properly approved, but not always properly documented. OFAC maintained an effective process of internal and interagency review and approval of designation decisions, and general license decisions that fell

¹⁸ EO 13818, “Blocking the Property of Persons Involved in Serious Human Rights Abuse or Corruption” (December 20, 2017)

¹⁹ EO 13694, “Blocking the Property of Certain Persons Engaging in Significant Malicious Cyber-Enabled Activities” (April 1, 2015)

²⁰ EO 13757, “Taking Additional Steps to Address the National Emergency With Respect to Significant Malicious Cyber-Enabled Activities” (December 28, 2016)

²¹ 22 U.S.C. § 9524 (2017)

within the audit scope period were properly approved and documented. Specifically, Ukraine general license numbers 12 through 16 and subsequent updates from April 6, 2018 through June 4, 2018 were issued in accordance with internal policy. However, sanctions investigators did not consistently complete and close the designation case files timely, and several designation decisions that we tested lacked complete administrative documentation, such as signatures and/or documents, confirming the cases were reviewed and approved as required by OFAC's OGT SOP. Although some designations decisions lacked complete administrative documentation, there is no evidence that any designations were made without formal review and approval by OFAC and Treasury leadership.

Designation Tranches Within Audit Scope

We reviewed 81 designation decisions that were open from July 1, 2017 through April 20, 2018, to determine if these decisions were properly documented and approved in accordance with internal policy, executive orders, and federal statutes. This review included 44 decisions that resulted in designations, 25 decisions that resulted in no designations, and 12 decisions that were reconsiderations for removal from the SDN list. Of the 44 decisions that resulted in designations within our audit scope period, 43 fell under 5 different tranches²² of designations. The remaining decision related to a designation made in 2014 and the case file was still open during our scope period.

December 2017 Magnitsky Act Tranche

OFAC issued this tranche of designations on December 20, 2017 and added five new persons to the SDN list. OFAC designated these individuals for involvement in the criminal conspiracy uncovered by Magnitsky or gross human rights violations. All five of these individuals were included in the scope of our review.

December 2017 Global Magnitsky Act Tranche

OFAC issued this tranche of designations on December 21, 2017 to target persons responsible for serious human rights abuses and

²² A tranche is defined as a division or portion of a pool or whole. In the context of sanctions, a tranche is a grouping of multiple targets to be designated at a certain time, which would make up a portion of the total designations under a certain program.

corruption around the world. This tranche included 13 persons that had been included in the annex to EO 13818, as well as an additional 39 affiliated individuals and entities designated under that order. This tranche included two persons of Ukrainian or Russian national origin that were included in the scope of our review.

January 2018 Ukraine-/Russia-related Tranche

On January 26, 2018, OFAC designated 21 individuals and 21 entities under 4 EOs related to Russia and Ukraine. OFAC designated the 21 individuals and 9 of the entities to maintain pressure on Russia until it fully implements its commitments under the Minsk agreements.²³ OFAC added the remaining 12 entities to the SSI list due to being owned or controlled by a previously designated entity. All of these individuals and entities were included in the scope of our review.

March 2018 Cyber Tranche

On March 15, 2018, OFAC designated 19 individuals and 5 entities under EO 13694, as part of a broader effort to address the ongoing nefarious attacks emanating from Russia. All 19 individuals and 5 entities were included in the scope of our review.

April 2018 Russian Oligarchs Tranche

On April 6, 2018, OFAC designated 7 Russian oligarchs²⁴ and the 12 companies they owned or controlled, and 17 senior Russian government officials. OFAC designated the individuals in this tranche under EOs 13661 and 13662. All of these individuals and entities were included in the scope of our review.

²³ The Minsk peace agreements were signed by leaders of Germany, France, Ukraine, and Russia on February 12, 2015 to end fighting in eastern Ukraine. However, violations of the Minsk agreements continued to occur. Germany cited multiple violations of the Minsk agreements in February 2020, with continued Russian military action in the Donbas region in eastern Ukraine.

²⁴ Treasury referred to seven of the persons designated as “oligarchs” in the April 6, 2018 press release announcing the designations. In Treasury’s unclassified “Report to Congress Pursuant to section 241 of the Countering America’s Adversaries Through Sanctions Act of 2017 Regarding Senior Foreign Political Figures and Oligarchs in the Russian Federation and Russian Parastatal Entities” (January 29, 2018), Treasury defined oligarchs as those individuals in the Russian Federation who, according to reliable public sources, have a net worth of \$1 billion or more.

Finding

OFAC's Records for Designation Decisions Were Not Consistently Complete and Closed Timely

While TFI's Ukraine-/Russia-related sanctions program complied with applicable laws and regulations, including CAATSA, and sanctions decisions and deliberations were properly approved, the records for the designation decisions lacked complete documentation of review, signatures, and/or documents the OGT SOP required related to the designation process. In addition, designation case files were not always administratively closed timely.

OFAC tracks designation decisions by case numbers, and OFAC's OGT SOP requires a thorough review process. As noted previously, OFAC typically documented designation decisions in two separate systems. OFAC documented records related to each designation decision in an OASIS case file. OFAC also compiled documents such as the legal justification for designations, in a hard copy target package. The target package includes an evidentiary memorandum, which is the statement of the case to designate the targets in question and is backed by accompanying exhibit documents. The sanctions investigator is the principal drafter of the evidentiary memorandum, and relevant OGT officials, such as the Section Chief, Assistant Director, and the Deputy and Associate Director review the evidentiary memorandum.

Signatures Missing on Evidentiary Memoranda

The OGT SOP requires that the sanctions investigator, Section Chief, and Assistant Director sign the cover sheet of the evidentiary memoranda upon review, and OFAC's evidentiary memoranda typically include the signatures of the Director of OFAC, as well as the Associate Director and Deputy Associate Director of OGT. The Section Chief signature was missing on the cover page of the evidentiary memoranda for 8 of 44 designations (18 percent). Table 1 provides a summary of designations that were missing signatures on the evidentiary memoranda.

Table 1: Missing Signatures on Evidentiary Memoranda

Signature Missing	Number of Evidentiary Memoranda	% of Evidentiary Memoranda (of 44)
Section Chief	8	18%
Assistant Director	7	16%
Other ²⁵	3	7%

Source: Treasury OIG Analysis

OFAC management told us that, due to time constraints, officials may have approved some target packages verbally or via email. However, OFAC describes the evidentiary memorandum as the centerpiece of the target package and OFAC’s support for the designation. As such, proper documentation of the determination should include the appropriate officials’ signatures.

Evidence of Legal Review Missing in OASIS Case Files

The OGT SOP requires that a case file be added to OASIS to document legal review by OCC. Three of 44 OASIS case files (seven percent) did not have documented evidence of OCC review. OFAC management explained that, due to time constraints, some target packages might have been approved verbally or via email, but told us that no packages were approved for designation without having received OCC clearance.

