



# Department of the Treasury Office of Inspector General



## SEMIANNUAL REPORT TO CONGRESS

October 1, 2025 – March 31, 2026

OIG-CA-26-031

This Page Intentionally Left Blank

# Highlights

## Total OIG Monetary Benefits Identified

\$50,794,152



Audit Reports &  
Other Products

62



Investigative Reports Issued

52



Audit Questioned Costs

\$31,629



OI Indictments &  
Convictions

60



Voluntary Repayments

\$93,395



Criminal Fines / Restitution /  
Court Fees

\$50,669,128



## Message from the Inspector General

---

During this reporting period, the Department of the Treasury (Treasury) Office of Inspector General (OIG) continued to advance its mission to promote integrity, accountability, and efficiency across Treasury programs and operations. Our teams remained focused on addressing fraud risks, strengthening oversight frameworks, and responding to emerging threats within the financial and digital ecosystems.

As we draw down oversight of pandemic-related programs, including investigations into misuse of Paycheck Protection Program funds, this period included a significant achievement: a successful multi-agency investigation that uncovered a large-scale Payment Protection Program fraud scheme resulting in substantial financial losses to the Federal Government. The investigation led to the conviction and sentencing of key participants involved in orchestrating more than \$11 million in fraudulent loans. This outcome reflects Treasury OIG's commitment to working closely with law enforcement partners to ensure accountability for abuse of taxpayer-funded pandemic relief.

Our investigative work also supported the Department of Justice (DOJ) in another complex Coronavirus Disease 2019 fraud prosecution involving a Maryland individual who pleaded guilty to lottery fraud scheme charges tied to pandemic-era financial scams. This case underscores the persistent ingenuity of fraud actors seeking to exploit federal relief programs, as well as the importance of our continued vigilance in detecting and preventing such schemes.

Our audit work this period included a review of Treasury's Financial Crimes Enforcement Network (FinCEN) and its management of Bank Secrecy Act (BSA) data access. OIG issued 14 recommendations focused on improving risk-based assessments, updating standard operating procedures and documentation standards, ensuring the BSA system of records notice is accurate and compliant, executing and updating required Memorandum of Understandings (MOU), and enhancing controls for monitoring and maintaining these agreements. FinCEN concurred with all recommendations and outlined planned corrective actions to address the deficiencies identified.

Across all mission areas, Treasury OIG employees demonstrated exceptional professionalism and adaptability. As new technologies, fraud patterns, and policy priorities emerge, our teams remain committed to producing timely audits, rigorous investigations, and data-driven reviews that support transparency and protect the public trust.

## Message from the Inspector General

---

I am proud of the quality and impact of the oversight work accomplished during this period. Treasury OIG will continue to ensure that federal resources are safeguarded, critical programs operate effectively, and Treasury remains resilient in the face of longstanding and emerging risks.

A handwritten signature in black ink, appearing to read "L J Sciurba". The signature is written in a cursive, flowing style.

Loren J. Sciurba  
Deputy Inspector General

# Contents

<b>Highlights</b> .....	<b>iii</b>
<b>Message from the Inspector General</b> .....	<b>iv</b>
<b>Contents</b> .....	<b>vi</b>
<b>Treasury Office of Inspector General Overview</b> .....	<b>1</b>
<b>Management and Performance Challenges</b> .....	<b>3</b>
<b>Office of Audit – Significant Audits and Other Products</b> .....	<b>4</b>
CARES Act Compliance Monitoring .....	4
Emergency Rental Assistance Oversight.....	5
Anti-Money Laundering/Terrorist Financing and Intelligence .....	6
Financial Management.....	6
<b>Office of Investigations – Significant Investigations</b> .....	<b>10</b>
CARES Act Investigations .....	10
Other Significant Investigations .....	11
<b>Treasury OIG Accomplishments and Activities</b> .....	<b>14</b>
<b>Treasury OIG Leadership Roles</b> .....	<b>14</b>
<b>Statistical Summary</b> .....	<b>15</b>
<b>Other Reporting Requirements and Requests</b> .....	<b>28</b>
<b>Listing of Audit Products Issued</b> .....	<b>30</b>
<b>References to the Inspector General Act</b> .....	<b>35</b>
<b>Abbreviations</b> .....	<b>36</b>

# Treasury Office of Inspector General Overview

Treasury OIG was established pursuant to the 1988 amendments to the Inspector General Act of 1978.<sup>1</sup> Treasury OIG is headed by an Inspector General appointed by the President with the advice and consent of the Senate.

Treasury OIG performs independent, objective reviews of Treasury programs and operations, except for those of the Internal Revenue Service (IRS), and keeps the Secretary of the Treasury and Congress fully informed of problems, deficiencies, and the need for corrective actions. The Treasury Inspector General for Tax Administration and the Government Accountability Office perform oversight related to the IRS. The Government Accountability Office performs oversight of loans, loan guarantees, and other investments under the Coronavirus Economic Stabilization Act of 2020.

Treasury OIG also performs independent oversight of programs and operations funded by the Gulf Coast Restoration Trust Fund established within Treasury by the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act).<sup>2</sup> In addition, Treasury OIG performs oversight of programs and operations administered by the Gulf Coast Ecosystem Restoration Council (Council), established as an independent Federal entity, and the Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology Program (Science Program) administered by the National Oceanic and Atmospheric Administration (NOAA). With regard to the Council and the Science Program, Treasury OIG keeps the appointed Chairperson of the Council, the NOAA Science Program Administrator, and Congress fully informed of problems, deficiencies, and the need for corrective actions.

Treasury OIG has four components: (1) Office of Audit; (2) Office of Investigations; (3) Office of Counsel; and (4) Office of Management. Treasury OIG is headquartered in Washington, DC.

The Office of Audit, under the leadership of the Assistant Inspector General for Audit, performs and supervises financial and performance audits, attestation engagements, and evaluations to detect and prevent fraud, waste, and abuse in programs and operations within Treasury OIG's jurisdictional boundaries. Reporting to the Assistant Inspector General for Audit are Deputy Assistant Inspectors General responsible for managing a diverse range of audit activities. These activities include financial sector audits, fiscal management and transparency audits, cybersecurity, and financial

---

<sup>1</sup> 5 U.S.C. §§401-424

<sup>2</sup> Public Law 112-141

assistance audits. Areas of responsibility span banking supervision, revenue collection activities, financial statements, anti-money laundering and sanctions programs, intelligence operations, information systems, and domestic assistance programs.

The Office of Investigations, under the leadership of the Assistant Inspector General for Investigations, performs investigations and conducts initiatives to detect and prevent fraud, waste, and abuse in programs and operations within Treasury OIG's jurisdictional boundaries; and to investigate threats against Treasury personnel and assets in designated circumstances as authorized by the Inspector General Act. The Office of Investigations also manages the Treasury OIG Hotline to facilitate reporting of allegations involving these programs and operations.

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

The Office of Management, under the leadership of the Assistant Inspector General for Management, provides administrative services to maintain the Treasury OIG administrative infrastructure, including facilities, human resources, information technology, procurement, records management, and security.

For Fiscal Year (FY) 2026, Treasury OIG received \$48.4 million in direct appropriations. Of this amount, up to \$2.8 million is designated for audits and investigations under the RESTORE Act. As of March 31, 2026, Treasury OIG had 154 full-time staff.

