



# governmentattic.org

*"Rummaging in the government's attic"*

Description of document: Department of the Treasury Office of Inspector General  
(OIG) Monthly Audit Status Reports  
May 2017-September 2019

Requested date: September 2019

Release date: 09-October-2019

Posted date: 11-May-2020

Source of document: FOIA Request  
FOIA and Transparency  
Department of the Treasury  
Office of the Inspector General  
Washington, DC 20220  
Fax: 202-622-3895  
[Online FOIA Request Form](#)

The governmentattic.org web site ("the site") is a First Amendment free speech web site, and is noncommercial and free to the public. The site and materials made available on the site, such as this file, are for reference only. The governmentattic.org web site and its principals have made every effort to make this information as complete and as accurate as possible, however, there may be mistakes and omissions, both typographical and in content. The governmentattic.org web site and its principals shall have neither liability nor responsibility to any person or entity with respect to any loss or damage caused, or alleged to have been caused, directly or indirectly, by the information provided on the governmentattic.org web site or in this file. The public records published on the site were obtained from government agencies using proper legal channels. Each document is identified as to the source. Any concerns about the contents of the site should be directed to the agency originating the document in question. GovernmentAttic.org is not responsible for the contents of documents published on the website.

From: Delmar, Richard K. <DelmarR@oig.treas.gov>  
Sent: Wed, Oct 9, 2019 4:15 pm  
Subject: FOIA - Treasury OIG - monthly status reports

Responding to your FOIA request 2019-10-013 for Treasury OIG's monthly audit status reports. Here are the May – December 2017 reports.  
The Jan-December 2018, and Jan-September 2019 reports follow.

Rich Delmar  
Acting Inspector General  
Department of the Treasury

## OIG Highlights May 2017

### NEW ENGAGEMENTS

1. Audit of United States (U.S.) Mint's Numismatic Order Processing Program	
Affected Office/Bureaus	Project Code
U.S. Mint	<a href="#">A-BT-17-039</a>
Objective	
To determine whether the U.S. Mint is effectively managing order processing for numismatic products.	
2. Pre-award Accounting System Review of WaveFront Technology Incorporated	
Affected Offices/Bureaus	Project Code
Bureau of Engraving and Printing (BEP)	<a href="#">A-BT-17-041</a>
Objective	
To determine if WaveFront has an adequate accounting system for determining cost, which is required by Federal Acquisition Regulations for an award of a cost-plus-fixed-fee task order under the resultant contract.	
3. Audit of the Florida Institute of Oceanography's Administration of Excellence	
Affected Offices/Bureaus	Project Code
Resource and Ecosystems Sustainability, Tourist Opportunities and Revived Economies (RESTORE)	<a href="#">A-GC-17-043</a>
Objective	
To assess Florida Institute of Oceanography's administration of Centers of Excellence sub-awards for compliance with the RESTORE Act and applicable Federal statutes, regulations, and award agreements.	
4. Review of Guaranty Bank	
Affected Offices/Bureaus	Project Code
Office of the Comptroller of the Currency (OCC)	<a href="#">A-BS-17-042</a>
Objective	
To (1) ascertain the causes of the institution's failure and associated impact to the Deposit Insurance Fund (2) review the Office of the Comptroller of the Currency's supervision of the institution of, and (3) make recommendations for preventing any such loss in the future.	
5. State Small Business Credit Initiative – District of Columbia	

## OIG Highlights May 2017

Affected Offices/Bureaus	Project Code
State Small Business Credit Initiative (SSBCI)	<a href="#">S-SC-17-044</a>
Objective	
To assess compliance with SSBCI program requirements and identify any reckless or intentional misuse of funds.	
6. Fiscal Year 2017 Statement on Standards for Attestation Engagements (SSAE) 18 Examination - HRConnect	
Affected Offices/Bureau	Project Code
Departmental Offices (DO)	A-FS-17-024
Objective	
To report on HR processing and general computer controls of Enterprise Business Solutions for the period of September 1, 2016 to August 31, 2017. This work is undertaken in support of user entities' financial statement audits.	

## DRAFT REPORTS

1. Council is Making Progress in Meeting DATA Act Reporting Requirements Despite Challenges	
Affected Office/Bureaus	Project Code
RESTORE	<a href="#">A-RM-17-005</a>
Objective	
To gain an understanding and assess the processes, systems, and controls that the Council has implemented or plans to implement to report Federal agency expenditures and link Federal contract, loan, and grant spending information in accordance with the Digital Accountability and Transparency Act (DATA Act).	
2. Oklahoma's Use of Federal Funds for its Venture Capital Programs	
Affected Office/Bureaus	Project Code
SSBCI	<a href="#">A-SC-16-042</a>
Objective	
To assess Oklahoma's compliance with SSBCI program requirements and prohibitions to identify any reckless or intentional misuse of funds.	

## OIG Highlights May 2017

### FINAL PRODUCTS

<b>1. TTB Has Strengthened Controls Over Conferences, Travel, and Employee Award Administration</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Alcohol and Tobacco Tax and Trade Bureau (TTB)	<a href="#">OIG-17-040</a>
<b>Summary of Findings/Recommendations</b>	
<p>We found that TTB planned and executed conferences, conducted travel, and distributed employee awards in compliance with applicable Federal laws, regulations, executive orders and Department of the Treasury (Treasury) policies. However, we identified certain matters where management needed to strengthen internal controls over these activities:</p> <ol style="list-style-type: none"> <li>1) TTB incurred \$14,000 in extra costs for a conference because it did not pay for lodging using a centrally billed account.</li> <li>2) TTB supervisors approved their own travel authorizations. The risk of inappropriate travel or errors was mitigated because travelers did not approve their own travel vouchers; nevertheless, the self-approval of travel authorizations is a poor internal control practice.</li> <li>3) TTB's award policies were not updated to reflect the Treasury Directive requiring Department Oversight for executing misconduct when awarding monetary recognition.</li> </ol> <p>Recommendation:</p> <p>We recommended that TTB:</p> <ol style="list-style-type: none"> <li>1) Revise its award policy to incorporate the Treasury Directive regarding executive misconduct when awarding monetary recognition.</li> </ol>	
<b>2. Review of Gulf Coast Ecosystem Restoration Council's Compliance with Improper Payments Elimination and Recovery Act of 2010 for FY 2016</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
RESTORE	<a href="#">OIG-CA-17-018</a>
<b>Summary of Findings/Recommendations</b>	
<p>We determined that the Gulf Coast Ecosystem Restoration Council (Council) did not have programs and activities susceptible to significant improper payments in fiscal year 2016. Additionally, the Council did not have any Office of Management and Budget-designated high priority programs or other risk susceptible programs. Furthermore, although expenditures were greater than \$1 million, the Council was able to justify that conducting a payment recapture audit program for its programs and activities was not cost effective. Accordingly, the Council was not required to perform, and did not perform, payment recapture audits during fiscal year 2016. We also determined that the Council was compliant with all of the applicable reporting requirements.</p>	
<b>3. Audit of Arkansas Development Finance Authority's Payment Under 1602 Program</b>	

## OIG Highlights May 2017

Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-17-041</a>
<b>Summary of Findings/Recommendations</b>	
<p>We found that Arkansas Development Finance Authority's (ADFA) did not fully comply with Treasury's 1602 Program requirements. Although ADFA substantially met the eligibility and compliance requirements set forth in both Section 42 of the Internal Revenue Code (IRC) and Section 1602 of The American Recovery and Reinvestment Act (Recovery Act) for receiving its \$92,869,859 1602 Program award, it did not meet all sub-award requirements related to one low-income housing project. Specifically, ADFA did not complete the final financial feasibility underwriting for one project, Rock Creek of Conway (Rock Creek), at the time it was placed in service. Furthermore, although ADFA established compliance monitoring oversight, it did not perform a timely on-site inspection for Rock Creek within the second full calendar-year after being placed in service.</p> <p>We also found, that ADFA did not perform asset management for monitoring the long-term viability of 1602 Program funded projects. At the time of our review, there were no matters impacting the long-term viability of 1602 Program funded projects. ADFA also complied with 1602 Program reporting requirements in submitting quarterly project performance reports and annual certification reports to Treasury. That said, we also want to emphasize the need for continued diligence on the part of Treasury and ADFA to ensure compliance with the 1602 Program requirements over the remaining 15-year compliance period.</p> <p>Recommendations:</p> <p>We recommended that the Fiscal Assistant Secretary do the following:</p> <ol style="list-style-type: none"> <li>1) Ensure ADFA complete the final financial feasibility underwriting for Rock Creek; and</li> <li>2) Ensure that going forward ADFA performs timely on-site inspections of all 1602 Program funded projects.</li> </ol>	
<b>4. Audit of Rhode Island Housing's Payment Under 1602 Program</b>	
Affected Offices/Bureau	Further Information (click on link below)
DO	<a href="#">OIG-17-042</a>
<b>Summary of Findings/Recommendations</b>	
<p>We found that Rhode Island Housing (RIH) generally complied with Treasury's 1602 Program requirements which capture the eligibility and compliance requirements set forth in both Section 42 of the IRC and Section 1602 of the Recovery Act. Specifically, RIH met the applicable requirements for receiving its \$36,891,061 1602 Program award as well as requirements for sub-awarding those funds to six eligible low-income housing projects.</p> <p>We also found that RIH established a process for monitoring the long-term viability of 1602 Program funded projects and their compliance with program requirements. At the time of our review, there were no matters impacting the long-term viability of 1602 Program funded projects and their compliance with Section 42 of the IRC. Furthermore, RIH complied with 1602 Program reporting requirements in submitting quarterly project performance reports and annual certification reports to Treasury.</p> <p>Recommendation:</p>	

## OIG Highlights May 2017

We made no recommendation.	
<b>5. FAEC DATA Act Working Group Frequently Asked Questions</b>	
<b>Affected Offices/Bureau</b>	<b>Further Information (click on link below)</b>
Department-wide	<a href="#">OIG-CA-17-019</a>
<b>Summary of Findings/Recommendations</b>	
Addresses questions posed to the Federal Audit Executive Council (FAEC) DATA Act Working Group and Treasury Office of Inspector General by Federal agencies on the implementation of the DATA Act.	
<b>6. Treasury Did Not Comply with the IPERA Requirements for Fiscal Year 2016 Due to the Earned Income Tax Credit Program</b>	
<b>Affected Offices/Bureau</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-17-043</a>
<b>Summary of Findings/Recommendations</b>	
<p>We concluded that Treasury was not in compliance with Improper Payment Elimination and Recovery Act (IPERA) due to the Internal Revenue Service not reporting an overall improper payment rate of less than 10 percent for the Earned Income Tax Credit program. We did find, however that Treasury complied with other IPERA reporting requirements as well as those contained in Executive Order 13520 and Improper Payment Elimination and Recovery Improvement Act (IPERIA).</p> <p>We also found that improvement is needed in Treasury's payment recapture audit reporting as Treasury did not fully comply with the OMB's reporting requirements.</p>	
<b>7. Federal Agencies Are Generally Satisfied with TFFC's Collaboration Efforts, but Enhancements Can Be Made</b>	
<b>Affected Offices/Bureau</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-17-044</a>
<b>Summary and Findings/Recommendation</b>	
<p>Most Federal agency officials we interviewed voiced satisfaction with the Office of Terrorist Financing and Financial Crimes (TFFC)'s collaboration efforts overall and a belief that TFFC took their concerns and comments into consideration when developing positions. However, some Federal agency officials believed there were opportunities for enhancing collaboration by improving communication through feedback, holding intersessional meetings, and widening inclusion in bilateral meetings with TFFC and foreign countries during the Financial Action Task Force (FATF) Plenary.</p> <p>We also found that TFFC had not established policies or procedures for collaboration or a mechanism to monitor, or evaluate, and report the results of its collaborative efforts as recommended by the Government Accountability Office (GAO) in its 2009 report. Additionally, Treasury's Office of Terrorism and Financial Intelligence (TFI) currently has no performance measures specific to TFFC's collaborative efforts.</p> <p>Recommendations:</p> <p>We recommended that TFFC:</p>	

## OIG Highlights May 2017

<ul style="list-style-type: none"> <li>(1) Develop policies and procedures to ensure continuity and consistency in collaboration efforts with interagency task forces and workgroups;</li> <li>(2) Develop and implement a mechanism to monitor, evaluate, and report on the effectiveness of TFFC's interagency collaboration;</li> <li>(3) Develop meaningful performance measures specific to TFFC collaboration; and</li> <li>(4) Address areas of concern expressed by Federal agencies regarding TFFC's collaboration that includes feedback, intersessional meetings, and invitations to participate in bilateral meetings with foreign countries during the FATF Plenary.</li> </ul>	
<b>8. CIGFO's Corrective Action Verification on the Audit of the Financial Stability Oversight Council's (FSOC) Designation of Financial Market Utilities</b>	
<b>Affected Offices/Bureau</b>	<b>Further Information (click on link below)</b>
DO	OIG-CIG-17-002
<b>Summary and Findings/Recommendations</b>	
<p>The Council of Inspectors General on Financial Oversight (CIGFO) Working Group determined that FSOC has taken corrective actions responsive to each of the five recommendations made by CIGFO in the July 2013 report titled "Audit of the Financial Stability Oversight Council's Designation of Financial Market Utilities.</p> <p>Recommendation:</p> <p>We made no recommendation.</p>	



## Ongoing Work May 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	N/A	A-FS-17-020	Fiscal Year 2017 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	12/24/2015	<a href="#">A-BT-16-005</a>	Capital Investment Program	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/31/2015	<a href="#">A-BT-16-007</a>	Continuity-of-Operations Planning	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Kieu Rubb	(202) 927-5904
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	5/5/2017	<a href="#">A-BT-17-041</a>	Pre-award Accounting System Review of WaveFront Technology Incorporated	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>6</b>					
CDFI	N/A	A-FS-17-014	Fiscal Year 2017 Audit of the CDFI Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Markets Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-FS-17-021	Fiscal Year 2017 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-019	Fiscal Year 2017 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-018	Fiscal Year 2017 Audit of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-013	Fiscal Year 2017 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work May 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	N/A	A-FS-17-011	Fiscal Year 2017 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	3/28/2017	<a href="#">A-FS-17-008</a>	Fiscal Year 2017 Audit of the Department of the Treasury's Schedule of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-MF-17-006	FY 2017 Classified Project	Fieldwork	Kieu Rubb	(202) 927-5904
DO	3/4/2015	<a href="#">A-MF-15-040</a>	OFAC Human Resources Practices	Fieldwork	Kieu Rubb	(202) 927-5904
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program)	9 reports issued	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-044</a>	Oversight of Recovery Act Funds - Specified Energy Property Grants in Lieu of Tax Credits (Section 1603 Program)	12 reports issued	Theresa Cameron	(202) 927-1011
DO	11/1/2012	<a href="#">A-MF-13-007</a>	Controls Over Purchase and Travel Cards	Fieldwork	Kathy Johnson	(202) 927-8783
DO	1/11/2011	<a href="#">A-BT-11-039</a>	OFAC Licensing Programs	Fieldwork	Sharon Torosian	(617) 223-8638
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Fieldwork	Jeff Dye	(202) 927-0384
DO	3/11/2016	<a href="#">A-IT-16-036</a>	Security Policies and Practices Over Computer Systems	1 report issued	Larissa Klimpel	(202) 927-0361
DO	4/21/2016	<a href="#">A-FI-16-039</a>	Implementation of the Digital Accountability and Transparency Act of 2014	Discussion Draft Issued 5/2/2017	Andrea Smith	(202) 927-8757
DO	6/29/2016	<a href="#">A-RM-16-053</a>	Potential Anti-Deficiency Act Violation	Fieldwork	Susan Barron	(202) 927-5776
DO	7/15/2016	<a href="#">A-DM-16-052</a>	Administration of My Retirement Account Program	Fieldwork	Kathy Johnson	(202) 927-8783
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	Fieldwork	Kieu Rubb	(202) 927-5904
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	Fieldwork	Kieu Rubb	(202) 927-5904
DO	2/21/2017	<a href="#">A-IT-17-027</a>	Implementation of the Cybersecurity Information Sharing Act of 2015	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	3/10/2017	<a href="#">A-FI-17-030</a>	Treasury's Reporting of Financial and Payment Information under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
DO	3/27/2017	<a href="#">A-IT-17-035</a>	Audit of Treasury's Information Security Program and Practices for Its Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361

## Ongoing Work May 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	3/27/2017	<a href="#">A-IT-17-036</a>	Audit of Treasury's Information Security Program and Practices for Its Collateral National Security	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	3/31/2017	<a href="#">A-IT-17-038</a>	Audit of Treasury's Information Security Program and Practices for Its Intelligence Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	3/30/2015	<a href="#">A-MF-17-001</a>	Operation Inherent Resolve	Fieldwork	Kieu Rubb	(202) 927-5904
DO	N/A	A-FS-17-024	Fiscal Year 2017 SSAE 17 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
<b>Total DO</b>	<b>27</b>					
FinCEN	10/15/2012	<a href="#">A-BT-13-006</a>	USA PATRIOT Act Information-Sharing Procedures	Formal Draft Issued 3/10/2017	Sharon Torosian	(617) 223-8638
FinCEN	6/9/2014	<a href="#">A-BT-14-062</a>	Regulatory Helpline	Discussion Draft Issued 3/15/2017	Sharon Torosian	(617) 223-8638
FinCEN	2/5/2013	<a href="#">A-BT-13-037</a>	Financial Institution Filing of Reports to OFAC and FinCEN on Blocked Transactions	Discussion Draft Issued 1/31/2017	Sharon Torosian	(617) 223-8638
FinCEN	4/11/2014	<a href="#">A-BT-14-053</a>	Suspicious Activity Report Data Quality	Discussion Draft Issued 5/25/2017	Sharon Torosian	(617) 223-8638
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Kieu Rubb	(202) 927-5904
<b>Total FinCEN:</b>	<b>5</b>					
Fiscal Service	N/A	A-FS-17-017	Fiscal Year 2017 SSAE 18 Examination – Administrative Resource Center	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-17-016	Fiscal Year 2017 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-17-015	Fiscal Year 2017 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	12/8/2014	<a href="#">A-FI-15-015</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757

## Ongoing Work May 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
<b>Total Fiscal Service</b>	<b>7</b>					
OCC	N/A	A-FS-17-012	Fiscal Year 2017 Audit of the OCC's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
OCC	9/3/2015	<a href="#">A-BE-15-060</a>	Identification and Reduction of Regulatory Burden	Fieldwork	Kathy Johnson	(202) 927-8783
OCC	3/30/2015	<a href="#">A-BS-15-046</a>	Determination of In-Scope Borrowers Related to Foreclosure Consent Orders	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/15/2014	<a href="#">A-BS--15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	5/15/2017	<a href="#">A-BS-17-042</a>	Review of Guaranty Bank	Fieldwork	Jeff Dye	(202) 927-0384
<b>Total OCC</b>	<b>8</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-058</a>	Internal Controls and Capabilities - Mississippi	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	11/22/2013	<a href="#">A-GC-13-066</a>	Risk Analysis of Internal Controls of RESTORE Act Fund Recipients	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	1/22/2016	<a href="#">A-GC-16-011</a>	National Oceanic and Atmospheric Administration's (NOAA) Administration of the Science Program	Fieldwork	Cecilia Howland	(202) 927-8782

## Ongoing Work May 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	1/28/2016	<a href="#">A-GC-16-012</a>	Mississippi's Direct Component Award for Planning Assistance to Develop its Multiyear Implementation Plan	Discussion Draft Issued 2/14/2017	Cecilia Howland	(202) 927-8782
RESTORE	1/28/2016	<a href="#">A-GC-16-013</a>	f Gulf County Florida's Direct Component Award for Planning Assistance to Develop its Multiyear Implementation Plan	Draft Report Issued 4/5/2017	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Audit of Subsea Systems Institute	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/29/2016	<a href="#">A-GC-16-056</a>	Hernando County's Development of Its Direct Component Multiyear Implementation Plan	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	11/4/2016	<a href="#">A-RM-17-005</a>	Audit of the Gulf Coast Ecosystem Restoration Council's DATA Act Readiness	Formal Draft Issued 5/9/2017	Susan Barron	(202) 927-5776
RESTORE	4/3/2017	<a href="#">A-RM-17-037</a>	Audit of Council's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Susan Barron	(202) 927-5776
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Audit of the Florida Institute of Oceanography's Administration of Centers of Excellence Sub-awards	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>15</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>1</b>					
SSBCI	12/3/2013	<a href="#">S-SC-14-005</a>	New York	1 report issued	Theresa Cameron	(202) 927-1011
SSBCI	10/23/2013	<a href="#">S-SC-14-003</a>	Rhode Island	1 report issued	Theresa Cameron	(202) 927-1011
SSBCI	7/3/2014	<a href="#">S-SC-14-009</a>	Oregon	Discussion Draft Issued 4/27/2017	Theresa Cameron	(202) 927-1011
SSBCI	8/5/2014	<a href="#">S-SC-14-010</a>	New Hampshire	Fieldwork	Theresa Cameron	(202) 927-1011
SSBCI	4/29/2016	<a href="#">A-SC-16-041</a>	Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011

## Ongoing Work May 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
SSBCI	4/22/2016	<a href="#">A-SC-16-042</a>	Oklahoma	Formal Draft Issued 5/25/2017	Theresa Cameron	(202) 927-1011
<b>SSBCI</b>	<b>5/25/2017</b>	<b><a href="#">S-SC-17-044</a></b>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SSBCI</b>	<b>7</b>					
TTB	N/A	A-FS-17-022	Fiscal Year 2017 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	6/30/2014	<a href="#">A-BT-14-064</a>	Online Certificates of Label Approval and Formulas Online Program	Formal Draft Issued 4/6/2017	Sharon Torosian	(617) 223-8638
<b>Total TTB</b>	<b>3</b>					
U.S. MINT	N/A	A-FS-17-010	Fiscal Year 2017 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
U.S. MINT	04/04/2017	<a href="#">A-FS-17-009</a>	Fiscal Year 2017 Audit of the United States Mint's Schedule of Custodial Deep Storage Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009
U.S. MINT	3/9/2012	<a href="#">A-MF-11-003</a>	Investment Grade Product	Fieldwork	Kathy Johnson	(202) 927-8783
U.S. MINT	2/11/2013	<a href="#">A-MF-13-004</a>	Inventory Fulfillment Center Operated by Pitney Bowes Government Solutions	Fieldwork	Kathy Johnson	(202) 927-8783
U.S. MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
U.S. MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total U.S. MINT</b>	<b>6</b>					
<b>Total Reports</b>	<b>90</b>					

## OIG Highlights June 2017

### NEW ENGAGEMENTS

The Office of Audit did not initiate any new engagements during June 2017.

### DRAFT REPORTS

1. Oregon's Use of Federal Funds for Capital Access and Other Credit Support Programs	
<b>Affected Office/Bureaus</b>	<b>Project Code</b>
State Small Business Credit Initiative (SSBCI)	<a href="#">S-SC-14-009</a>
<b>Objective</b>	
To assess States' compliance with SSBCI program requirements and prohibitions to identify any reckless or intentional misuse of funds.	
2. Revised Draft - Mississippi Department of Environment Quality Policies and Procedures Did Not Reflect All Uniform Guidance Requirements	
<b>Affected Office/Bureaus</b>	<b>Project Code</b>
Resources and Ecosystems Sustainability, Tourist Opportunities and Revived Economies (RESTORE)	<a href="#">A-GC-16-012</a>
<b>Objective</b>	
To assess whether Mississippi Department of Environmental Quality has used awarded funds in compliance with applicable Federal statutes, regulations, and its award agreement with the Department of the Treasury (Treasury).	

### FINAL PRODUCTS

1. Council is Making Progress in Meeting DATA Act Reporting Requirements Despite Challenges	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
RESTORE	<a href="#">OIG-17-045</a>
<b>Summary of Findings/Recommendations</b>	

## OIG Highlights June 2017

As of April 6, 2017, the Gulf Coast Ecosystem Restoration Council (Council) is making progress toward compliance with the Digital Accountability and Transparency Act of 2014 (DATA Act) by establishing a comprehensive implementation plan and project planning documentation that conform to technical and informational guidance issued by Treasury's Program Management Office and the Office of Management and Budget (OMB). If fully executed, we anticipate that the Council will meet the DATA Act reporting requirement by the established deadline. Specifically, the Council's DATA Act implementation plan and project planning documentation (1) identify its Senior Accountable Official; (2) estimate resource requirements; (3) propose an implementation timeline; and (4) identify foreseeable challenges that it may encounter while implementing the DATA Act, as well as potential resolutions.

### 2. Gulf County's Policies and Procedures Did Not Reflect All Uniform Guidance Requirements

Affected Offices/Bureaus	Further Information
RESTORE	<a href="#">OIG-17-046</a>

#### Summary of Findings/Recommendations

A certified independent public accountant (IPA) working under the Office of Inspector General (OIG) supervision did not identify any areas of non-compliance in the use of the Multiyear Implementation Plan Planning Assistance award. Specifically, Gulf County was found to be compliant with applicable provisions of OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 2 CFR Part 200 (Uniform Guidance), Notice of Award, and Treasury's RESTORE Act Financial Assistance Standard Terms and Conditions in its use of the award to include the establishment and maintenance of internal control. However, the IPA did identify areas where the County's policies and procedures did not reflect all Uniform Guidance requirements.

Recommendation:

The IPA recommended that the Fiscal Assistant Secretary considers Gulf County's need to further develop and strengthen its policies and procedures to fully document the Uniform Guidance.

### 3. Classified Audit Report

Affected Offices/Bureaus	Further Information
DO	OIG-17-047

#### Summary of Findings/Recommendations

We conducted an audit of a classified Treasury program. Results of this audit are classified.

### 4. Survey Results – Department of the Treasury's Activities to Implement the Cybersecurity Act of 2015

Affected Offices/Bureau	Further Information (click on link below)
DO	<a href="#">OIG-CA-17-020</a>

#### Summary of Findings/Recommendations

We conducted a survey of Treasury's actions taken to carry out the provisions of the Cyber Information Sharing Act (CISA) of the Cybersecurity Act of 2015. We did not find any issues or matters of concern in Treasury's responses to this survey that are in need of immediate attention and would require our office to initiate a more in-depth audit or evaluation at this time.



## Ongoing Work June 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	N/A	A-FS-17-020	Fiscal Year 2017 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	12/24/2015	<a href="#">A-BT-16-005</a>	Capital Investment Program	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/31/2015	<a href="#">A-BT-16-007</a>	Continuity-of-Operations Planning	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Kieu Rubb	(202) 927-5904
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	5/5/2017	<a href="#">A-BT-17-041</a>	Pre-award Accounting System Review of WaveFront Technology Incorporated	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>6</b>					
CDFI	N/A	A-FS-17-014	Fiscal Year 2017 Audit of the CDFI Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Markets Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-FS-17-021	Fiscal Year 2017 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-019	Fiscal Year 2017 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-018	Fiscal Year 2017 Audit of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-013	Fiscal Year 2017 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work June 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	N/A	A-FS-17-011	Fiscal Year 2017 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	3/28/2017	<a href="#">A-FS-17-008</a>	Fiscal Year 2017 Audit of the Department of the Treasury's Schedule of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-MF-17-006	FY 2017 Classified Project	1 report issued	Kieu Rubb	(202) 927-5904
DO	3/4/2015	<a href="#">A-MF-15-040</a>	OFAC Human Resources Practices	Fieldwork	Kieu Rubb	(202) 927-5904
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program)	9 reports issued	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-044</a>	Oversight of Recovery Act Funds - Specified Energy Property Grants in Lieu of Tax Credits (Section 1603 Program)	12 reports issued	Theresa Cameron	(202) 927-1011
DO	11/1/2012	<a href="#">A-MF-13-007</a>	Controls Over Purchase and Travel Cards	Fieldwork	Kathy Johnson	(202) 927-8783
DO	1/11/2011	<a href="#">A-BT-11-039</a>	OFAC Licensing Programs	Fieldwork	Sharon Torosian	(617) 223-8638
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Fieldwork	Jeff Dye	(202) 927-0384
DO	3/11/2016	<a href="#">A-IT-16-036</a>	Security Policies and Practices Over Computer Systems	1 report issued	Larissa Klimpel	(202) 927-0361
DO	4/21/2016	<a href="#">A-FI-16-039</a>	Implementation of the Digital Accountability and Transparency Act of 2014	Discussion Draft Issued 5/2/2017	Andrea Smith	(202) 927-8757
DO	6/29/2016	<a href="#">A-RM-16-053</a>	Potential Anti-Deficiency Act Violation	Fieldwork	Susan Barron	(202) 927-5776
DO	7/15/2016	<a href="#">A-DM-16-052</a>	Administration of My Retirement Account Program	Fieldwork	Kathy Johnson	(202) 927-8783
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	Fieldwork	Kieu Rubb	(202) 927-5904
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	Fieldwork	Kieu Rubb	(202) 927-5904
DO	3/10/2017	<a href="#">A-FI-17-030</a>	Treasury's Reporting of Financial and Payment Information under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
DO	3/27/2017	<a href="#">A-IT-17-035</a>	Audit of Treasury's Information Security Program and Practices for Its Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	3/27/2017	<a href="#">A-IT-17-036</a>	Audit of Treasury's Information Security Program and Practices for Its Collateral National Security	Fieldwork	Larissa Klimpel	(202) 927-0361

## Ongoing Work June 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	3/31/2017	<a href="#">A-IT-17-038</a>	Audit of Treasury's Information Security Program and Practices for Its Intelligence Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	3/30/2015	<a href="#">A-MF-17-001</a>	Operation Inherent Resolve	Fieldwork	Kieu Rubb	(202) 927-5904
DO	N/A	A-FS-17-024	Fiscal Year 2017 SSAE 18 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
<b>Total DO</b>	<b>26</b>					
FinCEN	10/15/2012	<a href="#">A-BT-13-006</a>	USA PATRIOT Act Information-Sharing Procedures	Formal Draft Issued 3/10/2017	Sharon Torosian	(617) 223-8638
FinCEN	6/9/2014	<a href="#">A-BT-14-062</a>	Regulatory Helpline	Discussion Draft Issued 3/15/2017	Sharon Torosian	(617) 223-8638
FinCEN	2/5/2013	<a href="#">A-BT-13-037</a>	Financial Institution Filing of Reports to OFAC and FinCEN on Blocked Transactions	Discussion Draft Issued 1/31/2017	Sharon Torosian	(617) 223-8638
FinCEN	4/11/2014	<a href="#">A-BT-14-053</a>	Suspicious Activity Report Data Quality	Discussion Draft Issued 5/25/2017	Sharon Torosian	(617) 223-8638
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Kieu Rubb	(202) 927-5904
<b>Total FinCEN:</b>	<b>5</b>					
Fiscal Service	N/A	A-FS-17-017	Fiscal Year 2017 SSAE 18 Examination – Administrative Resource Center	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-17-016	Fiscal Year 2017 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-17-015	Fiscal Year 2017 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	12/8/2014	<a href="#">A-FI-15-015</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757

## Ongoing Work June 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
<b>Total Fiscal Service</b>	<b>7</b>					
OCC	N/A	A-FS-17-012	Fiscal Year 2017 Audit of the OCC's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
OCC	9/3/2015	<a href="#">A-BE-15-060</a>	Identification and Reduction of Regulatory Burden	Fieldwork	Kathy Johnson	(202) 927-8783
OCC	3/30/2015	<a href="#">A-BS-15-046</a>	Determination of In-Scope Borrowers Related to Foreclosure Consent Orders	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/15/2014	<a href="#">A-BS--15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	5/15/2017	<a href="#">A-BS-17-042</a>	Review of Guaranty Bank	Fieldwork	Jeff Dye	(202) 927-0384
<b>Total OCC</b>	<b>8</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-058</a>	Internal Controls and Capabilities - Mississippi	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	11/22/2013	<a href="#">A-GC-13-066</a>	Risk Analysis of Internal Controls of RESTORE Act Fund Recipients	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	1/22/2016	<a href="#">A-GC-16-011</a>	National Oceanic and Atmospheric Administration's (NOAA) Administration of the Science Program	Fieldwork	Cecilia Howland	(202) 927-8782

## Ongoing Work June 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	1/28/2016	<a href="#">A-GC-16-012</a>	Mississippi's Direct Component Award for Planning Assistance to Develop its Multiyear Implementation Plan	Revised Draft Issued 6/16/2017	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/29/2016	<a href="#">A-GC-16-056</a>	Hernando County's Development of Its Direct Component Multiyear Implementation Plan	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	4/3/2017	<a href="#">A-RM-17-037</a>	Audit of Council's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Susan Barron	(202) 927-5776
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>13</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>1</b>					
SSBCI	10/15/2014	<a href="#">S-SC-15-001</a>	Arkansas	Fieldwork	Theresa Cameron	(202) 927-1011
SSBCI	12/3/2013	<a href="#">S-SC-14-005</a>	New York	1 report issued	Theresa Cameron	(202) 927-1011
SSBCI	10/23/2013	<a href="#">S-SC-14-003</a>	Rhode Island	1 report issued	Theresa Cameron	(202) 927-1011
SSBCI	7/3/2014	<a href="#">S-SC-14-009</a>	Oregon	Formal Draft Issued 6/6/2017	Theresa Cameron	(202) 927-1011
SSBCI	8/5/2014	<a href="#">S-SC-14-010</a>	New Hampshire	Fieldwork	Theresa Cameron	(202) 927-1011
SSBCI	4/29/2016	<a href="#">A-SC-16-041</a>	Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
SSBCI	4/22/2016	<a href="#">A-SC-16-042</a>	Oklahoma	Formal Draft Issued 5/25/2017	Theresa Cameron	(202) 927-1011
SSBCI	5/25/2017	<a href="#">S-SC-17-044</a>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011

## Ongoing Work June 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
<b>Total SSBCI</b>	<b>8</b>					
TTB	N/A	A-FS-17-022	Fiscal Year 2017 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	6/30/2014	<a href="#">A-BT-14-064</a>	Online Certificates of Label Approval and Formulas Online Program	Formal Draft Issued 4/6/2017	Sharon Torosian	(617) 223-8638
<b>Total TTB</b>	<b>3</b>					
U.S. MINT	N/A	A-FS-17-010	Fiscal Year 2017 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
U.S. MINT	04/04/2017	<a href="#">A-FS-17-009</a>	Fiscal Year 2017 Audit of the United States Mint's Schedule of Custodial Deep Storage Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009
U.S. MINT	3/9/2012	<a href="#">A-MF-11-003</a>	Investment Grade Product	Fieldwork	Kathy Johnson	(202) 927-8783
U.S. MINT	2/11/2013	<a href="#">A-MF-13-004</a>	Inventory Fulfillment Center Operated by Pitney Bowes Government Solutions	Fieldwork	Kathy Johnson	(202) 927-8783
U.S. MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
U.S. MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total U.S. MINT</b>	<b>6</b>					
<b>Total Reports</b>	<b>88</b>					

## OIG Highlights July 2017

### NEW ENGAGEMENTS

1. Review of the Office of Financial Research's (OFR) Hiring Practices and Response to its Federal Employee Viewpoint Survey Results	
<b>Affected Office/Bureaus</b>	<b>Project Code</b>
Departmental Offices (DO)	<a href="#">A-BS-17-046</a>
<b>Objective</b>	
To determine whether (1) OFR's hiring practices are in accordance with the Office of Personnel Management, Department of the Treasury (Treasury), OFR, and other Federal Requirements; and (2) OFR's process for reviewing and responding to Federal Employee Viewpoint Survey results are in accordance with Federal requirements including Treasury policies and procedures.	