Signed Blocking Memoranda and Federal Register Notices Were Missing From OASIS Case Files

At the end of the designation process, the OGT SOP requires that the OFAC Director sign printed copies of the blocking memorandum and FRN. The sanctions investigator then uploads these documents to the OASIS case file. The final signed blocking memoranda were not in the OASIS case files for 14 of 44 designation decisions (32 percent) at the time of testing. OFAC management told us that one blocking memorandum was not uploaded to OASIS due to an oversight by the sanctions investigator. Copies of the FRN were also missing from 4 of 44 OASIS case files (nine percent). Subsequent to our testing, OFAC personnel told us that they located and uploaded 3 of 4 missing FRNs to the OASIS case files. OFAC could not locate the remaining FRN, which is not in line with

²⁵ The “other” category includes signatures from either the Director and/or the Associate Director or Deputy Associate Director of OGT.

federal recordkeeping requirements.²⁶ In addition, based upon the published FRN date, the sanctions investigator did not submit the fourth missing FRN until nearly 5 months after the designation.

OASIS Case Files Not Closed Timely

OFAC OGT's SOP dictates that an OASIS case file is closed the day of designation. However, the OASIS case files for 8 of 44 designation decisions (18 percent) were not closed timely and remained open after designation. Seven of those case files were open at the time of our testing and remained open for 6 months after designation. One of the case files was a high-profile target designated on March 17, 2014, and the OASIS case file was not closed until April 13, 2018, nearly 4 years after the target was designated.

Eight case files remained open after designation because the sanctions investigators did not ensure that the case files were complete and closed in accordance with OGT's SOP. In addition, the OGT SOP does not include any requirements for supervisory review of the evidentiary memoranda or case files after designation, to ensure all documentation is complete and closed timely. OFAC management told us that reviews of case files are done at the discretion of the respective Section Chief or Assistant Directors. However, the fact that one case file under the Ukraine-/Russia-related sanctions program remained open and incomplete nearly 4 years after designation suggests that a review of these cases had not been done for some time.

Federal internal control standards require that management consider internal control objectives regarding compliance with applicable laws and regulations and determine what controls are necessary to design, implement, and operate, in order to effectively achieve their entity's objectives. While OFAC has a generally effective process of review and approval of designation decisions, we believe OGT should follow its policy of closing OASIS case files on the day of designation, to promote efficiency in accordance with Treasury recordkeeping guidance and ensure an up-to-date record of its actions. Also, due to the legal significance of the target packages and the potential risk of legal scrutiny, OFAC

²⁶ 36 CFR § 1222.34 requires that an agency must implement a records maintenance program so that, among other things, complete records are filed and records can be readily found when needed.

unnecessarily exposes itself to potential problems in the event its files are subpoenaed.

Recommendations

We recommend that the Director of OFAC:

1. Develop and implement a close-out checklist for the evidentiary memoranda and OASIS case files that encompasses all necessary documentation to ensure they are complete and closed timely.

Management Response

OFAC management stated that the implementation of our recommendations will support the continued success of OFAC's mission. OFAC management told us they commit to reviewing and making modifications, including a close-out checklist, to relevant SOPs. OFAC also plans to replace its current OASIS case management system with an updated one and incorporate design features not currently feasible, including requiring certain documents to be uploaded prior to closing out a case and automating the closure of cases following publication of target names on the SDN List.

OIG Comment

We have not verified OFAC management's corrective actions taken, however, the stated actions meet the intent of our recommendation. Management should record the actual and expected completion dates of its corrective actions in the Joint Audit Management Enterprise System, Treasury's audit recommendation tracking application.

2. Update the OGT SOP to establish responsibilities and expected timeframes for review of evidentiary memoranda and OASIS case files to ensure they are complete and closed timely.

Management Response

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making modifications to relevant SOPs. OFAC also plans to replace its current OASIS case management system with an updated one and incorporate design features not currently feasible, including requiring certain documents to be uploaded prior to closing out a case and automating the closure of cases following publication of target names on the SDN List.

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We have not verified OFAC management's corrective actions taken, however, the stated actions meet the intent of our recommendation. Management should record the actual and expected completion dates of its corrective actions in the Joint Audit Management Enterprise System.

* * * * *

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) 607-7851, or Justin Walker at (202) 422-1777. Major contributors to this report are listed in appendix 6.

/s/

Gregory J. Sullivan
Audit Director

Appendix 1: Objectives, Scope, and Methodology

Our objectives were to determine whether the Department of the Treasury (Treasury) Office of Terrorism and Financial Intelligence's (TFI) Ukraine-/Russia-related sanctions program (1) complies with applicable laws and regulations, including but not limited to the Countering America's Adversaries Through Sanctions Act (CAATSA) and (2) decisions and deliberations were properly documented and approved by appropriate Office of Foreign Assets Control (OFAC) officials.

For the purpose of this audit, we determined decisions and deliberations would consist of designation decisions conducted by OFAC from July 1, 2017 through April 20, 2018. We also extended the scope of our audit to include five general license decisions and deliberations related to companies designated on April 6, 2018. We reviewed the five general license decisions and subsequent amendments made from April 6, 2018 through June 4, 2018. See appendix 3 for a list of the general licenses related to our audit objectives. We did not include a review of specific licenses for this audit in order to avoid duplicative audit work.

We conducted audit fieldwork from April 2018 through February 2020 at OFAC headquarters in Washington, DC. After completion of fieldwork, report issuance was delayed due to competing priorities during the Coronavirus Disease 2019 pandemic. Findings and conclusions are based on the original scope period and work performed. The scope period of this audit pre-dates escalations in the Russia-Ukraine war following Russia's invasion of Ukraine in February 2022. Since the invasion, OFAC expanded the Ukraine-/Russia-related sanctions program, which is not covered in this report.