---

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

# Management and Performance Challenges

The Reports Consolidation Act of 2000 requires Treasury OIG to annually provide its perspective on the most serious management and performance challenges facing Treasury and the Council. The following is a synopsis of our annual assessments, which are available in their entirety on the Treasury OIG [website](#).

## Treasury

In a December 4, 2025, memorandum to Secretary of the Treasury, Scott Bessent, Deputy Inspector General Loren J. Sciarba reported the following five challenges facing the Department, of which two were new:

- Resource Optimization (New)
- Cyber Threats (Repeat)
- Artificial Intelligence Adoption (New)
- Anti-Money Laundering/Terrorist Financing and Bank Secrecy Act Enforcement (Repeat)
- Crypto and Digital Assets Growth (Repeat)

## Gulf Coast Ecosystem Restoration Council

In a November 20, 2025, letter to the Honorable David Fotouhi, Deputy Administrator of the U.S. Environmental Protection Agency and Chairperson of the Council, Deputy Inspector General Loren J. Sciarba reported three challenges.

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

# Office of Audit – Significant Audits and Other Products

## CARES Act Compliance Monitoring

### Audit of Air Carrier Worker Support Certifications

Under Title IV, Subtitle B, Air Carrier Worker Support, of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Treasury 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 and contractors. Our objective is to determine the accuracy, completeness, and sufficiency of sworn financial statements or other data used to certify application amounts submitted and approved by Treasury for the Payroll Support Program. To date, we have issued three reports, identifying \$10,799 in questioned costs. Reports were issued to the following air carriers:

- **Air Wisconsin Airlines, LLC – ([OIG-26-024](#), Redacted)**
- **IBC Airways, Inc. – ([OIG-26-025](#), Redacted)**
- **Ameriflight, LLC – ([OIG-26-026](#), Redacted)**

### Follow Up Desk Reviews of Coronavirus Relief Fund Recipients Use of Funds

The CARES Act assigned Treasury OIG with the authority to recoup funds in the event that it is determined that a Coronavirus Relief Fund (CRF) recipient failed to comply with requirements of subsection 601(d) of the Social Security Act, as amended, 42 U.S.C. 801(d). As part of this authority, if OIG determines that a CRF recipient failed to comply with the use of funds requirements for CRF award funds, the amount equal to the amount of funds used in violation shall be booked as a debt of such entity owed to the Federal Government.

Under a contract monitored by our office, a certified independent public accounting firm (IPA) performed desk reviews to evaluate documentation supporting the use of CRF proceeds as reported in the GrantSolutions portal. The objective of Treasury OIG's follow up desk reviews was to determine if prime recipients could support the questioned costs identified by the IPA or Treasury OIG should recoup the amounts. We issued 14 Final Determination on Corrective Actions letters for the following prime recipients:

- **City of Fresno, California ([OIG-CA-26-002](#))**
- **City of Phoenix, Arizona ([OIG-CA-26-003](#))**

- Bergen County, New Jersey ([OIG-CA-26-004](#))
- Ohio ([OIG-CA-26-007](#))
- Native Village of Point Hope ([OIG-CA-26-008](#))
- New Hampshire ([OIG-CA-26-009](#))
- City of Dallas, Texas ([OIG-CA-26-010](#))
- Dallas County, Texas ([OIG-CA-26-011](#))
- Nebraska ([OIG-CA-26-012](#))
- San Bernardino County, California ([OIG-CA-26-013](#))
- Bucks County, Pennsylvania ([OIG-CA-26-015](#))
- Mississippi ([OIG-CA-26-018](#))
- California ([OIG-CA-26-021](#))
- Lancaster County, Pennsylvania ([OIG-CA-26-024](#))

### Emergency Rental Assistance Oversight

Section 501 of the Consolidated Appropriations Act, 2021 assigned our office the responsibility to conduct monitoring and oversight of the receipt, disbursement, and use of Emergency Rental Assistance (ERA) 1 and ERA2 funds and the authority to recoup funds used in violation of the Consolidated Appropriations Act, 2021 and Treasury's guidance. The ERA1 statute, codified at 15 USC § 9058a, and the ERA2 statute, codified at 15 USC § 9058c, direct Treasury to make allocations and payments to eligible grantees such as State and Local governments, who in-turn, make funding available in the form of rental assistance to eligible households. As part of its oversight authority for ERA2, Treasury OIG reports misused funds to Treasury management as questioned costs for its action. We issued a questioned cost notice to the following grantee:

#### **Emergency Rental Assistance Program (ERA2) – Questioned Cost Finding, Moreno Valley, California**

In August 2023, a subrecipient notified the Office of Inspector General of four instances of potential improper payments under a grantee's ERA2 award. After reviewing supporting documentation from both the subrecipient and the grantee, OIG confirmed that one of the reported cases constituted an improper payment. Specifically, \$20,850 in assistance was issued for an application lacking adequate documentation to establish eligibility, resulting in a violation of the Use of Funds statute. This amount was therefore questioned. In response to the draft finding, the grantee agreed to repay the questioned amount. ([OIG-CA-26-026](#))

## Anti-Money Laundering/Terrorist Financing and Intelligence

### Audit of FinCEN’s Management of BSA Data – User Access and System of Records Notice

During this reporting period, OIG completed its third audit examining FinCEN’s management of BSA data. The review focused on FinCEN’s processes for granting bulk data access, maintaining an accurate and compliant system of records notice and establishing and managing MOUs with external agencies that use BSA data.

The audit found that FinCEN did not fully adhere to applicable laws, regulations, standard operating procedures, or government-wide requirements in several critical areas related to BSA data access. Specifically, FinCEN had not documented or periodically reevaluated agencies’ need for bulk data access, nor had it updated its BSA system of records notice to reflect current practices. In addition, the audit identified shortcomings in FinCEN’s execution, maintenance, and tracking of required MOUs, including for bulk data access and for agencies participating in the platform program. Several agencies lacked executed MOUs altogether, while others had MOUs that were outdated, inaccurately tracked, or improperly maintained.

To address these deficiencies, the OIG issued 14 recommendations aimed at strengthening FinCEN’s oversight of BSA data. These recommendations include conducting and documenting risk-based assessments for bulk data access; updating standard operating procedures to clarify review responsibilities, MOU requirements, and documentation standards; ensuring the system of records notice is accurate and compliant with governing guidance; executing outstanding MOUs; periodically reviewing and updating existing MOUs; and improving controls for tracking, maintaining, and signing such agreements. FinCEN concurred with all recommendations and described corrective actions that, if fully implemented, should bring its BSA data management practices into compliance and enhance the integrity of its data-sharing operations. ([OIG-26-015](#))

## Financial Management

### Financial Statement Audits

The Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, requires annual financial statement audits of Treasury. The financial statements of certain Treasury component entities are audited either pursuant to other requirements, their materiality to Treasury’s consolidated financial statements, or as a

## Office of Audits – Significant Audits and Other Products

management initiative. The Chief Financial Officers Act of 1990, as amended by the Accountability of Tax Dollars Act of 2002, also requires an annual audit of the Gulf Coast Ecosystem Restoration Council’s (Council) financial statements. The table below shows audit results for fiscal years 2024 and 2025.