### DRAFT REPORTS

1. Financial Institutions Used FinCEN Guidance Designed to Avoid Duplicate Filing of Reports with OFAC and FinCEN, but BSA Data Users Did Not Have Access to All Data	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Financial Crimes Enforcement Network (FinCEN) and Office of Foreign Assets Control (OFAC)	<a href="#">A-BT-13-037</a>
<b>Objective:</b>	
To determine (1) the extent to which financial institutions have availed themselves of FinCEN's 2004 guidance to avoid duplicative reporting and (2) whether controls are in place to ensure blocked transaction information filed with OFAC is made available to BSA data users through FinCEN's BSA database.	

### FINAL PRODUCTS

1. Oklahoma's Use of Federal Funds for Its Venture Capital Programs	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
State Small Business Credit Initiative (SSBCI)	<a href="#">OIG-17-048</a>
<b>Summary of Findings/Recommendations</b>	

## OIG Highlights July 2017

We determined that the State generally complied with the SSBCI requirements and prohibitions governing its four venture capital programs.

Recommendations:

We made no recommendations.

### 2. Oregon's Use of Federal Funds for Capital Access and Other Credit Support Programs

Affected Offices/Bureaus	Further Information
SSBCI	<a href="#">OIG-17-049</a>

#### Summary of Findings/Recommendations

We found that Oregon generally complied with the SSBCI program requirements and prohibitions with respect to the State's three small business development programs and administrative expenses. However, Oregon contributed \$6,750 in SSBCI funds to a reserve fund for a \$225,000 capital access program (CAP) loan that refinanced a line of credit made to the borrower by the same lender. This was a misuse of funds because the refinancing of existing debt is prohibited by the Small Business Jobs Act of 2010 (the Act) and SSBCI Policy Guidelines. Although the use of SSBCI funds for the loan in question was prohibited, we did not find that the misuse was "intentional" or "reckless," because Oregon obtained a lender assurance affirming the loan was not a refinancing of a loan previously made to that borrower by the financial institution lender, which is required by SSBCI Policy Guidelines. Additionally, upon learning of loan proceeds to refinance an existing debt, the State agreed that it was prohibited and told us they would request approval from Treasury to un-enroll the loan from the CAP portfolio and replenish its SSBCI account in the amount of \$6,750. As such, we question \$6,750 of SSBCI funds misused as this was in violation of the Act and the SSBCI Guidelines.

Recommendation:

We recommended that the Deputy Assistant Secretary for Small Business, Community Development, and Housing verifies that \$6,750 in SSBCI funds have been withdrawn from the prohibited loan and that the SSBCI account has been reimbursed for the same amount; and requests that the State amend its 2013 Annual Report and appropriate Quarterly Report to reflect the unenrolled loan.

### 3. Termination Memorandum – Audit of the Inventory Fulfillment Center in Plainfield, Indian, Operated by Pitney Bowes Government Solutions

Affected Offices/Bureau	Further Information (click on link below)
U.S. Mint (Mint)	<a href="#">OIG-CA-17-023</a>

#### Summary of Findings/Recommendations

We found that Pitney Bowes Government Solutions (PBGS) submitted invoices to the Mint that over-billed and under-billed for client service representatives (CSRs), who worked on both the claims and call center teams, resulting in a net over-billing of over \$16,000. PBGS conducted an internal review of its time and billing systems and found that the Mint was not properly billed for CSRs' time due to two incompatible time keeping systems. Consequently, PBGS added a credit of \$16,412 for the over-billed amount to a subsequent invoice.

On January 16, 2013, during a quarterly physical inventory count, PBGS staff could not locate a pallet of 1,449 one-half ounce 2007 Dolley Madison gold coins. PBGS conducted an internal review and determined that the missing pallet of gold coins had been inadvertently placed next to 23 pallets of detrash packaging



## OIG Highlights July 2017

and incinerated at a waste disposal and incineration facility. On February 6, 2013, the Mint submitted a claim for the lost gold coins to PBGS. PBGS's insurance company settled this claim and wired \$1,015,942 to PBGS, which reimbursed the Mint in May 2013.

On January 18, 2013, we visited the PBGS facility and discovered that (1) the detrash process standard operating procedures (SOPs) were not consistently followed, (2) precious metal inventory and detrash materials were not properly segregated, and (3) PBGS staff did not reconcile the documentation for the detrash materials. PBGS and the Mint took actions to address our findings.

On April 29, 2013, we returned to the PBGS facility and observed major improvements in the detrash process - segregation and storage of detrash materials, and managerial oversight and accountability. PBGS management (1) revised the detrash process SOPs and provided training to all applicable personnel, (2) created a locked and secure location exclusively for salvage and incineration detrash materials, and (3) required that a bill of lading be prepared during the loading process and the total number of pallets and pallet weights were reconciled before the pallets left the PBGS facility.

As PBGS and the Mint addressed our findings, we believe it would be more beneficial to assess the controls in place by PFSweb, the existing contractor, at the Mint's inventory fulfillment center. Accordingly, we terminated this audit. PFSweb's controls are currently being reviewed under the Audit of Mint's Numismatic Order Processing Program (job code A-BT-17-039).

#### 4. Termination Memorandum – Audit of Mint's Controls Over the Sales of Limited-Production, Investment Grade Products

##### Affected Offices/Bureaus

##### Further Information (click on link below)

U.S. Mint

[OIG-CA-17-024](#)

##### Summary of Findings/Recommendations

We discovered that the Mint bullion coin programs' policies and procedures ensure fair and broad access to its bullion coins through the authorized purchasers (AP) network. We found that (1) an annual review of APs was needed, (2) the Mint Headquarters (HQ) and West Point Mint bullion programs' SOPs needed review, (3) the West Point facility's inventory management system for the bullion programs relied on manual data entry that may not be as efficient as an automated system, and (4) better sales forecasting for the America the Beautiful (ATB) silver bullion coin program was needed.

We discussed the results with the responsible Mint officials. Mint HQ management told us that they annually monitor individual AP sales performance; however, they do not consistently document these reviews. Consequently, the Mint's Precious Metals Group prepared an annual AP summary review sheet that is now added to each AP file folder. Mint HQ and West Point Mint management told us that they would update the bullion programs' SOPs. When we recommended that the West Point Mint management enhance its inventory management system for the bullion programs by implementing automated inventory tools wherever possible; they were not convinced that there was a better method. Since our review, Mint HQ management told us that they implemented more conservative sales forecasting for later ATB silver coin programs.

In consideration of the Mint's actions to address our findings and the fact that we found no errors with the manual system for accounting for West Point Mint bullion inventory, we believe that continuing our audit would not significantly enhance the bullion coin programs. Accordingly, we terminated this audit and will reassess the Mint's bullion coin program at a later date.

## Ongoing Work July 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	N/A	A-FS-17-020	Fiscal Year 2017 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	12/24/2015	<a href="#">A-BT-16-005</a>	Capital Investment Program	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/31/2015	<a href="#">A-BT-16-007</a>	Continuity-of-Operations Planning	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Kieu Rubb	(202) 927-5904
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	5/5/2017	<a href="#">A-BT-17-041</a>	Pre-award Accounting System Review of WaveFront Technology Incorporated	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>6</b>					
CDFI	N/A	A-FS-17-014	Fiscal Year 2017 Audit of the CDFI Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-FS-17-021	Fiscal Year 2017 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-019	Fiscal Year 2017 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-018	Fiscal Year 2017 Audit of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work July 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	N/A	A-FS-17-013	Fiscal Year 2017 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-011	Fiscal Year 2017 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	3/28/2017	<a href="#">A-FS-17-008</a>	Fiscal Year 2017 Audit of the Department of the Treasury's Schedule of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-MF-17-006	FY 2017 Classified Project	1 report issued	Kieu Rubb	(202) 927-5904
DO	3/4/2015	<a href="#">A-MF-15-040</a>	OFAC Human Resources Practices	Discussion Draft Issued 7/11/17	Kieu Rubb	(202) 927-5904
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program)	9 reports issued	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-044</a>	Oversight of Recovery Act Funds - Specified Energy Property Grants in Lieu of Tax Credits (Section 1603 Program)	12 reports issued	Theresa Cameron	(202) 927-1011
DO	11/1/2012	<a href="#">A-MF-13-007</a>	Controls Over Purchase and Travel Cards	Fieldwork	Kathy Johnson	(202) 927-8783
DO	1/11/2011	<a href="#">A-BT-11-039</a>	OFAC Licensing Programs	Fieldwork	Sharon Torosian	(617) 223-8638
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Fieldwork	Jeff Dye	(202) 927-0384
DO	3/11/2016	<a href="#">A-IT-16-036</a>	Security Policies and Practices Over Computer Systems	1 report issued	Larissa Klimpel	(202) 927-0361
DO	4/21/2016	<a href="#">A-FI-16-039</a>	Implementation of the Digital Accountability and Transparency Act of 2014	Discussion Draft Issued 5/2/2017	Andrea Smith	(202) 927-8757
DO	6/29/2016	<a href="#">A-RM-16-053</a>	Potential Anti-Deficiency Act Violation	Fieldwork	Susan Barron	(202) 927-5776
DO	7/15/2016	<a href="#">A-DM-16-052</a>	Administration of My Retirement Account Program	Fieldwork	Kathy Johnson	(202) 927-8783
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	Fieldwork	Kieu Rubb	(202) 927-5904
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	Fieldwork	Kieu Rubb	(202) 927-5904
DO	3/10/2017	<a href="#">A-FI-17-030</a>	Treasury's Reporting of Financial and Payment Information under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757

## Ongoing Work July 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	3/27/2017	<a href="#">A-IT-17-035</a>	Audit of Treasury's Information Security Program and Practices for Its Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	3/27/2017	<a href="#">A-IT-17-036</a>	Audit of Treasury's Information Security Program and Practices for Its Collateral National Security	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	3/31/2017	<a href="#">A-IT-17-038</a>	Audit of Treasury's Information Security Program and Practices for Its Intelligence Systems	Discussion Draft Issued 7/19/17	Larissa Klimpel	(202) 927-0361
DO	3/30/2015	<a href="#">A-MF-17-001</a>	Operation Inherent Resolve	Fieldwork	Kieu Rubb	(202) 927-5904
DO	N/A	A-FS-17-024	Fiscal Year 2017 SSAE 18 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
<b>Total DO</b>	<b>27</b>					
FinCEN	10/15/2012	<a href="#">A-BT-13-006</a>	USA PATRIOT Act Information-Sharing Procedures	Formal Draft Issued 3/10/2017	Sharon Torosian	(617) 223-8638
FinCEN	6/9/2014	<a href="#">A-BT-14-062</a>	Regulatory Helpline	Discussion Draft Issued 3/15/2017	Sharon Torosian	(617) 223-8638
FinCEN	2/5/2013	<a href="#">A-BT-13-037</a>	Financial Institution Filing of Reports to OFAC and FinCEN on Blocked Transactions	Formal Draft Issued 7/5/17	Sharon Torosian	(617) 223-8638
FinCEN	4/11/2014	<a href="#">A-BT-14-053</a>	Suspicious Activity Report Data Quality	Discussion Draft Issued 5/25/2017	Sharon Torosian	(617) 223-8638
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Kieu Rubb	(202) 927-5904
<b>Total FinCEN:</b>	<b>5</b>					
Fiscal Service	N/A	A-FS-17-017	Fiscal Year 2017 SSAE 18 Examination – Administrative Resource Center	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-17-016	Fiscal Year 2017 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-17-015	Fiscal Year 2017 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638

## Ongoing Work July 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
Fiscal Service	12/8/2014	<a href="#">A-FI-15-015</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
<b>Total Fiscal Service</b>	<b>7</b>					
OCC	N/A	A-FS-17-012	Fiscal Year 2017 Audit of the OCC's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
OCC	9/3/2015	<a href="#">A-BE-15-060</a>	Identification and Reduction of Regulatory Burden	Fieldwork	Kathy Johnson	(202) 927-8783
OCC	3/30/2015	<a href="#">A-BS-15-046</a>	Determination of In-Scope Borrowers Related to Foreclosure Consent Orders	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/15/2014	<a href="#">A-BS--15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	5/15/2017	<a href="#">A-BS-17-042</a>	Material Loss Review of Guaranty Bank	Fieldwork	Jeff Dye	(202) 927-0384
<b>Total OCC</b>	<b>8</b>					
RESTORE	N/A	A-FS-17-023	Fiscal Year 2017 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
RESTORE	N/A	A-IT-17-048	Audit of Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices for Its Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
RESTORE	6/1/2015	<a href="#">A-GC-15-058</a>	Internal Controls and Capabilities - Mississippi	Fieldwork	Cecilia Howland	(202) 927-8782

## Ongoing Work July 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	1/22/2016	<a href="#">A-GC-16-011</a>	National Oceanic and Atmospheric Administration's (NOAA) Administration of the Science Program	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	1/28/2016	<a href="#">A-GC-16-012</a>	Mississippi's Direct Component Award for Planning Assistance to Develop its Multiyear Implementation Plan	Revised Draft Issued 6/16/2017	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/29/2016	<a href="#">A-GC-16-056</a>	Hernando County's Development of Its Direct Component Multiyear Implementation Plan	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	4/3/2017	<a href="#">A-RM-17-037</a>	Audit of Council's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Susan Barron	(202) 927-5776
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>14</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>1</b>					
SSBCI	10/15/2014	<a href="#">S-SC-15-001</a>	Arkansas	Fieldwork	Theresa Cameron	(202) 927-1011
SSBCI	12/3/2013	<a href="#">S-SC-14-005</a>	New York	Discussion Draft issued 7/24/2017	Theresa Cameron	(202) 927-1011
SSBCI	10/23/2013	<a href="#">S-SC-14-003</a>	Rhode Island	1 report issued	Theresa Cameron	(202) 927-1011

## Ongoing Work July 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
SSBCI	8/5/2014	<a href="#">S-SC-14-010</a>	New Hampshire	Fieldwork	Theresa Cameron	(202) 927-1011
SSBCI	4/29/2016	<a href="#">A-SC-16-041</a>	Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
SSBCI	5/25/2017	<a href="#">S-SC-17-044</a>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SSBCI</b>	<b>6</b>					
TTB	N/A	A-FS-17-022	Fiscal Year 2017 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	6/30/2014	<a href="#">A-BT-14-064</a>	Online Certificates of Label Approval and Formulas Online Program	Formal Draft Issued 4/6/2017	Sharon Torosian	(617) 223-8638
<b>Total TTB</b>	<b>3</b>					
U.S. MINT	N/A	A-FS-17-010	Fiscal Year 2017 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
U.S. MINT	04/04/2017	<a href="#">A-FS-17-009</a>	Fiscal Year 2017 Audit of the United States Mint's Schedule of Custodial Deep Storage Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009
U.S. MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
U.S. MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total U.S. MINT</b>	<b>4</b>					
<b>Total Reports</b>	<b>86</b>					

## OIG Highlights August 2017

### NEW ENGAGEMENTS

The Office of Audit did not initiate any new engagements during August 2017.

### DRAFT REPORTS

1. New York's Use of Federal Funds for Six of Innovate Fund's Venture Capital Funds	
Affected Offices/Bureaus	Further Information (click on link below)
State Small Business Credit Initiative (SSBCI)	<a href="#">S-SC-14-005</a>
<b>Objective:</b>	
To assess the State's compliance with SSBCI program requirements and prohibitions to identify any reckless or intentional misuse of funds.	
2. Rhode Island's Use of Federal Funds for Its Betaspring Fund 100, LLC Venture Capital Program	
Affected Offices/Bureaus	Further Information (click on link below)
State Small Business Credit Initiative (SSBCI)	S-SC-14-003
<b>Objective:</b>	
To assess the State's compliance with SSBCI program requirements and prohibitions to identify any reckless or intentional misuse of funds.	

### FINAL PRODUCTS

1. Report on the Bureau of the Fiscal Service Administrative Resource Center's Description of Its Financial Management Services and the Suitability of the Design and Operating Effectiveness of Its Controls for the Period July 1, 2016, to June 30, 2017	
Affected Offices/Bureaus	Further Information (click on link below)
Bureau of the Fiscal Service (Fiscal Service)	<a href="#">OIG-17-050</a>
<b>Summary of Findings/Recommendations</b>	
An Independent Certified Public Accounting firm, under a contract monitored by our office found, in all material respects, that (1) the description fairly presents financial management services that were designed and implemented throughout the period July 1, 2016, to June 30, 2017; (2) the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period July 1, 2016, to June 30, 2017, and sub-service organizations and Customer Agencies applied the complementary controls assumed in the design of Administrative Resource Center's (ARC's) controls throughout the period July 1, 2016, to June 30, 2017; and (3) the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period July 1, 2016, to June 30, 2017, if complementary sub-service organization and Customer Agency controls, assumed in the design of ARC's controls, operated effectively throughout the period July 1, 2016, to June 30, 2017.	



## OIG Highlights August 2017

<b>2. Independent Examination Report of WaveFront Technology Inc.'s Accounting System</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Bureau of Engraving and Printing (BEP)	OIG-17-051 (Sensitive But Unclassified and not posted on Treasury OIG Web Site)
<b>Summary of Findings/Recommendations</b>	
We conducted an examination of a Treasury program. Results of the examination are Sensitive But Unclassified.	

## Ongoing Work August 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	N/A	A-FS-17-020	Fiscal Year 2017 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	12/24/2015	<a href="#">A-BT-16-005</a>	Capital Investment Program	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/31/2015	<a href="#">A-BT-16-007</a>	Continuity-of-Operations Planning	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Kieu Rubb	(202) 927-5904
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>5</b>					
CDFI	N/A	A-FS-17-014	Fiscal Year 2017 Audit of the CDFI Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-FS-17-021	Fiscal Year 2017 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-019	Fiscal Year 2017 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-018	Fiscal Year 2017 Audit of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-013	Fiscal Year 2017 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-011	Fiscal Year 2017 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work August 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	3/28/2017	<a href="#">A-FS-17-008</a>	Fiscal Year 2017 Audit of the Department of the Treasury's Schedule of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-MF-17-006	FY 2017 Classified Project	1 report issued	Kieu Rubb	(202) 927-5904
DO	3/4/2015	<a href="#">A-MF-15-040</a>	OFAC Human Resources Practices	Discussion Draft Issued 7/11/17	Kieu Rubb	(202) 927-5904
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program)- Audit of Georgia	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program)- Audit of New Hampshire	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-044</a>	Oversight of Recovery Act Funds - Specified Energy Property Grants in Lieu of Tax Credits (Section 1603 Program)	12 reports issued	Theresa Cameron	(202) 927-1011
DO	11/1/2012	<a href="#">A-MF-13-007</a>	Controls Over Purchase and Travel Cards	Fieldwork	Kathy Johnson	(202) 927-8783
DO	1/11/2011	<a href="#">A-BT-11-039</a>	OFAC Licensing Programs	Fieldwork	Sharon Torosian	(617) 223-8638
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Fieldwork	Jeff Dye	(202) 927-0384
DO	3/11/2016	<a href="#">A-IT-16-036</a>	Security Policies and Practices Over Computer Systems	1 report issued	Larissa Klimpel	(202) 927-0361
DO	4/21/2016	<a href="#">A-FI-16-039</a>	Implementation of the Digital Accountability and Transparency Act of 2014	Discussion Draft Issued 5/2/2017	Andrea Smith	(202) 927-8757
DO	6/23/16	<a href="#">A-BT-16-050</a>	Review of Treasury's Oversight of Customs Revenue Function – Trade Facilitation and Trade Enforcement Act of 2015 - Section 112	Fieldwork	Sharon Torosian	(617) 223-8638
DO	6/29/2016	<a href="#">A-RM-16-053</a>	Potential Anti-Deficiency Act Violation	Fieldwork	Susan Barron	(202) 927-5776
DO	7/15/2016	<a href="#">A-DM-16-052</a>	Administration of My Retirement Account Program	Fieldwork	Kathy Johnson	(202) 927-8783

## Ongoing Work August 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	Fieldwork	Kieu Rubb	(202) 927-5904
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	Fieldwork	Kieu Rubb	(202) 927-5904
DO	3/10/2017	<a href="#">A-FI-17-030</a>	Treasury's Reporting of Financial and Payment Information under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
DO	3/27/2017	<a href="#">A-IT-17-035</a>	Audit of Treasury's Information Security Program and Practices for Its Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	3/27/2017	<a href="#">A-IT-17-036</a>	Audit of Treasury's Information Security Program and Practices for Its Collateral National Security	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	3/31/2017	<a href="#">A-IT-17-038</a>	Audit of Treasury's Information Security Program and Practices for Its Intelligence Systems	Formal Draft Issued 8/31/17	Larissa Klimpel	(202) 927-0361
DO	3/30/2015	<a href="#">A-MF-17-001</a>	Operation Inherent Resolve	Fieldwork	Kieu Rubb	(202) 927-5904
DO	N/A	A-FS-17-024	Fiscal Year 2017 SSAE 18 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
<b>Total DO</b>	<b>30</b>					
FinCEN	10/15/2012	<a href="#">A-BT-13-006</a>	USA PATRIOT Act Information-Sharing Procedures	Formal Draft Issued 3/10/2017	Sharon Torosian	(617) 223-8638
FinCEN	6/9/2014	<a href="#">A-BT-14-062</a>	Regulatory Helpline	Discussion Draft Issued 3/15/2017	Sharon Torosian	(617) 223-8638
FinCEN	2/5/2013	<a href="#">A-BT-13-037</a>	Financial Institution Filing of Reports to OFAC and FinCEN on Blocked Transactions	Formal Draft Issued 7/5/17	Sharon Torosian	(617) 223-8638
FinCEN	4/11/2014	<a href="#">A-BT-14-053</a>	Suspicious Activity Report Data Quality	Discussion Draft Issued 5/25/2017	Sharon Torosian	(617) 223-8638
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Kieu Rubb	(202) 927-5904
<b>Total FinCEN:</b>	<b>5</b>					
Fiscal Service	N/A	A-FS-17-016	Fiscal Year 2017 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009

### Ongoing Work August 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
Fiscal Service	N/A	A-FS-17-015	Fiscal Year 2017 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	12/8/2014	<a href="#">A-FI-15-015</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
<b>Total Fiscal Service</b>	<b>6</b>					
OCC	N/A	A-FS-17-012	Fiscal Year 2017 Audit of the OCC's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
OCC	9/3/2015	<a href="#">A-BE-15-060</a>	Identification and Reduction of Regulatory Burden	Fieldwork	Kathy Johnson	(202) 927-8783
OCC	3/30/2015	<a href="#">A-BS-15-046</a>	Determination of In-Scope Borrowers Related to Foreclosure Consent Orders	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/15/2014	<a href="#">A-BS-15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	5/15/2017	<a href="#">A-BS-17-042</a>	Material Loss Review of Guaranty Bank	Fieldwork	Jeff Dye	(202) 927-0384
<b>Total OCC</b>	<b>8</b>					
RESTORE	N/A	A-FS-17-023	Fiscal Year 2017 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
RESTORE	N/A	A-FS-17-023	Audit of Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices for Its Systems	Fieldwork	Larissa Klimpel	(202) 927-0361

## Ongoing Work August 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	6/1/2015	<a href="#">A-GC-15-058</a>	Internal Controls and Capabilities - Mississippi	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	1/22/2016	<a href="#">A-GC-16-011</a>	National Oceanic and Atmospheric Administration's (NOAA) Administration of the Science Program	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	1/28/2016	<a href="#">A-GC-16-012</a>	Mississippi's Direct Component Award for Planning Assistance to Develop its Multiyear Implementation Plan	Revised Draft Issued 6/16/2017	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/29/2016	<a href="#">A-GC-16-056</a>	Hernando County's Development of Its Direct Component Multiyear Implementation Plan	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	4/3/2017	<a href="#">A-RM-17-037</a>	Audit of Council's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Susan Barron	(202) 927-5776
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>14</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>1</b>					
SSBCI	10/15/2014	<a href="#">S-SC-15-001</a>	Arkansas	Fieldwork	Theresa Cameron	(202) 927-1011
SSBCI	12/3/2013	<a href="#">S-SC-14-005</a>	New York	Formal Draft Issued 8/29/2017	Theresa Cameron	(202) 927-1011

## Ongoing Work August 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
SSBCI	10/23/2013	<a href="#">S-SC-14-003</a>	Rhode Island	Formal Draft Issued 8/30/2017	Theresa Cameron	(202) 927-1011
SSBCI	8/5/2014	<a href="#">S-SC-14-010</a>	New Hampshire	Discussion Draft Issued 8/31/2017	Theresa Cameron	(202) 927-1011
SSBCI	4/29/2016	<a href="#">S-SC-16-041</a>	Wisconsin	Discussion Draft Issued 8/30/2017	Theresa Cameron	(202) 927-1011
SSBCI	5/25/2017	<a href="#">S-SC-17-044</a>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SSBCI</b>	<b>6</b>					
TTB	N/A	A-FS-17-022	Fiscal Year 2017 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	6/30/2014	<a href="#">A-BT-14-064</a>	Online Certificates of Label Approval and Formulas Online Program	Formal Draft Issued 4/6/2017	Sharon Torosian	(617) 223-8638
<b>Total TTB</b>	<b>3</b>					
U.S. MINT	N/A	A-FS-17-010	Fiscal Year 2017 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
U.S. MINT	04/04/2017	<a href="#">A-FS-17-009</a>	Fiscal Year 2017 Audit of the United States Mint's Schedule of Custodial Deep Storage Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009
U.S. MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
U.S. MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total U.S. MINT</b>	<b>4</b>					
<b>Total Reports</b>	<b>87</b>					

## OIG Highlights September 2017

### NEW ENGAGEMENTS

1. Audit of Alcohol and Tobacco Tax and Trade Bureaus (TTB's) Oversight of Alcohol Beverage Industry Member Trade Practices	
Affected Offices/Bureaus	Further Information (click on link below)
TTB	<a href="#">A-BT-17-048</a>
<b>Objective:</b>	
To determine how TTB assesses risks related to alcohol beverage industry trade matters and evaluate TTB's monitoring of industry members and actions taken to ensure compliance with TTB regulation.	
2. Audit of the Bureau of the Fiscal Service's Internal Controls Over its Card Acquiring Service Program and Management of Interchange Fees	
Affected Offices/Bureaus	Further Information (click on link below)
Bureau of the Fiscal Service (Fiscal Service)	<a href="#">A-DM-17-047</a>
<b>Objective:</b>	
To determine whether the internal controls Fiscal Service has in place over the Card Acquiring Service program and the management of interchange fees from credit and debit card revenue collection are operating effectively.	

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. Arkansas' Use of Federal Funds for Venture Capital Programs	
Affected/Offices/Bureaus	Further Information (click on link below)
State Small Business Credit Initiative (SSBCI)	<a href="#">S-SC-15-001</a>
<b>Objective:</b>	
To assess Arkansas' compliance with SSBCI program requirements and prohibitions to identify any reckless or intentional misuse of funds.	
2. Mississippi Direct Component Award for Planning Assistance to Develop its Multiyear Implementation Plan	
Affected Offices/Bureaus	Further Information (click on link below)
Resources and Ecosystems Sustainability, Tourist Opportunities and Revived Economies of the Gulf Coast States Act (RESTORE)	<a href="#">A-GC-16-012</a>
<b>Objective:</b>	
To assess whether the State of Mississippi has used awarded funds in compliance with applicable Federal statutes, regulations, and its award agreement with the Department of the Treasury.	