To accomplish our objectives, we performed the following:

- We reviewed applicable laws, regulations, executive orders (EO), internal policy, and other guidance applicable to our audit scope, including:
 - *Countering America's Adversaries Through Sanctions Act* (August 2, 2017)
 - *Global Magnitsky Human Rights Accountability Act* (December 23, 2016)

Appendix 1: Objectives, Scope, and Methodology

- *Ukraine Freedom and Support Act of 2014* (December 18, 2014)
- *Support for the Sovereignty, Integrity, Democracy, and Economic Stability of Ukraine Act of 2014* (April 3, 2014)
- EO 12333, as amended, "United States Intelligence Activities" (July 30, 2008)
- EO 13660, "Blocking Property of Certain Persons Contributing to the Situation in Ukraine" (March 6, 2014)
- EO 13661, "Blocking Property of Additional Persons Contributing to the Situation in Ukraine" (March 16, 2014)
- EO 13662, "Blocking Property of Additional Persons Contributing to the Situation in Ukraine" (March 20, 2014)
- EO 13685, "Blocking Property of Certain Persons and Prohibiting Certain Transactions With Respect to the Crimea Region of Ukraine" (December 19, 2014)
- EO 13694, "Blocking the Property of Certain Persons Engaging in Significant Malicious Cyber-Enabled Activities" (April 1, 2015)
- EO 13757, "Taking Additional Steps to Address the National Emergency With Respect to Significant Malicious Cyber-Enabled Activities" (December 28, 2016)
- EO 13818, "Blocking the Property of Persons Involved in Serious Human Rights Abuse or Corruption" (December 20, 2017)
- EO 13849, "Authorizing the Implementation of Certain Sanctions Set Forth in the Countering America's Adversaries Through Sanctions Act" (September 20, 2018)
- 36 CFR Part 1222, Creation and Maintenance of Federal Records (October 2, 2009)
- GAO-14-704G, *Standards for Internal Control in the Federal Government* (September 2014)
- Treasury Directive 28-02, Legislative Procedures (February 3, 2017)

Appendix 1: Objectives, Scope, and Methodology

- Treasury Directive 28-04, Procedure for the Approval of Significant Guidance Documents (July 10, 2015)
 - Treasury Directive 80-05, Records and Information Management Program (June 26, 2002)
 - OFAC Licensing Division, Roles and Responsibilities, Version 2.0, LIC-001, Licensing Division Roles and Responsibilities (February 5, 2018)
 - OFAC Office of Global Targeting (OGT), Standard Operating Procedures for Designation Process, Version 1.0, OGT-001 (December 27, 2017)
 - OFAC Policy Division, Standard Operating Procedure: Drafting and Clearing Material for the Executive Branch, Version 1.0, POL-001 (December 27, 2017)
 - OFAC Policy Division, Standard Operating Procedure: Drafting and Clearing Material for the Public and Press, Version 1.0, POL-002 (December 27, 2017)
 - OFAC Policy Division, Standard Operating Procedure: Executing Clearance Requests, Version 1.0, POL-003 (December 27, 2017)
- We reviewed 81 designations decisions that were open from July 1, 2017 through April 20, 2018 to determine if the decisions were properly documented and approved in accordance with internal policy, executive orders, and federal statutes. This review included 44 decisions that resulted in designations, 25 decisions that resulted in no designations, and 12 decisions that were reconsiderations for removal from the Specially Designated and Blocked Persons (SDN) list. For this review, Ukraine-/Russia-related decisions included persons under the following programs:
 - Ukraine-/Russia-related sanctions;
 - Magnitsky Act sanctions;
 - Global Magnitsky Act sanctions (Russian and/or Ukrainian persons); and
 - Cyber-related sanctions (Russian and/or Ukrainian persons).
- We examined the aforementioned designation files to test the target packages against what is required by OFAC's internal

procedures and compare internal procedures with applicable EOs and statutes.

- We performed attribute testing on the case files based upon the requirements of an internal OFAC OGT Standard Operating Procedure (SOP) dated December 27, 2017. The requirements we tested included whether: (1) an equities check²⁷ was submitted; (2) the target package was reviewed by the Section Chief; (3) there was evidence of review by the Departments of State (State) and Justice; (4) the evidentiary memorandum was reviewed by OFAC's Office of the Chief Counsel; (5) the evidentiary memorandum was signed by the Section Chief; and (6) the designation was transmitted to the Federal Register within 48 hours.
- We interviewed personnel involved in contributing to, developing, and/or coordinating the Ukraine-/Russia-related sanctions program including officials and individuals from TFI offices including:
 - Office of Terrorist Financing and Financial Crimes;
 - OFAC; and
 - Office of Intelligence and Analysis.
- We reviewed any regulatory changes made in implementing the new and updated sanctions provisions of CAATSA, as delegated by the President. We (1) analyzed the requirements of CAATSA; (2) identified those sections delegated to the Treasury by the President on September 29, 2017; and (3) determined what actions were taken by TFI to implement those delegated sections, where applicable. Appendix 4 provides a description of the sections of CAATSA delegated to the Treasury.
- We also reviewed five general license decisions and deliberations related to companies designated on April 6, 2018. Specifically, we reviewed Ukraine general license numbers 12 through 16 and subsequent updates from April 6, 2018 through June 4, 2018 to determine if the general licenses were issued according to internal policy. We reviewed the predecisional correspondence related to the issuance of general licenses, including reviews by approving officials. Additionally, we reviewed OFAC's ability to track compliance with general

²⁷ An equities check is a review process which allows OFAC to determine whether other agencies have concerns about designating the proposed target.

Appendix 1: Objectives, Scope, and Methodology

licenses by reviewing various reports provided to us by OFAC, including blocking reports and reports on wind-down activities. Appendix 3 contains a list and description of the general licenses and amendments within the audit scope.

We assessed the reliability of OFAC's data by (1) performing electronic testing of required data elements, (2) reviewing existing information about the data and the system that produced them, and (3) interviewing agency officials knowledgeable about the data. In addition, we traced data provided to us back to source documents. We believe the information we obtained is sufficiently reliable for this report.

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: Summary of Executive Orders Within Audit Scope

Table 2: Summary of Ukraine-/Russia-related Executive Orders

<i>Executive Order (EO)</i>	<i>Title and Date</i>	<i>Summary of Authority</i>
13660	"Blocking Property of Certain Persons Contributing to the Situation in Ukraine" (March 6, 2014)	<p>EO 13660 declared a national emergency to deal with the threat to the national security and foreign policy of the United States posed by the actions and policies of certain persons. Among other things, EO 13660 gave the Secretary of the Department of the Treasury (Treasury), in consultation with the Secretary of the Department of State (State), the authority to block the property of persons that are found to be responsible for or are complicit in, directly or indirectly: (1) actions or policies that undermine democratic processes and institutions in Ukraine or that threaten the peace, security, stability, sovereignty, and territorial integrity of Ukraine; (2) misappropriation of state assets of Ukraine or of an economically significant entity of Ukraine; or (3) to have asserted governmental authority over any part or region of Ukraine without the authorization of the Government of Ukraine.</p> <p>EO 13660 also provided authority to block the property and interest in property of additional persons related to those engaged in such activities, or whose property and interests in property are blocked by EO 13660, including persons: (1) who are leaders of an entity that has, or whose members have, engaged in such activities; (2) that are owned or controlled by or have acted or purported to act for or on behalf of persons who have engaged in such activities or persons blocked pursuant to EO 13660; or (3) that have materially assisted, sponsored, or provided financial, material, or technological support to persons who have engaged in such activities or persons blocked pursuant to EO 13660.</p>