Treasury-audited financial statements and related audits						
	Fiscal year 2025 audit results			Fiscal year 2024 audit results		
Entity	Opinion	Material weaknesses	Significant deficiencies	Opinion	Material weaknesses	Significant deficiencies
<b>Government Management Reform Act/Chief Financial Officers Act requirements</b>						
Department of the Treasury	U	0	1	U	0	1
Internal Revenue Service (A)	U	0	1	U	0	1
<b>Other required audits</b>						
Bureau of Engraving and Printing	U	0	0	U	0	0
Community Development Financial Institutions Fund	U	0	0	U	0	0
Office of D.C. Pensions	U	0	0	U	0	0
Federal Financing Bank	U	0	0	U	0	0
Treasury Forfeiture Fund	U	0	1	U	0	0
<b>U.S. Mint</b>						
Financial Statements	U	0	0	U	0	0
Custodial Gold and Silver Reserves	U	0	0	U	0	0
<b>Other audited accounts/financial statements that are material to Treasury’s financial statements</b>						
<b>Bureau of the Fiscal Service</b>						
Schedule of Federal Debt (A)	U	0	0	U	0	0
Exchange Stabilization Fund	U	0	0	U	0	0
<b>Management-initiated audits</b>						
Office of the Comptroller of the Currency	U	0	0	U	0	0
Alcohol and Tobacco Tax and Trade Bureau	U	0	0	U	0	0
U.S. Gold Reserves Held by Federal Reserve Banks	U	0	0	U	0	0

## Office of Audits – Significant Audits and Other Products

Treasury-audited financial statements and related audits						
	Fiscal year 2025 audit results			Fiscal year 2024 audit results		
Entity	Opinion	Material weaknesses	Significant deficiencies	Opinion	Material weaknesses	Significant deficiencies
<b>Gulf Coast Financial Statements</b>						
Gulf Coast Ecosystem Restoration Council	U	0	0	U	0	0
U Unmodified opinion. (A) Audited by the Government Accountability Office.						

### Federal Financial Management Improvement Act

The following instances of noncompliance with the Federal Financial Management Improvement Act of 1996 were reported in connection with the audit of Treasury’s FY 2025 consolidated financial statements.

Condition	Type of noncompliance
Treasury continues to have deficiencies in IRS financial management systems. Specifically, IRS did not consistently design, implement, and operate information system controls and security programs over its financial management systems in accordance with the federal financial management systems requirements. (first reported in FY 1997)	Federal financial management system requirements

The status of these instances of noncompliance, including progress in implementing remediation plans, will be evaluated as part of the audit of Treasury’s FY 2025 consolidated financial statements.

### Attestation Engagements

An IPA, under contracts monitored by our office, completed three Statement of Standards for Attestation Engagements No. 18 examinations in support of the audit of Treasury’s FY 2025 consolidated financial statements and the financial statement audits of certain other Federal agencies. The IPA found, in all material respects, the controls were fairly presented in the description of controls for the system, suitably designed, and controls tested operated effectively throughout the period examined for the following:

- Report on the Bureau of the Fiscal Service’s Description of its Administrative Resource Center Shared Services System and the Suitability of the Design and Operating Effectiveness of its Controls for the Period July 1, 2024 to June 30, 2025 ([OIG-26-001](#))

## Office of Audits – Significant Audits and Other Products

---

- Report of the Bureau of Fiscal Service’s Federal Investment and Borrowings Branch’s Description of its Investment and Redemption Services and the Suitability of the Design and Operating Effectiveness of its Controls for the Period August 1, 2024 to July 31, 2025 ([OIG-26-005](#))
- Report of the Bureau of Fiscal Service’s Funds Management Branch’s Description of its Trust Funds Management Services and the Suitability of the Design and Operating Effectiveness of its Controls for the Period August 1, 2024 to July 31, 2025 ([OIG-26-006](#))

# Office of Investigations – Significant Investigations

## CARES Act Investigations

### Joint Investigation Resulting in Multiple Convictions for Emergency Rental Assistance Theft

On December 4, 2025, the OIG completed its investigation for a joint Treasury OIG and United States Secret Service matter, regarding multiple subjects who conspired to defraud the ERA and Payroll Protection programs of approximately \$690,000. Three subjects were ultimately indicted and sentenced to a total of two years' incarceration, four years' probation, and \$621,050 in restitution – including \$151,780 in criminal forfeiture. The U.S. Attorney's Office for the Northern District of Indiana prosecuted the case.

### Homeowners Assistance Fraud Investigation Resulted in \$2.7 Million in Civil Forfeiture

On March 5, 2026, the OIG completed its investigation regarding Homeowners Assistance Fund fraud under the American Rescue Plan Act of 2021. The investigation revealed that an unknown third party impersonated a vendor doing business with the North Carolina Housing Finance Agency and defrauded \$2,767,919.94 from the agency's Homeowners Assistance Fund program. The U.S. Attorney's Office for the Eastern District of North Carolina obtained a Civil Judicial Order and Default Judgement of Forfeiture for the entire \$2,767,919.94. These funds were returned to the Homeowners Assistance Fund program.

### Joint Investigation Resulting in American Rescue Plan Fraud Convictions

On January 20, 2026, the OIG completed its investigation for a joint Treasury OIG, Federal Bureau of Investigation, and Housing and Urban Development OIG regarding allegations of fraud against the Treasury funded Coronavirus Disease 2019 Relief programs under the American Rescue Plan Act. The investigation resulted in a guilty plea of fraud against the American Rescue Plan Act program and a sentencing of two subjects. The primary subject was sentenced to 30 months imprisonment and the secondary subject received 3 years' probation; restitution of \$749,940 was also ordered. The United States Attorney's Office for the District of Delaware prosecuted the case.

### **Aviation Company Defrauds Payroll Support Program (PSP), Agrees to Repay Debt**

On December 4, 2025, the OIG completed its investigation regarding PSP fraud involving an aviation company located in Honolulu, HI. The company received \$1,697,129.40 in PSP funds. A compliance review identified the company potentially used \$866,910.93 of the allocated funds for unauthorized expenses to include terminating employees after receiving the PSP funds in violation of the PSP agreement. An agreement to repay the funds was reached by the Treasury and the company resulting in the company repaying the entire allocation of \$1,697,129.40.

### **Prosecution Declined for Sovereign Citizen Defrauding Payment Protection Program**

On March 5th, 2026, the OIG completed its joint investigation with U.S. Postal Inspection Service regarding an alleged Sovereign Citizen defrauding the Payment Protection Program. The \$126,000 Payment Protection Program loan was disbursed to the subject although there were no records of any kind on file with the Delaware Department of Labor. The United States Attorney's Office for the District of Delaware declined to prosecute this investigation due to lack of prosecutorial resources. The subject's loan was referred to the U.S. Department of the Treasury for non-payment.

## **Other Significant Investigations**

### **Fraudulently Obtained Treasury Check Investigation Leads to 43 Convictions**

On December 19, 2025, the OIG completed its investigation into a stolen identity refund fraud scheme. The investigation resulted in 43 convictions of individuals involved in obtaining and cashing fraudulently obtained Treasury checks. The defendants included employees of money services businesses and the U.S. Postal Service. The charges resulted in 43 convictions, who were sentenced to a combined 1,300 months in prison, 1,752 months of probation, and ordered to pay \$27.5 million in restitution to the U.S. Treasury. Defendants were also ordered to forfeit \$2.24 million and pay \$8,500 in special assessments. In total, court-ordered financial actions totaled \$29.83 million. The DOJ in the District of Columbia, the District of Maryland, Greenbelt Office, and the DOJ Tax Division prosecuted the case.