## OIG Highlights September 2017

### FINAL PRODUCTS

<b>1. Audit of Treasury's Compliance with the Federal Information Security Modernization Act for Its Intelligence Systems</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
DO	<a href="#">OIG-17-052</a>
<b>Summary of Findings/Recommendations</b>	
The report contains classified information that is exempt from disclosure under the Freedom of Information Act.	
<b>2. Report of the Bureau of the Fiscal Service Federal Investments and Borrowings Branch's Description of its Investment/Redemption Services and the Suitability of the Design and Operating Effectiveness of its Controls for the Period August 1, 2016, to July 31, 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Fiscal Service	<a href="#">OIG-17-053</a>
<b>Summary of Findings/Recommendations</b>	
An independent certified public accounting firm, under a contract monitored by OIG, found in all material respects, that (1) the description fairly presents the general computer and investment/redemption processing controls that were designed and implemented throughout the period August 1, 2016, to July 31, 2017; (2) the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period August 1, 2016, to July 31, 2017, and sub-service organizations and Program Agencies applied the complementary controls assumed in the design of Fiscal Service's controls throughout the period August 1, 2016, to Jul 31, 2017; and (3) the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period August 1, 2016, to July 31, 2017, if complementary sub-service organization and Program Agency controls, assumed in the design of Fiscal Service's controls, operated effectively throughout the period August 1, 2016, to July 31, 2017.	
<b>3. Report on the Bureau of the Fiscal Service Funds Management Branch's Description of its Trust Funds Management Processing Services and the Suitability of the Design and Operating Effectiveness of its Controls for the Period August 1, 2016, to July 31, 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Fiscal Service	<a href="#">OIG-17-054</a>
<b>Summary of Findings/Recommendations</b>	
An independent certified public accounting firm, under a contract monitored by OIG, found in all material respects, that (1) the description fairly presents the general computer and trust funds management processing controls that were designed and implemented throughout the period August 1, 2016, to July 31, 2017; (2) the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period August 1, 2016, to July 31, 2017, and sub-service organizations and Program Entities applied the complementary controls assumed in the design of Fiscal Service's controls throughout the period August 1, 2016, to July 31, 2017; and (3) the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period August 1, 2016, to July 31, 2017, if complementary sub-service organization and Program Entity controls, assumed in the design of Fiscal Service's controls, operated effectively throughout the period August 1, 2016, to July 31, 2017.	

## OIG Highlights September 2017

<b>4. Financial Crimes Enforcement Network (FinCEN's) 314 Information Sharing Programs Are Useful But Need FinCEN's Attention</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
FinCEN	<a href="#">OIG-17-055</a>
<b>Summary of Findings/Recommendations</b>	
<p>At the time of our audit, more than 22,000 financial institutions had participated in the Section 314(a) program. A majority of the law enforcement agencies program users we interviewed stated that FinCEN's Section 314(a) program helped law enforcement agencies by locating financial assets owned by subjects of terrorism and money-laundering investigations and by identifying recent transactions that those subjects made. However, some users suggested that FinCEN could make enhancements to the program that would provide more information to assist in investigations, with subpoena preparation, or with both of these.</p> <p>We noted that FinCEN did not require financial institutions to provide all information set forth by its regulations. FinCEN exercised an exemption to its regulations and instructed institutions to respond only if the name(s) supplied by a law enforcement agency matched the name(s) on an account or a transaction, and to provide a point of contact at the financial institution. The instructions, in effect since November 2012, directed financial institutions to provide additional information in the comment field of their Section 314(a) response if they believe additional information is needed. We found that the comments made by these institutions did not provide consistent information for law enforcement.</p> <p>As another matter, we noted that financial institutions submitted duplicate responses to Section 314(a) inquiries despite FinCEN's instructions prohibiting them.</p> <p>Recommendations:</p> <p>We recommended that FinCEN:</p> <ol style="list-style-type: none"> <li>(1) incorporate the user recommendations for enhancements in addition to the public comments received when evaluating its proposed renewal of the Section 314(a) program;</li> <li>(2) identify the impact on law enforcement agencies of exempting information from the responses to their 314(a) requests and determine if FinCEN should continue to exempt information set forth in its regulations;</li> <li>(3) ensure the Section 314(a) survey questions are clarified to provide for consistent interpretation and responses about the program, and allow sufficient time for feedback in order to gain a more complete understanding of how Section 314(a) information benefits law enforcement cases; and</li> <li>(4) identify and address areas of concern regarding the Section 314(b) program and include these in guidance and outreach to encourage greater participation in the program.</li> </ol>	
<b>5. New York's Use of Federal Funds for Six of Innovate Fund's Venture Capital Funds</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
SSBCI	<a href="#">OIG-17-056</a>
<b>Summary of Findings/Recommendations</b>	
<p>We determined that Innovate NY Fund, LP's six venture capital funds generally complied with the SSBCI program requirements and prohibitions.</p> <p>We made no recommendations.</p>	

## OIG Highlights September 2017

<b>6. Rhode Island's Use of Federal Funds for Its Betaspring Fund 100, LLC Venture Capital Program</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
SSBCI	<a href="#">OIG-17-057</a>
<b>Summary of Findings/Recommendations</b>	
<p>We determined that the Betaspring Fund 100, LLC (Fund) investments in 17 beneficiary companies constituted a misuse of \$803,644 in SSBCI funds because at the time the investments were made, there was no private capital at risk. In this case, we determined that the misuse was intentional because Betaspring Managers 100, LLC knew that 20 percent private capital for each investment was required but made the 17 investments anyway. As such, we question \$803,644 of SSBCI funds intentionally misused as this was in violation of the Act and the SSBCI Guidelines.</p> <p>We also found that Rhode Island did not seek and receive Treasury's approval to invest all \$2 million of SSBCI funds in Startup Investments, LLC instead of directly into the Fund as required by its Allocation Agreement.</p> <p>Lastly, the Fund also used some SSBCI Funds to pay Betaspring, LLC for accelerator program services rather than make direct cash investments in beneficiary companies, which was inconsistent with Rhode Island's stated use of SSBCI Funds in its application, as referenced in the Allocation Agreement.</p> <p>Recommendations:</p> <p>We recommended that the Deputy Assistant Secretary for Small Business, Community Development, and Housing do the following:</p> <ol style="list-style-type: none"> <li>(1) declare a specific event of default of its Allocation Agreement with Rhode Island and recoup the \$803,644 of SSBCI funds found to be intentionally misused;</li> <li>(2) determine whether Rhode Island is in default of its Allocation Agreement due to the unapproved investment in Startup Investments, LLC; and</li> <li>(3) determine whether Rhode Island is in default of its Allocation Agreement due to the Fund's use of SSBCI funds to pay Betaspring, LLC for accelerator program services rather than make direct cash investments in beneficiary companies.</li> </ol>	
<b>7. New Hampshire's Use of Federal Funds for the Borealis Granite Fund, LP</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
SSBCI	<a href="#">OIG-17-058</a>
<b>Summary of Findings/Recommendations</b>	
<p>We found that Borealis Granite Fund, LP generally complied with the SSBCI program requirements and prohibitions governing venture capital programs.</p> <p>We made no recommendations.</p>	

## OIG Highlights September 2017

<b>8. Wisconsin's Use of Federal Funds for the Kegonsa Growth Fund, LP</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
SSBCI	<a href="#">OIG-17-059</a>
<b>Summary of Findings/Recommendations</b>	
<p>We determined that the Kegonsa Growth Fund LP, (Kegonsa) investments in two beneficiary companies did not fully comply with all SSBCI venture capital program requirements and prohibitions. Specifically, Kegonsa's investments in two beneficiary companies constituted a reckless misuse of \$261,000 of SSBCI funds because Kegonsa Capital Partners, LLC, the general partner of Kegonsa, had a financial interest in the beneficiary companies through prior investments using non-SSBCI funds, which violated Treasury's SSBCI National Standards for Compliance and Oversight regarding conflicts of interest. As such, we question \$261,000 of SSBCI funds found to be recklessly misused by Kegonsa.</p> <p>Recommendation:</p> <p>We recommended that the Deputy Assistant Secretary for Small Business, Community Development, and Housing declare a specific event of default of its Allocation Agreement with Wisconsin and recoup the \$261,000 of SSBCI funds found to be recklessly misused by Kegonsa.</p>	

## Ongoing Work September 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	N/A	A-FS-17-020	Fiscal Year 2017 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	12/24/2015	<a href="#">A-BT-16-005</a>	Capital Investment Program	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/31/2015	<a href="#">A-BT-16-007</a>	Continuity-of-Operations Planning	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Kieu Rubb	(202) 927-5904
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>5</b>					
CDFI	N/A	A-FS-17-014	Fiscal Year 2017 Audit of the CDFI Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-FS-17-021	Fiscal Year 2017 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-019	Fiscal Year 2017 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-018	Fiscal Year 2017 Audit of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-013	Fiscal Year 2017 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-011	Fiscal Year 2017 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work September 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	3/28/2017	<a href="#">A-FS-17-008</a>	Fiscal Year 2017 Audit of the Department of the Treasury's Schedule of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-MF-17-006	FY 2017 Classified Project	1 report issued	Kieu Rubb	(202) 927-5904
DO	3/4/2015	<a href="#">A-MF-15-040</a>	OFAC Human Resources Practices	Discussion Draft Issued 7/11/17	Kieu Rubb	(202) 927-5904
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) Audit of Michigan	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) - Audit of New Hampshire	Fieldwork	Theresa Cameron	(202) 927-1011
DO	11/1/2012	<a href="#">A-MF-13-007</a>	Controls Over Purchase and Travel Cards	Fieldwork	Kathy Johnson	(202) 927-8783
DO	1/11/2011	<a href="#">A-BT-11-039</a>	OFAC Licensing Programs	Fieldwork	Sharon Torosian	(617) 223-8638
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Fieldwork	Jeff Dye	(202) 927-0384
DO	4/21/2016	<a href="#">A-FI-16-039</a>	Implementation of the Digital Accountability and Transparency Act of 2014	Discussion Draft Issued 5/2/2017	Andrea Smith	(202) 927-8757
DO	6/23/16	<a href="#">A-BT-16-050</a>	Review of Treasury's Oversight of Customs Revenue Function – Trade Facilitation and Trade Enforcement Act of 2015 - Section 112	Fieldwork	Sharon Torosian	(617) 223-8638
DO	6/29/2016	<a href="#">A-RM-16-053</a>	Potential Anti-Deficiency Act Violation	Discussion Draft Issued 9/8/2017	Susan Barron	(202) 927-5776
DO	7/15/2016	<a href="#">A-DM-16-052</a>	Administration of My Retirement Account Program	Fieldwork	Kathy Johnson	(202) 927-8783
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	Fieldwork	Kieu Rubb	(202) 927-5904
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	Fieldwork	Kieu Rubb	(202) 927-5904

## Ongoing Work September 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	3/10/2017	<a href="#">A-FI-17-030</a>	Treasury's Reporting of Financial and Payment Information under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
DO	3/27/2017	<a href="#">A-IT-17-035</a>	Audit of Treasury's Information Security Program and Practices for Its Unclassified Systems	Discussion Draft Issued 9/22/17	Larissa Klimpel	(202) 927-0361
DO	3/27/2017	<a href="#">A-IT-17-036</a>	Audit of Treasury's Information Security Program and Practices for Its Collateral National Security	Discussion Draft Issued 9/22/17	Larissa Klimpel	(202) 927-0361
DO	3/30/2015	<a href="#">A-MF-17-001</a>	Operation Inherent Resolve	Fieldwork	Kieu Rubb	(202) 927-5904
DO	N/A	A-FS-17-024	Fiscal Year 2017 SSAE 18 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
<b>Total DO</b>	<b>27</b>					
FinCEN	6/9/2014	<a href="#">A-BT-14-062</a>	Regulatory Helpline	Discussion Draft Issued 3/15/2017	Sharon Torosian	(617) 223-8638
FinCEN	2/5/2013	<a href="#">A-BT-13-037</a>	Financial Institution Filing of Reports to OFAC and FinCEN on Blocked Transactions	Formal Draft Issued 7/5/17	Sharon Torosian	(617) 223-8638
FinCEN	4/11/2014	<a href="#">A-BT-14-053</a>	Suspicious Activity Report Data Quality	Discussion Draft Issued 5/25/2017	Sharon Torosian	(617) 223-8638
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Kieu Rubb	(202) 927-5904
<b>Total FinCEN:</b>	<b>4</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	12/8/2014	<a href="#">A-FI-15-015</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783

## Ongoing Work September 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
<b>Total Fiscal Service</b>	<b>5</b>					
OCC	N/A	A-FS-17-012	Fiscal Year 2017 Audit of the OCC's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
OCC	9/3/2015	<a href="#">A-BE-15-060</a>	Identification and Reduction of Regulatory Burden	Fieldwork	Kathy Johnson	(202) 927-8783
OCC	3/30/2015	<a href="#">A-BS-15-046</a>	Determination of In-Scope Borrowers Related to Foreclosure Consent Orders	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/15/2014	<a href="#">A-BS-15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	5/15/2017	<a href="#">A-BS-17-042</a>	Material Loss Review of Guaranty Bank	Fieldwork	Jeff Dye	(202) 927-0384
<b>Total OCC</b>	<b>8</b>					
RESTORE	N/A	A-FS-17-023	Fiscal Year 2017 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
RESTORE	N/A	A-IT-17-048	Audit of Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices for Its Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	1/22/2016	<a href="#">A-GC-16-011</a>	National Oceanic and Atmospheric Administration's (NOAA) Administration of the Science Program	Fieldwork	Cecilia Howland	(202) 927-8782



## Ongoing Work September 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	1/28/2016	<a href="#">A-GC-16-012</a>	Mississippi's Direct Component Award for Planning Assistance to Develop its Multiyear Implementation Plan	Formal Draft Issued 9/21/2017	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/29/2016	<a href="#">A-GC-16-056</a>	Hernando County's Development of Its Direct Component Multiyear Implementation Plan	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	4/3/2017	<a href="#">A-RM-17-037</a>	Audit of Council's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Susan Barron	(202) 927-5776
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>13</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>1</b>					
SSBCI	10/15/2014	<a href="#">S-SC-15-001</a>	Arkansas	Formal Draft Issued 9/29/2017	Theresa Cameron	(202) 927-1011
SSBCI	5/25/2017	<a href="#">S-SC-17-044</a>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SSBCI</b>	<b>2</b>					
TTB	N/A	A-FS-17-022	Fiscal Year 2017 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	6/30/2014	<a href="#">A-BT-14-064</a>	Online Certificates of Label Approval and Formulas Online Program	Formal Draft Issued 4/6/2017	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638

## Ongoing Work September 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
<b>Total TTB</b>	<b>4</b>					
U.S. MINT	N/A	A-FS-17-010	Fiscal Year 2017 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
U.S. MINT	04/04/2017	<a href="#">A-FS-17-009</a>	Fiscal Year 2017 Audit of the United States Mint's Schedule of Custodial Deep Storage Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009
U.S. MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
U.S. MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total U.S. MINT</b>	<b>4</b>					
<b>Total Reports</b>	<b>78</b>					

## OIG Highlights October 2017

### NEW ENGAGEMENTS

1. Audit of the Bureau of the Fiscal Service's Treasury Offset Program – Call Center Support	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Bureau of the Fiscal Service (Fiscal Service)	<a href="#">A-DM-18-002</a>
<b>Objectives:</b>	
To determine the (1) experience and training levels of Fiscal Service staff assigned as technicians to the Treasury Offset Program (TOP) call center, (2) extent of problems caused by multiple debt records with the same Taxpayer Identification Numbers but different name values to the TOP call center Interactive Voice Response application, (3) accuracy of response information provided to callers contacting call center technicians, and (4) effectiveness of call center escalation protocols in assisting callers to resolve problems and avoid referral to the creditor agencies, who initially submitted the non-tax debts to TOP for collection.	
2. Audit of Treasury's DATA Act Information Model Schema, Broker, and Beta.USA.spending.gov	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Departmental Offices (DO)	<a href="#">A-FI-18-003</a>
<b>Objective:</b>	
To assess the effectiveness of internal controls Treasury's Digital Accountability and Transparency Act (DATA) Program Management Office designed, implemented and placed into operation to help ensure the security, processing integrity and quality of the data extracted from the DATA Act Broker for display on Beta.USAspending.gov.	

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs To Improve Its Reimbursable Agreement Process	
<b>Affected/Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">A-RM-16-053</a>
<b>Objective:</b>	
To assess the circumstances surrounding the potential Antideficiency Act violation and whether transactions to transfer funds between Department of the Treasury (Treasury) offices and bureaus, as well as non-Treasury entities, were done in accordance with laws, regulations, policies, procedures, and respective reimbursable agreements.	
2. DATA Act Council Met Reporting Requirements Under the DATA Act Despite Challenges	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Resources and Ecosystems Sustainability, Tourist Opportunities and Revived Economies of the Gulf Coast States Act (RESTORE)	<a href="#">A-RM-17-037</a>
<b>Objective:</b>	

## OIG Highlights October 2017

To assess the (1) completeness, timeliness, accuracy, and quality of financial aid payment data submitted for publications on Beta.USA.spending.gov, and (2) the Gulf Coast Ecosystem Restoration Council's (Council) implementation and use of the financial data standards established by the Office of Management and Budget (OMB) and Treasury.	
<b>3. OFAC Human Resource Practices</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">A-MF-15-040</a>
<b>Objectives:</b>	
To determine whether Office of Foreign Assets Control (OFAC) conducts its human resources activities in accordance with federal and Treasury requirements and OFAC policies and procedures.	

## FINAL PRODUCTS

<b>1. Opportunities Exist To Enhance TTB's COLAs and Formulas Online Programs</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Alcohol Tobacco Tax and Trade Bureau (TTB)	<a href="#">OIG-18-001</a>
<b>Summary of Findings/Recommendations</b>	
<p>We found that TTB's guidance for Advertising, Labeling, and Formulation Division specialists to process Certificates of Label Approval (COLA) and formula applications could be improved to ensure consistency in TTB's label and formula reviews. Additionally, TTB had not performed quarterly quality assurance reviews of formulas to ensure consistent processing of applications.</p> <p>Recommendations:</p> <ol style="list-style-type: none"> <li>(1) We recommended that the Administrator of TTB: Evaluate the current electronic resubmission policy to determine the impact on COLA and Formulas Online and the benefit to industry members;</li> <li>(2) Continue to cross-train staff in order to address fluctuations in workload to reduce COLA and formula application processing times, and ensure continuity of operations;</li> <li>(3) Update application processing standards for specialists to assist in determining staffing needs;</li> <li>(4) Review TTB's guidance for processing label and formula applications and update as needed to provide a consistent methodology for processing applications; and</li> <li>(5) Establish and document quality assurance reviews for formula applications to monitor the consistency and accuracy of all specialists' formula approvals.</li> </ol>	
<b>2. Arkansas' Use of Federal Funds for Venture Capital Programs</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
State Small Business Credit Initiative (SSBCI)	<a href="#">OIG-18-002</a>
<b>Summary of Findings/Recommendations</b>	

## OIG Highlights October 2017

We found that not all investments fully complied with venture capital program requirements and prohibitions. Specifically, two funds in Arkansas' Seed and Angel Capital Network (SACN) venture capital program, New Road Ventures, LLC (NRV) and Virtual Incubation Company Investor Network (VIC Investor Network) recklessly misused a total of \$130,668 of SSBCI funds on four investments because the investments were in violation of conflict of interest rules in place at the time they were made, which constitutes a misuse of funds. As such, we question \$130,668 of SSBCI funds recklessly misused as this was in violation of *Regulation O: Loans to Executive Officers, Directors, and Principal Shareholders of Members Bank* as referred to in *The SSBCI Policy Guidelines* and the *SSBCI National Standards for Compliance and Oversight*. Furthermore, we also found that Arkansas Development Finance Authority (ADFA) misreported three venture capital investments totaling \$227,495 in its 2014 SSBCI Annual Report when the investments were actually made with non-SSBCI funds in December 2013 and January 2014.

Recommendations:

We recommended that:

The Deputy Assistant Secretary for Small Business, Community Development, and Housing (1) declare a specific event of default of its *Allocation Agreement* with Arkansas and recoup \$130,668 of SSBCI funds found to be recklessly misused by NRV in the amount of \$5,668 and by VIC Investor Network in the amount of \$125,000; and (2) request that ADFA amends its *2014 SSBCI Annual Report* to remove the three NRV investments totaling \$227,495 that were inappropriately included.

### 3. Operation Inherent Resolve

Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-CA-18-001</a>

#### Summary of Findings/Recommendations

We obtained information about Treasury's activities with respect to disrupting Islamic State of Iraq and Syria's (ISIS) Finances line of operation. We provided a summary to the Department of Defense of Treasury programs to combat terrorist financing and specific examples of activities to disrupt ISIS's financing and work performed or planned by Treasury Office of Inspector General to review these programs.

### 4. Management and Performance Challenges Facing the Department of the Treasury

Affected Offices/Bureaus	Further Information (click on link below)
Department-wide	<a href="#">OIG-CA-18-002</a>

#### Summary of Findings/Recommendations

In accordance with the Reports Consolidation Act of 2000, we provided our perspective on the most serious management and performance challenges facing Treasury.

We reported four challenges of which one is new and three are updated from last year:

- Operating in an Uncertain Environment (New Challenge)
- Cyber Threats
- Anti-Money Laundering and Terrorist Financing/Bank Secrecy Act Enforcement

## OIG Highlights October 2017

- Efforts to Promote Spending Transparency and to Prevent and Detect Improper Payments

Although we are not reporting these as management and performance challenges, we highlighted two areas of concern that are repeated from last year's letter: (1) currency and coin production, and (2) documenting key activities and decisions.

### 5. Gulf Coast Ecosystem Restoration Council Management and Performance Challenges

Affected Offices/Bureaus	Further Information (click on link below)
RESTORE	<a href="#">OIG-CA-18-003</a>

#### Summary of Findings/Recommendations

As required by the Report Consolidation Act of 2000, we provided the Chairperson for the Gulf Coast Ecosystem Restoration Council (Council) our perspective of the most serious management and performance challenges facing the Council. We continue to report on two of the three challenges noted from the prior year and present one new challenge:

- Implementing an Infrastructure to Administer Gulf Coast Restoration Activities
- Federal Statutory and Regulatory Compliance
- Grant and Interagency Agreement Compliance Monitoring (New Challenge)

Although the challenges highlighted in this letter are the most serious, we communicate regularly with the Council's leadership on existing and emerging issues. In addition, we remain actively engaged with affected Federal, State, and local government entities to ensure effective oversight of programs established by the RESTORE Act.

### 6. Audit of the United States Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves as of September 30, 2017 and 2016

Affected Offices/Bureaus	Further Information (click on link below)
United States Mint (Mint)	<a href="#">OIG-18-003</a>

#### Summary of Findings/Recommendations

We issued an unmodified opinion on the United States Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves as of September 30, 2017 and 2016. Our audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, contracts, and grant agreements.

### 7. Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2017 Performance Audit

Affected Offices/Bureaus	Further Information (click on link below)
Department-wide	OIG-18-004

#### Summary of Findings/Recommendations

An Independent Public Accountant (IPA), under a contract supervised by the OIG, reported that consistent with applicable Federal Information Security Modernization Act (FISMA) requirements, OMB policy and guidance, and National Institute of Standards and Technology (NIST) standards and guidelines, Treasury's Information security programs and practices for its unclassified systems were established and have been maintained for the 5 Cybersecurity Functions and the 7 FISMA program areas. However, the program was not fully effective as reflected in the 7 deficiencies identified within 3 of the 5 Cybersecurity Functions and within 4 of the 7 FISMA program areas as follows:

## OIG Highlights October 2017

- (1) Information security policies, procedures and security plans were either outdated or incomplete at the Bureau of Engraving and Printing (BEP) and the Mint
- (2) Asset management processes were not fully implemented at Fiscal Service
- (3) System inventory reviews were inconsistent at TTB
- (4) Configuration compliance and vulnerability scanning were not consistently performed at BEP, Fiscal Service, and DO
- (5) Missing or Inconsistent patch management practices existed at BEP, DO, and TTB
- (6) Account management activities were not compliant with System Security Policies at the Mint, Financial Crimes Enforcement Network (FinCEN), TTB, and BEP
- (7) Contingency planning activities were not compliant with policies at BEP and the Mint

The IPA made 32 recommendations to the Acting Deputy Assistant Secretary for Information Systems and Chief Information Officer (CIO) to ensure responsible bureau officials implement.

### 8. Semiannual Report to Congress

Affected Offices/Bureaus	Further Information
Department-wide	OIG-CA-18-004

#### Summary of Findings/Recommendations

This report summarizes the significant audits, investigations and other activities of our office for the 6-month period ending September 30, 2017. For the period, the Office of Audit issued 30 products. The office also identified more than \$1 million in questioned costs. Work by the Office of Investigations resulted in 74 arrests, 35 indictments, and 32 convictions. In accordance with the Inspector General Act, we transmitted our report to the Secretary, who then submits it to Congress within 30 days.

### 9. Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2017 Performance Audit for the Collateral National Security Systems

Affected Offices/Bureaus	Further Information (click on link below)
DO	OIG-18-005

#### Summary of Findings

An IPA, under a contract supervised by the OIG, reported that consistent with applicable FISMA requirements, OMB, and Committee on National Security Systems policy and guidance, and NIST standards and guidelines, Treasury established and maintained information security programs and practices for its collateral national security systems for the 5 Cybersecurity Functions and 7 FISMA program areas. However, the program was not fully effective as reflected in the 4 deficiencies identified within 2 of the 5 Cybersecurity Functions and within 4 of the 7 FISMA program areas. Accordingly, the IPA made 7 recommendations to the Acting Deputy Assistant Secretary for Information Systems and CIO to ensure responsible bureau officials implement.

### 10. Audit of the Office of Intelligence and Analysis' Management of the Office of Terrorism and Financial Intelligence Employees' Intelligence Community Public Key Infrastructure Certificates

Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-18-006</a>

#### Summary of Findings/Recommendations

## OIG Highlights October 2017

We found that the Office of Intelligence and Analysis (OIA) did not initiate a mass revocation of FinCEN's Intelligence Community (IC) Public Key Infrastructure (PKI) certificates as claimed in a June 2017 email. Instead, a large number of Treasury employees, including 25 FinCEN employees, had IC PKI certificates that expired in April, May, or June 2017. Many of these FinCEN employees were unaware that their IC PKI certificates were expiring until after the expiration date. By late June, 21 of the 25 expired IC PKI certificates were resolved. In addition to the expired IC PKI certificates, FinCEN also initiated or had pending requests for OIA to approve new IC PKI access for 78 employees. We found that OIA is working with FinCEN to process and approve requests for new IC PKI certificates where appropriate. While working to resolve the issues, a FinCEN official told us that FinCEN was able to support law-enforcement related requests. OIA and FinCEN officials and staff continue to work together to approve access to new IC PKI certificates where appropriate.

During our audit we observed that the present working relationship between OIA and FinCEN related to the IC PKI process is strained. Understanding the basic differences in the way that FinCEN and OIA officials view the need for IC PKI access to support their roles and responsibilities, including FinCEN's autonomy, will improve cooperation between the two offices and enhance relationships between the two entities. The lack of documented policies and procedures related to IC PKI access are contributing to fundamental disagreements between the two components. We are concerned that if these fundamental differences related to IC PKI access are not addressed timely, the disagreements could negatively impact employee morale, reduce information sharing, and hamper the Office of Terrorism and Financial Intelligence (TFI's) ability to fulfill its overall mission.

### Recommendations:

We recommended that the Under Secretary for TFI ensures that:

- (1) OIA and Office of Special Security Programs clarify, formalize, and distribute IC PKI process policies and procedures;
- (2) employees at all levels are trained on the process and documentation required to efficiently gain IC PKI access;
- (3) an assessment is performed to determine the adequacy of staffing and system resources, as well as cross-training of Special Security Program employees responsible for reviewing and renewing IC PKI certificates; and
- (4) OIA and FinCEN officials work together to ensure that they understand their roles and responsibilities.

### 11. Annual Plan, Fiscal Year 2018

Affected Offices/Bureaus	Further Information (click on link below)
Department-wide	<a href="#">OIG-CA-18-005</a>

#### Summary of Findings/Recommendations

This annual plan outlines the fiscal year 2018 Treasury OIG audit and investigative priorities. The planned work focuses on Treasury's major initiatives and challenges, and takes into consideration OIG's Strategic Plan for Fiscal Years 2016–2020.

### 12. Gulf Coast Ecosystem Restoration Council Federal Information Security Modernization Act of 2014 Fiscal Year 2017 Evaluation

Affected Offices/Bureaus	Further Information (click on link below)
RESTORE	<a href="#">OIG-CA-18-006</a>

#### Summary of Findings/Recommendations

An IPA, under a contract supervised by the OIG, reported that consistent with applicable FISMA requirements, OMB policy and guidance, and NIST standards and guidelines, the Gulf Coast Ecosystem Restoration Council's (Council) information security program and practices were established and had been maintained for the 5 Cybersecurity Functions and the 7 FISMA Metric Domains. However, the program was not fully effective as reflected in the one deficiency identified



## OIG Highlights October 2017

within the 5 Cybersecurity Functions and the 7 FISMA Metric Domains. Specifically, the Council's information security program and practices were formalized and documented but not consistently implemented for the period July 1, 2016, through June 30, 2017. The IPA made no recommendation as the Council has taken corrective action necessary to remediate the deficiency.

### 13. Audit of the Department of the Treasury's Schedules of United States Gold Reserves Held by Federal Reserve Banks as of September 30, 2017 and 2016

Affected Office/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-18-007</a>
Summary of Findings/Recommendations	
We issued an unmodified opinion on the Department of the Treasury's Schedules of United States Gold Reserves Held by Federal Reserve Banks as of September 30, 2017 and 2016. Our audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, contracts, and grant agreements.	