Appendix 2: Summary of Executive Orders Within Audit Scope

<i>Executive Order (EO)</i>	<i>Title and Date</i>	<i>Summary of Authority</i>
13661	"Blocking Property of Additional Persons Contributing to the Situation in Ukraine" (March 16, 2014)	EO 13661 expanded the scope of the national emergency declared under EO 13660. EO 13661 expanded sanctions to include persons determined to be: officials of the Government of the Russian Federation; persons operating in the arms or related materiel sector in the Russian Federation; and persons that are owned or controlled by, have acted or purported to act for or on behalf of, or have materially assisted, sponsored, or provided financial, material, or technological support to a senior official of the Government of the Russian Federation or persons blocked pursuant to EO 13661.
13662	"Blocking Property of Additional Persons Contributing to the Situation in Ukraine" (March 20, 2014)	<p>EO 13662 expanded the scope of the national emergency declared under EO 13660 and expanded under EO 13661. EO 13662 further authorized the Secretary of the Treasury, in consultation with the Secretary of State, to block the property and interests in property of persons determined to :</p> <ul style="list-style-type: none"> (1) operate in such sectors of the Russian Federation economy as may be determined by the Secretary of the Treasury, in consultation with the Secretary of State, such as the financial services, energy, metals and mining, engineering, and defense and related materiel; (2) have materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services in support of any person whose property was blocked pursuant to EO 13662; or (3) be owned or controlled by, or to have acted or been purported to act for or on behalf of, directly or indirectly, any person whose property was blocked pursuant to EO 13662. <p>Pursuant to delegated authorities, the Office of Foreign Assets Control (OFAC) issued directives that prohibit certain dealings with individuals or entities in sectors identified by the Secretary of Treasury pursuant to EO 13662. Directives 1-3 prohibit transacting in,</p>

Appendix 2: Summary of Executive Orders Within Audit Scope

Executive Order (EO)	Title and Date	Summary of Authority
		providing financing for, or otherwise dealing in new debt or specified tenor ²⁸ or (for Directive 1) equity by, on behalf of, or for the benefit of the persons operating in those sectors of the Russian economy identified by the Secretary of the Treasury. Directive 4 imposes certain prohibitions on the provision, exportation, or re-exportation of goods, services (except for financial services), or technology for certain activities involving persons subject to Directive 4, their property, or their interests in property, operating in the energy sector of the Russian Federation.
13685	"Blocking Property of Certain Persons and Prohibiting Certain Transactions With Respect to the Crimea Region of Ukraine" (December 19, 2014)	<p>EO 13685 takes additional steps to address the Russian occupation of the Crimea region of Ukraine, and with respect to the national emergency declared by EO 13660 and expanded by EO 13661 and 13662. Among other things, EO 13685 prohibited: (1) new investment in the Crimea region of Ukraine by a U.S. person, wherever located; (2) the importation into the United States, directly or indirectly, any goods, services, or technology from the Crimea region of Ukraine; (3) the exportation, re-exportation, sale, or supply, directly or indirectly, from the United States, or by a U.S. person, wherever located, of any goods, services, or technology from the Crimea region of Ukraine; and (4) any approval, financing, facilitation, or guarantee by a U.S. person, wherever located, of a transaction by a foreign person where the transaction by that foreign person would be prohibited by Section 1 of EO 13685 if performed by a U.S. person or within the United States.</p> <p>EO 13685 also provided the authority to, among other things, block the property and interests in property of any person who has been determined by the Secretary of</p>

²⁸ Tenor refers to the length of time remaining before a financial contract expires. Tenor is used in relation to bank loans, insurance contracts, and derivative products.

Appendix 2: Summary of Executive Orders Within Audit Scope

<i>Executive Order (EO)</i>	<i>Title and Date</i>	<i>Summary of Authority</i>
		Treasury, in consultation with the Secretary of State, to: (1) operate in, or be a leader of an entity operating in, the Crimea region of Ukraine; (2) be owned or controlled by, or to have acted or been purported to act for or on behalf of, directly or indirectly, any person whose property was blocked pursuant to EO 13685; or (3) have materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services in support of, any person whose property was blocked pursuant to EO 13685.

Table 3: Summary of CAATSA-related Executive Order

<i>EO</i>	<i>Title and Date</i>	<i>Summary of Authority</i>
13849	"Authorizing the Implementation of Certain Sanctions Set Forth in the Countering America's Adversaries Through Sanctions Act" (September 20, 2018)	Delegated the authority to the Secretary of State, the Secretary of the Treasury, and the heads of other relevant departments and agencies to implement a menu of sanctions under Section 235 of the Countering America's Adversaries Through Sanctions Act (CAATSA) that are authorized for imposition when actions are taken under certain other sections of CAATSA.

Table 4: Summary of Cyber-related Executive Order

<i>EO</i>	<i>Title and Date</i>	<i>Summary of Authority</i>
13694	"Blocking the Property of Certain Persons Engaging in Significant Malicious Cyber-Enables Activities" (April 1, 2015)	<p>EO 13694 declared a national emergency to deal with the unusual and extraordinary threat to the national security, foreign policy, and economy of the United States posed by the increasing prevalence and severity of malicious cyber-enabled activities originating from, or directed by persons located, in whole or in substantial part, outside of the United States.</p> <p>EO 13694 grants the authority to, among other things, block the property and interests in property of any person who has been</p>

Appendix 2: Summary of Executive Orders Within Audit Scope

<i>EO</i>	<i>Title and Date</i>	<i>Summary of Authority</i>
		<p>determined by the Secretary of the Treasury, in consultation with the Attorney General and the Secretary of State, to be responsible or complicit in, or to have engaged in, directly or indirectly, cyber-enabled activities originating from, or directed by persons located, in whole or in substantial part, outside of the United States that are reasonably likely to result in, or have materially contributed to, a significant threat to the national security, foreign policy, or economic health or financial stability of the United States, and that have the purpose or effect of: (1) harming, or otherwise significantly compromising, or attempting to harm or significantly compromise, the provision of services by a computer or network of computers that support one or more entities in a critical infrastructure sector; (2) significantly compromising, or attempting to compromise, the provision of services by one or more entities in a critical infrastructure sector; (3) causing, or attempting to cause, a significant disruption to the availability of a computer or network of computers; or (4) causing, or attempting to cause, a significant misappropriation of funds or economic resources, trade secrets, personal identifiers, or financial information for commercial or competitive advantage or private financial gain.</p> <p>EO 13694 also grants the authority to, among other things, block the property and interests in property of any person who has been determined by the Secretary of the Treasury, in consultation with the Attorney General and the Secretary of State: (1) to be responsible for or complicit in, or have engaged in, or attempted to engage in, the receipt or use for commercial or competitive advantage or private financial gain, or by a commercial entity outside of the United States, of trade secrets misappropriated through cyber-enabled means, knowing they</p>