### **Civil Settlement for Maryland-Based Contractor in False Claims Act Violations**

On March 27, 2026, the OIG completed a joint investigation with the U.S. General Services Administration, OIG, and the Treasury Inspector General for Tax Administration into a civil False Claims Act case. The investigation determined that Hill ASC, Inc., an information technology staffing company, engaged in fraudulent billing practices while providing services to federal agencies from 2018 through 2023 under the U.S. General Services Administration’s Multiple Award Schedule program. Hill ASC billed for unqualified personnel, submitted claims outside the contract scope, and charged unapproved or unallowable costs. The U.S. General Services Administration contract included more than 100 task orders, most funded by the Office of the Chief Information Officer within the Treasury. On July 14, 2025, Hill ASC agreed to pay \$14,750,000.00 to resolve allegations of False Claims Act violations related to these practices. The settlement was negotiated by the U.S. Department of the Justice, Civil Division, Commercial Litigation Branch, Fraud Section.

### **Suspected Money Laundering Through the Mutilated Currency Division (MCD)**

On January 30, 2026, the OIG completed its portion of a joint Federal Bureau of Investigation and U.S. Customs and Border Patrol investigation into an individual suspected of laundering currency through the Bureau of Engraving and Printing’s Mutilated Currency Division (MCD). The joint investigation revealed that the subject submitted more than \$250,000 of mutilated currency, from multiple international transfers from identified terrorist/high crime locations before submission to MCD. Subject alleged they ultimately wanted to deposit a combined check of the funds into a personal account in Canada despite the subject having no known ties to the U.S. The U.S. District of Montana accepted prosecution but due to other prosecutorial priorities, ultimately decided to not proceed with prosecution. However, this investigation revealed MCD vulnerabilities resulting in the OIG issuing an OIG Systemic Observation report to the Bureau of Engraving and Printing.

**Bureau Employee Sentenced for Possession of Child Sexual Abuse Material**

On January 29, 2026, the OIG completed its investigation for a case involving a Bureau employee possessing Child Sexual Abuse Material. The employee was arrested and charged by local authorities in Shelby County, Alabama. The employee resigned and was sentenced to 24 months' probation, 120 months' prison with all but 6 months suspended. The District Attorney of the 18th Judicial Circuit, Shelby County, Alabama prosecuted the case.

# Treasury OIG Accomplishments and Activities

## Treasury and OIG Joint Notice to ERA Grantees

Pursuant to the Joint Notice issued on October 4, 2024, during this semiannual reporting period grantees repaid \$93,395 to Treasury as follows:

ERA Voluntary Repayments to Treasury	
Knox County, TN	\$87,229
State of Oklahoma	\$4,240
City of Oklahoma	\$1,926
<b>Total Voluntary ERA Payments</b>	<b>\$93,395</b>

Since the Joint Notice was issued, grantees have voluntarily repaid a total of \$485,173 to Treasury.

## Treasury OIG Leadership Roles

Treasury OIG professionals serve various important public and private professional organizations supporting the Federal audit community. Examples of participation in these organizations are as follows:

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

**Julie Wong**, Director, for Coronavirus Aid, Relief, and Economic Security Act Oversight, is the National Single Audit Coordinator for Treasury.

**Javan Wilson**, Assistant Inspector General for Investigations, serves as the OIG Liaison to the Council of the Inspectors General on Integrity and Efficiency and the Inspector General for the Intelligence Community.

# Statistical Summary

## Summary of Treasury OIG Activities

OIG Activity	Number or Dollar Value
<b>Office of Counsel Activities</b>	
Regulation and legislation reviews	14
Instances where information was refused	0
<b>Office of Audit Activities</b>	
Reports issued and other products	62
Disputed audit recommendations	0
Significant revised management decisions	0
Management decision in which the Inspector General disagrees	0
Questioned costs	\$31,629
Funds put to better use	\$0
Voluntary repayments*	\$93,395
Total monetary benefits	<b>\$125,024</b>
<b>Office of Investigations Activities**</b>	
<b>Criminal and judicial actions (including joint investigations)</b>	
Investigative reports issued	52
Cases referred for prosecution and/or litigation	19
Individuals referred for criminal prosecution to the Department of Justice	20
Individuals referred for criminal prosecution to state and local authorities	1
Cases accepted for prosecution and/or litigation	5
Arrests	3
Indictments/informations	8
Convictions (by trial and plea)	52
Criminal Fines / Restitution / Court Fees	\$50,669,128
<b>Total OIG Monetary Benefits Identified</b>	<b>\$50,794,152</b>

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

\*\*During the reporting period, subjects were sentenced to 1526 months of prison time, 2052 months of probation, 24 days of community service, 48 months of home detention

## Metrics Used for Office of Investigations Activities

Treasury OIG investigative statistics listed above were obtained through reports drawn from Treasury OIG’s Office of Investigations case management system from October 1, 2025, through March 31, 2026. Some statistics represent actions occurring in the case prior to case closure but could not be reported until investigation was officially complete.

## Reports with Unimplemented Recommendations

Issued prior to March 31, 2026

The following list of Treasury OIG reports with unimplemented recommendations is based on information in Treasury’s automated audit recommendation tracking system, which is maintained by Treasury management officials.

Treasury OIG is reporting 219 open and unimplemented recommendations for 62 reports issued prior to March 31, 2026, with over \$4,041,525,549 in potential cost saving.

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

## Treasury Programs and Operations

Date	Report Number	Report Title	Number of Open Recommendations
2/5/2020	OIG-20-027	RESOURCE MANAGEMENT: Audit of the Department of the Treasury Departmental Offices Executive Pay Adjustments, Bonuses, and Awards	1
8/17/2020	OIG-20-042	MANUFACTURING AND REVENUE: Mint Controls Over Raw Materials and Coin Exchange Programs Need Improvement	1
10/27/2021	OIG-22-004	INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2021 Performance Audit for the Collateral National Security Systems (Sensitive But Unclassified)	5
10/28/2021	OIG-22-005	CYBERSECURITY/INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2021 Performance Audit (Sensitive But Unclassified)	2