## Ongoing Work October 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	N/A	A-FS-17-020	Fiscal Year 2017 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	12/24/2015	<a href="#">A-BT-16-005</a>	Capital Investment Program	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/31/2015	<a href="#">A-BT-16-007</a>	Continuity-of-Operations Planning	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Kieu Rubb	(202) 927-5904
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>5</b>					
CDFI	N/A	A-FS-17-014	Fiscal Year 2017 Audit of the CDFI Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-FS-17-021	Fiscal Year 2017 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-019	Fiscal Year 2017 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-018	Fiscal Year 2017 Audit of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-013	Fiscal Year 2017 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-011	Fiscal Year 2017 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work October 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	N/A	A-MF-18-004	FY 2018 Classified Project	Fieldwork	Kieu Rubb	(202) 927-5904
DO	3/4/2015	<a href="#">A-MF-15-040</a>	OFAC Human Resources Practices	Formal Draft Issued 10/3/17	Kieu Rubb	(202) 927-5904
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of 16-059 Tax Credits (Section 1602 Program) – Audit of New Hampshire	Fieldwork	Theresa Cameron	(202) 927-1011
DO	11/1/2012	<a href="#">A-MF-13-007</a>	Controls Over Purchase and Travel Cards	Fieldwork	Kathy Johnson	(202) 927-8783
DO	1/11/2011	<a href="#">A-BT-11-039</a>	OFAC Licensing Programs	Fieldwork	Sharon Torosian	(617) 223-8638
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Fieldwork	Jeff Dye	(202) 927-0384
DO	4/21/2016	<a href="#">A-FI-16-039</a>	Implementation of the Digital Accountability and Transparency Act of 2014	Discussion Draft Issued 5/2/2017	Andrea Smith	(202) 927-8757
DO	6/23/16	<a href="#">A-BT-16-050</a>	Review of Treasury's Oversight of Customs Revenue Function – Trade Facilitation and Trade Enforcement Act of 2015 - Section 112	Fieldwork	Sharon Torosian	(617) 223-8638
DO	6/29/2016	<a href="#">A-RM-16-053</a>	Potential Antideficiency Act Violation	Formal Draft Issued 10/17/2017	Susan Barron	(202) 927-5776
DO	7/15/2016	<a href="#">A-DM-16-052</a>	Administration of My Retirement Account Program	Fieldwork	Kathy Johnson	(202) 927-8783
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	1 report issued	Kieu Rubb	(202) 927-5904
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	Fieldwork	Kieu Rubb	(202) 927-5904
DO	3/10/2017	<a href="#">A-FI-17-030</a>	Treasury's Reporting of Financial and Payment Information under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757

## Ongoing Work October 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	3/30/2015	A-MF-18-005	Operation Inherent Resolve	1 report issued	Kieu Rubb	(202) 927-5904
DO	N/A	A-FS-17-024	Fiscal Year 2017 SSAE 18 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	A-FI-18-003	Contract DATA Act Support Services	Fieldwork	Andrea Smith	(202) 927-8757
<b>Total DO</b>	<b>25</b>					
FinCEN	6/9/2014	<a href="#">A-BT-14-062</a>	Regulatory Helpline	Discussion Draft Issued 3/15/2017	Sharon Torosian	(617) 223-8638
FinCEN	2/5/2013	<a href="#">A-BT-13-037</a>	Financial Institution Filing of Reports to OFAC and FinCEN on Blocked Transactions	Formal Draft Issued 7/5/17	Sharon Torosian	(617) 223-8638
FinCEN	4/11/2014	<a href="#">A-BT-14-053</a>	Suspicious Activity Report Data Quality	Discussion Draft Issued 5/25/2017	Sharon Torosian	(617) 223-8638
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Kieu Rubb	(202) 927-5904
<b>Total FinCEN:</b>	<b>4</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	12/8/2014	<a href="#">A-FI-15-015</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>6</b>					

## Ongoing Work October 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
OCC	N/A	A-FS-17-012	Fiscal Year 2017 Audit of the OCC's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
OCC	9/3/2015	<a href="#">A-BE-15-060</a>	Identification and Reduction of Regulatory Burden	Fieldwork	Kathy Johnson	(202) 927-8783
OCC	3/30/2015	<a href="#">A-BS-15-046</a>	Determination of In-Scope Borrowers Related to Foreclosure Consent Orders	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/15/2014	<a href="#">A-BS-15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	5/15/2017	<a href="#">A-BS-17-042</a>	Material Loss Review of Guaranty Bank	Fieldwork	Jeff Dye	(202) 927-0384
<b>Total OCC</b>	<b>8</b>					
RESTORE	N/A	A-FS-17-023	Fiscal Year 2017 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	1/22/2016	<a href="#">A-GC-16-011</a>	National Oceanic and Atmospheric Administration's (NOAA) Administration of the Science Program	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	1/28/2016	<a href="#">A-GC-16-012</a>	Mississippi's Direct Component Award for Planning Assistance to Develop its Multiyear Implementation Plan	Formal Draft Issued 9/21/2017	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782

## Ongoing Work October 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/29/2016	<a href="#">A-GC-16-056</a>	Hernando County's Development of Its Direct Component Multiyear Implementation Plan	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	4/3/2017	<a href="#">A-RM-17-037</a>	Audit of Council's Reporting of Financial and Payment Information Under the DATA Act	Formal Draft Issued 10/27/2017	Susan Barron	(202) 927-5776
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>12</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>1</b>					
SSBCI	5/25/2017	<a href="#">S-SC-17-044</a>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SSBCI</b>	<b>1</b>					
TTB	N/A	A-FS-17-022	Fiscal Year 2017 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total TTB</b>	<b>3</b>					
U.S. MINT	N/A	A-FS-17-010	Fiscal Year 2017 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
U.S. MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783

## Ongoing Work October 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
U.S. MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total U.S. MINT</b>	<b>3</b>					
<b>Total Reports</b>	<b>73</b>					

## OIG Highlights November 2017

### NEW ENGAGEMENTS

<b>1. Audit of the Financial Empowerment Innovation Fund</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Departmental Offices (DO)	<a href="#">A-RM-18-006</a>
<b>Objectives:</b>	
To (1) assess the Department of the Treasury (Treasury) Office of Consumer Policy's processes and controls relating to the administration of the Financial Empowerment Innovation Fund and (2) determine whether project awards, including research contracts, were issued in accordance with applicable laws, regulations, policies, and procedures.	
<b>2. Audit of TEOAF Management's Controls Over the Security of Forfeiture Property</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">A-MF-18-008</a>
<b>Objective:</b>	
To determine whether Treasury Executive Office for Asset Forfeiture (TEOAF) has established an effective system of internal controls for maintaining accountability and control of property stored in warehouses.	
<b>3. Audit of Overhead Process and Economy Act Compliance</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">A-RM-18-007</a>
<b>Objectives:</b>	
To review transactions specific to reimbursable agreements with other Treasury bureaus and offices, as well as non-Treasury entities, to (1) assess controls over the Office of Budget and Travel's (OBT) accumulation, allocation, and charging of overhead, and (2) determine OBT's compliance with the Economy Act.	
<b>4. Audit of Treasury Departmental Offices Executive Bonus and Award Practices</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">A-RM-18-009</a>
<b>Objective:</b>	
To determine whether Treasury's Office of the Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer complied with applicable laws, regulations, policies and procedures when administering bonuses and awards for Treasury DO's executives.	
<b>5. Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Alcohol and Tobacco Tax and Trade Bureau (TTB)	<a href="#">A-IT-18-009</a>
<b>Objective:</b>	
To determine whether sufficient protections exist to prevent intrusions into the TTB's network and information systems.	
<b>6. Audit of Physical Security at U.S. Mint Facilities</b>	



## OIG Highlights November 2017

Affected Offices/Bureaus	Further Information (click on link below)
U.S. Mint (MINT)	<a href="#">A-BT-18-010</a>
<b>Objectives:</b>	
To (1) assess the adequacy of the Mint's physical security policies, procedures and practices and (2) determine whether the Mint's Security Modernization Program(s) and related infrastructure upgrades addressed control weaknesses reported in previous Office on Inspector General audit work as reported in our <i>Termination Memorandum – Audit of Physical Security at U.S. Mint Facilities</i> , (OIG-CA-17-015; issued March 22, 2017).	
<b>7. Audit of the U.S. Mint's Procurement and Quality Assurance of New Materials</b>	
Affected Offices/Bureaus	Further Information (click on link below)
MINT	<a href="#">A-BT-18-011</a>
<b>Objective:</b>	
To determine the adequacy of the Mint's controls over the procurement and quality assurance of raw materials, including controls over the composition of coins returned through the Mint's coin exchange program and used in the production of circulating coinage.	

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

<b>1. The Universal Suspicious Activity Report and Electronic Filing Have Helped Data Quality But Challenges Remain</b>	
Affected/Offices/Bureaus	Further Information (click on link below)
Financial Crimes and Enforcement Network (FinCEN)	<a href="#">A-BT-14-053</a>
<b>Objective:</b>	
To determine if the quality of the data provided by Suspicious Activity Report (SAR) filers has improved since the implementation of FinCEN's universal SAR and electronic filing mandate.	
<b>2. FY 2017 Classified Project</b>	
Affected Offices/Bureaus	Further Information
DO	A-MF-17-006
<b>Objective:</b>	
We are conducting oversight of a classified Department of the Treasury (Treasury) program through a series of audits.	
<b>3. FinCEN Regulatory Helpline</b>	
Affected Offices/Bureaus	Further Information (click on link below)
FinCEN	<a href="#">A-BT-14-062</a>
<b>Objective:</b>	
To determine and assess the controls over the Regulatory Helpline to provide guidance to users that is responsive and consistent with the Bank Secrecy Act, USA PATRIOT Act, and related regulations.	
<b>4. Material Loss Review of Guaranty Bank</b>	

## OIG Highlights November 2017

Affected Offices/Bureaus	Further Information (click on link below)
Office of the Comptroller of the Currency (OCC)	<a href="#">A-BS-17-042</a>
<b>Objectives:</b>	
To (1) determine the causes of the bank's failure; (2) assess OCC's supervision of the bank, including implementation of the prompt corrective action provisions of section 38 of the Federal Deposit Insurance Act; and (3) make recommendation for preventing any such loss in the future.	

### FINAL PRODUCTS

<b>1. DATA Act: Council Met Reporting Requirements Under the DATA Act Despite Challenges</b>	
Affected Offices/Bureaus	Further Information
Resources and Ecosystem Sustainability, Tourist Opportunities and Revived Economies of the Gulf Coast States Act (RESTORE)	<a href="#">OIG-18-008</a>
<b>Summary of Findings/Recommendations</b>	
<p>We found that the Gulf Coast Ecosystem Restoration Council (Council) met the Digital Accountability Transparency Act (DATA Act) requirement to publish its fiscal year 2017, second quarter data submission prior to the May 9, 2017 deadline for publication on Beta.USAspending.gov. We determined that the Council's management controls over its fiscal year 2017, second quarter DATA Act submission, reconciliation, and certification process were reasonably designed, implemented and operating effectively. In addition, the Council also properly implemented and used the 57 financial data standard elements established by the Office of Management Budget (OMB) and Treasury. However, we determined that some of the data submitted, as a result of issues beyond the Council's control, was not complete, timely, accurate, nor of quality. More specifically, as a result of an Administrative Resource Center (ARC) error affecting many of its customers, there was a variance in the Council's procurement award data between the Council's Files C and D1 submission. In addition, another variance occurred due to a grant award being included in the Council's File D2, but not in their File C submission. This issue was due to the grant award not being timely included in ARC's accounting system or in the data submission for fiscal year 2017, second quarter. Lastly, adjustments to obligations made during the first quarter of fiscal year 2017, were not included in the Council's fiscal year 2017 second quarter data. ARC did not include the required coding needed for these adjustments to be included in the Council's File B submission. We noted that the Council's processes for identifying and addressing these variances and issues were reasonable; and that the Council was proactive in reporting these variances on its Submission Certification Statement. Furthermore, the Council has begun working with ARC to ensure that ARC takes corrective actions to address these issues.</p> <p>Recommendations:</p> <p>We recommended that the Council's Executive Director ensure that the Council's Senior Accountable Official (SAO) continues to:</p> <ul style="list-style-type: none"> <li>(1) refine the Council's policies and procedures for compliance with the DATA Act requirements; and</li> <li>(2) work closely with ARC to address the timing and ARC errors for future DATA Act submissions.</li> </ul>	
<b>2. MDEQ's Compliance with Its Use of the Planning Assistance Award to Develop the Multiyear Implementation Plan</b>	

## OIG Highlights November 2017

Affected Offices/Bureaus	Further Information (click on link below)
RESTORE	<a href="#">OIG-18-009</a>
<b>Summary of Findings/Recommendations</b>	
<p>A certified independent auditing firm (IPA), working under contract supervised by the Office of Inspector General (OIG), did not identify any areas of non-compliance in the Mississippi Department of Environment Quality's (MDEQ) use of its Multiyear Implementation Plan Planning Assistance award. Specifically, the IPA found MDEQ's MYIP to be compliant with applicable provisions of the Office of Management and Budget's <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance) in its use of the award, to include the establishment and maintenance of internal control. However, the IPA did identify areas where MDEQ's policies and procedures did not reflect all Uniform Guidance requirements related to equipment management and personally identifiable information.</p> <p>Recommendation:</p> <p>The IPA recommended that:</p> <p>The Fiscal Assistant Secretary considers MDEQ's need to further develop and strengthen documentation of its policies and procedures to align with Uniform Guidance requirements. This consideration should be part of Treasury's oversight and administration of MDEQ's MYIP Planning Assistance award as well as risk assessments required by Uniform Guidance for future awards.</p> <p>In a written response, Treasury management agreed with the IPA's recommendation.</p>	
<b>3. Audit of Treasury's Reporting of Financial and Payment Information Under the DATA Act – Summary Results</b>	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-CA-18-007</a>
<b>Summary of Findings/Recommendations</b>	
<p>Treasury continues to make progress in the Department's efforts to report financial information under the DATA Act. Our review of the 160 non-Internal Revenue Service transactions found that 25.0 percent were incomplete and 95.6 percent were inaccurate. While Treasury's comprehensive data submission was timely, we noted timing differences between financial data and procurement award data extracted from external award reporting systems in 6.9 percent of the transactions in our sample.</p> <p>Recommendations:</p> <p>We recommended that Treasury's Assistant Secretary for Management, working with the Department's SAO, reporting entities, and Government-wide Program Management Office as well as the OMB, take the following actions:</p> <ol style="list-style-type: none"> <li>(1) review the list of 57 data elements, including the standardized definitions, to ensure that all reporting entity contracting specialists/officers understand and are trained on how the elements are defined, where these elements are captured in underlying records, and how these elements are reported in procurement and financial systems;</li> <li>(2) ensure that appropriate and complete documentation is maintained and readily available for all procurement awards including, but not limited to, base award documentation and requisitions;</li> </ol>	

## OIG Highlights November 2017

- (3) continue to evaluate, address, and communicate data quality concerns regarding data inaccuracies attributable to agency supplied information and/or broker extracted information; and
- (4) continue to monitor the resolution for issues identified in corrective action plans including, but not limited to, ARC's process to report procurement data on behalf of its customer agencies

#### 4. Treasury Continues to Make Progress in Meeting DATA Act Reporting Requirements, But Data Quality Concerns Remain

Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-18-010</a>

#### Summary of Findings/Recommendations

Treasury continues to make progress in its efforts to comply with the DATA Act by executing its comprehensive implementation plan that conforms to the Government-wide technical and informational guidance issued by the OMB and Treasury's Program Management Office (PMO). Specifically, on April 28, 2017, Treasury's SAO submitted and certified the Department's fiscal year 2017, second quarter spending data in the DATA Act broker (broker) for publication on Beta.USAspending.gov.

While Treasury continues to make progress in its efforts to comply with the DATA Act, we identified concerns with the completeness, accuracy, and timeliness of data submitted for publication that hinders the quality and usefulness of this information.

Additionally, we determined that Treasury's implementation and use of data standards was not always consistent with the definitions established by OMB and Treasury's Government-wide PMO.

Another matter of concern is that Treasury's ARC, a Federal Shared Service Provider, did not accurately report customer agency procurement award and financial assistance awardee data in the customer agency broker files.

#### Recommendations:

We recommended that Treasury Assistant Secretary for Management work with Treasury's SAO, reporting entities, and Government-wide PMO, as well as OMB, take the following actions:

- (1) review the list of 57 data elements, including the standard the standardized definitions, to ensure that all reporting entity contracting specialist/officers understand and are trained on how the elements are defined, where these elements are captured in underlying records, and how these elements are reported in procurement and financial systems;
- (2) ensure that appropriate and complete documentation is maintained and readily available for all procurement awards including, but not limited to, base award documentation and requisitions;
- (3) continue to evaluate, address, and communicate data quality concerns regarding data inaccuracies attributable to agency supplied information and/or broker extracted information; and
- (4) continue to monitor the resolution for issues identified in corrective action plans including, but not limited to, ARC's process to report procurement data on behalf of its customer agencies.

In a written response, Treasury management agreed with our recommendations and outlined its corrective actions.

## OIG Highlights November 2017

<b>5. Report on the Enterprise Business Solutions' Description of its HRConnect Services and the Suitability of the Design and Operating Effectiveness of its Controls for the Period September 1, 2016, to August 31, 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-18-011</a>
<b>Summary of Findings/Recommendations</b>	
<p>An IPA, working under a contract supervised by the OIG, performed a Statement on Standards for Attestation Engagements Number 18, <i>Attestation Standards: Clarification and Recodification—Report on Controls at a Service Organization Relevant to User Entities' Internal Control over Financial Reporting (SOC 1)</i>, examination of the description of controls, the suitability of the design, and the operating effectiveness for processing user entities' human resource transactions in its HRConnect system, provided by Enterprise Business Solutions (EBS) for the period September 1, 2016, to August 31, 2017. The service auditor found, in all material respects, that (1) the description fairly presents the HRConnect system that was designed and implemented throughout the period September 1, 2016, to August 31, 2017; (2) the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period September 1, 2016, to August 31, 2017, and subservice organizations and user entities applied the complementary controls assumed in the design of EBS' controls throughout the period September 1, 2016, to August 31, 2017; and (3) except for the finding described below, that is required to be reported in accordance with Government Auditing Standards, the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period September 1, 2016, to August 31, 2017, if complementary subservice organization and user entity controls, assumed in the design of EBS' controls, operated effectively throughout the period September 1, 2016, to August 31, 2017.</p> <p>Finding: EBS states in its description for its Control Objective 13, that "Controls provide reasonable assurance that EBS monitors subservice organizations and tests for compliance with complementary user entity controls." However, as noted in Section IV of this report, EBS did not provide sufficient documentation to indicate that EBS monitored or tested complementary user entity controls of its subservice organizations during the period September 1, 2016, to August 31, 2017. As a result, controls were not operating effectively to achieve the Control Objective 13.</p>	
<b>6. Audit of the Federal Financing Bank's Fiscal Years 2017 and 2016 Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-18-012</a>
<b>Summary of Findings/Recommendations</b>	
<p>An IPA, working under a contract supervised by the OIG, issued an unmodified opinion on the Federal Financing Bank's (FFB) fiscal years 2017 and 2016 financial statements. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, and contracts tested.</p>	
<b>7. Management Letter for the Audit of the Federal Financing Bank's Fiscal Years 2017 and 2016 Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-18-013</a>
<b>Summary of Findings/Recommendations</b>	
<p>An IPA, working under a contract supervised by the OIG, issued a management letter related to the audit of the FFB's fiscal years 2017 and 2016 financial statements. The management letter discusses a matter involving internal control over financial reporting that was identified during the audit. This matter relate to security controls around FFB's Loan Management and Control System (LMCS) backups to an offsite location.</p>	

## OIG Highlights November 2017

The IPA recommended that FFB management implement a process to monitor DO's performance of LMCS security controls, including the rotation of backup media to an offsite location, on an ongoing basis.	
<b>8. Audit of the Community Development Financial Institutions Fund's Fiscal Years 2017 and 2016 Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Community Development Financial Institution (CDFI)	<a href="#">OIG-18-014</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, working under a contract supervised by the OIG, issued an unmodified opinion on the Community Development Financial Institutions Fund's fiscal years 2017 and 2016 financial statements. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, contracts, and grant agreements tested.	
<b>9. Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2017 and 2016</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-18-015</a>
<b>Summary of Findings</b>	
An IPA, working under a contract supervised by the OIG, issued an unmodified opinion on the Department of the Treasury's (Department) fiscal years 2017 and 2016 consolidated financial statements. The audit identified a material weakness in internal control over financial reporting at the Internal Revenue Service and a significant deficiency in internal control over debt management information systems at the Bureau of the Fiscal Service. The IPA also reported that the Department's financial management systems did not substantially comply with the requirements of the Federal Financial Management Improvement Act of 1996 related to Federal financial management systems requirements and applicable Federal accounting standards.	
<b>10. Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements for Fiscal Years 2017 and 2016</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
RESTORE	<a href="#">OIG-18-016</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, working under a contract supervised by the OIG, issued an unmodified opinion on the Council's fiscal years 2017 and 2016 financial statements. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses in internal control over financial reporting. No instances of reportable noncompliance with laws, regulations, contracts, and grant agreements tested were identified.	
<b>11. Audit of the Department of the Treasury's Closing Package Financial Statements for Fiscal Year 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-18-017</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, working under a contract supervised by the OIG, issued an unmodified opinion on the Department of the Treasury's Closing Package financial statements for fiscal year 2017. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with Chapter 4700 of the Department's <i>Treasury Financial Manual</i> .	
<b>12. Termination Memorandum – Audit of the Administration of My Retirement Account Program</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>

## OIG Highlights November 2017

DO	<a href="#">OIG-CA-18-008</a>
<b>Summary of Findings/Recommendations</b>	
We terminated this audit due to Treasury's July 28, 2017 announcement to wind down the My Retirement Account (myRA) program. During Treasury's review to assess its existing programs, Treasury found that the myRA program was not cost effective.	
<b>13. Office of Foreign Assets Control Human Resources Practices Need Improvement</b>	
Affected Office/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-18-018</a>
<b>Summary of Findings/Recommendations</b>	
Although the Office of Foreign Assets Control (OFAC) human resources activities generally comply with federal and Treasury requirements, some improvements are needed. We found that the OFAC did not consistently comply with Treasury guidance for promotions of career ladder legacy employees, promotion potential for career ladder legacy employees was downgraded without a change to the position descriptions, and documentation for exceptions to the legacy employee promotion process was inadequate. Additionally, the electronic Official Personnel Folders (e-OPF) did not include all required documentation.	
Recommendations:	
We recommended that the OFAC Director ensure that :	
<ol style="list-style-type: none"> <li>(1) Promotions of legacy employees in career ladder progression are based on an equitable, consistent, and supportable methodology, including alignment with the official Office of Personnel Management (OPM) ratings categories, Treasury and OFAC requirements, and the duties and responsibilities of the employees' assigned positions descriptions;</li> <li>(2) The legacy employees current position descriptions are evaluated to ensure that the documented promotion potential of the non-supervisory employees is consistent with OFAC's current promotion practices;</li> <li>(3) Considerations and justifications used for promotions are documented when promotion decisions are inconsistent with established policies; and</li> <li>(4) In coordination with the Office of the Deputy Assistant Secretary for Human Resources and Chief Human Capital Officer, all required records are included in the official personnel files.</li> </ol>	
OFAC management generally agreed, and their response met the intent of our recommendations.	
<b>14. Management Letter for the Audit of the Department of the Treasury's Fiscal Years 2017 and 2016 Financial Statements</b>	
Affected Office/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-18-019</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, under a contract supervised by the OIG, issued a management letter related to the audit of the Treasury's fiscal years 2017 and 2016 financial statements. The management letter discusses a matter involving deficiencies in internal control and other operational matters that was identified during the audit. This matter relate to management review of the SF-133, Report on Budget Execution and Budgetary Resources.	

## Ongoing Work November 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	N/A	A-FS-17-020	Fiscal Year 2017 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	12/24/2015	<a href="#">A-BT-16-005</a>	Capital Investment Program	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/31/2015	<a href="#">A-BT-16-007</a>	Continuity-of-Operations Planning	Discussion Draft 11/28/2017	Sharon Torosian	(617) 223-8638
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Eileen Kao	(202) 927-8759
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>5</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total CDFI:</b>	<b>4</b>					
DO	N/A	A-FS-17-021	Fiscal Year 2017 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-018	Fiscal Year 2017 Audit of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-17-013	Fiscal Year 2017 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-MF-17-006	FY 2017 Classified Project	Formal Draft Issued 11/21/2017	Eileen Kao	(202) 927-8759
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Fieldwork	Theresa Cameron	(202) 927-1011



## Ongoing Work November 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of New Hampshire	Fieldwork	Theresa Cameron	(202) 927-1011
DO	11/1/2012	<a href="#">A-MF-13-007</a>	Controls Over Purchase and Travel Cards	Fieldwork	Kathy Johnson	(202) 927-8783
DO	1/11/2011	<a href="#">A-BT-11-039</a>	OFAC Licensing Programs	Fieldwork	Sharon Torosian	(617) 223-8638
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Discussion Draft Issued 11/3/2017	Jeff Dye	(202) 927-0384
DO	4/21/2016	<a href="#">A-FI-16-039</a>	Implementation of the Digital Accountability and Transparency Act of 2014	Discussion Draft Issued 5/2/2017	Andrea Smith	(202) 927-8757
DO	5/23/16	<a href="#">A-BT-16-050</a>	Review of Treasury's Oversight of Customs Revenue Function – Trade Facilitation and Trade Enforcement Act of 2015 - Section 112	Fieldwork	Sharon Torosian	(617) 223-8638
DO	6/29/2016	<a href="#">A-RM-16-053</a>	Potential Antideficiency Act Violation	Formal Draft Issued 10/17/2017	Susan Barron	(202) 927-5776
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	1 report issued	Eileen Kao	(202) 927-8759
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	Fieldwork	Eileen Kao	(202) 927-8759
DO	3/30/2015	<a href="#">A-MF-18-005</a>	Operation Inherent Resolve	1 report issued	Eileen Kao	(202) 927-8759
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Contract DATA Act Support Services	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-RM-18-006</a>	Financial Empowerment Innovation Fund	Fieldwork	Susan Barron	(202) 927-5776
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Eileen Kao	(202) 927-8759

## Ongoing Work November 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
<b>Total DO</b>	<b>23</b>					
FinCEN	6/9/2014	<a href="#">A-BT-14-062</a>	Regulatory Helpline	Formal Draft Issued 11/27/2017	Sharon Torosian	(617) 223-8638
FinCEN	2/5/2013	<a href="#">A-BT-13-037</a>	Financial Institution Filing of Reports to OFAC and FinCEN on Blocked Transactions	Formal Draft Issued 7/5/17	Sharon Torosian	(617) 223-8638
FinCEN	4/11/2014	<a href="#">A-BT-14-053</a>	Suspicious Activity Report Data Quality	Formal Draft Issued 11/20/2017	Sharon Torosian	(617) 223-8638
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Eileen Kao	(202) 927-8759
<b>Total FinCEN:</b>	<b>4</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	12/8/2014	<a href="#">A-FI-15-015</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>6</b>					
OCC	N/A	A-FS-17-012	Fiscal Year 2017 Audit of the OCC's Financial Statements	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work November 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
OCC	9/3/2015	<a href="#">A-BE-15-060</a>	Identification and Reduction of Regulatory Burden	Fieldwork	Kathy Johnson	(202) 927-8783
OCC	3/30/2015	<a href="#">A-BS-15-046</a>	Determination of In-Scope Borrowers Related to Foreclosure Consent Orders	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/15/2014	<a href="#">A-BS-15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	5/15/2017	<a href="#">A-BS-17-042</a>	Material Loss Review of Guaranty Bank	Formal Draft Issued 11/17/2017	Jeff Dye	(202) 927-0384
<b>Total OCC</b>	<b>8</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	1/22/2016	<a href="#">A-GC-16-011</a>	National Oceanic and Atmospheric Administration's (NOAA) Administration of the Science Program	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/29/2016	<a href="#">A-GC-16-056</a>	Hernando County's Development of Its Direct Component Multiyear Implementation Plan	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>9</b>					

## Ongoing Work November 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>1</b>					
SSBCI	5/25/2017	<a href="#">S-SC-17-044</a>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SSBCI</b>	<b>1</b>					
TTB	N/A	A-FS-17-022	Fiscal Year 2017 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
<b>Total TTB</b>	<b>4</b>					
U.S. MINT	N/A	A-FS-17-010	Fiscal Year 2017 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
U.S. MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
U.S. MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
U.S. MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
U.S. MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total U.S. MINT</b>	<b>5</b>					
<b>Total Reports</b>	<b>70</b>					

## OIG Highlights December 2017

### NEW ENGAGEMENTS

<b>1. Audit of the Impact of Mandatory Dividend Rate Increases on Small Business Lending Fund Program Participants</b>	
Affected Offices/Bureaus	Further Information (click on link below)
Small Business Lending Fund (SBLF)	<a href="#">S-SB-18-013</a>
<b>Objective:</b>	
To evaluate the impact of the early 2016 mandatory dividend rate increases to 9 percent or 13.8 percent (depending on financial institution type) on remaining SBLF Program participants. Specifically, we plan to determine (1) how many financial institutions have redeemed their securities and (2) whether the Department of the Treasury (Treasury) is collecting the additional dividends from institutions remaining in the Program.	
<b>2. Corrective Action Verification – BEP’s Administration of the Burson-Marsteller Public Education and Awareness Was Deficient</b>	
Affected Offices/Bureaus	Further Information (click on link below)
Bureau of Engraving and Printing (BEP)	<a href="#">A-PA-18-014</a>
<b>Objective:</b>	
To determine whether BEP’s corrective actions were responsive to recommendations made in audit report “BEP’s Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient” (OIG-13-046, August 13, 2013).	
<b>3. Review of Washington Federal Bank for Savings</b>	
Affected Offices/Bureaus	Further Information (click on link below)
Office of the Comptroller of the Currency (OCC)	<a href="#">A-BS-18-021</a>
<b>Objectives:</b>	
To (1) ascertain the causes of the institution’s failure and associated impact to the Deposit Insurance Fund, (2) review OCC’s supervision of the institution; and (3) make recommendations for preventing any such loss in the future.	
<b>4. Audit of BEP’s Currency Programs To Provide Access to Blind and Visually Impaired Persons</b>	
Affected Offices/Bureaus	Further Information (click on link below)
BEP	A-BT-18-024
<b>Objective:</b>	
To determine whether BEP’s plan to create meaningful access to U.S. currency for blind and visually impaired individuals (1) is effective in meeting the needs of users (2) has proper internal controls in place and (3) utilizes proper project management principles.	

## OIG Highlights December 2017

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. The Office of Financial Research's Government Purchase Card Did Not Comply With Policies and Procedures	
<b>Affected/Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Departmental Offices (DO)	<a href="#">A-BE-14-068</a>
<b>Objectives:</b>	
To determine if (1) Office of Financial Research's (OFR) procurement activities ensured that OFR effectively and efficiently acquired the goods and services needed to accomplish its mission; and (2) whether these acquisitions were made in compliance with applicable procurement regulations.	
2. NOAA's Administration of the Science Program Met RESTORE Act Requirements	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act (RESTORE)	<a href="#">A-GC-16-011</a>
<b>Objective:</b>	
To assess whether National Oceanic and Atmospheric Administration (NOAA) is administering the Science Program in accordance with RESTORE Act and applicable laws, regulations, and program policies and procedures.	

### FINAL PRODUCTS

1. Termination Memorandum – Audit of Bureau of Engraving and Printing Capital Investment Program	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
BEP	<a href="#">OIG-CA-18-009</a>
<b>Summary of Findings/Recommendations</b>	
In June 2015, BEP's Office of Strategic & Project Management (OSPM) issued new formal policies and procedures for all portfolio and project management activities. Those policies and procedures included BEP's capital investment projects with a cost of over \$2 million. As of December 2017, BEP, in collaboration with the Federal Reserve Board (Board), was still developing its long-term capital investment plan for the entire U.S. Currency Program. Given that both actions will require a few years to produce assessable results, we believe that continuing our audit at this time will not significantly enhance BEP's Capital Investment Program. We will reassess the BEP's Capital Investment Program at a later date.	
2. Management Letter for the Audit of the Department of the Treasury's Consolidated Financial Statement for Fiscal Year 2017	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	OIG-18-020
<b>Summary of Findings/Recommendations</b>	
A certified independent public auditing (IPA) firm, working under a contract supervised by the Office of Inspector General (OIG), issued a management letter related to the audit of Treasury's consolidated financial statements for fiscal year 2017. The management letter discusses some continuing and new internal	

## OIG Highlights December 2017

control deficiencies relating to government-wide cash and other Treasury managed accounts information systems that were identified during the audit, but were not required to be included in the auditors' report. Due to the sensitive nature of the information contained in the management report, it has been designated "Sensitive But Unclassified".	
<b>3. Audit of the Exchange Stabilization Fund's Fiscal Years 2017 and 2016 Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-18-021</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, working under a contract supervised by the OIG, issued an unmodified opinion on the Exchange Stabilization Funds fiscal years 2017 and 2016 financial statements. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, and contracts tested.	
<b>4. Audit of the Office of D.C. Pensions' Fiscal Year 2017 Financial Statements and Fiscal Year 2016 Balance Sheet</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-18-022</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, working under a contract supervised by the OIG, issued an unmodified opinion on the Office of D.C. Pensions' consolidated balance sheets as of September 30, 2017 and 2016, and the consolidated statements of net cost, and changes in net position, and combined statement of budgetary resources for the year ended September 30, 2017. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, and contracts tested.	
<b>5. Management Letter for the Audit of the Office of D.C. Pensions' Fiscal Year 2017 Financial Statements and Fiscal Year 2016 Balance Sheet</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-18-023</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, working under a contract supervised by the OIG, issued a management letter related to the audit of the Office of D.C. Pensions' fiscal year 2017 financial statements and fiscal year 2016 balance sheet. The management letter discusses a matter involving a deficiency in internal control over financial reporting and other operational matters that was identified during the audit. This matter relates to review of the System to Administer Retirement application and Oracle audit data.	
<b>6. Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-18-024</a>
<b>Summary of Findings/Recommendations</b>	
We found that the Office of Budget and Travel (OBT) potentially violated the Antideficiency Act (ADA) by (1) disbursing more than DO's available fund balance with Treasury; (2) incurring obligations and expenditures prior to the respective reimbursable agreements being signed (that is, before a valid Economy Act order	

## OIG Highlights December 2017

was in place to authorize appropriations for those purposes); and (3) using fiscal year 2016 funds for fiscal year 2015 costs related to reimbursable services provided to DO customers.