Appendix 2: Summary of Executive Orders Within Audit Scope

<i>EO</i>	<i>Title and Date</i>	<i>Summary of Authority</i>
		<p>have been misappropriated, where the misappropriation of such trade secrets is reasonably likely to result in, or has materially contributed to, a significant threat to the national security, foreign policy, or economic health or financial stability of the United States; (2) to have attempted to or to have materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services in support of any cyber-enabled activity described in EO 13694 section 1(a)(i) or (a)(ii)(A) or to any person whose property or interests in property was blocked pursuant to EO 13694; or (3) to have acted, been purported to act, or attempted to act for or on behalf of, directly or indirectly, any person whose property or interests in property was blocked pursuant to EO 13694.</p>
13757	<p>“Taking Additional Steps to Address the National Emergency With Respect to Significant Malicious Cyber-Enabled Activities” (December 28, 2016)</p>	<p>EO 13757 amended and took additional steps related to the national emergency declared under EO 13694 by expanding potential sanctions targets to include those involved in election interference.</p> <p>EO 13757 included an Annex that specifically named five entities and four individuals, including Russia’s Main Intelligence Directorate (a.k.a., GRU) and Federal Security Service (a.k.a., FSB). EO 13757 amended section 1(a) to block the property and interests in property of all of the persons listed in the Annex.</p> <p>EO 13757 also amended the cyber-enabled activities described in section 1(a)(i) of EO 13694 to grant the authority to, among other things, block the property and interests in property of any person who has been determined by the Secretary of the Treasury, in consultation with the Attorney General and the Secretary of State, to have attempted to or to have tampered with, altered, or caused a misappropriation of</p>

Appendix 2: Summary of Executive Orders Within Audit Scope

<i>EO</i>	<i>Title and Date</i>	<i>Summary of Authority</i>
		information with the purpose or effect of interfering with or undermining election processes or institutions.

Table 5: Summary of Global Magnitsky Act Executive Order

<i>Executive Order (EO)</i>	<i>Title and Date</i>	<i>Summary of Authority</i>
13818	"Blocking the Property of Persons Involved in Serious Human Rights Abuse or Corruption" (December 20, 2017)	<p>EO 13818 declared a national emergency to deal with the unusual and extraordinary threat posed by serious human rights abuses and corruption around the world to the national security, foreign policy, and economy of the United States. EO 13818 implemented the Global Magnitsky Human Rights Accountability Act (Global Magnitsky Act, Public Law 114-328) and, in the process, expanded the potential sanctions targets of the Global Magnitsky Act.</p> <p>EO 13818 gave the authority to, among other things, block the property and interests in property of any person who was listed in the Annex to EO 13818 or any foreign person that has been determined by the Secretary of the Treasury, in consultation with the Secretary of State and the Attorney General: (1) to be responsible for or complicit in, or to have directly or indirectly engaged in, serious human rights abuse; (2) to be responsible for or complicit in, or to have directly engaged in, corruption, including the misappropriation of state assets, the expropriation of private assets for personal gain, corruption related to government contracts or the extraction of natural resources, or bribery, or the transfer of or the facilitation of the transfer of the proceeds of corruption; (3) to be or have been a leader or official of an entity, including any government entity, that has engaged in, or whose members have engaged in, such serious human rights abuses or corruption related to the leader's</p>

Appendix 2: Summary of Executive Orders Within Audit Scope

<i>Executive Order (EO)</i>	<i>Title and Date</i>	<i>Summary of Authority</i>
		<p>or official's tenure; and (4) to have attempted to engage in any such serious human rights abuses or corruption.</p> <p>EO 13818 also gave the authority to, among other things, block the property and interests in property of any person who was listed in the Annex to EO 13818 or any foreign person that has been determined by the Secretary of the Treasury, in consultation with the Secretary of State and the Attorney General: (1) to have attempted to or to have materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services in support of any activity described as serious human rights abuse or corruption, any person engaged in such serious human rights abuses or corruption, or person whose property or interests in property was blocked pursuant to EO 13818; and (2) to be owned or controlled by, or to have acted, been purported to act, or attempted to act for or on behalf of, directly or indirectly, any person whose property or interests in property was blocked pursuant to EO 13818.</p>

Appendix 3: General Licenses in Scope

The Office of Foreign Assets Control (OFAC) may authorize certain types or categories of activities and transactions that would otherwise be prohibited under the Ukraine-/Russia-related sanctions program by issuing a general license. For example, certain transactions related to derivative products under Directives 1, 2, and 3 of Executive Order 13662 are authorized where the underlying asset would constitute new debt or equity subject to those directives. OFAC publishes general licenses in the regulations or on its website. Table 6 describes the general licenses reviewed within the scope of our audit.

Table 6: Summary of General Licenses Within Scope

<i>General License Number</i>	<i>Date Issued</i>	<i>Description</i>
12	April 6, 2018	<ul style="list-style-type: none"> • OFAC issued general license 12 along with general license 13 following the designation of certain oligarchs and companies they own or control in order to minimize immediate disruptions to U.S. persons, partners, and allies. In paragraph (a), general license 12 authorized, through June 5, 2018, all transactions and activities otherwise prohibited by the Ukraine Relates Sanctions Regulations (31 CFR Part 589) that are ordinarily incident and necessary to the maintenance or wind-down of operations, contracts, or other agreements, including the importation of goods, services, or technology into the United States, involving one or more of specific blocked persons that were in effect prior to April 6, 2018, or any other entity in which one or more of the persons listed in general license 12 own, directly or indirectly, a 50 percent or greater interest. • Paragraph (b) of general license 12 also stipulated that any payment to or for the direct or indirect benefit of a blocked person that is ordinarily incident and necessary to give effect to a transaction authorized in paragraph (a) of general license 12 must be made into a blocked, interest-bearing account located in the United States in accordance with 31 CFR 589.203. • Paragraph (c) noted that this general license does not authorize: <ul style="list-style-type: none"> ○ The divestiture of any debt, equity, or other holdings, in, to, or for the benefit of the blocked persons listed in general license 12;