Date	Report Number	Report Title	Number of Open Recommendations
11/8/2021	OIG-22-008	DATA ACT: Treasury Submitted Higher Quality Non-IRS Data in Its Fiscal Year 2020 Third Quarter DATA Act Submission, However Improvements are Still Needed	1
9/2/2022	OIG-22-037	CYBERSECURITY/INFORMATION TECHNOLOGY: Federal Information Security Modernization Act Fiscal Year 2022 Performance Audit for the Unclassified Systems (Redacted for Internal Use)	1
6/23/2023	OIG-CA-23-018*	Desk Review of Chippewa Cree Tribe's Use of Coronavirus Relief Fund Proceeds	1
7/7/2023	OIG-CA-23-026*	Desk Review of Turtle Mountain Band of Chippewa Indians' Use of Coronavirus Relief Fund Proceeds (Redacted)	2
7/7/2023	OIG-CA-23-027*	Desk Review of Los Angeles County, California's Use of Coronavirus Relief Fund Proceeds	1
7/20/2023	OIG-CA-23-029*	Desk Review of State of Florida's Use of Coronavirus Relief Fund Proceeds	1
7/21/2023	OIG-CA-23-033*	Desk Review of Pleasant Point Indian Reservation, Maine's Use of Coronavirus Relief Fund Proceeds	2
7/21/2023	OIG-CA-23-034*	Desk Review of State of Texas' Use of Coronavirus Relief Fund Proceeds	1
7/26/2023	OIG-CA-23-035*	Desk Review of the State of Tennessee's Use of Coronavirus Relief Fund Proceeds	2
7/28/2023	OIG-CA-23-038	Desk Review of Native Village of Point Hope's Use of Coronavirus Relief Fund Proceeds	1
8/8/2023	OIG-CA-23-039*	Desk Review of the Commonwealth of the Northern Mariana Islands Use of Coronavirus Relief Fund Proceeds	2
8/8/2023	OIG-CA-23-040*	Desk Review of the Commonwealth of Puerto Rico's Use of Coronavirus Relief Fund Proceeds	2
8/8/2023	OIG-CA-23-041*	Desk Review of Navajo Nation Tribal Government's Use of Coronavirus Relief Fund Proceeds (Redacted)	8

Date	Report Number	Report Title	Number of Open Recommendations
8/9/2023	OIG-CA-23-042*	Desk Review of the Commonwealth of Virginia’s Use of Coronavirus Relief Fund Proceeds	4
10/17/2023	OIG-CA-24-003*	City of Springfield, Massachusetts – Use of Coronavirus Relief Fund Proceeds	1
3/21/2024	OIG-CA-24-015	Memorandum – Inquiry on Revolving Door Between the Largest Accounting Firms and the Department of the Treasury	2
1/16/2024	OIG-24-022	CYBERSECURITY/INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2023 Performance Audit for the Unclassified Systems (Sensitive But Unclassified)	2
1/16/2024	OIG-24-023	CYBERSECURITY/INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2023 Performance Audit for the Collateral National Security Systems (Sensitive But Unclassified)	1
5/29/2024	OIG-24-027	BILL AND COIN MANUFACTURING: The Mint Needs to Enhance Controls over Gold Acquisitions	2
9/9/2024	OIG-24-032	GOVERNMENT-WIDE FINANCIAL SERVICES: Audit of Direct Express Program Disputes Related to Certain Cardholder Accounts	1
9/10/2024	OIG-CA-24-027	CYBERSECURITY/INFORMATION TECHNOLOGY: Assessment of the Department of the Treasury’s Incident Response Reporting Process for Select Incidents	2
9/10/2024	OIG-24-034	CYBERSECURITY/INFORMATION TECHNOLOGY: Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2024 Performance Audit for the Unclassified Systems	6
10/23/2024	OIG-CA-25-004*	Desk Review of Baltimore County, Maryland's Use of Coronavirus Relief Fund Proceeds	1
10/23/2024	OIG-CA-25-005*	Desk Review of the State of North Carolina's Use of Coronavirus Relief Fund Proceeds	1
11/13/2024	OIG-CA-25-007*	Desk Review of the State of West Virginia's Use of Coronavirus Relief Fund Proceeds (Redacted)	2

Date	Report Number	Report Title	Number of Open Recommendations
12/2/2024	OIG-CA-25-010*	Desk Review of the Government of Guam’s Use of Coronavirus Relief Fund Proceeds	4
12/4/2024	OIG-CA-25-012*	Desk Review of the Commonwealth of Pennsylvania’s Use of Coronavirus Relief Fund Proceeds	1
12/12/2024	OIG-CA-25-013*	Desk Review of the City of Fresno, California’s Use of Coronavirus Relief Fund Proceeds	2
12/6/2024	OIG-25-013	FINANCIAL MANAGEMENT: Management Letter for the Deficiencies in Internal Control over Cash Management Systems at the Bureau of the Fiscal Service Identified during the Audit of the Department of the Treasury’s Consolidated Financial Statements for Fiscal Years 2024 and 2023	3
12/12/2024	OIG-CA-25-015	Desk Review of the State of Mississippi’s Use of Coronavirus Relief Fund Proceeds	2
12/12/2024	OIG-CA-25-016*	Desk Review of State of Arizona’s Use of Coronavirus Relief Fund Proceeds	6
12/17/2024	OIG-CA-25-017*	Desk Review of the District of Columbia’s Use of Coronavirus Relief Fund Proceeds	17
12/12/2024	OIG-25-018	FINANCIAL MANAGEMENT: Management Letter for the Audit of the Bureau of Engraving and Printing’s Financial Statements for Fiscal Years 2024 and 2023	1
12/17/2024	OIG-CA-25-018*	Desk Review of the State of Utah’s Use of Coronavirus Relief Fund Proceeds	9
12/19/2024	OIG-CA-25-019*	Desk Review of the Commonwealth of Massachusetts’ (Massachusetts) Use of Coronavirus Relief Fund Proceeds	10
12/17/2024	OIG-CA-25-020*	Desk Review of the State of North Dakota’s Use of Coronavirus Relief Fund Proceeds	2
12/18/2024	OIG-CA-25-022*	Desk Review of Oklahoma County, Oklahoma’s Use of Coronavirus Relief Fund Proceeds	4
12/18/2024	OIG-CA-25-023*	Desk Review of the State of Oklahoma’s Use of Coronavirus Relief Fund Proceeds	1

Date	Report Number	Report Title	Number of Open Recommendations
12/20/2024	OIG-CA-25-024*	Desk Review of the Kiowa Tribe of Oklahoma’s Use of Coronavirus Relief Fund Proceeds	12
4/2/2025	OIG-25-025	ANTI-MONEY LAUNDERING/TERRORIST FINANCING: OIA Does Not Have Artificial Intelligence Capabilities and Faces Barriers to its Accelerated Adoption	1
12/19/2024	OIG-CA-25-025*	Desk Review of the State of Washington's Use of Coronavirus Relief Fund Proceeds	4
2/7/2025	OIG-CA-25-026*	Desk Review of the State of New Jersey's Use of Coronavirus Relief Fund Proceeds	23
12/19/2024	OIG-CA-25-027*	Desk Review of the Native Village of Selawik’s Use of Coronavirus Relief Fund Proceeds	1
9/30/2025	OIG-25-029	CYBERSECURITY/INFORMATION TECHNOLOGY: Audit of the Department of the Treasury Federal Information Security Modernization Act, Fiscal Year 2025 Performance Audit for the Unclassified Systems	12
12/20/2024	OIG-CA-25-029*	Desk Review of the State of Connecticut’s Use of Coronavirus Relief Fund Proceeds	3
3/20/2025	OIG-CA-25-038	Complaint Referral Memorandum – United States Mint’s Congressional Award Medal Loss	3
5/29/2025	OIG-CA-25-049*	Desk Review of the State of Oregon’s Use of Coronavirus Relief Fund Proceeds	1
8/13/2025	OIG-CA-25-054*	Emergency Rental Assistance (ERA1) Notice of Recoupment - State of North Carolina	1
8/25/2025	OIG-CA-25-056*	Emergency Rental Assistance (ERA1) Program Notice of Recoupment – State of Florida	1
1/23/2026	OIG-26-012	Audit of the Treasury Forfeiture Fund's Financial Statements for FY 2025	2
1/23/2026	OIG-26-013	Management Letter for the Audit of the Treasury Forfeiture Fund's Financial Statements for FY 2025	2