We also identified the following internal control weaknesses within OBT during our audit: (1) untimely processing of reimbursable agreements; (2) untimely collections of revenue from DO customers; (3) premature loading of DO's reimbursable budget authority prior to reimbursable agreements being signed by both OBT and the respective DO customers; (4) failure to follow close-out policies, procedures, and guidance; (5) lack of adequate training for OBT management and staff; and (6) lack of, or outdated, policies and standard operating procedures (SOPs). In addition, OBT violated the recording statute by not timely obligating costs for annual operating agreements for rent with the General Services Administration. OBT also violated the Prompt Payment Act by not ensuring (1) proper funding was available for Administrative Resource Center (ARC) to pay several invoices timely and (2) ARC paid accrued interest on a late payment for reimbursable services provided to a customer.

### Recommendations:

We recommended the Assistant Secretary for Management ensure OBT:

- (1) Within 60 days of the issuance of this report, finalize OBT's internal review of its fiscal year 2015 records and request a Government Accountability Office decision to determine if ADA violations occurred for findings 1, 2, and 3 respectively.
- (2) Analyze OBT's fiscal year 2016 and 2017 records to determine whether ADA violations occurred.
- (3) Develops, revises, and/or finalizes office-wide manuals, policies, and SOPs to ensure:
  - a. adequate documentation of all processes and procedures for budget formulation and execution, as well as reimbursable agreements;
  - b. the signing of reimbursable agreements before periods of performance begin;
  - c. timely billing of and revenue collection from DO customers;
  - d. recording of DO's reimbursable budget authority in the appropriate funds and timely recording of obligations and expenditures of reimbursable funds related to DO's customers subsequent to the signing of reimbursable agreements;
  - e. ongoing communication between OBT and DO customers to effectively monitor OBT's execution of the goods and services provided, available funding, and collection of revenues against reimbursable agreements; and
  - f. adequate supervision of OBT staff in the performance of budget formulation and execution duties, as well as the monitoring of reimbursable agreements that OBT is responsible for executing and servicing.
- (4) Distributes to OBT management and staff, and provides training on, new or revised OBT policies and SOPs and timely notifies them of any modifications to the reimbursable agreement process.
- (5) Complies with the DO Reimbursable Agreement Policy (October 2010) by reviewing and updating the procedural manual that addresses roles, responsibilities, and activities associated with each phase of the reimbursable agreement lifecycle, as necessary, at least once every 2 years.
- (6) Performs an analysis to determine whether advances should be obtained from DO customers at the time reimbursable services are ordered
- (7) Develops a mandatory training program to ensure that all OBT management and staff are properly trained on budget execution and formulation, the reimbursable agreement process, and the requirements of applicable laws, regulations, policies, and guidance trained on budget execution and formulation, the reimbursable agreement process, and the requirements of applicable laws, regulations, policies, and guidance.

Management concurred with our recommendations and outlined recently taken or planned corrective actions.



## OIG Highlights December 2017

<b>7. Audit of the United States Mint's Fiscal Years 2017 and 2016 Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
United States Mint (Mint)	<a href="#">OIG-18-025</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, working under a contract supervised by the OIG, issued an unmodified opinion on the Mint's fiscal years 2017 and 2016 financial statements. The audit did not identify any matters involving internal controls and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, and contracts tested.	
<b>8. Management Letter for the Audit of the United States Mint's Fiscal Years 2017 and 2016 Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Mint	<a href="#">OIG-18-026</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, working under a contract supervised by the OIG, issued a management letter related to the audit of the Mint's fiscal years 2017 and 2016 financial statements. The management letter discusses matters involving deficiencies in internal control over financial reporting and other operational matters that were identified during the audit. These matters related to general information technology controls.	
<b>9. Management Letter for the Audit of the Gulf Coast Ecosystem Restoration Council's Fiscal Years 2017 and 2016 Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
RESTORE	<a href="#">OIG-18-027</a>
<b>Summary of Findings</b>	
An IPA, working under a contract supervised by the OIG, issued a management letter related to the audit of the Gulf Coast Ecosystem Restoration Council's fiscal years 2017 and 2016 financial statements. The management letter discusses a matter involving internal control over financial reporting and other operational matters that was identified during the audit. This matter relates to the application of the Council's information security program and practices.	
<b>10. Audit of the Department of Treasury Forfeiture Fund's Fiscal Years 2017 and 2016 Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-18-028</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, working under a contract supervised by the OIG, issued an unmodified opinion on the Department of the Treasury Forfeiture Fund's fiscal years 2017 and 2016 financial statements. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, and contracts tested.	
<b>11. Audit of the Office of the Comptroller of the Currency's Fiscal Years 2017 and 2016 Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
OCC	<a href="#">OIG-18-029</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, working under a contract supervised by the OIG, issued an unmodified opinion on OCC's fiscal years 2017 and 2016 financial statements. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, and contracts tested.	

## OIG Highlights December 2017

12. Classified Audit Report	
Affected Offices/Bureaus	Further Information
DO	OIG-18-030
Summary of Findings/Recommendations	
We conducted an audit of a classified Treasury program. Results of this audit are classified.	
13. Audit of the Bureau of Engraving and Printing's Fiscal Years 2017 and 2016 Financial Statements	
Affected Office/Bureaus	Further Information (click on link below)
BEP	<a href="#">OIG-18-031</a>
Summary of Findings/Recommendations	
An IPA, working under a contract supervised by the OIG, issued an unmodified opinion on BEP's fiscal years 2017 and 2016 financial statements, an unqualified opinion on management's assertion on internal control over financial reporting, and a report on compliance with laws, regulations, and contracts tested. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws and regulations.	
14. Financial Institutions Used FinCEN Guidance Designed To Avoid Duplicate Filing of Reports With OFAC and FinCEN, but BSA Data Users Did Not Have Access to All Data	
Affected Office/Bureaus	Further Information (click on link below)
Financial Crimes Enforcement Network (FinCEN)	<a href="#">OIG-18-032</a>
Summary of Findings/Recommendations	
<p>We concluded that financial institutions, with few exceptions, avoided duplicative reporting consistent with FinCEN's interpretive guidance, <i>Interpretation of Suspicious Activity Reporting Requirements to Permit the Unitary Filing of Suspicious Activity and Blocking Reports</i> issued in December 2004 (2004 guidance). However, controls were not in place to ensure blocked transaction information filed with Office of Foreign Assets (OFAC) was made available to Bank Secrecy Act (BSA) data users through FinCEN's BSA database. Specifically, FinCEN did not reconcile reports in its system to ensure required information was available to BSA data users.</p> <p>Because periodic reconciliations were not performed by FinCEN, FinCEN was unaware that it did not upload to the BSA database information related to approximately 3,220 (88 percent) of the 3,653 blocked transaction reports received from OFAC between January 2010 and December 2012 because of information technology (IT)-related problems. FinCEN was unaware of this gap until our fieldwork in April 2013. At that time, OFAC and FinCEN performed a reconciliation of blocked transaction reports between the two entities. When the problem was identified, FinCEN implemented a process for BSA data users to obtain the OFAC blocking reports through the FinCEN portal.</p> <p>We noted two other matters of concern from our review of blocking reports and Suspicious Activity Reports (SAR's). First that the 2004 guidance does not consider OFAC sanctions programs implemented after the guidance was issued. Therefore, unless a financial institution files a SAR with FinCEN the Weapons of Mass Destruction proliferation activity is not made available to BSA data users. Secondly, we identified transactions processed by the filing institutions that potentially violated an OFAC sanction program that should have been blocked or rejected but were processed by the bank.</p> <p>Recommendations:</p>	

## OIG Highlights December 2017

We recommended that the Director of FinCEN in collaboration with the Director of OFAC:

- (1) reconcile the blocked transaction data to ensure FinCEN makes all data available to BSA data users
- (2) Review the 2004 guidance and information sharing agreement based on changes to sanctions programs and update accordingly

FinCEN and OFAC management concurred with our recommendations and outlined actions already taken and planned.

### 15. Audit of the Alcohol and Tobacco Tax and Trade Bureau's Fiscal Years 2017 and 2016 Financial Statements

Affected Office/Bureaus	Further Information (click on link below)
Alcohol and Tobacco Tax Trade Bureau (TTB)	<a href="#">OIG-18-033</a>

#### Summary of Findings/Recommendations

An IPA, working under a contract supervised by the OIG, issued an unmodified opinion on TTB's fiscal years 2017 and 2016 financial statements. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, and contracts tested.

### 16. Material Loss Review of Guaranty Bank

Affected Office/Bureaus	Further Information (click on link below)
OCC	<a href="#">OIG-18-034</a>

#### Summary of Findings/Recommendations

Guaranty Bank (Guaranty) failed primarily because of relaxed loan underwriting standards, poor risk management, and deficient supervision by the board of directors and bank management. Regarding supervision, we found that OCC did not adequately review (1) Guaranty's request for retention bonuses for prompt corrective action (PCA) compliance prior to providing a determination of no supervisory objection; and (2) the salaries of Guaranty's senior executives and therefore did not detect until 2017 that Guaranty gave yearly salary increases to senior executive officer which were prohibited by PCA. As a result, the bank paid \$468,926 in bonuses and salary increases to senior executive officers in violation of PCA. We referred the matter of Guaranty's violation of PCA to the Treasury Inspector General's Office of Investigations.

We recommended that the Comptroller of the Currency develop and document examination procedures, for banks subject to PCA restrictions, that are designed to identify and track all types of compensation paid to executive officers.

OCC management concurred with our recommendation and outlined actions already taken and planned.

## Ongoing Work December 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	12/31/2015	<a href="#">A-BT-16-007</a>	Continuity-of-Operations Planning	Discussion Draft 11/28/2017	Sharon Torosian	(617) 223-8638
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Eileen Kao	(202) 927-8759
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	12/27/2017	A-BT-18-024	Audit of BEP's Currency Programs To Provide Access to Blind and Visually Impaired Persons	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>5</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total CDFI:</b>	<b>4</b>					
DO	N/A	A-MF-18-004	FY 2018 Classified Project	Fieldwork	Eileen Kao	(202) 927-8759
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of New Hampshire	Fieldwork	Theresa Cameron	(202) 927-1011

## Ongoing Work December 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	11/1/2012	<a href="#">A-MF-13-007</a>	Controls Over Purchase and Travel Cards	Fieldwork	Kathy Johnson	(202) 927-8783
DO	1/11/2011	<a href="#">A-BT-11-039</a>	OFAC Licensing Programs	Fieldwork	Sharon Torosian	(617) 223-8638
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Formal Draft Issued 12/20/2017	Jeff Dye	(202) 927-0384
DO	4/21/2016	<a href="#">A-FI-16-039</a>	Implementation of the Digital Accountability and Transparency Act of 2014	Discussion Draft Issued 5/2/2017	Andrea Smith	(202) 927-8757
DO	5/23/16	<a href="#">A-BT-16-050</a>	Review of Treasury's Oversight of Customs Revenue Function – Trade Facilitation and Trade Enforcement Act of 2015 - Section 112	Fieldwork	Sharon Torosian	(617) 223-8638
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	1 report issued	Eileen Kao	(202) 927-8759
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	Discussion Draft Issued 12/18/2017	Eileen Kao	(202) 927-8759
DO	3/30/2015	<a href="#">A-MF-18-005</a>	Operation Inherent Resolve	1 report issued	Eileen Kao	(202) 927-8759
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Contract DATA Act Support Services	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-RM-18-006</a>	Financial Empowerment Innovation Fund	Fieldwork	Susan Barron	(202) 927-5776
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Eileen Kao	(202) 927-8759
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
<b>Total DO</b>	<b>19</b>					
FinCEN	6/9/2014	<a href="#">A-BT-14-062</a>	Regulatory Helpline	Formal Draft Issued 11/27/2017	Sharon Torosian	(617) 223-8638

## Ongoing Work December 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
FinCEN	4/11/2014	<a href="#">A-BT-14-053</a>	Suspicious Activity Report Data Quality	Formal Draft Issued 11/20/2017	Sharon Torosian	(617) 223-8638
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Eileen Kao	(202) 927-8759
<b>Total FinCEN:</b>	<b>3</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	12/8/2014	<a href="#">A-FI-15-015</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>6</b>					
OCC	9/3/2015	<a href="#">A-BE-15-060</a>	Identification and Reduction of Regulatory Burden	Discussion Draft Issued 12/11/2017	Kathy Johnson	(202) 927-8783
OCC	3/30/2015	<a href="#">A-BS-15-046</a>	Determination of In-Scope Borrowers Related to Foreclosure Consent Orders	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/15/2014	<a href="#">A-BS-15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	12/20/2017	<a href="#">A-BS-18-021</a>	Material Loss Review of Washington Federal Bank for savings	Fieldwork	Jeff Dye	(202) 927-0384

## Ongoing Work December 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
<b>Total OCC</b>	<b>7</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	1/22/2016	<a href="#">A-GC-16-011</a>	National Oceanic and Atmospheric Administration's (NOAA) Administration of the Science Program	Formal Draft Report Issued 12/22/2017	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/29/2016	<a href="#">A-GC-16-056</a>	Hernando County's Development of Its Direct Component Multiyear Implementation Plan	Discussion Draft Issued 12/13/2017	Cecilia Howland	(202) 927-8782
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>9</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Increase of SBLF Dividend Rate Increase	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>2</b>					
SSBCI	5/25/2017	<a href="#">S-SC-17-044</a>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SSBCI</b>	<b>1</b>					

## Ongoing Work December 2017

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
<b>Total TTB</b>	<b>3</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total MINT</b>	<b>4</b>					
<b>Total Reports</b>	<b>63</b>					



## OIG Highlights January 2018

### NEW ENGAGEMENTS

1. Council of Inspectors General on Financial Oversight (CIGFO) Working Group Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	
Affected Offices/Bureaus	Further Information (click on link below)
Departmental Office (DO)	<a href="#">A-BS-18-025</a>
Objective:	
To assess Financial Stability Oversight Council's monitoring of international financial regulatory proposals and developments. Treasury OIG is leading this CIGFO Working Group.	
2. Audit of Treasury's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2017	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">A-FS-17-007</a>
Objective:	
To assess and report on Department of the Treasury's (Treasury) compliance with improper payments requirements set forth in the Improper Payments Elimination and Recovery Act of 2010 (IPERA) for fiscal year 2017. We will also review Treasury's implementation of the Office of Management and Budget's (OMB) IPERA related guidance.	

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. Audit of BEP's Continuity of Operations Plan	
Affected/Offices/Bureaus	Further Information (click on link below)
Bureau of Engraving and Printing (BEP)	<a href="#">A-BT-16-007</a>
Objectives:	
To assess BEP's Continuity of Operations Plan (COOP) for currency production should a major disruption occur at one or both of its production facilities.	
2. OCC Complied With Section 2222 of the Economic Growth and Regulatory Paperwork Reduction Act of 1996	
Affected Offices/Bureaus	Further Information
Office of the Comptroller of the Currency (OCC)	<a href="#">A-BE-15-060</a>
Objective:	
To determine whether OCC's process to review its regulations conforms to the Economic Growth and Regulatory Paperwork Reduction Act of 1996.	
3. Hernando County's Multiyear Implementation Plan Complied with Applicable Federal Requirements	
Affected Offices/Bureaus	Further Information
Resources and Ecosystems Sustainability, Tourist Opportunities and Revived Economies of the Gulf Coast States Act (RESTORE)	A-GC-16-056

## OIG Highlights January 2018

**Objective:**

To assess whether Hernando County developed its Multi Year Implementation Plan to comply with the RESTORE Act, other applicable Federal laws, regulations and Treasury's policies, procedures and guidelines.

### FINAL PRODUCTS

1. Operation Inherent Resolve	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
DO	<a href="#">OIG-CA-18-011</a>
<b>Summary of Findings/Recommendations</b>	
We obtained information about Treasury's activities with respect to disrupting the Islamic State of Iraq and Syria's (ISIS) financing. We provided a summary, to the Department of Defense, of Treasury programs to combat terrorist financing and specific examples of activities to disrupt ISIS's financing and work performed or planned by Treasury Office of Inspector General (OIG) to review these programs.	
2. Annual Report on the Status of the Treasury's Implementation of Purchase and Travel Card Audit Recommendations	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-CA-18-012</a>
<b>Summary of Findings/Recommendations</b>	
We issued a letter to OMB on the progress by Treasury in implementing charge card related audit recommendations as required by the Government Charge Card Abuse Preventive Act of 2012. We reported that our office has not issued any charge card related audit findings and recommendations in fiscal year 2017. We noted that our office is performing an audit of charge card activities of Treasury bureaus and offices with exception of the Internal Revenue Service (IRS) and the Troubled Asset Relief Program (TARP) Office.	
3. Annual Report on the Status of the Gulf Coast Ecosystem Restoration Council's Implementation of Purchase Card Audit Recommendations	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
RESTORE	<a href="#">OIG-CA-18-013</a>
<b>Summary of Findings/Recommendations</b>	
We issued a letter to OMB on the Gulf Coast Ecosystem Restoration Council's (Council) progress in implementing charge card related audit recommendations as required by the Government Charge Card Abuse Prevention Act of 2012. We reported that our office had not issued any charge card related audit findings and recommendations to the Council in fiscal year 2017.	
4. Joint Purchase and Integrated Card Violation Report (April 1, 2017 – September 30, 2017)	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-CA-18-014</a>
<b>Summary of Findings/Recommendations</b>	

## OIG Highlights January 2018

We provided our memorandum to Treasury for inclusion in a joint report on purchase card violations which will be issued to OMB as required by the Government Charge Card Abuse Prevention Act of 2012. Consistent with supporting documentation, there were no confirmed violations involving the misuse of a purchase card or integrated card for the period by non-IRS and non-TARP Office bureaus and offices.

### 5. Management Letter for the Audit of the Alcohol and Tobacco Tax and Trade Bureau's Fiscal Year 2017 and Fiscal Year 2016 Financial Statements

Affected Offices/Bureaus	Further Information (click on link below)
Alcohol and Tobacco Tax and Trade Bureau (TTB)	<a href="#">OIG-18-035</a>

#### Summary of Findings/Recommendations

A certified independent public accounting firm, working under a contract supervised by the OIG, issued a management letter related to the audit of TTB's fiscal years 2017 and 2016 financial statements. The management letter discusses matters involving internal control over financial reporting that were identified during the audit. These matters relate to controls over HR Connect third party applications security controls monitoring, Information Produced by the Entity (IPE) control gap, and tax and trade receivable allowance review control gap.

## Ongoing Work January 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	12/31/2015	<a href="#">A-BT-16-007</a>	Continuity-of-Operations Planning	Formal Draft Issued 1/16/2018	Sharon Torosian	(617) 223-8638
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Eileen Kao	(202) 927-8759
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	12/27/2017	<a href="#">A-BT-18-024</a>	Audit of BEP's Currency Programs To Provide Access to Blind and Visually Impaired Persons	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>5</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total CDFI:</b>	<b>4</b>					
DO	N/A	A-MF-18-004	FY 2018 Classified Project	Fieldwork	Eileen Kao	(202) 927-8759
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of New Hampshire	Fieldwork	Theresa Cameron	(202) 927-1011

## Ongoing Work January 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	11/1/2012	<a href="#">A-MF-13-007</a>	Controls Over Purchase and Travel Cards	Fieldwork	Kathy Johnson	(202) 927-8783
DO	1/11/2011	<a href="#">A-BT-11-039</a>	OFAC Licensing Programs	Discussion Draft issued 1/19/2018	Sharon Torosian	(617) 223-8638
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Formal Draft Issued 12/20/2017	Jeff Dye	(202) 927-0384
DO	4/21/2016	<a href="#">A-FI-16-039</a>	Implementation of the Digital Accountability and Transparency Act of 2014	Discussion Draft Issued 5/2/2017	Andrea Smith	(202) 927-8757
DO	5/23/16	<a href="#">A-BT-16-050</a>	Review of Treasury's Oversight of Customs Revenue Function – Trade Facilitation and Trade Enforcement Act of 2015 - Section 112	Fieldwork	Sharon Torosian	(617) 223-8638
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	1 report issued, Discussion Draft Issued 1/26/18 (2 <sup>nd</sup> report)	Eileen Kao	(202) 927-8759
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	Discussion Draft Issued 12/18/2017	Eileen Kao	(202) 927-8759
DO	3/30/2015	<a href="#">A-MF-18-005</a>	Operation Inherent Resolve	2 reports issued	Eileen Kao	(202) 927-8759
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Contract DATA Act Support Services	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-RM-18-006</a>	Financial Empowerment Innovation Fund	Fieldwork	Susan Barron	(202) 927-5776
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Eileen Kao	(202) 927-8759
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Fieldwork	Jeff Dye	(202) 927-0384

## Ongoing Work January 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	1/18/2018	A-FS-17-007	Audit of Treasury's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2017	Fieldwork	James Hodge	(202) 927-009
<b>Total DO</b>	<b>21</b>					
FinCEN	6/9/2014	<a href="#">A-BT-14-062</a>	Regulatory Helpline	Formal Draft Issued 11/27/2017	Sharon Torosian	(617) 223-8638
FinCEN	4/11/2014	<a href="#">A-BT-14-053</a>	Suspicious Activity Report Data Quality	Formal Draft Issued 11/20/2017	Sharon Torosian	(617) 223-8638
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Eileen Kao	(202) 927-8759
<b>Total FinCEN:</b>	<b>3</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	12/8/2014	<a href="#">A-FI-15-015</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>6</b>					
OCC	9/3/2015	<a href="#">A-BE-15-060</a>	Identification and Reduction of Regulatory Burden	Formal Draft Issued 1/24/2018	Kathy Johnson	(202) 927-8783
OCC	3/30/2015	<a href="#">A-BS-15-046</a>	Determination of In-Scope Borrowers Related to Foreclosure Consent Orders	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/15/2014	<a href="#">A-BS-15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384

## Ongoing Work January 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	12/20/2017	<a href="#">A-BS-18-021</a>	Material Loss Review of Washington Federal Bank for savings	Fieldwork	Jeff Dye	(202) 927-0384
<b>Total OCC</b>	<b>7</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	1/22/2016	<a href="#">A-GC-16-011</a>	National Oceanic and Atmospheric Administration's (NOAA) Administration of the Science Program	Formal Draft Report Issued 12/22/2017	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/29/2016	<a href="#">A-GC-16-056</a>	Hernando County's Development of Its Direct Component Multiyear Implementation Plan	Draft Report Issued 1/30/2018	Cecilia Howland	(202) 927-8782
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>9</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Increase of SBLF Dividend Rate Increase	Fieldwork	Theresa Cameron	(202) 927-1011

## Ongoing Work January 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
<b>Total SBLF</b>	<b>2</b>					
SSBCI	5/25/2017	<a href="#">S-SC-17-044</a>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SSBCI</b>	<b>1</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
<b>Total TTB</b>	<b>3</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total MINT</b>	<b>4</b>					
<b>Total Reports</b>	<b>65</b>					



## OIG Highlights February 2018

### NEW ENGAGEMENTS

1. Audit of OFAC's Ukraine/Russia-Related Sanctions Program	
Affected Offices/Bureaus	Further Information (click on link below)
Departmental Office (DO)	<a href="#">A-MF-18-044</a>
<b>Objectives:</b>	
To determine whether Office of Foreign Assets Control's (OFAC) 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, and (2) decisions and deliberations were properly documented and approved by appropriate OFAC activities.	
2. Audit of TFFC's Compliance with CAATSA	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">A-MF-18-045</a>
<b>Objective:</b>	
To determine whether the Office of Terrorist Financing and Financial Crimes' (TFFC) complied with all applicable requirements of the Countering America's Adversaries Through Sanctions Act (CAATSA)	

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. Audit OFAC Licensing Programs	
Affected/Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">A-BT-11-039</a>
<b>Objectives:</b>	
To assess OFAC's licensing programs to determine (1) whether licensing database sufficiently supports its licensing programs, (2) whether OFAC's licensie application case files properly documented that decisions were made in accordance with applicable laws and regulations, and (3) how OFAC measures the effectiveness of its licensing programs.	

## OIG Highlights February 2018

### FINAL PRODUCTS

<b>1. NOAA's Administration of the Science Program Met RESTORE Act Requirements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Resources and Ecosystems Sustainability, Tourist Opportunities and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE)	<a href="#">OIG-18-036</a>
<b>Summary of Findings/Recommendations</b>	
<p>We concluded that National Oceanic and Atmosphere Administration (NOAA) is administering the Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology Program [Science Program] in accordance with the RESTORE Act, Department of the Treasury's (Treasury) RESTORE Act regulations, 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and applicable program policies and procedures. Specifically, NOAA has incorporated the provisions of Section 1604 of the RESTORE Act into its management of the Science Program and has comprehensive and well-documented internal policies and procedures to guide personnel administering grants.</p> <p>Recommendations:</p> <p>We made no recommendations.</p>	
<b>2. BEP Needs to Finalize Its COOP Plan</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Bureau of Engraving and Printing (BEP)	<a href="#">OIG-18-037</a>
<b>Summary of Findings/Recommendations</b>	
<p>BEP's Continuity of Operations Plan (COOP) has not been finalized and has been in draft since October 2015. BEP has not finalized a COOP plan since its previous plan in 2002. Federal Continuity Directive (FCD) 1, Federal Executive Branch National Continuity Program and Requirements (2012), requires that all organizations develop and document a continuity plan and supporting procedures and that those plans are updated and reviewed annually by the organization head or designee.</p> <p>BEP's draft COOP plan did not identify any Mission Essential Functions (MEF). The plan stated that BEP had no essential functions that need to be continued uninterrupted during an emergency. Board of Governors of the Federal Reserve System (Board) officials questioned BEP's MEF determination and told us that BEP provided services that directly support the Board and that these services could not be deferred during an emergency. Federal Emergency Management Agency (FEMA) officials stated that BEP should have identified MEF's based on the requirements identified in FCD 2.</p> <p>Recommendations:</p> <p>We recommended that the Director of BEP:</p> <p>(1) Finalize BEP's COOP plan This should include, among other things, plans specific to both facilities and supporting documentation required by FEMA's FCDs, such as business process and impact analyses to address risk and a comprehensive Test, Training, and Exercise program; and</p>	

## OIG Highlights February 2018

(2) Work with the Board, in consultation with FEMA's National Continuity Programs Office as necessary, to determine BEP's MEF's and if any of those MEFs support other organizations' MEFs.	
<b>3. Treasury OIG Review of the Office of Financial Research 's Government Purchase Card Program</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-18-038</a>
<b>Summary of Findings/Recommendations</b>	
<p>Office of Financial Research (OFR) purchase cardholders made split purchases, which is prohibited by the Federal Acquisition Regulation (FAR) and Treasury Office of the Procurement Executive (OPE) Change Card Management Plan Purchase Card Program. A split purchase is defined as a single purchase that is divided into two or more separate purchases and thus avoids exceeding the micro-purchase threshold and competitive selection of a vendor.</p> <p>In addition, OFR's cardholder files are not in compliance with applicable documentation requirements due to a lack of training and understanding of the requirements. Consequently, the files do not provide a complete history of each transaction showing that informed decisions were made at each step of the process and proper approvals were obtained.</p> <p>Recommendations:</p> <p>We recommend that OFR:</p> <ol style="list-style-type: none"> <li>(1) Work with DO Purchase Card Program Coordinator to conduct a one-time purchase cardholder and approver refresher training on split purchase transactions, within the next 60 days;</li> <li>(2) Develop and implement a policy to require OFR Approving Officials (AO) to review purchase card transactions for potential split purchases on a monthly basis when approving official duties are transferred to OFR employees in 2018;</li> <li>(3) Share the results of our review of OFR's split purchases with the Office of Budget and Travel (OBT), OFR's shared service provider responsible for AO duties;</li> <li>(4) Review purchase cardholders files to ensure that all documents required by policy and procedures are included in the files;</li> <li>(5) Develop and implement a policy for storing and maintaining government purchase card (GPC) transaction documentation in a centralized location;</li> <li>(6) Conduct a one-time GPC cardholder and approver refresher training within the next 60 days, on cardholder file documentation and retention requirements; and</li> <li>(7) Share the results of findings related to OFR's documentation of GPC transactions with OBT.</li> </ol>	
<b>4. OCC Complied with Section 2222 of the Economic Growth and Regulatory Paperwork Reduction Act of 1996</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Office of the Comptroller of the Currency (OCC)	<a href="#">OIG-18-039</a>
<b>Summary of Findings/Recommendations</b>	

## OIG Highlights February 2018

We found that OCC complied with Section 2222 of the Economic Growth and Regulatory Paperwork Reduction Act of 1996, which required that, applicable bank agencies, not less than once every 10 years, conduct a review of their regulations to identify outdated or otherwise unnecessary regulatory requirements imposed on insured depository institutions.

Recommendations:

We made no recommendations.

### 5. FinCEN's Regulatory Helpline Provides Guidance But Controls Need to be Enhanced

Affected Offices/Bureaus	Further Information (click on link below)
Financial Crimes Enforcement Network (FinCEN)	<a href="#">OIG-18-040</a>

#### Summary of Findings/Recommendations

Customer satisfaction surveys authorized by the Office of Management and Budget show that users understood the guidance provided by FinCEN's Regulatory Helpline (Helpline) staff, however, we found that internal controls over the process need to be enhanced.

FinCEN could not provide a universe of inquiries limited to those handled by Helpline staff. FinCEN cited limitations with its BMC Remedy User Tool (Remedy), and "off the shelf" call center application used to enter, store, and track inquiries received by the Helpline. Additionally, FinCEN could not provide a record of all request identification (ID) numbers created in Remedy for the audit period January 1, 2012 through June 30, 2014, to ensure all inquiries made to the Helpline were accounted for. We identified several gaps in the sequential numbering of request ID numbers. FinCEN officials stated the missing request ID numbers identified were created for information technology testing purposes only and were deleted after testing was completed. No record was kept of the deleted request ID numbers. Therefore, we could not verify that these numbers had been used for testing purposes.

Furthermore, we were unable to obtain a sample of Helpline voicemail and email inquiries to determine if they were properly recorded in Remedy, and properly addressed by staff. FinCEN's Helpline procedures directed Helpline staff to delete voicemail and email inquiries after responding and logging the response in Remedy due to limited storage capacity. Consequently, we could not audit the accuracy of the information entered into Remedy to determine that guidance to users was responsive and consistent with the Bank Secrecy Act (BSA), USA PATRIOT Act, and related regulations.