Appendix 3: General Licenses in Scope

General License Number	Date Issued	Description
		<ul style="list-style-type: none"> ○ Any transactions or dealings prohibited by any other part of 31 CFR Chapter V, or any transactions or dealings with any blocked person other than the blocked persons described in paragraph (a); ○ The unblocking of any property blocked pursuant to any part of 31 CFR Chapter V, except as authorized by paragraph (a); or ○ The exportation of goods from the United States. • Any U.S. persons participating in transactions authorized by general license 12 were required, within 10 business days after the expiration date of general license 12, to file with OFAC a comprehensive, detailed report of each transaction, including the names and addresses of parties involved, the type and scope of activities conducted, and the dates on which the activities occurred.
12A	April 23, 2018	<ul style="list-style-type: none"> • Amended general license 12 to reflect the authorization in general license 14. Specifically, general license 12A amended paragraph (b) to reflect that any payment to or for the direct or indirect benefit of a blocked person that is ordinarily incident and necessary to give effect to a transaction authorized by general license 12A must be made into a blocked, interest-bearing account located in the United States in accordance with 31 CFR 589.203, except as authorized by Ukraine Related General License 14.
12B	May 1, 2018	<ul style="list-style-type: none"> • OFAC issued general license 12B to address difficulties blocked U.S. persons were having accessing funds needed for authorized wind-down and maintenance activities. General license 12B permits originating and intermediary U.S. financial institutions to process funds transferred for authorized activities that they would otherwise block to an account held by a blocked U.S. person at a U.S. financial institution. In addition, general license 12B clarifies that U.S. financial institutions can release such funds for authorized maintenance and wind-down purposes. • Specifically, general license 12B amended paragraph (b) to add that any payment that is directly or indirectly made to the account of a blocked U.S. person identified in paragraph (a) at a U.S. financial institution may be processed in accordance with general license 12B. A new paragraph (c) was inserted allowing that all funds in accounts of blocked U.S. persons identified in paragraph (a), including

Appendix 3: General Licenses in Scope

General License Number	Date Issued	Description
		funds originating from authorized payments to such accounts received on or after April 6, 2018, may be used for maintenance or wind-down activities authorized by general license 12B.
12C	May 22, 2018	<ul style="list-style-type: none"> Replaces and supersedes general license 12B in its entirety to make conforming edits with general license 15, issued the same day. General license 12C permits originating and intermediary U.S. financial institutions to process funds transferred for authorized activities that they would otherwise block to an account held by a blocked U.S. person at a U.S. financial institution. In addition, general license 12C clarifies that U.S. financial institutions can release such funds for authorized maintenance and wind-down activities. Specifically, general license 12C amended paragraph (b) to reflect that, except as authorized by Ukraine Related General License 14 or Ukraine Related General License 15, any payment to or for the direct or indirect benefit of a blocked person that is ordinarily incident and necessary to give effect to a transaction authorized in paragraph (a) of general license 12C must be made into a blocked, interest-bearing account located in the United States in accordance with 31 CFR 589.203.
13	April 6, 2018	<ul style="list-style-type: none"> OFAC issued general licenses 12 and 13 following the designation of certain oligarchs and companies they own or control in order to minimize immediate disruptions to U.S. persons, partners, and allies. Paragraph (a) of general license 13 authorized that all transactions and activities otherwise prohibited by the Ukraine Related Sanctions Regulations, 31 CFR Part 589, that are ordinarily incident and necessary to divest or transfer debt, equity, or other holdings in the following blocked persons to a non-U.S. person, or to facilitate the transfer of debt, equity, or other holdings in specified blocked persons by a non-U.S. person to another non-U.S. person, are authorized through May 7, 2018. General license 13 paragraph (b) specified that the transactions and activities authorized in paragraph (a) include facilitating, clearing, and settling transactions to divest to a non-U.S. person debt, equity, or other holdings in the blocked persons identified in paragraph (a), including on behalf of U.S. persons.

Appendix 3: General Licenses in Scope

General License Number	Date Issued	Description
		<ul style="list-style-type: none"> • Paragraph (c) states that general license 13 did not authorize: <ul style="list-style-type: none"> ○ The unblocking of any property blocked pursuant to any part of 31 CFR Chapter V, except as authorized by paragraph (a); ○ U.S. persons to sell debt, equity, or other holdings to; to purchase or invest in debt, equity, or other holdings in; or to facilitate such transactions with, directly or indirectly, any person whose property and interests in property are blocked pursuant to 31 CFR part 589, including the blocked persons identified in paragraph (a); ○ Any transactions or dealings involving the property or interests in property of any person whose property and interests in property are blocked pursuant to 31 CFR Part 589 other than the blocked persons listed in paragraph (a) of general license 13; or ○ Any transactions or dealings otherwise prohibited by any other part of 31 CFR Chapter V. • U.S. persons participating in transactions authorized by general license 13 were required, within 10 business days after the expiration date of general license 13, to file with OFAC a comprehensive, detailed report of each transaction, including the names and addresses of parties involved, the type and scope of activities conducted, and the dates on which the activities occurred.
13A	May 1, 2018	<ul style="list-style-type: none"> • General license 13A replaced and superseded general license 13 in its entirety. General license 13A authorizes transactions and activities necessary to divest or transfer debt, equity or other holdings in specified blocked persons listed in general license 13. General license 13A also authorizes such transactions in entities in which those persons own, directly or indirectly, a 50 percent or greater interest, provided that such debt, equity, or other holdings were issued by other specified persons. General license 13A also extended the expiration date for authorized transactions through June 6, 2018. • Specifically, OFAC inserted a new paragraph (b) that authorized all transactions and activities otherwise prohibited by 31 C.F.R. Part 589 that are ordinarily incident and necessary (1) to divest or transfer debt, equity, or other holdings in the persons listed in general license 13, or in

Appendix 3: General Licenses in Scope

General License Number	Date Issued	Description
		<p>entities in which those persons own, directly or indirectly, a 50 percent or greater interest, that were issued by the persons listed below (hereinafter "Other Issuer Holdings") to a non-U.S. person; or (2) to facilitate the transfer of Other Issuer Holdings by a non-U.S. person to another non-U.S. person through June 6, 2018, for other specified persons.</p> <ul style="list-style-type: none"> • The former paragraph (b) was moved to paragraph (c) and amended to reflect that the activities authorized in paragraphs (a) and (b) include facilitating, clearing, and settling transactions to divest a non-U.S. person debt, equity, or other holdings in the persons listed in general license 13, or Other Issuer Holdings described in paragraph (b), including on behalf of U.S. persons. • The former paragraph (c) was moved to paragraph (d). • The former paragraph (d) was moved to paragraph (e).
14	April 23, 2018	<ul style="list-style-type: none"> • General license 14 authorized U.S. persons to engage in specified transactions related to winding down or maintaining business with a specific blocked person and its subsidiaries until October 23, 2018. • Specifically, except as provided in paragraphs (b) and (c), paragraph (a) of general license 14 authorized any transactions that are ordinarily incident and necessary to the maintenance or wind-down of operations, contracts, or other agreements, including the importation of goods, services, or technology into the United States, involving the specific blocked person, or any other entity in which that person owns, directly or indirectly, a 50 percent or greater interest and that were in effect prior to April 6, 2018. • Paragraph (b) of general license 14 specified that all funds in accounts of blocked persons identified in paragraph (a) that were blocked as of April 23, 2018, remained blocked, except that such funds could be used for maintenance or wind-down activities authorized by general license 14. • Paragraph (c) specified that general license 14 does not authorize: <ul style="list-style-type: none"> ○ The divestiture of any debt, equity, or other holdings, in, to, or for the benefit of the blocked persons listed in general license 14; ○ Any transactions or dealings prohibited by any other part of 31 CFR Chapter V, or any transactions or dealings with any blocked person other than the