Date	Report Number	Report Title	Number of Open Recommendations
1/27/2026	OIG-26-014	Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Year 2025	2
2/12/2026	OIG-26-015	Audit of FinCEN's Management of BSA Data—User Access and System of Records Notice	14
2/13/2026	OIG-26-016	Management Letter for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Year 2025	2
2/13/2026	OIG-26-017	Management Letter for the Deficiencies in Internal Control over Cash Management Systems at the Bureau of the Fiscal Service Identified during the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Year 2025	11
3/13/2026	OIG-26-024	Audit of Air Carrier Worker Support Certifications - Air Wisconsin Airlines LLC	1
3/13/2026	OIG-26-025	Audit of Air Carrier Worker Support Certifications - IBC Airways, Inc.	1

Other Federal, State, and Local Entities

Date	Report Number	Report Title	Number of Open Recommendations	Questioned Costs
9/8/2025	OIG-CA-25-058*	DCAA Examination Report on Crane & Co., Inc.'s Price Proposal for Distinctive Currency Paper in Response to Solicitation No. RFP 2031ZA25R00002	1	\$0

\*Denotes reports that were issued over 6 months for which no management decision has been made as of March 31, 2026.

## Closed Investigations of Senior Government Employees Not Publicly Disclosed

October 1, 2025 through March 31, 2026

Treasury OIG closed four investigations involving senior Government employees during the period that were not publicly disclosed. Of these investigations, all four substantiated an instance of misconduct against a senior Government employee. All instances were referred to the appropriate venue for action.

### Allegation/Disposition

On January 29, 2026, Treasury OIG completed its investigation for a referral from the Virginia State Police alleging that a Bureau employee engaged their police lights installed in their personally owned vehicle in the presence of a Virginia State Police officer on a VA State Highway. When questioned by Virginia State Police, the employee showed identification indicating they were law enforcement despite no jurisdiction and/or work-related purpose in the area where the activity occurred. The OIG investigation determined the employee violated 31 CFR 0.201 Acting within scope of authority; specifically, engaging in activity contrary to any law. The vehicle in question is registered as a personally owned vehicle rather than a law enforcement vehicle. The presence of police lights in the personally owned vehicle renders the vehicle noncompliant with Virginia State Code. A final report was provided to the Bureau for action deemed appropriate.

*Substantiated*

---

The OIG completed its investigation regarding a Bureau contractor posting concerning messages about Treasury Secretary Scott Bessent and Immigration, Customs, and Enforcement agents on their personal social media account during official work hours. OIG was able to capture and review the messages for prosecution and conduct several interviews. The United States Attorney's Office, Northern District of Texas declined to prosecute citing insufficient evidence to charge a federal violation. Prior to the issuance of the declination, the Bureau contractor deleted the posts and was terminated from their position.

*Substantiated*

---

On December 17, 2025, the OIG completed its investigation into an allegation of unauthorized sensitive information transfer to an external storage device by a senior-level former Departmental Office employee. The former employee was interviewed, email records were reviewed, and external storage devices were examined. The OIG investigation confirmed suspected sensitive documents were deleted from the devices in question and the employee confirmed he is no longer in possession of any sensitive documents. The OIG provided a report to the Departmental Office.

*Substantiated*

---

On January 15, 2025, the OIG completed its investigation regarding a Supervisory Bureau Human Resources Specialist engaging in outside employment during official government business hours. The U.S. Attorney’s Office for the District of Columbia declined to prosecute the matter and the case was referred to the Bureau for action deemed appropriate.

*Substantiated*

---

---

## Trafficking Victims Prevention and Protection Reauthorization Act of 2022

October 1, 2025 through March 31, 2026

There were no suspected violations identified during the period, resulting in zero investigations initiated. Consequently, there were no investigation outcomes to report, and no specific actions were recommended for improvement.

---

## Summary of Instances of Whistleblower Retaliation

There were no instances of possible whistleblower retaliation during this reporting period, October 1, 2025 – March 31, 2026.

---

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

There were no attempts to resist, delay, or restrict Treasury OIG access to records or other information and no instances where information or assistance request was refused during this reporting period, October 1, 2025 – March 31, 2026.

## Audit Reports Issued with Questioned Costs

Category	Total No. of Reports	Total Questioned Costs
For which no management decision had been made by the beginning of the reporting period	49	\$4,139,780,936
Which were issued during the reporting period	2	\$31,629
Subtotals	51	\$4,139,812,565
For which a management decision was made during the reporting period	15	\$98,287,017
Dollar value of disallowed costs	-	\$2,942,505
Dollar value of costs not disallowed	-	\$95,344,512
For which no management decision was made by the end of the reporting period	36	\$4,041,525,548
For which no management decision was made within 6 months of issuance	34	\$4,041,493,919
Questioned costs include expenditures: (1) that are questioned because of an alleged violation of a provision of a law, regulation, contract, or other requirement governing the expenditure of funds; (2) that, at the time of the audit, are not supported by adequate documentation (i.e., unsupported costs); or (3) used for the intended purpose that are unnecessary or unreasonable.		

## **Audit Reports Issued with Recommendations that Funds Be Put to Better Use**

There were no reports issued with recommendations that funds be put to better use.

---

## **Reports for Which No Management Comment was Returned Within 60 Days**

As of March 31, 2026

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

---

## **Significant Revised Management Decisions**

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

---

## **Significant Disagreed Management Decisions**

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

### Peer Reviews

#### Office of Audit

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

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

On May 25, 2025, Treasury OIG rendered a *Pass* rating to the U. S. Environmental Protection Agency OIG for its system of quality control in effect for the year ended September 30, 2023.

#### Office of Investigations

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

In its report dated November 6, 2024, the U.S. Department of Education OIG found our office to be in compliance with all relevant guidelines for the review period. No peer reviews occurred during this reporting period.

## Other Reporting Requirements and Requests

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

### Reviews of Bank Failures with Nonmaterial Losses

We conduct reviews of failed banks supervised by the Office of the Comptroller of the Currency with losses to the Federal Deposit Insurance Corporation's Deposit Insurance Fund (DIF) that do not meet the definition of a material loss in the Federal Deposit Insurance Act. The reviews are performed to fulfill the requirements found in 12 U.S.C. §1831o(k). The term "material loss" triggers a material loss review if a loss to the DIF exceeds \$50 million (with provisions to increase that trigger to a loss that exceeds \$75 million under certain circumstances). For losses that are not material, the Federal Deposit Insurance Act requires that each 6-month period, the OIG of the Federal banking agency must (1) identify the estimated losses that have been incurred by the DIF during that 6-month period and (2) determine the grounds identified by the failed institution's regulator for appointing the Federal Deposit Insurance Corporation as receiver, and whether any unusual circumstances exist that might warrant an in-depth review of the loss. For each 6-month period, we are also required to prepare a report to the failed institutions' regulator and to Congress that identifies (1) any loss that warrants an in-depth review, together with the reasons why such a review is warranted and when the review will be completed; and (2) any losses where we determine no in-depth review is warranted, together with an explanation of how we came to that determination.