In addition, we could not assess the timeliness of responses to Helpline inquiries. FinCEN's goal is to respond to inquiries within 1 hour and no more than 24 hours. Helpline staff, however, were not required to document in Remedy the actual date and time an inquiry was received at FinCEN. In most cases, Helpline staff input an inquiry in Remedy and closed out the inquiry at the same time resulting in the date and time of the inquiry was created and resolved being identical.

Although we were told that quality control reviews of the Helpline inquiries were performed, the results of these internal reviews were not always documented by FinCEN.

Recommendations:

We recommended that FinCEN:

- (1) Retain all request ID numbers created in order to provide an accounting of all actions taken in the system used to record Helpline inquiries;

## OIG Highlights February 2018

- (2) Implement processes to ensure that every inquiry received is appropriately documented to determine the timeliness of the response; and
- (3) Document the methodology and results of quality control reviews and retain complete and accurate records of these reviews.

## Ongoing Work February 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Greg Sullivan	(202) 927-5369
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	12/27/2017	<a href="#">A-BT-18-024</a>	Audit of BEP's Currency Programs To Provide Access to Blind and Visually Impaired Persons	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>4</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total CDFI:</b>	<b>4</b>					
DO	N/A	A-MF-18-004	FY 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of New Hampshire	Fieldwork	Theresa Cameron	(202) 927-1011
DO	11/1/2012	<a href="#">A-MF-13-007</a>	Controls Over Purchase and Travel Cards	Fieldwork	Kathy Johnson	(202) 927-8783

## Ongoing Work February 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	1/11/2011	<a href="#">A-BT-11-039</a>	OFAC Licensing Programs	Formal Draft Report issued 2/21/2018	Sharon Torosian	(617) 223-8638
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384
DO	4/21/2016	<a href="#">A-FI-16-039</a>	Implementation of the Digital Accountability and Transparency Act of 2014	Discussion Draft Issued 5/2/2017	Andrea Smith	(202) 927-8757
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Fieldwork	Jeff Dye	(202) 927-0384
DO	5/23/16	<a href="#">A-BT-16-050</a>	Review of Treasury's Oversight of Customs Revenue Function – Trade Facilitation and Trade Enforcement Act of 2015 - Section 112	Fieldwork	Sharon Torosian	(617) 223-8638
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	1 report issued, Discussion Draft Issued 1/26/18 (2 <sup>nd</sup> report)	Greg Sullivan	(202) 927-5369
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	Discussion Draft Issued 12/18/2017	Greg Sullivan	(202) 927-53699
DO	3/30/2015	<a href="#">A-MF-18-005</a>	Operation Inherent Resolve	2 reports issued	Greg Sullivan	202) 927-5369
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-RM-18-006</a>	Financial Empowerment Innovation Fund	Fieldwork	Susan Barron	(202) 927-5776
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Fieldwork	Jeff Dye	(202) 927-0384
DO	1/18/2018	<a href="#">A-FS-17-007</a>	Audit of Treasury's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2017	Fieldwork	James Hodge	(202) 927-009
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	Fieldwork	Greg Sullivan	(202) 927-5369

## Ongoing Work February 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	2/16/2018	<a href="#">A-MF-18-045</a>	Audit of TFFC's Compliance with CAATSA	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total DO</b>	<b>23</b>					
FinCEN	4/11/2014	<a href="#">A-BT-14-053</a>	Suspicious Activity Report Data Quality	Formal Draft Issued 11/20/2017	Sharon Torosian	(617) 223-8638
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	12/8/2014	<a href="#">A-FI-15-015</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>6</b>					
OCC	3/30/2015	<a href="#">A-BS-15-046</a>	Determination of In-Scope Borrowers Related to Foreclosure Consent Orders	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/15/2014	<a href="#">A-BS-15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384



## Ongoing Work February 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	12/20/2017	<a href="#">A-BS-18-021</a>	Material Loss Review of Washington Federal Bank for savings	Fieldwork	Jeff Dye	(202) 927-0384
<b>Total OCC</b>	<b>6</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/29/2016	<a href="#">A-GC-16-056</a>	Hernando County's Development of Its Direct Component Multiyear Implementation Plan	Draft Report Issued 1/30/2018	Cecilia Howland	(202) 927-8782
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>8</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Increase of SBLF Dividend Rate Increase	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>2</b>					
SSBCI	5/25/2017	<a href="#">S-SC-17-044</a>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011

## Ongoing Work February 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
<b>Total SSBCI</b>	<b>1</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
<b>Total TTB</b>	<b>3</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total MINT</b>	<b>4</b>					
<b>Total Reports</b>	<b>63</b>					

## OIG Highlights March 2018

### NEW ENGAGEMENTS

1. Risk Assessment of the Department of the Treasury Charge Card and Convenience Check Programs	
Affected Offices/Bureaus	Further Information (click on link below)
Departmental Office (DO)	<a href="#">A-PA-18-046</a>
<b>Objectives:</b>	
To conduct a risk assessment of the Department of the Treasury's (Treasury) charge card and/or convenience check programs to identify and analyze the risk of illegal, improper, or erroneous purchases and payments of the purchase card in order to determine the scope, frequency, and number of periodic audits.	
2. Review of the Office of Minority and Women Inclusion	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">A-BS-18-047</a>
<b>Objective:</b>	
To determine whether the Office of Minority and Women Inclusion complied with Title III, Section 342 of Dodd-Frank Wall Street Reform and Consumer Protection Act.	

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. Audit of the Office of Intelligence and Analysis' Authorities and Actions Related to U.S. Persons' Financial Information	
Affected Office/Bureaus	Further Information (click on link below)
DO	<a href="#">A-MF-16-059</a>
<b>Objective:</b>	
To assess Office of Intelligence and Analysis progress in meeting its statutory responsibilities. This is the second of three audit reports related to our objective.	

### FINAL PRODUCTS

1. Customs Revenue Function under the Trade Facilitation and Trade Enforcement Act of 2015 – Section 112 and Section 115	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-CA-18-015</a>
<b>Summary of Findings/Recommendations</b>	

## OIG Highlights March 2018

The Homeland Security Act of 2002 (HSA) established the Department of Homeland Security (DHS). The HSA dissolved the legacy United States Customs Service in Treasury and transferred all of its functions from Treasury to DHS, U.S. Customs and Border Protection (CBP), except the Customs revenue functions, which were to be retained by Treasury. HSA Section 412 stated that Treasury, at its discretion, could delegate – but not transfer – its Customs revenue functions to DHS and retain any duties that were not delegated. Additionally, Treasury was authorized to appoint up to 20 new personnel to work with DHS personnel in performing Customs revenue functions. Because the authority for Customs revenue was only delegated, responsibility for this function is still vested in the Secretary of the Treasury, who may rescind or modify the delegation at any time. The regulations at 19 CFR Part 0 set out in Footnote 2 illuminate this distinction. The principle is broadly established in 3 U.S. Code 301, the general authorization to delegate functions, which allows delegation of authority but requires retention of responsibility for acts taken pursuant to such delegations. Because operational functions were delegated and not transferred, Treasury is ultimately responsible for Customs revenue collection (or non-collection). We confirmed that Treasury has no procedures for, or personnel dedicated to, oversight of Customs revenue operations that are housed entirely within DHS. It would behoove Treasury to reevaluate its Customs revenue oversight responsibilities, and at minimum, document its rationale for not devoting resources to the operational oversight of Customs revenue functions. This documentation would include detailing its decision not to hire the authorized personnel and, to a greater degree, its decision not to fulfill its Customs revenue mandate.

Through Treasury Order (TO) 100-16, “Delegation from the Secretary of the Treasury to the Secretary of Homeland Security of general authority over Customs revenue functions vested in the Secretary of the Treasury as set forth in the Homeland Security Act of 2002” (May 15, 2003), the Secretary of the Treasury delegated the authority over the Customs revenue functions to DHS, with certain exceptions which are that Treasury would have sole authority to approve regulations concerning a wide range of functions involving revenue or regulating trade for economic purposes including import quotas, trade bans, user fees, origin, copyright and trademark enforcement, duty assessment, classification, valuation, preferential trade programs, and recordkeeping requirements. Per the TO, Treasury also retained the authority to review proposed Customs revenue rulings and modify or revoke any determination or ruling involving the previously mentioned Customs revenue-related topics. To determine whether Treasury reviewed and approved Customs revenue-related regulations transmitted to Treasury by CBP, we selected and reviewed 18 of the 115 revenue regulations published between January 16, 2008 and October 14, 2016. In addition, Treasury would share the chair of the Commercial Operations Advisory Committee with DHS, which we found Treasury had participated in and contributed to.

To determine whether Treasury reviewed Customs revenue rulings on tariff classifications transmitted to Treasury by CBP, we selected and reviewed 27 of the 379 rulings on tariff classifications proposed between February 20, 2008 and May 31, 2016. Our review of the rulings found that CBP provided Treasury with the rulings prior to publication; however, we found no evidence of Treasury’s review of the rulings. The Deputy Assistant Secretary for Tax, Trade, and Tariff told us that Treasury reviews all draft rulings provided by CBP pursuant to TO 100-16. He said that Treasury has not needed to modify or revoke any rulings; when Treasury raises issue with a ruling, it will either be modified by CBP or not finalized. Nevertheless, all Treasury bureaus and offices are required to establish adequate and proper documentation of their functions, policy decisions, procedures, and essential transactions in a manner that promotes accountability and establishes a historical record. Additionally, the Government Accountability Office’s Standards for Internal Control in the Federal Government require managers to document internal controls, all transactions, and other significant events in a manner that allows for ready examination. Documentation and records should be properly managed and maintained. In this regard, we believe Treasury’s review of the draft rulings is a key part of the deliberative process before a ruling is finalized, and as such, documentation of the review is required.

Our ability to review Customs revenue operations is contingent on Treasury’s delegee, CBP, providing Treasury with information regarding the collection of Customs revenue; however, a structure is not in place for Treasury to perform necessary Customs revenue oversight functions. Because Customs revenue operations fall under CBP and Treasury is not maintaining an active oversight role, our evaluation and conclusions on these topics would be under the auspices of an agency outside our jurisdiction

## OIG Highlights March 2018

<b>2. The Universal Suspicious Activity Report and Electronic Filing Have Helped Data Quality But Challenges Remain</b>	
<b>Affected Office/Bureaus</b>	<b>Further Information (click on link below)</b>
Financial Crimes Enforcement Network (FinCEN)	<a href="#">OIG-18-041</a>
<b>Summary of Findings/Recommendations</b>	
<p>We reviewed data included on more than 1.75 million discrete Universal Suspicious Activity Reports (BSAR) entered through on-line forms and submitted through FinCEN's BSA E-Filing System and batch filed BSARs received at the FinCEN from May 2013 through April 2014. Our review of 39 BSAR critical data fields found one or more data quality errors in 33.5 percent of the filings.</p> <p>The most common errors were critical data fields with no entries when a response in that data field was expected, as well as batch filed BSARs where the filers did not include sub-records that would contain the critical information.</p> <p>We also found inconsistencies in how filers report certain critical data fields such as institution name or address, and examples where FinCEN's address enhancement tool, designed to improve BSAR address information based on limited information provided by the filers, did not always work as intended.</p> <p>FinCEN's controls also did not ensure that filers provide the prior document numbers assigned to the original filings when submitting discrete BSARs to continue reporting on a suspicious activity, nor did FinCEN institute procedures to ensure filers re-submit BSARs when required. In July 2016 FinCEN officials reported a system modification to ensure responses in discrete filed BSARs; however, batch filed BSARs continue to be accepted in cases where a valid response in the prior document number field is not provided. FinCEN does not notify or follow-up with filers regarding missing or invalid prior document numbers.</p> <p>Recommendation:</p> <p>We recommended that FinCEN:</p> <ol style="list-style-type: none"> <li>(1) Address areas for which additional filer education is needed for specific instances or systemic errors identified with specific filers or the filer community to reduce invalid and non-responses, including guidance on the mechanics for proper reporting of data fields for which the values requested are unknown;</li> <li>(2) Implement controls in FinCEN's validation edits that systemically identify batch filed BSARs that do not include a subject address or institution branch sub-record when these records are expected;</li> <li>(3) Develop a methodology to systemically identify inconsistent and incomplete filer responses in critical data fields for all filings, and identify filers with systemic issues and notify them as deemed appropriate;</li> <li>(4) Implement controls to ensure that BSARs in which a valid response is not provided in the prior document number field are systemically identified as errors by FinCEN and filers are notified of this condition; and</li> <li>(5) Implement controls to identify and track BSAR filings with primary errors and determine if filers comply with FinCEN policy requiring correction and resubmission. FinCEN should take action, where appropriate, against filers that fail to comply with FinCEN's resubmission policy.</li> </ol>	
<b>3. Hernando County's Multiyear Implementation Plan Complied with Applicable Federal Requirements</b>	
<b>Affected Office/Bureau</b>	<b>Further Information (click on link below)</b>

## OIG Highlights March 2018

Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE)	<a href="#">OIG-18-042</a>
<b>Summary of Findings/Recommendations</b>	
We found that Hernando County developed its Multiyear Implementation Plan to comply with applicable Federal requirements stipulated in the RESTORE Act, the Treasury's <i>Regulations for the Gulf Coast Restoration Trust Fund Final Rule</i> , and Treasury's policies, procedures, and <i>RESTORE Act Direct Component Guidance and Application to Receive Federal Financial Assistance</i> . Accordingly, we made no recommendations.	

## Ongoing Work March 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Greg Sullivan	(202) 927-5369
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	12/27/2017	<a href="#">A-BT-18-024</a>	Audit of BEP's Currency Programs To Provide Access to Blind and Visually Impaired Persons	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>4</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total CDFI:</b>	<b>4</b>					
DO	N/A	A-MF-18-004	FY 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of New Hampshire	Fieldwork	Theresa Cameron	(202) 927-1011
DO	11/1/2012	<a href="#">A-MF-13-007</a>	Controls Over Purchase and Travel Cards	Fieldwork	Kathy Johnson	(202) 927-8783

## Ongoing Work March 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	1/11/2011	<a href="#">A-BT-11-039</a>	OFAC Licensing Programs	Formal Draft Report issued 2/21/2018	Sharon Torosian	(617) 223-8638
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384
DO	4/21/2016	<a href="#">A-FI-16-039</a>	Implementation of the Digital Accountability and Transparency Act of 2014	Discussion Draft Issued 5/2/2017	Andrea Smith	(202) 927-8757
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	1 report issued, Formal Draft Issued 3/13/18 (2 <sup>nd</sup> report)	Greg Sullivan	(202) 927-5369
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	Discussion Draft Issued 12/18/2017	Greg Sullivan	(202) 927-53699
DO	3/30/2015	<a href="#">A-MF-18-005</a>	Operation Inherent Resolve	2 reports issued	Greg Sullivan	202) 927-5369
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-RM-18-006</a>	Financial Empowerment Innovation Fund	Fieldwork	Susan Barron	(202) 927-5776
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Fieldwork	Jeff Dye	(202) 927-0384
DO	1/18/2018	<a href="#">A-FS-17-007</a>	Audit of Treasury's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2017	Fieldwork	James Hodge	(202) 927-0009
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	Fieldwork	Greg Sullivan	(202) 927-5369
DO	2/16/2018	<a href="#">A-MF-18-045</a>	Audit of TFFC's Compliance with CAATSA	Fieldwork	Greg Sullivan	(202) 927-5369



## Ongoing Work March 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	3/14/2018	<a href="#">A-BS-18-047</a>	Review of OMWI	Fieldwork	Jeff Dye	(202) 927-0384
<b>Total DO</b>	<b>24</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>1</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	12/8/2014	<a href="#">A-FI-15-015</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>6</b>					
OCC	3/30/2015	<a href="#">A-BS-15-046</a>	Determination of In-Scope Borrowers Related to Foreclosure Consent Orders	Discussion Draft Issued 3/28/2018	Jeff Dye	(202) 927-0384
OCC	10/15/2014	<a href="#">A-BS-15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384

## Ongoing Work March 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	12/20/2017	<a href="#">A-BS-18-021</a>	Material Loss Review of Washington Federal Bank for savings	Fieldwork	Jeff Dye	(202) 927-0384
<b>Total OCC</b>	<b>6</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>7</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Increase of SBLF Dividend Rate Increase	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>2</b>					
SSBCI	5/25/2017	<a href="#">S-SC-17-044</a>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SSBCI</b>	<b>1</b>					

## Ongoing Work March 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
<b>Total TTB</b>	<b>3</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total MINT</b>	<b>4</b>					
<b>Total Reports</b>	<b>62</b>					

## OIG Highlights April 2018

### NEW ENGAGEMENTS

<b>1. Audit of the Department of the Treasury's Information Security Program and Practices for its Intelligence Systems</b>	
Affected Offices/Bureaus	Further Information (click on link below)
Departmental Office (DO)	<a href="#">A-IT-18-048</a>
<b>Objectives:</b>	
To assess (1) the effectiveness of Department of the Treasury's (Treasury) information security program and practices for its intelligence systems covering the period July 1, 2017 through June 30, 2018. As part of this audit; (2) Treasury's compliance with the Federal Information Security Modernization Act (FISMA) requirements and related information security policies, procedures, standards, and guidelines; and (3) the status of reported FISMA-related weaknesses, for its intelligence systems.	
<b>2. Audit of the Department of the Treasury's Schedules of United States Gold Reserves Held by Federal Reserve Banks as of September 30, 2018 and 2017</b>	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">A-FS-18-027</a>
<b>Objective:</b>	
To determine whether the FY 2018 schedule is fairly presented. We will also report on internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements applicable to the schedule.	
<b>3. Audit of the Department of the Treasury's Information Security Program and Practices for Its Unclassified Systems</b>	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">A-IT-18-049</a>
<b>Objectives:</b>	
To assess (1) the effectiveness of Treasury's information security program and practices for its unclassified systems covering the period July 1, 2017 through June 30, 2018; (2) Treasury's compliance with FISMA requirements and related information security policies, procedures, standards, and guidelines; and (3) the status of reported FISMA-related weaknesses.	
<b>4. Audit of the Department of the Treasury's Information Security Program and Practices for Its Collateral National Security Systems</b>	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">A-IT-18-050</a>
<b>Objectives:</b>	
To assess (1) the effectiveness of Treasury's information security program and practices for its collateral national security systems covering the period July 1, 2017 through June 30, 2018; (2) Treasury's compliance with FISMA requirements and related information security policies, procedures, standards, and guidelines; and (3) the status of reported FISMA-related weaknesses.	
<b>5. Audit of the United States Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves as of September 30, 2018 and 2017</b>	
Affected Offices/Bureaus	Further Information (click on link below)
United States Mint (Mint)	<a href="#">A-FS-18-028</a>

## OIG Highlights April 2018

<b>Objective:</b>	
To determine whether the FY 2018 Schedules of Custodial Deep Storage Gold and Silver Reserves are fairly presented. We will also report on internal controls over financial reporting and compliance with laws, regulations, contracts and grant agreements applicable to the schedule.	
<b>6. Fiscal Year 2018 Audit of the United States Mint's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Mint	A-FS-18-029
<b>Objective:</b>	
To determine whether the Mint's FY 2018 financial statements are fairly stated. The auditors will also report on Mint's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>7. Fiscal Year 2018 Audit of the Department of the Treasury's Consolidated Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
DO	A-FS-18-030
<b>Objective:</b>	
To determine whether the Department's FY 2018 financial statements are fairly stated. The auditors will also report on the Department's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>8. Fiscal Year 2018 Audit of the Office of the Comptroller of the Currency's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Office of the Comptroller of the Currency (OCC)	A-FS-18-031
<b>Objective:</b>	
To determine whether OCC's FY 2018 financial statements are fairly stated. The auditors will also report on OCC's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>9. Fiscal Year 2018 Audit of the Office of D.C. Pensions' Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
DO	A-FS-18-032
<b>Objective:</b>	
To determine whether the Office of D.C. Pensions' FY 2018 financial statements are fairly stated. In addition, the auditors will report on the Office of D.C. Pensions' internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>10. Fiscal Year 2018 Audit of the Community Development Financial Institutions Fund's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Community Development Financial Institutions (CDFI) Fund	A-FS-18-033
<b>Objective:</b>	
To determine whether the CDFI Fund's FY 2018 financial statements are fairly stated. In addition, the auditors will report on the CDFI Fund's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>11. Fiscal Year 2018 SSAE 18 Examination – Funds Management Branch</b>	

## OIG Highlights April 2018

Affected Offices/Bureaus	Further Information (click on link below)
Bureau of the Fiscal Service (Fiscal Service)	A-FS-18-034
<b>Objective:</b>	
To report on general computer trust funds management processing controls of the Fiscal Service's Funds Management Branch for the period August 1, 2017 to July 31, 2018. This work is undertaken in support on user entities' financial statement audits.	
<b>12. Fiscal Year 2018 SSAE 18 Examination – Federal Investments and Borrowings Branch</b>	
Affected Offices/Bureaus	Further Information
Fiscal Service	A-FS-18-035
<b>Objective:</b>	
To report on general computer and investment/redemption processing controls of the Fiscal Service's Federal Investments and Borrowings Branch for the period August 1, 2017 to July 31, 2018. This work is undertaken in support of user entities' financial statement audits.	
<b>13. Fiscal Year 2018 SSAE 18 Examination – Administrative Resource Center</b>	
Affected Offices/Bureaus	Further Information
Fiscal Service	A-FS-18-036
<b>Objective:</b>	
To report on accounting and procurement processing, and general computer controls of the Fiscal Service's Administrative Resource Center for the period of July 1, 2017 to June 30, 2018. This work is undertaken in support of user entities' financial statement audits.	
<b>14. Fiscal Year 2018 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements</b>	
Affected Offices/Bureaus	Further Information
DO	A-FS-18-037
<b>Objective:</b>	
To determine whether the Treasury Forfeiture Fund's (TFF) FY 2018 financial statements are fairly stated. In addition, the auditors will also report on the TFF's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>15. Fiscal Year 2018 Audit of the Federal Financing Bank's Financial Statements</b>	
Affected Offices/Bureaus	Further Information
DO	A-FS-18-038
<b>Objective:</b>	
To determine whether the Federal Financing Bank's (FFB) FY 2018 financial statements are fairly stated. In addition, the auditors will report on FFB's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>16. Fiscal Year 2018 Audit of the Bureau of Engraving and Printing's Financial Statements</b>	
Affected Offices/Bureaus	Further Information
Bureau of Engraving and Printing (BEP)	A-FS-18-039
<b>Objective:</b>	

## OIG Highlights April 2018

To determine whether BEP's FY 2018 financial statements are fairly stated. The auditors will also opine on management's assertion on the effectiveness of BEP's internal control over financial reporting and report on compliance with laws, regulations, contracts, and grant agreements.	
<b>17. Fiscal Year 2018 Audit of the Exchange Stabilization Fund's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	A-FS-18-040
<b>Objective:</b>	
To determine whether the Exchange Stabilization Fund's (ESF) FY 2018 financial statements are fairly stated. In addition, the auditors will report on ESF's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>18. Fiscal Year 2018 Audit of the Tobacco Tax and Trade Bureau's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Tobacco Tax and Trade Bureau (TTB)	A-FS-18-041
<b>Objective:</b>	
To determine whether the TTB's FY 2018 financial statements are fairly stated. In addition, the auditors will report on TTB's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>19. Year 2018 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Resources and Ecosystems Sustainability, Tourist Opportunities and Revived Economies (RESTORE)	A-FS-18-042
<b>Objective:</b>	
To determine whether the Gulf Coast Ecosystem Restoration Council's FY 2018 financial statements are fairly stated. In addition, the auditors will report on the Council's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>20. Evaluation of the Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
RESTORE	A-IT-18-053
<b>Objective:</b>	
To assess (1) the effectiveness of the Gulf Coast Ecosystem Restoration Council's information security program and practices covering the period July 1, 2017 through June 30, 2018; and (2) the Council's compliance with FISMA requirements and related information security policies, procedures, standards, and guidelines.	

**THE OFFICE OF AUDIT DID NOT ISSUE ANY FORMAL DRAFT REPORTS DURING APRIL 2018**

## OIG Highlights April 2018

### FINAL PRODUCTS

1. OFAC's Licensing Program Would Benefit From System Enhancements	
Affected Offices/Bureaus	Further Information
DO	<a href="#">OIG-18-043</a>
Summary of Findings/Recommendations	
<p>During our initial fieldwork in 2011, we found that Office of Foreign Asset Control's (OFAC's) licensing database, known as the OFAC Administrative System for Investigations and Sanctions (OASIS), did not meet the needs of OFAC's licensing division. We identified a number of issues which impeded the efficiency of OFAC's licensing process and impacted its ability to generate reports and track the status of license applications.</p> <p>Following the onset of our initial fieldwork, OFAC upgraded OASIS and made enhancements to its licensing process by providing the capability to submit all license application documentation electronically. To assess the impact these enhancements made on OFAC's licensing programs, additional fieldwork was conducted in 2016 and 2017.</p> <p>Our follow-up fieldwork found that OFAC improved its oversight capabilities of license applications, its ability to generate reports, and that OASIS met the needs of OFAC's licensing division but additional enhancements could improve the licensing division's oversight of OFAC's licensing programs.</p> <p>Additionally, we found that OFAC properly documented licensing decisions with its use of determination letters, but was delinquent in providing Congress reports mandated under the Trade Sanctions Reform and Export Enhancement Act of 2000 (TSRA). Subsequent to completion of our fieldwork and prior to issuance of our report, OFAC provided Congress with 8 of the 9 outstanding reports and implemented a formal written standard operating procedure (SOP) across its licensing programs to ensure license applications are consistently processed and to improve the usefulness of the data collected, but additional guidance is needed.</p> <p>We also found that although OFAC has internal performance metrics to evaluate the productivity of OFAC's licensing division personnel, it has not established performance measures to evaluate the effectiveness of its licensing programs.</p> <p>Recommendations:</p> <p>We recommended that the Director of OFAC:</p> <ol style="list-style-type: none"> <li>(1) Implement additional categories for case status and consider future enhancements to OASIS to improve the usability and quality of information stored in the system within the next year;</li> <li>(2) Ensure the licensing division's written SOP is updated as needed including providing guidance to ensure that both acknowledgement letters are completed and TSRA reports are filed timely;</li> <li>(3) Ensure the delinquent TSRA report is provided to Congress within 90 days of issuance of the audit report; and</li> <li>(4) Develop performance measures specific to the licensing division.</li> </ol>	



## OIG Highlights April 2018

2. Operation Inherent Resolve	
Affected Office/Bureaus	Further Information
DO	OIG-CA-18-016
Summary of Findings/Recommendations	
<p>We obtained information about Treasury's activities with respect to disrupting the Islamic State of Iraq and Levant's (ISIL's) finances line of operation. We provided a summary to the Department of Defense Office of Inspector General (OIG) of Treasury programs to combat terrorist financing and specific examples of activities to disrupt ISIL's financing and work performed or planned by Treasury OIG to review these programs.</p>	
3. Audit of the Office of Intelligence and Analysis' Authorities and Actions Related to U.S. Persons' Financial Information	
Affected Office/Bureau	Further Information (click on link below)
DO	<a href="#">OIG-18-044</a>
Summary of Findings/Recommendations	
<p>We found that the BuzzFeed claims were not supported. Specifically, we did not find evidence to substantiate the claims that Office of Intelligence and Analysis (OIA) analysts (1) illegally collected and retained domestic financial information from the Financial Crimes Enforcement Network's (FinCEN) Bank Secrecy Act database, (2) contacted financial institutions to make inquiries about individual bank accounts and transactions involving U.S. citizens, or (3) violated the Memorandum of Understanding with FinCEN.</p> <p>However, OIA's United States Person (USP) Procedures have not been approved by the Attorney General as required by Executive Order (EO) 12333, "United States Intelligence Activities." Despite the lack of approved USP procedures, OIA's statutory authorities under the Consolidated Appropriations Act of 2005 and EO 12333 permit OIA to legally collect, retain, and disseminate USP information until its USP Procedures are approved. Furthermore, EO 12333 does not prescribe a deadline for approving USP procedures and instructs Intelligence Community (IC) elements that until its USP procedures are approved, USP activities shall be conducted in accordance with an agency's existing procedures or requirements established under EO 12333. OIA is conducting its USP activities under the requirements established in EO 12333. Specifically, OIA's intelligence effort is to focus on providing necessary information meant for the development and conduct of foreign, defense, and economic policies, as well as the protection of U.S. national interests from foreign security threats.</p> <p>Recommendations:</p> <p>We recommended that as expeditiously as possible the Under Secretary for Terrorism and Financial Intelligence ensure that:</p> <p>OIA's USP Procedures are finalized and submitted for approval to the Attorney General and OIA implements a compliance monitoring program to assess whether intelligence analysts' activities are conducted in accordance with OIA authorities, and electronic searches and other queries are performed in a manner that fully protects the rights of U.S. persons.</p>	
4. Semiannual Report to Congress	
Affected Offices/Bureaus	Further Information
Department-wide	OIG-CA-18-017
Summary of Findings/Recommendations:	

## OIG Highlights April 2018

This report summarizes the significant audits, investigations and other activities of our office for the 6-month period ending March 31, 2018. For the period, the Office of Audit issued 56 products. The office also identified \$130,668 in questioned costs. Work by the Office of Investigations resulted in 33 arrests, 35 indictments, and 21 convictions. In accordance with the Inspector General Act, we transmitted our report to the Secretary, who then submits it to Congress within 30 days.