Appendix 3: General Licenses in Scope

General License Number	Date Issued	Description
		<p>blocked persons described in paragraph (a) of general license 14; or</p> <ul style="list-style-type: none"> ○ The unblocking of any property blocked pursuant to any part of 31 CFR Chapter V, except as authorized by paragraphs (a) or (b). • U.S. persons participating in transactions authorized by general license 14 were required, within 10 business days after the expiration date of general license 14, to file with OFAC a comprehensive, detailed report of each transaction, including the names and addresses of parties involved, the type and scope of activities conducted, and the dates on which the activities occurred.
15	May 22, 2018	<ul style="list-style-type: none"> • General license 15 authorized U.S. persons to engage in specified transactions related to winding down or maintaining business with a specific blocked person and its subsidiaries until October 23, 2018. • Specifically, except as provided by paragraphs (b) and (c), paragraph (a) of general license 15 authorized any transactions that are ordinarily incident and necessary to the maintenance or wind-down of operations, contracts, or other agreements, including the importation of goods, services, or technology into the United States, involving the blocked person, or any other entity in which that person owns, directly or indirectly, a 50 or greater interest and that were in effect prior to April 6, 2018. • Paragraph (b) of general license 15 specified that all funds of blocked persons identified in paragraph (a) that were blocked as of May 22, 2018, remain blocked, except that such funds may be used for maintenance or wind-down activities authorized by general license 15. • Paragraph (c) noted that this general license does not authorize: <ul style="list-style-type: none"> ○ The divestiture of any debt, equity, or other holdings, in, to, or for the benefit of the blocked persons identified in general license 15; ○ Any transactions or dealings prohibit by any other part of 31 CFR Chapter V, or any transactions or dealings with any blocked person other than the blocked persons described in paragraph (a); or ○ The unblocking of any property blocked pursuant to any part of 31 CFR Chapter V, except as authorized by paragraphs (a) and (b).

Appendix 3: General Licenses in Scope

General License Number	Date Issued	Description
		<ul style="list-style-type: none"> U.S. persons participating in transactions authorized by general license 15 were required, within 10 business days after the expiration date of general license 15, to file with OFAC a comprehensive, detailed report of each transaction, including the names and addresses of parties involved, the type and scope of activities conducted, and the dates on which the activities occurred.
16	June 4, 2018	<ul style="list-style-type: none"> General license 16 authorized U.S. persons to engage in specified transactions related to winding down or maintaining business involving specific blocked persons, or any entity in which those blocked persons own, directly or indirectly, a 50 percent or greater interest, until October 23, 2018. Specifically, except as provided in paragraph (d), paragraph (a) of general license 16 authorized, through October 23, 2018, any transactions that are ordinarily incident and necessary to the maintenance or wind-down of operations, contracts, or other agreements, including the importation of goods, services, or technology into the United States, involving the specific blocked persons, or any entity in which those persons own, directly or indirectly, a 50 percent or greater interest that were in effect prior to April 6, 2018. Paragraph (b) of general license 16 also specified that except as authorized by Ukraine Related General License 14, any payment to or for the direct or indirect benefit of a blocked person that is ordinarily incident and necessary to give the effect to a transaction authorized in paragraph (a) of general license 16 must be made into a blocked, interest-bearing account located in the United States or in accordance with 31 CFR 589.203. Any such payment that is directly or indirectly to the account of a blocked U.S. person identified in paragraph (a) at a U.S. financial institution may be processed in accordance with the original wire transfer instructions, provided that those instructions are consistent with general license 16. Paragraph (c) authorized that all funds in accounts of blocked U.S. persons identified in paragraph (a), including funds originating from authorized payments to such accounts received on or after April 6, 2018, may be used for maintenance or wind-down activities authorized by general license 16.

Appendix 3: General Licenses in Scope

General License Number	Date Issued	Description
		<ul style="list-style-type: none"> • Paragraph (d) noted that this general license does not authorize: <ul style="list-style-type: none"> ○ The divestiture of any debt, equity, or other holdings, in, to, or for the benefit of the blocked persons identified in general license 16; ○ Any transactions or dealings prohibited by any other part of 31 CFR Chapter V, or any transactions or dealings with any blocked person other than the blocked persons described in paragraph (a); ○ The unblocking of any property blocked pursuant to any part of 31 CFR Chapter V, except as authorized by paragraphs (a), (b), or (c); or ○ The exportation of goods from the United States. • U.S. persons participating in transactions authorized by general license 16 were required, within 10 business days after the expiration date of general license 16, to file with OFAC a comprehensive, detailed report of each transaction, including the names and addresses of parties involved, the type and scope of activities conducted, and the dates on which the activities occurred.

Appendix 4: CAATSA Sections Delegated to Treasury

On September 29, 2017, the President delegated certain functions and authorities under the Countering America's Adversaries Through Sanctions Act (CAATSA) of 2017. Table 7 summarizes, by section, those delegated to the Secretary of the Department of the Treasury (Treasury).

Table 7. CAATSA Authorities and Functions Delegated to the Secretary of the Treasury

Section Number	Section Title	Delegated Authority ²⁹
216	<i>Congressional Review of Certain Actions Relating to Sanctions Imposed with Respect to the Russian Federation</i>	Department of State (State) and Treasury
222(b)	<i>Codification of Sanctions Relating to the Russian Federation</i>	Treasury in consultation with State
223	<i>Modification of Implementation of Executive Order 13662</i>	Treasury
224(a) and (b)(1)	<i>Imposition of Sanctions with Respect to Activities of the Russian Federation Undermining Cybersecurity</i>	Treasury in consultation with State
226	<i>Imposition of Sanctions with Respect to Russian and Other Foreign Financial Institutions</i>	Treasury in consultation with State
227	<i>Mandatory Imposition of Sanctions with Respect to Significant Corruption in the Russian Federation</i>	Treasury in consultation with State
228	<i>Mandatory Imposition of Sanctions with Respect to Certain Transactions with Foreign Sanctions Evaders and Serious Human Rights Abusers in the Russian Federation</i> (amended sections 10(a)–(c) and (e) and 11(a), (b)(1), (d), and (e) of the Support for the Sovereignty, Integrity, Democracy, and Economic Stability of Ukraine Act of 2014)	Treasury in consultation with State

²⁹ The President of the United States delegated the functions and authorities under CAATSA for each section to agency heads for agencies listed in this appendix. For Treasury and State, delegation was to the Secretary of each agency and for the Office of the Director of National Intelligence (ODNI), delegation was to the Director.