During this reporting period, there were no failed banks supervised by the Office of the Comptroller of the Currency with material loss to the DIF. There was one bank that failed during the prior period with a non-material loss to the DIF. Santa Anna National Bank, Santa Anna, Texas was closed on June 27, 2025, with an estimated loss to the DIF of \$23.5 million. ([OIG-26-023](#))

### Overseas Contingency Operations Quarterly Summary Memorandums to the Department of War Office of Inspector General

During this reporting period, we issued two summary memorandums to the Department of War OIG regarding information we obtained on Treasury's activities with respect to disrupting the Islamic State of Iraq and Syria's finances. The

memorandums included specific examples of activities to disrupt Islamic State of Iraq and Syria's financing, information on Treasury programs that combat terrorist financing, and work we performed or plan to perform to review these programs. ([OIG-CA-26-022](#), [OIG-CA-26-023](#))

### Joint Purchase Card Violations Report

The Government Charge Card Abuse Prevention Act of 2012, Public Law 112-194, requires the head of each executive agency with more than \$10 million in purchase card spending annually, and each Inspector General of such an executive agency, on a semiannual basis, to submit to the Director of OMB a joint report on confirmed violations involving misuse of a purchase card by employees of such executive agency and the related disciplinary actions. OMB prescribed the format for the semiannual report, which is transmitted by Treasury to OMB. We reviewed the *Semi-Annual Report on Purchase and Integrated Card Violations*, for the period of April 1, 2025, through September 30, 2025. Consistent with supporting documents provided by Treasury's bureaus and offices, there were no confirmed purchase charge card violations during this reporting period. ([OIG-CA-26-020](#))

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

We issued annual reports on the progress made by Treasury and the Council in implementing charge card related audit recommendations in accordance with the Charge Card Act and OMB Memorandum M-13-21, "Implementation of the Government Charge Card Abuse Prevention Act of 2012." Our office has not issued any charge card related audit findings and recommendations to Treasury or the Council and therefore had no updates to report for FY 2025. ([OIG-CA-26-016](#), [OIG-CA-26-017](#))

# Listing of Audit Products Issued

## Office of Audit

<i>Report Title</i>	<i>Report Number</i>
<i>November 2025</i>	
Gulf Coast Ecosystem Restoration Council Management Challenges Letter 2026	<a href="#">OIG-CA-26-001</a>
Report on the Bureau of the Fiscal Service's Description of its Administrative Resource Center Shared Services System and the Suitability of the Design and Operating Effectiveness of its Controls for the Period July 1, 2024 to June 30, 2025	<a href="#">OIG-26-001</a>
<i>December 2025</i>	
Final Determination on Corrective Actions for Desk Review of City of Fresno, California's Use of Coronavirus Relief Fund Proceeds (OIG-CA-25-013)	<a href="#">OIG-CA-26-002</a>
Final Determination on Corrective Actions for Desk Review of City of Phoenix, Arizona's Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-032)	<a href="#">OIG-CA-26-003</a>
Final Determination on Corrective Actions for Desk Review of Bergen County, New Jersey's Use of Coronavirus Relief Fund Proceeds (OIG-CA-24-028)	<a href="#">OIG-CA-26-004</a>
Management and Performance Challenges Facing the Department of the Treasury	<a href="#">OIG-CA-26-005</a>
Termination Memorandum - Audits of the Department of the Treasury's Implementation of Pandemic Programs (Job Codes: A-FA-20-039, A-FA-20-040, A-ER-21-039, A-HA-21-045, A-SL-22-079, A-SL-22-002, A-SL-22-078, A-SL-22-081)	<a href="#">OIG-CA-26-006</a>
Final Determination on Corrective Actions for Desk Review of State of Ohio's Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-037)	<a href="#">OIG-CA-26-007</a>
Final Determination on Corrective Actions for Desk Review of the Native Village of Point Hope's Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-038)	<a href="#">OIG-CA-26-008</a>
Audit of the United States Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves as of September 30, 2025 and 2024	<a href="#">OIG-26-002</a>
Final Determination on Corrective Actions for Desk Review of the State of New Hampshire's Use of Coronavirus Relief Fund Proceeds (OIG-CA-25-021)	<a href="#">OIG-CA-26-009</a>
Final Determination on Corrective Actions for Desk Review of the City of Dallas, Texas' Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-028)	<a href="#">OIG-CA-26-010</a>

<i>Report Title</i>	<i>Report Number</i>
Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements for Fiscal Years 2025	<a href="#">OIG-26-003</a>
Audit of the Department of the Treasury's Schedules of United States Gold Reserves Held by Federal Reserve Banks as of September 30, 2025 and 2024	<a href="#">OIG-26-004</a>
Final Determination on Corrective Actions for Desk Review of Dallas County, Texas' Use of Coronavirus Relief Fund Proceeds (OIG-CA-25-014)	<a href="#">OIG-CA-26-011</a>
Final Determination on Corrective Actions for Desk Review of State of Nebraska's Use of Coronavirus Relief Fund Proceeds (OIG-CA-25-028)	<a href="#">OIG-CA-26-012</a>
Report on Bureau of the Fiscal Service's FIBB's Description of its Investment and Redemption Services and the Suitability of the Design and Operating Effectiveness of its Controls for the Period August 1, 2024 to July 31, 2025	<a href="#">OIG-26-005</a>
Report on the Bureau of the Fiscal Service's Funds Management Branch's Description of its Trust Funds Management Services and the Suitability of the Design and Operating Effectiveness of its Controls for the Period August 1, 2024 to July 31, 2025	<a href="#">OIG-26-006</a>
Final Determination on Corrective Actions for Desk Review of San Bernardino County, California's Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-030)	<a href="#">OIG-CA-26-013</a>
Annual Plan, Fiscal Year 2026, Office of Inspector General, Department of the Treasury	<a href="#">OIG-CA-26-014</a>
<i>January 2026</i>	
Audit of the Federal Financing Bank's Financial Statements for Fiscal Year 2025	<a href="#">OIG-26-007</a>
Final Determination on Corrective Actions for Desk Review of Bucks County, Pennsylvania's Use of Coronavirus Relief Fund Proceeds (OIG-CA-24-019)	<a href="#">OIG-CA-26-015</a>
Audit of the Office of D.C. Pensions' Financial Statements for Fiscal Year 2025	<a href="#">OIG-26-008</a>
Audit of the Community Development Financial Institutions Fund's Financial Statements for Fiscal Year 2025	<a href="#">OIG-26-009</a>
Annual Report to OMB on the Progress of Treasury's Implementation of Charge Card Recommendations	<a href="#">OIG-CA-26-016</a>
Audit of the Office of the Comptroller of the Currency's Financial Statements for Fiscal Year 2025	<a href="#">OIG-26-010</a>
2025 Annual Report (Gulf Coast) on Charge Card Status of Recommendations Transmittal to OMB	<a href="#">OIG-CA-26-017</a>