## Ongoing Work April 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Greg Sullivan	(202) 927-5369
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	12/27/2017	<a href="#">A-BT-18-024</a>	Audit of BEP's Currency Programs To Provide Access to Blind and Visually Impaired Persons	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	N/A	A-FS-18-039	Fiscal Year 2018 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total BEP</b>	<b>5</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	N/A	A-FS-18-033	Fiscal Year 2018 Audit of the CDFI Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-MF-18-004	FY 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Fieldwork	Theresa Cameron	(202) 927-1011

## Ongoing Work April 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of New Hampshire	Fieldwork	Theresa Cameron	(202) 927-1011
DO	11/1/2012	<a href="#">A-MF-13-007</a>	Controls Over Purchase and Travel Cards	Fieldwork	Kathy Johnson	(202) 927-8783
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384
DO	4/21/2016	<a href="#">A-FI-16-039</a>	Implementation of the Digital Accountability and Transparency Act of 2014	Discussion Draft Issued 5/2/2017	Andrea Smith	(202) 927-8757
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	2 reports issued,	Greg Sullivan	(202) 927-5369
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	Fieldwork	Greg Sullivan	(202) 927-53699
DO	3/30/2015	<a href="#">A-MF-18-005</a>	Operation Inherent Resolve	3 reports issued	Greg Sullivan	(202) 927-5369
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-RM-18-006</a>	Financial Empowerment Innovation Fund	Fieldwork	Susan Barron	(202) 927-5776
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Fieldwork	Jeff Dye	(202) 927-0384
DO	1/18/2018	<a href="#">A-FS-17-007</a>	Audit of Treasury's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2017	Fieldwork	James Hodge	(202) 927-0009
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	Fieldwork	Greg Sullivan	(202) 927-5369
DO	2/16/2018	<a href="#">A-MF-18-045</a>	Audit of TFFC's Compliance with CAATSA	Fieldwork	Greg Sullivan	(202) 927-5369

## Ongoing Work April 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	3/14/2018	<a href="#">A-BS-18-047</a>	Review of OMWI	Fieldwork	Jeff Dye	(202) 927-0384
DO	4/2/2018	<a href="#">A-IT-18-048</a>	Audit of Treasury's Information Security Program and Practices for Intelligence Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	4/17/2018	<a href="#">A-IT-18-049</a>	Audit of Treasury's Information Security Program and Practices for Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	4/17/2018	<a href="#">A-IT-18-050</a>	Audit of Treasury's Information Security Program and Practices for Collateral National Security Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	4/10/2018	<a href="#">A-FS-18-027</a>	Fiscal Year 2018 Audit of the Department of the Treasury's Schedule of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-030	Fiscal Year 2018 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-032	Fiscal Year 2018 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-037	Fiscal Year 2018 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-038	Fiscal Year 2018 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-040	Fiscal Year 2018 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total DO</b>	<b>32</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>1</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	12/8/2014	<a href="#">A-FI-15-015</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757

## Ongoing Work April 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	N/A	A-FS-18-034	Fiscal Year 2018 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-18-035	Fiscal Year 2018 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-18-036	Fiscal Year 2018 SSAE 18 Examination – Administrative Resource Center	Fieldwork	James Hodge	(202) 927-0009
<b>Total Fiscal Service</b>	<b>9</b>					
OCC	3/30/2015	<a href="#">A-BS-15-046</a>	Determination of In-Scope Borrowers Related to Foreclosure Consent Orders	Discussion Draft Issued 3/28/2018	Jeff Dye	(202) 927-0384
OCC	10/15/2014	<a href="#">A-BS-15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	12/20/2017	<a href="#">A-BS-18-021</a>	Material Loss Review of Washington Federal Bank for savings	Fieldwork	Jeff Dye	(202) 927-0384
OCC	N/A	A-FS-18-031	Fiscal Year 2018 Audit of the Office of the Comptroller of the Currency's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total OCC</b>	<b>7</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782

## Ongoing Work April 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	N/A	A-FS-18-042	Fiscal Year 2018 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
RESTORE	N/A	A-IT-18-053	Evaluation of the Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices	Fieldwork	Larissa Klimpel	(202) 927-0361
<b>Total RESTORE</b>	<b>9</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Increase of SBLF Dividend Rate Increase	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>2</b>					
SSBCI	5/25/2017	<a href="#">S-SC-17-044</a>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SSBCI</b>	<b>1</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
TTB	N/A	A-FS-18-041	Fiscal Year 2018 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work April 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
<b>Total TTB</b>	<b>4</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	4/25/2018	<a href="#">A-FS-18-028</a>	Fiscal Year 2018 Audit of the United States Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009
MINT	N/A	A-FS-18-029	Fiscal Year 2018 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total MINT</b>	<b>6</b>					
<b>Total Reports</b>	<b>81</b>					



## OIG Highlights May 2018

### NEW ENGAGEMENTS

1. Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	
Affected Offices/Bureaus	Further Information (click on link below)
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE)	<a href="#">A-GC-18-052</a>
<b>Objectives:</b>	
To assess the risk of illegal, improper, or erroneous purchases and payments in order to determine the scope, frequency, and number of periodic audits of purchase card and/or convenience check transactions.	
2. Fiscal Year 2018 Statement on Standards for Attestation Engagements (SSAE) 18 Examination – HRConnect	
Affected Offices/Bureaus	Further Information (click on link below)
Departmental Offices (DO)	A-FS-18-043
<b>Objectives:</b>	
To report on human resource processing and general computer controls of Enterprise Business Solutions for the period of September 1, 2017 to July 31, 2018. This work is undertaken in support of user entities' financial statement audits.	

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. OFAC Iran Sanctions Program Processes Comply with Requirements	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">A-MF-17-026</a>
<b>Objectives:</b>	
To determine whether (1) Office of Foreign Assets Control's (OFAC) Iran Sanctions program complies with the 2016 Joint Comprehensive Plan of Action and applicable laws and regulations; and (2) sanction decisions and deliberations are properly documented and approved by OFAC officials.	
2. Determination of In-scope Borrowers Related to Foreclosure Consent Orders	
Affected Offices/Bureaus	Further Information (click on link below)
Office of the Comptroller of the Currency (OCC)	<a href="#">A-BS-15-046</a>
<b>Objectives:</b>	
To determine: (1) the facts and circumstances surrounding the increase in the population of Citibank, N.A.'s (hereinafter Citibank) in-scope borrowers; (2) the methodology used and procedures performed by OCC to test and validate the universe of in-scope borrowers and whether such borrowers were appropriately sent checks for the five servicers not covered in the prior Office of Inspector General (OIG) review (Citibank; PNC Bank, N.A.; U.S. Bank, N.A. and U.S. Bank, N.A., ND; Wells Fargo Bank, N.A.; and EverBank); (3) OCC's process for vetting any individual questions, complaints, or requests for appeal related to the in-scope population from borrowers; (4) any direction that OCC has provided to servicers outlining how the servicer should process questions, complaints, or	

## OIG Highlights May 2018

request to appeal the determination of the in-scope population that they receive from borrowers; and (5) what data gaps existed within servicers' systems that made it difficult to identify in-scope borrowers and whether such data gaps or system integration issues have been fixed.

### FINAL PRODUCTS

1. Review of Gulf Coast Ecosystem Restoration Council's Compliance with Improper Payments Elimination and Recovery Act (IPERA) of 2010 for FY 2017	
Affected Offices/Bureaus	Further Information
RESTORE	<a href="#">OIG-CA-18-018</a>
Summary of Findings/Recommendations	
We determined that the Gulf Coast Ecosystem Restoration Council (Council) did not have programs and activities susceptible to significant improper payments in fiscal year 2017. Additionally, the Council did not have any Office of Management and Budget (OMB)-designated high priority programs or other risk susceptible programs and its improper payment rate was less than 1.5%. Furthermore, we determined that the Council was compliant with all the applicable requirements set forth in Part II-A. 3 of OMB M-15.02.	
2. Treasury's Office of Minority and Women and Inclusion Compliance with Dodd-Frank Act	
Affected Office/Bureaus	Further Information
DO	<a href="#">OIG-CA-18-019</a>
Summary of Findings/Recommendations	
We responded to a request from the Committee on Financial Services on whether Department of the Treasury (Treasury) is in compliance with Section 342 of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010 (Dodd-Frank Act) which mandated the establishment of the Office of Minority and Women Inclusion (OMWI). The Director of OMWI told us she met regularly with the Assistant Secretary for Management (ASM) in 2017 and she met with Secretary Mnuchin in March and April 2018. The Director reports directly to the ASM and has a "dotted line" reporting relationship to the Secretary. The 2016 Annual Report to Congress was issued to Congress on March 28, 2018 along with the reports for 2015 and 2017.	
3. Treasury Did Not Comply with the IPERA Requirements for Fiscal Year 2017	
Affected Office/Bureau	Further Information (click on link below)
DO	<a href="#">OIG-18-045</a>
Summary of Findings/Recommendations	
We concluded that Treasury was not in compliance with IPERA due to the Internal Revenue Service (IRS) not reporting an overall improper payment rate of less than 10 percent for the Earned Income Tax Credit (EITC) program. We did find, however, that Treasury complied with all other IPERA requirements as well as those contained in E.O. 13520 and IPERIA.	
Our report also summarizes the results of the Treasury Inspector General for Tax Administration's (TIGTA) assessment of the IRS's compliance with improper payment reporting requirements in fiscal year 2017. TIGTA determined that the IRS continues to incorrectly rate the improper payment risk associated with the Additional Child Tax Credit and American Opportunity Tax Credit, which results in a significant understatement of improper payments associated with refundable tax credits reported to the OMB and Congress. The incorrect rating results in the exclusion of required reporting by the IRS in the Agency Financial Report.	

## OIG Highlights May 2018

TIGTA noted that the IRS has not taken actions to address more than \$45.2 million in confirmed erroneous and fraudulent refundable credit claims TIGTA identified as a result of prior audits. TIGTA also evaluated traditional compliance tools that are being used to address identified erroneous claims and reported that without additional tools and authorities, the IRS will continue to issue billions of dollars each year in improper refundable credit payments including EITC.

## Ongoing Work May 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Greg Sullivan	(202) 927-5369
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	12/27/2017	<a href="#">A-BT-18-024</a>	Audit of BEP's Currency Programs To Provide Access to Blind and Visually Impaired Persons	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	N/A	A-FS-18-039	Fiscal Year 2018 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total BEP</b>	<b>5</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Discussion Draft Issued 5/2/2018	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	N/A	A-FS-18-033	Fiscal Year 2018 Audit of the CDFI Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-MF-18-004	FY 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Fieldwork	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of New Hampshire	Discussion Draft Issued 5/16/2018	Theresa Cameron	(202) 927-1011

## Ongoing Work May 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	11/1/2012	<a href="#">A-MF-13-007</a>	Controls Over Purchase and Travel Cards	Fieldwork	Kathy Johnson	(202) 927-8783
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384
DO	4/21/2016	<a href="#">A-FI-16-039</a>	Implementation of the Digital Accountability and Transparency Act of 2014	Discussion Draft Issued 5/2/2017	Andrea Smith	(202) 927-8757
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	2 reports issued	Greg Sullivan	(202) 927-5369
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 Formal Draft issued 5/3/2018	Greg Sullivan	(202) 927-53699
DO	3/30/2015	<a href="#">A-MF-18-005</a>	Operation Inherent Resolve	3 reports issued	Greg Sullivan	(202) 927-5369
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-RM-18-006</a>	Financial Empowerment Innovation Fund	Fieldwork	Susan Barron	(202) 927-5776
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Fieldwork	Jeff Dye	(202) 927-0384
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	Fieldwork	Greg Sullivan	(202) 927-5369
DO	2/16/2018	<a href="#">A-MF-18-045</a>	Audit of TFFC's Compliance with CAATSA	Fieldwork	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	4/2/2018	<a href="#">A-IT-18-048</a>	Audit of Treasury's Information Security Program and Practices for Intelligence Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	4/17/2018	<a href="#">A-IT-18-049</a>	Audit of Treasury's Information Security Program and Practices for Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361

## Ongoing Work May 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	4/17/2018	<a href="#">A-IT-18-050</a>	Audit of Treasury's Information Security Program and Practices for Collateral National Security Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	4/10/2018	<a href="#">A-FS-18-027</a>	Fiscal Year 2018 Audit of the Department of the Treasury's Schedule of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-030	Fiscal Year 2018 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-032	Fiscal Year 2018 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-037	Fiscal Year 2018 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-038	Fiscal Year 2018 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-040	Fiscal Year 2018 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-043	Fiscal Year 2018 SSAE 18 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
<b>Total DO</b>	<b>31</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>1</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	12/8/2014	<a href="#">A-FI-15-015</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	N/A	A-FS-18-034	Fiscal Year 2018 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work May 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
Fiscal Service	N/A	A-FS-18-035	Fiscal Year 2018 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-18-036	Fiscal Year 2018 SSAE 18 Examination – Administrative Resource Center	Fieldwork	James Hodge	(202) 927-0009
<b>Total Fiscal Service</b>	<b>9</b>					
OCC	3/30/2015	<a href="#">A-BS-15-046</a>	Determination of In-Scope Borrowers Related to Foreclosure Consent Orders	Formal Draft Issued 5/2/2018	Jeff Dye	(202) 927-0384
OCC	10/15/2014	<a href="#">A-BS-15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	12/20/2017	<a href="#">A-BS-18-021</a>	Material Loss Review of Washington Federal Bank for savings	Fieldwork	Jeff Dye	(202) 927-0384
OCC	N/A	A-FS-18-031	Fiscal Year 2018 Audit of the Office of the Comptroller of the Currency's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total OCC</b>	<b>7</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Discussion Draft Issued 5/17/2018	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Discussion Draft Issued 5/18/2018	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782

## Ongoing Work May 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	N/A	A-FS-18-042	Fiscal Year 2018 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-009
RESTORE	N/A	A-IT-18-053	Evaluation of the Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices	Fieldwork	Larissa Klimpel	(202) 927-0361
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>10</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Increase of SBLF Dividend Rate Increase	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>2</b>					
SSBCI	5/25/2017	<a href="#">S-SC-17-044</a>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SSBCI</b>	<b>1</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
TTB	N/A	A-FS-18-041	Fiscal Year 2018 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total TTB</b>	<b>4</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783



## Ongoing Work May 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	4/25/2018	<a href="#">A-FS-18-028</a>	Fiscal Year 2018 Audit of the United States Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009
MINT	N/A	A-FS-18-029	Fiscal Year 2018 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total MINT</b>	<b>6</b>					
<b>Total Reports</b>	<b>81</b>					

## OIG Highlights June 2018

### NEW ENGAGEMENTS

1. Audit of BEP Employee Safety	
Affected Offices/Bureaus	Further Information (click on link below)
Bureau of Engraving and Printing (BEP)	<a href="#">A-BT-18-054</a>
<b>Objective:</b>	
To determine whether BEP policies, procedures, and practices ensure safe working conditions in its two production facilities in Washington, DC, and Fort Worth, Texas.	
2. Audit of FinCEN's Management of the BSA Database	
Affected Offices/Bureaus	Further Information (click on link below)
Financial Crimes Enforcement Network (FinCEN)	<a href="#">A-MF-18-056</a>
<b>Objective:</b>	
To determine if FinCEN manages Bank Secrecy Act (BSA) data access, use, and retention in compliance with laws, regulations, and Department of the Treasury (Treasury) policies and procedures.	
3. Corrective Action Verification – Direct Express Debit Card Program	
Affected Offices/Bureaus	Further Information (click on link below)
Bureau of the Fiscal Service (Fiscal Service)	<a href="#">A-DM-18-051</a>
<b>Objective:</b>	
To determine whether Fiscal's Service's corrective actions are responsive to our recommendations made in Treasury Office of Inspector General audit reports <i>Fiscal Service Needs to Improve Program Management of Direct Express</i> (OIG-14-031, March 26, 2014) and <i>Direct Express Bid Evaluation Documentation Requires Improvement</i> (OIG-17-034, January 24, 2017).	

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. Audit of New Hampshire Housing Finance Authority's Payment Under 1602 Program	
Affected Offices/Bureaus	Further Information (click on link below)
Departmental Offices (DO)	<a href="#">A-MF-09-042</a>
<b>Objectives:</b>	
To assess whether New Hampshire Housing Finance Authority, awarded funds under Treasury's 1602 Program, complied with the program's overall requirements and the "Grantee Terms and Conditions."	
2. St. Bernard Parish's Internal Control over Federal Awards	
Affected Offices/Bureaus	Further Information (click on link below)

## OIG Highlights June 2018

Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE)	<a href="#">A-GC-15-057</a>
--	-----------------------------

**Objectives:**

To assess St. Bernard Parish's internal control over the administration of Federal awards in accordance with Federal laws, regulations, and Treasury's grant application requirements.

### FINAL PRODUCTS

The Office of Audit did not issue any final products during the month of June 2018.

## Ongoing Work June 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Greg Sullivan	(202) 927-5369
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	12/27/2017	<a href="#">A-BT-18-024</a>	Audit of BEP's Currency Programs To Provide Access to Blind and Visually Impaired Persons	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	N/A	A-FS-18-039	Fiscal Year 2018 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	6/18/2018	<a href="#">A-BT-18-054</a>	Employee Safety	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>6</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Discussion Draft Issued 5/2/2018	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	N/A	A-FS-18-033	Fiscal Year 2018 Audit of the CDFI Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-MF-18-004	FY 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Discussion Draft Issued 6/26/2018	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Fieldwork	Theresa Cameron	(202) 927-1011

## Ongoing Work June 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of New Hampshire	Formal Draft Issued 6/25/2018	Theresa Cameron	(202) 927-1011
DO	11/1/2012	<a href="#">A-MF-13-007</a>	Controls Over Purchase and Travel Cards	Fieldwork	Kathy Johnson	(202) 927-8783
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384
DO	4/21/2016	<a href="#">A-FI-16-039</a>	Implementation of the Digital Accountability and Transparency Act of 2014	Discussion Draft Issued 5/2/2017	Andrea Smith	(202) 927-8757
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	2 reports issued	Greg Sullivan	(202) 927-5369
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 Formal Draft issued 5/3/2018	Greg Sullivan	(202) 927-53699
DO	3/30/2015	<a href="#">A-MF-18-005</a>	Operation Inherent Resolve	3 reports issued	Greg Sullivan	(202) 927-5369
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-RM-18-006</a>	Financial Empowerment Innovation Fund	Fieldwork	Susan Barron	(202) 927-5776
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Fieldwork	Jeff Dye	(202) 927-0384
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	Fieldwork	Greg Sullivan	(202) 927-5369
DO	2/16/2018	<a href="#">A-MF-18-045</a>	Audit of TFFC's Compliance with CAATSA	Fieldwork	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	4/2/2018	<a href="#">A-IT-18-048</a>	Audit of Treasury's Information Security Program and Practices for Intelligence Systems	Fieldwork	Larissa Klimpel	(202) 927-0361

## Ongoing Work June 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	4/17/2018	<a href="#">A-IT-18-049</a>	Audit of Treasury's Information Security Program and Practices for Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	4/17/2018	<a href="#">A-IT-18-050</a>	Audit of Treasury's Information Security Program and Practices for Collateral National Security Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	4/10/2018	<a href="#">A-FS-18-027</a>	Fiscal Year 2018 Audit of the Department of the Treasury's Schedule of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-030	Fiscal Year 2018 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-032	Fiscal Year 2018 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-037	Fiscal Year 2018 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-038	Fiscal Year 2018 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-040	Fiscal Year 2018 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-043	Fiscal Year 2018 SSAE 18 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
<b>Total DO</b>	<b>31</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Greg Sullivan	(202) 927-5369
FinCEN	6/26/2018	<a href="#">A-MF-18-056</a>	FinCEN's Management of the BSA Database	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	12/8/2014	<a href="#">A-FI-14-047</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783

## Ongoing Work June 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	N/A	A-FS-18-034	Fiscal Year 2018 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-18-035	Fiscal Year 2018 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-18-036	Fiscal Year 2018 SSAE 18 Examination – Administrative Resource Center	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	6/18/2018	<a href="#">A-DM-18-051</a>	CAV Direct Express Debit Card Program	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>10</b>					
OCC	3/30/2015	<a href="#">A-BS-15-046</a>	Determination of In-Scope Borrowers Related to Foreclosure Consent Orders	Formal Draft Issued 5/2/2018	Jeff Dye	(202) 927-0384
OCC	10/15/2014	<a href="#">A-BS-15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	12/20/2017	<a href="#">A-BS-18-021</a>	Material Loss Review of Washington Federal Bank for savings	Fieldwork	Jeff Dye	(202) 927-0384
OCC	N/A	A-FS-18-031	Fiscal Year 2018 Audit of the Office of the Comptroller of the Currency's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total OCC</b>	<b>7</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Formal Draft Issued 6/26/2018	Cecilia Howland	(202) 927-8782

## Ongoing Work June 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Discussion Draft Issued 5/18/2018	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	N/A	A-FS-18-042	Fiscal Year 2018 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
RESTORE	N/A	A-IT-18-053	Evaluation of the Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices	Fieldwork	Larissa Klimpel	(202) 927-0361
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>10</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Increase of SBLF Dividend Rate Increase	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>2</b>					
SSBCI	5/25/2017	<a href="#">S-SC-17-044</a>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SSBCI</b>	<b>1</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361



## Ongoing Work June 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
TTB	N/A	A-FS-18-041	Fiscal Year 2018 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total TTB</b>	<b>4</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	4/25/2018	<a href="#">A-FS-18-028</a>	Fiscal Year 2018 Audit of the United States Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009
MINT	N/A	A-FS-18-029	Fiscal Year 2018 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total MINT</b>	<b>6</b>					
<b>Total Reports</b>	<b>84</b>					

## OIG Highlights July 2018

### NEW ENGAGEMENT

1. Audit of the Office of Financial Research's (OFR) Workforce Reshaping Process	
Affected Offices/Bureaus	Further Information (click on link below)
Departmental Offices (DO)	<a href="#">A-RM-18-055</a>
<b>Objective:</b>	
To determine whether OFR complied with applicable laws, regulations, policies, and procedures when implementing its workforce reshaping.	

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. Audit of Santa Rosa County's Internal Control over Federal Awards	
Affected Offices/Bureaus	Further Information (click on link below)
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act (RESTORE)	<a href="#">A-GC-15-008</a>
<b>Objective:</b>	
To assess Santa Rosa County's internal control over the administration of Federal awards in accordance with Federal laws, regulations, and the Department of the Treasury's (Treasury) grant application requirements.	

### FINAL PRODUCTS

1. Review of Circumstances Surrounding Citibank's Excursion of In-Scope Borrowers	
Affected Offices/Bureaus	Further Information (click on link below)
Office of the Comptroller of the Currency (OCC)	<a href="#">OIG-18-046</a>
<b>Summary of Findings/Recommendations</b>	
<p>We found that OCC took immediate action to determine the total borrowers omitted from Citibank's in-scope population once the error was discovered and ensured checks were mailed to the affected borrowers in accordance with the independent Foreclosure Review (IFR) payment agreement. We found that OCC's process for determining the in-scope population of borrowers was reasonable and consistent with process reviewed in our prior audit of the amended consent orders (OIG-14-044; August 6, 2014). OCC identified system errors during its oversight of this process and directed the respective servicers to take corrective action. We also found that OCC had a borrower complaint process that sought to address borrowers' concerns regarding their in-scope status in a reasonable manner. Further, we found that all servicers reviewed by OCC had identified data gaps and/or system integration issues and took corrective actions to mitigate those issues.</p> <p>We made no recommendations.</p>	

## OIG Highlights July 2018

<b>2. Operation Inherent Resolve</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-CA-18-020</a>
<b>Summary of Findings/Recommendations</b>	
We obtained information about Treasury's activities with respect to disrupting the Islamic State of Iraq and Levant's (ISIL) finances line of operation. We provided a summary to the Department of Defense Office of Inspector General of Treasury programs to combat terrorist financing and specific examples of activities to disrupt ISIL's financing, and work performed or planned by Treasury Office of Inspector General (OIG) to review these programs.	
<b>3. OFAC's Iran Sanctions Program Processes Comply with Requirements.</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-18-047</a>
<b>Summary of Findings/Recommendations</b>	
The Office of Foreign Assets Control (OFAC) (1) complied with applicable laws and regulations and acted consistent with the Joint Comprehensive Plan of Action, and (2) properly documented and approved sanctions decisions and deliberations. OFAC's processes for the designation and general licenses issued and amended were thorough. However, at the time of our review, OFAC lacked formalized and approved standard operating procedures (SOPs) recommended in a 2015 Treasury OIG audit. We reviewed OFAC's SOPs related to its designation and general license processes and determined that they provide sufficient information to enable staff members to complete the fundamental steps necessary for each process.	
We made no recommendations.	
<b>4. Termination Memorandum – Audit of BEP's Currency Programs To Provide Access to Blind and Visually Impaired Persons</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Bureau of Engraving and Printing (BEP)	<a href="#">OIG-CA-18-021</a>
<b>Summary of Findings/Recommendations</b>	
In December 2017, we initiated an audit of BEP programs to provide access to U.S. currency for blind and other visually impaired persons. Our objectives were to determine whether BEP's plan to create meaningful access to currency for blind and visually impaired individuals (1) meets the terms of the court order issued in 2008 and the needs of the users, and (2) utilizes proper cost/benefit analysis. However, in January 2018, we became aware through BEP's Chief Counsel that BEP was in the midst of very high profile and sensitive litigation. Because the matters currently being litigated fall within the purview of our audit, we terminated this audit. It would be more beneficial to evaluate BEP's programs to provide access to blind and visually impaired persons in a future audit once the litigation has concluded.	
<b>5. Termination Memorandum – Audit of the Controls Over Purchase and Travel Cards</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-CA-18-023</a>
<b>Summary of Findings/Recommendations</b>	
We determined that although Treasury generally conducted its purchases and payments under the government charge card programs in accordance with Federal, Office of Management and Budget (OMB), and Treasury Office of the Procurement Executive (OPE) and bureau/office policies and procedures, controls over the purchase and travel card programs needed improvement. We found that Treasury's (1) government charge cards were not closed timely after an	

## OIG Highlights July 2018

individual terminates employment, (2) Treasury bureau and office reporting of government charge card violations and administrative matters to OPE was not consistent, (3) controls over purchase card programs needed improvement, (4) controls over travel card cash withdrawals from automated teller machines (ATMs) needed improvement, and (5) government charge card program reviews could be enhanced. We also determined how violations were reported so we could coordinate with OPE, Treasury Inspector General for Tax Administration (TIGTA), and Office of the Special Inspector General for the Troubled Asset Relief Program (SIGTARP) representatives involved in the Government Charge Card Abuse Prevention Act of 2012 (Act) joint semiannual reporting to OMB on purchase card violations and other actions.

In December 2013, we discussed the results with the OPE officials, responsible for Treasury's government charge card program. We also conducted subsequent updates in November 2016 and February 2018 to obtain the status of OPE's actions to address our findings. OPE officials revised the Treasury Charge Card Management Plan (CCMP) to address the areas needing improvement. The CCMP, which is updated annually, was last updated January 2018.

### 6. Audit of New Hampshire Housing Finance Authority's Payment Under 1602 Program

Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-18-048</a>

#### Summary of Findings/Recommendations

We found that New Hampshire Housing Finance Authority (NHHFA) generally complied with Treasury's 1602 Program requirements, which capture the eligibility and compliance requirements set forth in both Section 42 of the Internal Revenue Code (IRC) and Section 1602 of the Recovery Act. Specifically, NHHFA met the applicable requirements for receiving its 1602 Program award totaling \$27,713,062 as well as requirements for sub-awarding those funds to nine eligible low-income housing projects.

We also found that NHHFA established a process for monitoring the long-term viability of projects and their compliance with 1602 Program requirements. At the time of our review, there were no matters impacting the long-term viability of 1602 Program funded projects and their compliance with Section 42 of the IRC. Furthermore, NHHFA complied with 1602 Program reporting requirements in submitting quarterly project performance reports requirements and annual certification reports to Treasury.

We made no recommendations.

### 7. Termination Memorandum – Audit of Treasury's Implementation of the Digital Accountability and Transparency Act of 2014 Phase III

Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-CA-18-024</a>

#### Summary of Findings/Recommendations

We found that (1) Treasury Project Management Office (PMO) delayed release of technical guidance, including the DATA Act Information Model Schema (DAIMS), caused delays in Federal agencies timely, comprehensive implementation of the DATA Act; and (2) Treasury lacked a comprehensive project plan to monitor non-Chief Finance Officer (CFO) Act agencies implementation efforts. However, while delays in the release of technical guidance caused delays in agencies implementation efforts, 78 agencies submitted their data to the DATA Act broker (broker) for publication on USAspending.gov by the statutory deadline on May 8, 2017, including all 24 CFO Act agencies and 54 non-CFO Act agencies.

## OIG Highlights July 2018

Also, in July 2018 DATA Act oversight report, the Government Accountability Office (GAO) found that while OMB and Treasury engaged CFO Act agencies by requesting updated agency implementation plans, they neglected to do the same for non-CFO Act agencies.

Considering the status of our findings, GAO's audits, and our DATA Act Government-wide – Phase IV audit, we determined that continuing this audit as planned will not further enhance Treasury's efforts to meet its responsibilities under the DATA Act. Accordingly, we terminated the audit.

## Ongoing Work July 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Greg Sullivan	(202) 927-5369
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	N/A	A-FS-18-039	Fiscal Year 2018 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	6/18/2018	<a href="#">A-BT-18-054</a>	Employee Safety	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>5</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Discussion Draft Issued 5/2/2018	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	N/A	A-FS-18-033	Fiscal Year 2018 Audit of the CDFI Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-MF-18-004	FY 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Discussion Draft Issued 6/26/2018	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Fieldwork	Theresa Cameron	(202) 927-1011
DO	8/16/2013	<a href="#">A-BS-13-065</a>	Office of Financial Research Performance Measures	Fieldwork	Jeff Dye	(202) 927-0384

## Ongoing Work July 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	2 reports issued	Greg Sullivan	(202) 927-5369
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 report issued 7/12/2018	Greg Sullivan	(202) 927-53699
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-RM-18-006</a>	Financial Empowerment Innovation Fund	Discussion Draft Issued 7/31/2018	Susan Barron	(202) 927-5776
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Fieldwork	Jeff Dye	(202) 927-0384
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	Fieldwork	Greg Sullivan	(202) 927-5369
DO	2/16/2018	<a href="#">A-MF-18-045</a>	Audit of TFFC's Compliance with CAATSA	Discussion Draft Issued 7/25/2018	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	4/2/2018	<a href="#">A-IT-18-048</a>	Audit of Treasury's Information Security Program and Practices for Intelligence Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	4/17/2018	<a href="#">A-IT-18-049</a>	Audit of Treasury's Information Security Program and Practices for Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	4/17/2018	<a href="#">A-IT-18-050</a>	Audit of Treasury's Information Security Program and Practices for Collateral National Security Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	4/10/2018	<a href="#">A-FS-18-027</a>	Fiscal Year 2018 Audit of the Department of the Treasury's Schedule of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-030	Fiscal Year 2018 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work July 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	N/A	A-FS-18-032	Fiscal Year 2018 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-037	Fiscal Year 2018 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-038	Fiscal Year 2018 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-040	Fiscal Year 2018 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-043	Fiscal Year 2018 SSAE 18 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
DO	7/9/2018	A-RM-18-055	Audit of Office of Financial Research's (OFR) Workforce Reshaping Process	Fieldwork	Susan Barron	(202) 927-5776
<b>Total DO</b>	<b>28</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Greg Sullivan	(202) 927-5369
FinCEN	6/26/2018	<a href="#">A-MF-18-056</a>	FinCEN's Management of the BSA Database	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	12/8/2014	<a href="#">A-FI-14-047</a>	Selection and Monitoring of Financial Agents for Revenue Collection Management	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	N/A	A-FS-18-034	Fiscal Year 2018 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-18-035	Fiscal Year 2018 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009



## Ongoing Work July 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
Fiscal Service	N/A	A-FS-18-036	Fiscal Year 2018 SSAE 18 Examination – Administrative Resource Center	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	6/18/2018	<a href="#">A-DM-18-051</a>	CAV Direct Express Debit Card Program	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>10</b>					
OCC	10/15/2014	<a href="#">A-BS-15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	12/20/2017	<a href="#">A-BS-18-021</a>	Material Loss Review of Washington Federal Bank for savings	Discussion Draft Issued 7/31/2018	Jeff Dye	(202) 927-0384
OCC	N/A	A-FS-18-031	Fiscal Year 2018 Audit of the Office of the Comptroller of the Currency's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total OCC</b>	<b>6</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Discussion Draft Issued 7/23/2018	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-057</a>	Internal Controls and Capabilities – St. Bernard Parish, Louisiana	Formal Draft Issued 6/26/2018	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-008</a>	Internal Controls and Capabilities - Santa Rosa County, Florida	Formal Draft Issued 7/09/2018	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782

## Ongoing Work July 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	N/A	A-FS-18-042	Fiscal Year 2018 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
RESTORE	N/A	A-IT-18-053	Evaluation of the Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices	Fieldwork	Larissa Klimpel	(202) 927-0361
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>10</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Impact of SBLF Dividend Rate Increase	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>2</b>					
SSBCI	5/25/2017	<a href="#">S-SC-17-044</a>	District of Columbia	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SSBCI</b>	<b>1</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Discussion Draft Issued 7/19/2018	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
TTB	N/A	A-FS-18-041	Fiscal Year 2018 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total TTB</b>	<b>4</b>					

## Ongoing Work July 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	4/25/2018	<a href="#">A-FS-18-028</a>	Fiscal Year 2018 Audit of the United States Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009
MINT	N/A	A-FS-18-029	Fiscal Year 2018 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total MINT</b>	<b>6</b>					
<b>Total Reports</b>	<b>79</b>					

## OIG Highlights August 2018

### NEW ENGAGEMENT

<b>1. Audit of Treasury's Reporting of Financial and Payment Information Under the DATA Act</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Departmental Offices (DO)	<a href="#">A-FI-18-058</a>
<b>Objectives:</b>	
To assess (1) the completeness, timeliness, quality and accuracy of financial and payment information submitted for publication on USASpending.gov and (2) the Department of the Treasury's (Treasury) implementation and use of data standards.	
<b>2. Audit of Treasury's Administration of the Pre-Award Phase for the Direct Component Awards of the Gulf Coast Restoration Trust Fund</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act (RESTORE)	<a href="#">A-GC-18-059</a>
<b>Objective:</b>	
To assess Treasury's administration of the pre-award phase for the Direct Component awards to ensure compliance with the RESTORE Act, applicable regulations, and Treasury policies and procedures.	