Appendix 4: CAATSA Sections Delegated to Treasury

Section Number	Section Title	Delegated Authority ²⁹
229 (b)	<i>Notifications to Congress Under Ukraine Freedom Support Act of 2014</i>	Treasury in consultation with State
230	<i>Standards for Termination of Certain Sanctions with Respect to the Russian Federation</i>	Treasury in consultation with State
233 (a)	<i>Sanctions with Respect to Investment in or Facilitation of Privatization of State-owned Assets by the Russian Federation</i>	Treasury in consultation with State
234 (b)(1)	<i>Sanctions with Respect to the Transfer of Arms and Related Materiel to Syria</i>	Treasury in consultation with State
241	<i>Report on Oligarchs and Parastatal Entities of the Russian Federation</i>	Treasury in consultation with the ODNI and State
242 ³⁰	<i>Report on Effects of Expanding Sanctions to Include Sovereign Debt and Derivative Products</i>	Treasury in consultation with ODNI and State
243 ³¹	<i>Report on Illicit Finance Relating to the Russian Federation</i>	Treasury in consultation with ODNI and State

Sources: *Delegation of Certain Functions and Authorities under the Countering America's Adversaries Through Sanctions Act of 2017, the Ukraine Freedom Support Act of 2014, and the Support for the Sovereignty and Integrity, Democracy, and Economic Stability of Ukraine Act of 2014* and OFAC Cheat Sheet—Russian Sanctions-Related Authorities in CAATSA

³⁰ The section 242 report was submitted by International Affairs, which does not fall under TFI. As our audit pertains to TFI's compliance with applicable laws and regulations, this section is outside of our audit scope.

³¹ The section 243 report was an annual report filed through 2021. The first such report was issued on August 6, 2018.

Appendix 5: Management Response



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C.

OFAC Response to the OIG Audit on Ukraine/Russia-related Sanctions Programs

February 22, 2024

The Office of Foreign Assets Control (OFAC or the Agency) thanks the Office of Inspector General (OIG) for its review of OFAC's Ukraine/Russia-related sanctions programs. OFAC appreciates the opportunity to review OIG's second audit report related to this review and provides additional background and a further update below.

Background

OIG commenced this review in 2018, ultimately recommending that OFAC (1) develop and implement a close-out checklist and (2) update standard operating procedures (SOPs), the purpose of which is to ensure OFAC's complete review and approval of documentation and the timely closure of case files. OFAC accepted OIG's recommendations in July 2020 and provided a status update with respect to the implementation of corrective actions on April 11, 2023.

In this same period of time, the President and Congress have turned to economic sanctions as a primary tool for U.S. action against foreign enemies, adversaries, and other malign actors that threaten U.S. national security—including Russia. OFAC currently administers almost 40 different sanctions programs, including sanctions programs imposed on Russia in response to its invasion of Crimea in 2014 and in response to Russia's continued malign activities in 2021. In the current Administration, OFAC has sanctioned 3584 Russia-related targets in 49 case tranches.

OFAC sanctions are managed by a dedicated and integrated team of OFAC and Treasury professionals. In particular, sanctions investigators in OFAC's Office of Global Targeting (OGT) oversee its targeting process, from initial target identification and investigation to final approval, designation, and update of the Specially Designated Nationals and Blocked Persons List (SDN List). In recent years, OFAC has targeted a wide array of global threats. At the same time, the foreign targets of OFAC sanctions have grown more strategic, powerful, and complex. The ever-increasing demand for sanctions affirms the importance of OFAC's mission, value of its work, and expertise of its professionals. The demand for this foreign policy tool also requires the continuous refinement of OFAC's programs and processes.

Status Update

In 2020, OIG made several important recommendations to improve OFAC's internal procedures based on weaknesses it identified during its review, and OFAC has taken to implement its recommendations. At the same time, OFAC was reassured by OIG's finding that the evidentiary memoranda behind every designation were properly reviewed and approved by relevant OFAC and Treasury experts, management, and leadership.

Among the actions, OFAC has taken since 2020 to address the weaknesses identified by OIG, OFAC moved from hard-copy to electronic review of designation packages and instituted digital

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signatures on Blocking and Federal Register Notices, facilitating electronic archiving of signed documents in the OASIS database. OGT and the Office of Sanctions Support and Operations also implemented an on-line portal that tracks every designation package, approved for public issuance, as it moves through the various stages of review to final signature. In addition, this team worked with OFAC's Records Management office to establish a process for preparing and digitally scanning existing hard copy documents for proper NARA-compliant records maintenance. This process includes ensuring that these files are complete and includes all key documents, including the Blocking and Federal Register Notices. This team also now oversees and executes the closure of all Reconsideration cases as part of the established petitions process. OGT has updated relevant employee and manager trainings to reflect these improvements.

Apart from these specific actions, in 2021, OGT established a dedicated process improvement team that reports to the OGT front office. This team has created new and updated other existing SOPs related to case management and the full lifecycle of OFAC's designation process. OFAC commits to reviewing and making modifications, including a close-out checklist, to relevant SOPs to ensure the proper close out of cases following a designation rollout, including uploading the signed Blocking and Federal Register Notices to the OASIS database.

OFAC plans to replace its current OASIS case management system with an updated one and incorporate design features not currently feasible, including requiring certain documents to be uploaded prior to closing out a case and automating the closure of cases following publication of target names on the SDN List.

* * *

In closing, OFAC reiterates its appreciation of OIG's review of its Ukraine/Russia-related sanctions programs and believes that the implementation of OIG's recommendations will support the continued success of OFAC's mission.

Bradley T. Smith

Digitally signed by Bradley T.
Smith
Date: 2024.02.22 10:38:03 -05'00'

Bradley T. Smith
Director
Office of Foreign Assets Control

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Appendix 6: Major Contributors to This Report

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Appendix 7: Report Distribution

Department of the Treasury

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

Office of Terrorism and Financial Intelligence

Under Secretary for Terrorism and Financial Intelligence
Assistant Secretary for Terrorist Financing and Financial Crimes
Assistant Secretary for Intelligence and Analysis
Office of Inspector General Audit Liaison

Office of Management and Budget

OIG Budget Examiner

United States Senate

Committee on Appropriations
Committee on Banking, Housing, and Urban Affairs
Committee on Foreign Relations
Committee on Finance
Committee on Homeland Security & Governmental Affairs
Select Committee on Intelligence

U.S. House of Representatives

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Committee on Financial Services
Committee on Foreign Affairs
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