<i>Report Title</i>	<i>Report Number</i>
Final Determination on Corrective Actions for Desk Review of State of Mississippi's Use of Coronavirus Relief Fund Proceeds (OIG-CA-25-015)	<a href="#">OIG-CA-26-018</a>
Audit of the Exchange Stabilization Fund's Financial Statements for Fiscal Year 2025	<a href="#">OIG-26-011</a>
Audit of the Treasury Forfeiture Fund's Financial Statements for FY 2025	<a href="#">OIG-26-012</a>
Management Letter for the Audit of the Treasury Forfeiture Fund's Financial Statements for FY 2025	<a href="#">OIG-26-013</a>
Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Year 2025	<a href="#">OIG-26-014</a>
<i>February 2026</i>	
Joint Purchase and Integrated Card Violation Report (April 1, 2025, through September 30, 2025) *	<b>OIG-CA-26-020</b>
Audit of FinCEN's Management of BSA Data—User Access and System of Records Notice	<a href="#">OIG-26-015</a>
Management Letter for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Year 2025	<a href="#">OIG-26-016</a>
Management Letter for the Deficiencies in Internal Control over Cash Management Systems at the Bureau of the Fiscal Service Identified during the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Year 2025	<a href="#">OIG-26-017</a>
Audit of the Alcohol and Tobacco Tax and Trade Bureau's Financial Statements for Fiscal Year 2025	<a href="#">OIG-26-018R</a>
Final Determination on Corrective Actions for Desk Review of the State of California's Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-025)	<a href="#">OIG-CA-26-021</a>
Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Year 2025	<a href="#">OIG-26-019</a>
Management Letter for the Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Year 2025	<a href="#">OIG-26-020</a>
Audit of the United States Mint's Financial Statements for Fiscal Year 2025	<a href="#">OIG-26-021</a>
Management Letter for the Audit of the United States Mint's Financial Statements for Fiscal Year 2025	<a href="#">OIG-26-022</a>

<i>Report Title</i>	<i>Report Number</i>
<i>March 2026</i>	
Overseas Contingency Operations - Summary of Work Performed by the Department of the Treasury Related to Terrorist Financing and Anti-Money Laundering for the Fourth Quarter Fiscal Year 2025	<a href="#">OIG-CA-26-022</a>
Overseas Contingency Operations - Summary of Work Performed by the Department of the Treasury Related to Terrorist Financing and Anti-Money Laundering for the First Quarter Fiscal Year 2026	<a href="#">OIG-CA-26-023</a>
Final Determination on Corrective Actions for Desk Review of Lancaster County, Pennsylvania’s Use of Coronavirus Relief Fund Proceeds (OIG-CA-23-024)	<a href="#">OIG-CA-26-024</a>
Failed Bank Limited Review - Santa Anna National Bank	<a href="#">OIG-26-023</a>
Emergency Rental Assistance (ERA1) Program Notice of Recoupment – City of Houston, Texas	<a href="#">OIG-CA-26-025</a>
Emergency Rental Assistance Program (ERA2) – Questioned Cost Finding, Moreno Valley, California	<a href="#">OIG-CA-26-026</a>
Audit of Air Carrier Worker Support Certifications - Air Wisconsin Airlines LLC	<a href="#">OIG-26-024</a>
Audit of Air Carrier Worker Support Certifications - IBC Airways, Inc.	<a href="#">OIG-26-025</a>
Audit of Air Carrier Worker Support Certifications - Ameriflight, LLC	<a href="#">OIG-26-026</a>
Audit of the Department of the Treasury’s Cybersecurity Information Sharing	<a href="#">OIG-26-027</a>
Emergency Rental Assistance Program (ERA 1) Notice of Recoupment – Harris County, Texas	<a href="#">OIG-CA-26-027</a>

\*Closed audits not disclosed to public

# Council of Inspectors General on Financial Oversight

<i>Report Title</i>	<i>Report Number</i>
<i>December 2025</i>	
CIGFO December Meeting Minutes	<a href="#"><u>No Report Number</u></a>

## References to the Inspector General Act

Section	Requirement	Page
Section 5(a)(1)	Significant problems, abuses and deficiencies	4-13
Section 5(a)(2)	Significant recommendations for corrective action	16-21
Section 5(a)(3)	Reports with corrective action not completed	16-21
Section 5(a)(4)	Matters referred to prosecutive authorities	15
Section 5(a)(5)	Information or assistance refused	24
Section 5(a)(6)	List of audit, inspection, and evaluation reports issued	30-34
Section 5(a)(7)	Summaries of significant reports	4-13
Section 5(a)(8)	Audit, inspection, and evaluation reports—questioned costs	15
Section 5(a)(9)	Audit, inspection and evaluation reports—funds to be put to better use	15
Section 5(a)(10)	Prior audit, inspection, and evaluation reports unresolved	16-21
Section 5(a)(11)	Significant revised management decisions	26
Section 5(a)(12)	Significant management decisions with which OIG disagreed	26
Section 5(a)(14–16)	Peer reviews conducted	27
Section 5(a)(17–18)	Statistics on investigative reports, referrals, prosecutions, indictments	15
Section 5(a)(19)	Substantiated Investigations involving senior government employees	22-23
Section 5(a)(20)	Description of whistleblower retaliation	23
Section 5(a)(21)	Any establishment attempts to interfere with independence	24
Section 5(a)(22)	Closed audits, evaluations, inspections, and investigations not disclosed to public	30-33

## Abbreviations

Abbreviation	Definition
<b>BSA</b>	Bank Secrecy Act
<b>CARES Act</b>	Coronavirus Aid, Relief, and Economic Security Act
<b>Council</b>	Gulf Coast Ecosystem Restoration Council
<b>CRF</b>	Coronavirus Relief Fund
<b>DIF</b>	Deposit Insurance Fund
<b>DOJ</b>	Department of Justice
<b>ERA</b>	Emergency Rental Assistance
<b>Fiscal Service</b>	Bureau of the Fiscal Service
<b>FINCEN</b>	Financial Crimes Enforcement Network
<b>FY</b>	Fiscal Year
<b>IPA</b>	Independent Public Accounting firm
<b>IRS</b>	Internal Revenue Service
<b>Harris County</b>	Harris County, Texas
<b>Houston</b>	City of Houston, Texas
<b>MOU</b>	Memorandum of Understanding
<b>MCD</b>	Mutilated Currency Division
<b>NOAA</b>	National Oceanic and Atmospheric Administration
<b>OIG</b>	Office of Inspector General
<b>OMB</b>	Office of Management and Budget
<b>PSP</b>	Payroll Support Program
<b>RESTORE Act</b>	Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012
<b>Science Program</b>	Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology Program
<b>Treasury</b>	Department of the Treasury



## **Treasury Office of Inspector General Locations**

1500 Pennsylvania Avenue, N.W., Room 4436

Washington, DC 20220

875 15th Street, N.W., Suite 200

Washington, DC 20005



### **Report Waste, Fraud, and Abuse**

Submit a complaint regarding Treasury OIG Treasury Programs and Operations and Gulf Coast Restoration using our online form: <https://oig.treasury.gov/report-fraud-waste-and-abuse>

### **Treasury Whistleblower Ombudsman**

For information about whistleblowing and reprisal and about your rights and responsibilities as a Treasury employee or contractor, please contact the OIG Whistleblower Ombudsman Program at 202-927-0650 or Email:

[OIGCounsel@oig.treas.gov](mailto:OIGCounsel@oig.treas.gov)

### **Treasury OIG Website**

Access Treasury OIG reports and other information online: <https://oig.treasury.gov/>