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

<b>1. Audit of Treasury Office of Consumer Policy's Administration of the Financial Empowerment Innovation Fund Complied With Requirements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">A-RM-18-006</a>
<b>Objectives:</b>	
To (1) assess the Treasury Office of Consumer Policy's processes and controls relating to the administration of the Financial Empowerment Innovation Fund and (2) determine whether project awards were issued in accordance with applicable laws, regulations, policies, and procedures.	
<b>2. Escambia County's Internal Control over Federal Awards</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
RESTORE	<a href="#">A-GC-15-055</a>
<b>Objective:</b>	
To assess Escambia County's internal control over the administration of Federal awards in accordance with Federal laws, regulations, and Treasury's grant application requirements.	
<b>3. Audit of Treasury's Information Security Program and Practices for Intelligence Systems</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
DO	<a href="#">A-IT-18-048</a>

## OIG Highlights August 2018

**Objective:**

To determine the effectiveness of Treasury's information security program and practices, as they relate to its intelligence systems.

### FINAL PRODUCTS

<b>1. St. Bernard Parish's Internal Control over Federal Awards</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
RESTORE	<a href="#">OIG-18-049</a>
<b>Summary of Findings/Recommendations</b>	
<p>We concluded that St. Bernard Parish, Louisiana (St. Bernard Parish) had designed and implemented a system of internal control to administer Federal Awards but did not maintain all controls in place as required by the Office of Management and Budget's <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance), Treasury's <i>RESTORE Act Financial Assistance Standard Terms and Conditions and Program-Specific Terms and Conditions</i>, and Treasury's <i>RESTORE Act Direct Component Guidance and Application to Receive Federal Financial Assistance</i>. While we found no matters of concern involving St. Bernard Parish's controls to administer grants in the areas of budgeting, cash management, disbursements, financial reporting inventory management, procurement, and performance monitoring we noted two control deficiencies in the area of program management. Specifically, grant time keeping was not consistently tracked and grant personnel had limited knowledge and experience to administer Federal awards and lacked Federal grant training.</p> <p>Recommendation:</p> <p>We recommended that the Fiscal Assistant Secretary considers St. Bernard Parish's control deficiencies over grant timekeeping and employees lack of knowledge, experience, and training on Federal grants as part of Treasury's oversight and administration of St. Bernard Parish's awards. This consideration should also be part of Treasury's risk assessments required by the Uniform Guidance for future awards.</p>	
<b>2. Audit Termination Memorandum – Selection and Monitoring of Financial Agents for Revenue Collection Management</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Bureau of the Fiscal Service (Fiscal Service)	<a href="#">OIG-CA-18-025</a>
<b>Summary of Findings/Recommendations</b>	
<p>We completed three audits related to the selection and monitoring of financial agents. The audits focused on (1) the administration of the Direct Express Program and the selection of Comerica Bank as the financial agent for the program, (2) the rebid and selection of Comerica Bank as the financial agent for the Direct Express Program, and (3) the award and administration of the Financial Agent Agreement (FAA) with Bank of America and JP Morgan Chase &amp; Company as the financial agents for services provided to the Federal Bureau of Prisons. These audits identified in part, issues with improper documentation and limited oversight of the financial agents, and made recommendations to (1) ensure the selection process for financial agents is documented and that the documentation is maintained throughout the life of the agreement; (2) develop and implement policies and procedures for amending FAAs; and (3) ensure that guidelines for</p>	

## OIG Highlights August 2018

monitoring financial agents are followed and documented. We believe it is prudent to allow Fiscal Service an opportunity to address these recommendations before we proceed with further audit work.

We determined that continuing our audit at this time will not further enhance Fiscal Service's controls over the selection and monitoring of financial agents, nor efficiently utilize Treasury Office of Inspector General resources. We have terminated the audit.

### 3. Santa Rosa County's Internal Controls over Federal Awards

Affected Offices/Bureaus	Further Information (click on link below)
RESTORE	<a href="#">OIG-18-050</a>

#### Summary of Findings/Recommendations

We concluded that Santa Rosa County, Florida (Santa Rosa County) had designed and implemented a system of internal control to administer Federal Awards as required by the Office of Management and Budget's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Treasury's *RESTORE Act Financial Assistance Standard Terms and Conditions and Program-Specific Terms and Conditions*, and Treasury's *RESTORE Act Direct Component Guidance and Application to Receive Federal Financial Assistance*. While we reached this conclusion at the completion of our audit, not all control activities were in place at the start of our audit in July 2015. That is, controls to administer grants in the areas of budgeting, cash management, disbursements, financial reporting, inventory management, procurement, program management, and performance monitoring were in place and operating as evidenced in our process walkthroughs. However, certain control activities in these operational areas were not completed. Specifically, policies and procedures were not fully documented, and entity-wide risk assessment had not been conducted.

Prior to the completion of our audit in December 2017, Santa Rosa County completed documentation of policies and procedures in its *Santa Rosa County Florida Grants Manual* (grants manual) and *Santa Rosa County Clerk of the Court IT Administrative Policy and Procedures Manual* (IT manual), which we found to sufficiently document controls over Federal awards and the supporting IT systems and applications to process them. Furthermore, a comprehensive entity-wide risk assessment was completed in April 2017 that identified relevant risks consistent with our earlier conclusions.

We made no recommendations.

### 4. Audit Termination Memorandum – Office of Financial Research's Performance Measures

Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-CA-18-026</a>

#### Summary of Findings/Recommendations

In August 2013, we initiated an audit of Office of Financial Research (OFR) performance measures with the objective of assessing the design and implementation of OFR's performance measures. When we compared OFR's performance measures to best practices and guidance, we found areas of OFR's operations that were lacking performance measures. Given the recent efforts to restructure OFR, and in consideration of OFR's plan to establish performance metrics based on the restructuring, we believe it would be more beneficial to assess OFR's performance measures at a later date. Accordingly we terminated this audit.

## Ongoing Work August 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Greg Sullivan	(202) 927-5369
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	N/A	A-FS-18-039	Fiscal Year 2018 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	6/18/2018	<a href="#">A-BT-18-054</a>	Employee Safety	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>5</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Discussion Draft Issued 5/2/2018	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	N/A	A-FS-18-033	Fiscal Year 2018 Audit of the CDFI Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-MF-18-004	FY 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Discussion Draft Issued 6/26/2018	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Discussion Draft Issued 8/2/2018	Theresa Cameron	(202) 927-1011
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Fieldwork	Jeff Dye	(202) 927-0384

## Ongoing Work August 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	2 reports issued	Greg Sullivan	(202) 927-5369
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 report issued 7/12/2018	Greg Sullivan	(202) 927-53699
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-RM-18-006</a>	Financial Empowerment Innovation Fund	Formal Draft Report 8/16/2018	Susan Barron	(202) 927-5776
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Fieldwork	Jeff Dye	(202) 927-0384
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	Fieldwork	Greg Sullivan	(202) 927-5369
DO	2/16/2018	<a href="#">A-MF-18-045</a>	Audit of TFFC's Compliance with CAATSA	Discussion Draft Issued 7/25/2018	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	4/2/2018	<a href="#">A-IT-18-048</a>	Audit of Treasury's Information Security Program and Practices for Intelligence Systems	Formal Draft Issued 8/24/18	Larissa Klimpel	(202) 927-0361
DO	4/17/2018	<a href="#">A-IT-18-049</a>	Audit of Treasury's Information Security Program and Practices for Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	4/17/2018	<a href="#">A-IT-18-050</a>	Audit of Treasury's Information Security Program and Practices for Collateral National Security Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	4/10/2018	<a href="#">A-FS-18-027</a>	Fiscal Year 2018 Audit of the Department of the Treasury's Schedule of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-030	Fiscal Year 2018 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-032	Fiscal Year 2018 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009



## Ongoing Work August 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	N/A	A-FS-18-037	Fiscal Year 2018 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-038	Fiscal Year 2018 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-040	Fiscal Year 2018 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-043	Fiscal Year 2018 SSAE 18 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
DO	7/9/2018	<a href="#">A-RM-18-055</a>	Audit of OFR's Workforce Reshaping Process	Fieldwork	Susan Barron	(202) 927-5776
DO	8/9/2018	<a href="#">A-FI-18-058</a>	Audit of Treasury's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
<b>Total DO</b>	<b>28</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Greg Sullivan	(202) 927-5369
FinCEN	6/26/2018	<a href="#">A-MF-18-056</a>	FinCEN's Management of the BSA Database	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	N/A	A-FS-18-034	Fiscal Year 2018 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-18-035	Fiscal Year 2018 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-18-036	Fiscal Year 2018 SSAE 18 Examination – Administrative Resource Center	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work August 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
Fiscal Service	6/18/2018	<a href="#">A-DM-18-051</a>	CAV Direct Express Debit Card Program	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>9</b>					
OCC	10/15/2014	<a href="#">A-BS-15-005</a>	Oversight of Service's Operational Improvements and Foreclosure Prevention Actions	Fieldwork	Jeff Dye	(202) 927-0384
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	12/20/2017	<a href="#">A-BS-18-021</a>	Material Loss Review of Washington Federal Bank for savings	Discussion Draft Issued 7/31/2018	Jeff Dye	(202) 927-0384
OCC	N/A	A-FS-18-031	Fiscal Year 2018 Audit of the Office of the Comptroller of the Currency's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total OCC</b>	<b>6</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Formal Draft Report Issued 8/28//2018	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Discussion Draft Issued 8/13/2018	Cecilia Howland	(202) 927-8782
RESTORE	N/A	A-FS-18-042	Fiscal Year 2018 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
RESTORE	N/A	A-IT-18-053	Evaluation of the Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices	Fieldwork	Larissa Klimpel	(202) 927-0361
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782

## Ongoing Work August 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	8/27/2018	<a href="#">A-GC-18-059</a>	Audit of Treasury's Administration of the Pre-Award Phase for the Direct Component Awards of the Gulf Coast Restoration Trust Fund	Fieldwork	Cecilia Howland	(202) 927-8752
<b>Total RESTORE</b>	<b>9</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Impact of SBLF Dividend Rate Increase	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>2</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Discussion Draft Issued 7/19/2018	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
TTB	N/A	A-FS-18-041	Fiscal Year 2018 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total TTB</b>	<b>4</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	4/25/2018	<a href="#">A-FS-18-028</a>	Fiscal Year 2018 Audit of the United States Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work August 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
MINT	N/A	A-FS-18-029	Fiscal Year 2018 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total MINT</b>	<b>6</b>					
<b>Total Reports</b>	<b>76</b>					

## Ongoing Work September 2018

### NEW ENGAGEMENT

1. Audit of the Bureau of Engraving and Printing's Western Currency Facility	
Affected Offices/Bureaus	Further Information (click on link below)
Bureau of Engraving and Printing (BEP)	<a href="#">A-BT-18-060</a>
<b>Objectives:</b>	
To determine whether BEP's capital investment decision to expand the Western Currency Facility was based on appropriate and supportable assumptions and cost-benefit estimates. Additionally, to assess BEP's management of the project to ensure BEP follows capital planning and project management best practices.	

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	
Affected Offices/Bureaus	Further Information (click on link below)
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE)	<a href="#">A-GC-17-043</a>
<b>Objectives:</b>	
To assess Florida Institute of Oceanography's administration of Centers of Excellence Research Grants Program subawards for compliance with the RESTORE Act and applicable Federal statutes, regulations, and award agreements.	
2. Material Loss Review of Washington Federal Bank for Savings	
Affected Offices/Bureaus	Further Information (click on link below)
Office of the Comptroller of the Currency (OCC)	A-BS-18-021
<b>Objectives:</b>	
To (1) ascertain the causes of the bank's failure and associated impact to the Deposit Insurance Fund; (2) review the OCC's supervision of the bank, including implementation of the prompt corrective action provisions of section 38 of Federal Deposit Insurance Act; and, (3) make recommendations for preventing any such loss in the future..	

### FINAL PRODUCTS

1. Report on the Bureau of the Fiscal Service Administrative Resource Center's Description of its Financial Management Services and the Suitability of the Design and Operating Effectiveness of its Controls for the Period July 1, 2017 to June 30, 2018	
Affected Offices/Bureaus	Further Information (click on link below)
Bureau of the Fiscal Service (Fiscal Service)	<a href="#">OIG-18-051</a>

## Ongoing Work September 2018

<b>Summary of Findings/Recommendations</b>	
<p>An Independent Public Accountant (IPA), under a contract supervised by the OIG, performed a Statement on Standards for Attestation Engagements Number 18, Attestation Standards: Clarification and Recodification–Report on Controls at a Service Organization Relevant to User Entities’ Internal Control over Financial Reporting (SOC 1), examination of the description of controls, the suitability of the design, and the operating effectiveness of the financial management services (accounting and procurement processing, and general computer controls) provided by Fiscal Service Administrative Resource Center’s (ARC) to various Federal Government agencies (customer agencies) for the period July 1, 2017 to June 30, 2018. The service auditor found, in all material respects, that (1) the description fairly presents financial management services that were designed and implemented throughout the period July 1, 2017 to June 30, 2018; (2) the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period July 1, 2017 to June 30, 2018, and sub-service organizations and Customer Agencies applied the complementary controls assumed in the design of ARC’s controls throughout the period July 1, 2017 to June 30, 2018; and (3) the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period July 1, 2017 to June 30, 2018 if complementary sub-service organization and Customer Agency controls, assumed in the design of ARC’s controls, operated effectively throughout the period July 1, 2017 to June 30, 2018.</p>	
<b>2. Fiscal Year 2018 Audit of the Department of the Treasury’s Information Security Program and Practices for its Intelligence Systems (Classified)</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Departmental Offices (DO)	OIG-18-052
<b>Summary of Findings/Recommendations</b>	
This report contains classified information that is exempt from disclosure under the Freedom of Information Act.	
<b>3. Audit Termination Memorandum – Oversight of Servicers’ Operational Improvement and Foreclosure Prevention Actions</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
OCC	<a href="#">OIG-CA-18-027</a>
<b>Summary of Findings/Recommendations</b>	
<p>In October 2014, we initiated an audit of OCC’s oversight of servicers’ operational improvements and foreclosure prevention actions. The objectives of our audit were to assess OCC’s oversight of actions taken by servicers (1) to address those articles of the 2011 foreclosure-related consent orders designed to correct the unsafe and unsound operational practices identified in the 2010 horizontal review of servicers’ foreclosure practices and (2) to provide a range of foreclosure prevention actions as required by the 2013 amended foreclosure-related consent orders.</p> <p>Based on the work completed, we found that OCC provided oversight of actions taken by servicers (1) to address those articles designed to correct the unsafe and unsound operational practices and (2) to provide a range of foreclosure prevention actions. In consideration of OCC completing its oversight of servicers’ operational improvements and foreclosure prevention actions in January 2017 and the fact that OCC terminated the foreclosure-related consent orders it issued in 2011 and 2013, we believe continuing our audit would not enhance the oversight process which has already been completed.</p>	

## Ongoing Work September 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	1/17/2012	<a href="#">A-MF-12-007</a>	BEP Enterprise (BEN) Implementation	Fieldwork	Greg Sullivan	(202) 927-5369
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	N/A	A-FS-18-039	Fiscal Year 2018 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	6/18/2018	<a href="#">A-BT-18-054</a>	Employee Safety	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	9/27/2018	<a href="#">A-BT-18-060</a>	Western Currency Facility Expansion	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>6</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Discussion Draft Issued 5/2/2018	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	N/A	A-FS-18-033	Fiscal Year 2018 Audit of the CDFI Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-MF-18-004	FY 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Discussion Draft Issued 6/26/2018	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Discussion Draft Issued 8/2/2018	Theresa Cameron	(202) 927-1011

## Ongoing Work September 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Fieldwork	Jeff Dye	(202) 927-0384
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	2 reports issued	Greg Sullivan	(202) 927-5369
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 report issued 7/12/2018	Greg Sullivan	(202) 927-53699
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-RM-18-006</a>	Financial Empowerment Innovation Fund	Formal Draft Report 8/16/2018	Susan Barron	(202) 927-5776
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Fieldwork	Jeff Dye	(202) 927-0384
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	Fieldwork	Greg Sullivan	(202) 927-5369
DO	2/16/2018	<a href="#">A-MF-18-045</a>	Audit of TFFC's Compliance with CAATSA	Discussion Draft Issued 7/25/2018	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	4/17/2018	<a href="#">A-IT-18-049</a>	Audit of Treasury's Information Security Program and Practices for Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	4/17/2018	<a href="#">A-IT-18-050</a>	Audit of Treasury's Information Security Program and Practices for Collateral National Security Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	4/10/2018	<a href="#">A-FS-18-027</a>	Fiscal Year 2018 Audit of the Department of the Treasury's Schedule of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-030	Fiscal Year 2018 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-032	Fiscal Year 2018 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-037	Fiscal Year 2018 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009



## Ongoing Work September 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	N/A	A-FS-18-038	Fiscal Year 2018 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-040	Fiscal Year 2018 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-043	Fiscal Year 2018 SSAE 18 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
DO	7/9/2018	<a href="#">A-RM-18-055</a>	Audit of OFR's Workforce Reshaping Process	Fieldwork	Susan Barron	(202) 927-5776
DO	8/9/2018	<a href="#">A-FI-18-058</a>	Audit of Treasury's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
<b>Total DO</b>	<b>27</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Greg Sullivan	(202) 927-5369
FinCEN	6/26/2018	<a href="#">A-MF-18-056</a>	FinCEN's Management of the BSA Database	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	N/A	A-FS-18-034	Fiscal Year 2018 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-18-035	Fiscal Year 2018 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	6/18/2018	<a href="#">A-DM-18-051</a>	CAV Direct Express Debit Card Program	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>8</b>					

## Ongoing Work September 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	12/20/2017	<a href="#">A-BS-18-021</a>	Material Loss Review of Washington Federal Bank for savings	Formal Draft Issued 9/24/2018	Jeff Dye	(202) 927-0384
OCC	N/A	A-FS-18-031	Fiscal Year 2018 Audit of the Office of the Comptroller of the Currency's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total OCC</b>	<b>5</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-055</a>	Internal Controls and Capabilities – Escambia County, Florida	Formal Draft Report Issued 8/28//2018	Cecilia Howland	(202) 927-8782
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Formal Draft Report Issued 9/19//2018	Cecilia Howland	(202) 927-8782
RESTORE	N/A	A-FS-18-042	Fiscal Year 2018 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
RESTORE	N/A	A-IT-18-053	Evaluation of the Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices	Fieldwork	Larissa Klimpel	(202) 927-0361
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	8/27/2018	<a href="#">A-GC-18-059</a>	Audit of Treasury's Administration of the Pre-Award Phase for the Direct Component Awards of the Gulf Coast Restoration Trust Fund	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>9</b>					

## Ongoing Work September 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Impact of SBLF Dividend Rate Increase	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>2</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Discussion Draft Issued 7/19/2018	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
TTB	N/A	A-FS-18-041	Fiscal Year 2018 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total TTB</b>	<b>4</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	4/25/2018	<a href="#">A-FS-18-028</a>	Fiscal Year 2018 Audit of the United States Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009
MINT	N/A	A-FS-18-029	Fiscal Year 2018 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total MINT</b>	<b>6</b>					
<b>Total Reports</b>	<b>74</b>					

## OIG Highlights October 2018

The Office of audit did not issue any new engagements or draft reports during October

### FINAL PRODUCTS

<b>1. Treasury Office of Consumer Policy's Administration of the Financial Empowerment Innovation Fund Complied With Requirements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Departmental Offices (DO)	<a href="#">OIG-19-001</a>
<b>Summary of Findings/Recommendations</b>	
<p>We concluded that the Office of Consumer Policy's (OCP) appropriately administered the Financial Empowerment Innovation Fund (Innovation Fund) and complied with applicable policies, procedures, laws, and regulations. OCP collaboratively worked with Internal Revenue Service (IRS) Procurement in developing an acquisition plan and drafting the solicitation for the contracts. OCP was involved in the evaluation and selection process for the contracts. In addition, the Contracting Officer Representative effectively monitored the contracts, reviewed deliverables, and approved invoice payments. To the extent possible in accordance with the contract terms and conditions, OCP also reviewed and provided insights as to the effectiveness of the research and tools made available through the contracts.</p> <p>In addition, OCP followed the applicable IRS Procurement policies and procedures in the administration of the Innovation Fund. OCP does not have any internal policies and procedures relating to the administration of contracts. However, OCP officials told us that OCP does not anticipate administering any other contracts in the future. Since OCP does not anticipate administering additional contracts, we did not make any recommendations.</p>	
<b>2. Gulf Coast Ecosystem Restoration Council Management and Performance Challenges</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Resources and Ecosystems Sustainability, Tourist Opportunities and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE)	<a href="#">OIG-CA-19-001</a>
<b>Summary of Findings/Recommendations</b>	
<p>In accordance with the Reports Consolidation Act of 2000, we provided our perspective on the most serious management and performance challenges facing the Gulf Coast Ecosystem Restoration Council (Council). We continue to report two challenges noted from the prior year and removed one challenge:</p> <ul style="list-style-type: none"> <li>• Federal Statutory and Regulatory Compliance</li> <li>• Grant and Interagency Agreement Compliance Monitoring</li> </ul> <p>Although the challenges highlighted in this letter are the most serious, we communicate regularly with the Council's staff on existing and emerging issues. In addition, we remain actively engaged with affected Federal, State, and local government entities to ensure effective oversight of programs established by the RESTORE Act.</p>	

## OIG Highlights October 2018

<b>3. Termination Memorandum – Audit of the Bureau of Engraving and Printing Enterprise Program</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Bureau of Engraving and Printing (BEP)	<a href="#">OIG-CA-19-002</a>
<b>Summary of Findings/Recommendations</b>	
<p>In 2012, we initiated an audit of the BEP Enterprise (BEN) program. The objectives of our audit were to determine whether (1) the BEN project business case was based on appropriate and supportable assumptions and cost/benefit estimates, (2) sound project management principles were followed in carrying out the project, and (3) federal regulations and guidance, Department of the Treasury (Treasury) directives, and BEP policies and procedures were followed in conjunction with the project. We also expanded our audit to cover contract administration of the BEN blanket.</p> <p>We are terminating this audit because we initiated two corrective action verification reviews covering BEP project management and contracting practices. The first corrective action verification relates to a report we issued in January 2012, in which we identified that BEP's project management was lacking in the planning and production of the NexGen \$100 note. In March 2017, we initiated a corrective action verification of BEP's action taken in response to our recommendations. The second corrective action verification related to the report we issued in August 2013, in which we identified deficient administration of the 2006 Public Education and Awareness Program contract with Burson-Marsteller. In December 2017, we initiated a corrective action verification of BEP's actions taken in response to our recommendations.</p> <p>Based on the results of our corrective action verifications, we will re-assess the need to initiate an audit of BEP's project management and contracting practices in the future.</p>	
<b>4. Escambia County's Internal Control over Federal Awards</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
RESTORE	<a href="#">OIG-19-002</a>
<b>Summary of Findings/Recommendations</b>	
<p>We concluded that Escambia County had designed and implemented a system of internal control to administer Federal awards as required by the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Treasury's RESTORE Act Financial Assistance Standard Terms and Conditions and Program-Specific Terms and Conditions, and Treasury's RESTORE Act Direct Component Guidance and Application to Receive Federal Financial Assistance. As such, we made no recommendations in this report.</p>	
<b>5. Operation Inherent Resolve</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-CA-19-003</a>
<b>Summary of Findings/Recommendations</b>	
<p>We obtained information about Treasury's programs, efforts, and actions taken to disrupt the Islamic State of Iraq and Syria's (ISIS) finances. We provided a summary to the Department of Defense Office of Inspector General of Treasury programs, efforts, and actions taken to combat terrorist financing and specific examples of activities to disrupt ISIS's financing, including information on individuals and organizations sanctioned for providing support to ISIS.</p>	

## OIG Highlights October 2018

<b>6. Report on the Bureau of the Fiscal Service Funds Management Branch's Description of its Trust Funds Management Processing Services and the Suitability of the Design and Operating Effectiveness of its Controls for the Period August 1, 2017 to July 31, 2018</b>	
<b>Affected Offices/Bureau</b>	<b>Further Information (click on link below)</b>
Bureau of the Fiscal Service (Fiscal Service)	<a href="#">OIG-19-003</a>
<b>Summary of Findings/Recommendations</b>	
<p>A certified independent public accounting firm (IPA), working under OIG supervision, performed a Statement on Standards for Attestation Engagements Number 18, <i>Attestation Standards: Clarification and Recodification—Report on Controls at a Service Organization Relevant to User Entities' Internal Control over Financial Reporting</i> (SOC 1) examination of the description of controls, the suitability of the design, and the operating effectiveness of the general computer and trust funds management processing controls provided by the Fiscal Service Funds Management Branch (FMB) to various Federal and State Government agencies' (Program Entities) for the period August 1, 2017, to July 31, 2018.</p> <p>The IPA found, in all material respects, that (1) the description fairly presents the general computer and trust funds management processing controls that were designed and implemented throughout the period August 1, 2017, to July 31, 2018; (2) the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period August 1, 2017, to July 31, 2018, and sub-service organizations and Program Entities applied the complementary controls assumed in the design of Fiscal Service's controls throughout the period August 1, 2017, to July 31, 2018; and (3) the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period August 1, 2017, to July 31, 2018, if complementary sub-service organization and Program Entity controls, assumed in the design of Fiscal Service's controls, operated effectively throughout the period August 1, 2017, to July 31, 2018.</p>	
<b>7. Report on the Bureau of Fiscal Service Federal Investments and Borrowings Branch's Description of its Investment/Redemption Services and the Suitability of the Design and Operating Effectiveness of its Controls for the Period August 1, 2017, to July 31, 2018</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Fiscal Service	<a href="#">OIG-19-004</a>
<b>Summary of Findings/Recommendations</b>	
<p>An IPA, working under OIG supervision, performed a Statement on Standards for Attestation Engagements Number 18, <i>Attestation Standards: Clarification and Recodification—Report on Controls at a Service Organization Relevant to User Entities' Internal Control over Financial Reporting</i> (SOC 1) examination of the description of controls, the suitability of the design, and the operating effectiveness of the general computer and investment/redemption processing controls provided by Fiscal Service Federal Investments and Borrowings Branch's (FIBB) to various Federal Government agencies' (Program Agencies) for the period August 1, 2017, to July 31, 2018.</p> <p>The IPA found, in all material respects, that (1) the description fairly presents the general computer and investment/redemption processing controls that were designed and implemented throughout the period August 1, 2017, to July 31, 2018; (2) the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period August 1, 2017, to July 31, 2018, and sub-service organizations and Program Agencies applied the complementary controls assumed in the design of Fiscal Service's controls throughout the period August 1, 2017, to July 31, 2018; and (3) the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period August 1, 2017, to July 31, 2018,</p>	

## OIG Highlights October 2018

if complementary sub-service organization and Program Agency controls, assumed in the design of Fiscal Service's controls, operated effectively throughout the period August 1, 2017, to July 31, 2018.	
<b>8. Management and Performance Challenges Facing the Department of the Treasury</b>	
<b>Affected Office/Bureaus</b>	<b>Further Information (click on link below)</b>
Department-wide	<a href="#">OIG-CA-19-004</a>
<b>Summary of Findings/Recommendations</b>	
<p>In accordance with the Reports Consolidation Act of 2000, we provided our perspective on the most serious management and performance challenges facing Treasury.</p> <p>We reported four challenges of which are repeated and updated from last year:</p> <ul style="list-style-type: none"> <li>• Operating in an Uncertain Environment</li> <li>• Cyber Threats</li> <li>• Anti-Money Laundering/Terrorist Financing and Bank Secrecy Act Enforcement</li> <li>• Efforts to Promote Spending Transparency and to Prevent and Detect Improper Payments</li> </ul> <p>While we continue to report these challenges, we acknowledge the Department's accomplishments and efforts over the past year to address these most critical matters as noted within each challenge discussed. In addition to the above challenges, we are reporting our elevated concerns about two matters: (1) currency and coin production at the United States Mint (Mint) and the BEP and (2) excise tax reform's impact on the Alcohol and Tobacco Tax and Trade Bureau (TTB).</p>	
<b>9. Audit of United States Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves as of September 30, 2018 and 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Mint	<a href="#">OIG-19-005</a>
<b>Summary of Findings/Recommendations</b>	
<p>We issued an unmodified opinion on Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves as of September 30, 2018 and 2017. Our audit did not identify any matters involving internal control and its operation that are considered material weaknesses, significant deficiencies, or any instances of reportable noncompliance with laws, regulations, contracts, and grant agreements.</p>	
<b>10. The Gulf Coast Ecosystem Restoration Council Federal Information Security Modernization Act of 2014 Evaluation Report for Fiscal Year 2018</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
RESTORE	<a href="#">OIG-CA-19-005</a>
<b>Summary of Findings/Recommendations</b>	
<p>An IPA, working under OIG supervision, performed an evaluation of the Council's security program and practices for the period July 1, 2017 through June 30, 2018. Consistent with applicable Federal Information Security Modernization Act requirements, Office of Management and Budget (OMB) policy and guidance, and the National Institute of Standards and Technology (NIST) standards and guidelines, the IPA reported the Council's information security program and practices were established and have been maintained for the 5 Cybersecurity Functions and 8 Federal Information Security</p>	

## OIG Highlights October 2018

Modernization Act (FISMA) Metric Domains. The IPA also found that the Council's information security program and practices were effective for the period Jul 1, 2017 through June 30, 2018.	
<b>11. Report on the Enterprise Business Solutions' Description of its HRConnect Services and the Suitability of the Design and Operating Effectiveness of its Controls for the Period September 1, 2017 to July 31, 2018</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	OIG-19-006
<b>Summary of Findings/Recommendations</b>	
<p>An IPA, working under OIG supervision, performed a Statement on Standards for Attestation Engagements Number 18, <i>Attestation Standards: Clarification and Recodification</i>, an examination of the Enterprise Business Solutions (EBS) description of controls for processing user entities' human resource transactions in its HRConnect system; and the suitability of the design and operating effectiveness of these control for the period September 1, 2017 to July 31, 2018.</p> <p>The IPA found, in all material respects, that (1) the description fairly presents the HRConnect system that was designed and implemented throughout the period September 1, 2017, to July 31, 2018; (2) the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period September 1, 2017, to July 31, 2018, and subservice organizations and user entities applied the complementary controls assumed in the design of EBS' controls throughout the period September 1, 2017, to July 31, 2018; and (3) the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period September 1, 2017, to July 31, 2018, if complementary subservice organization and user entity controls, assumed in the design of EBS' controls, operated effectively throughout the period September 1, 2017, to July 31, 2018.</p>	
<b>12. Semiannual Report to Congress April 1, 2017 through September 30, 2018</b>	
<b>Affected Office/Bureaus</b>	<b>Further Information</b>
Department-wide	OIG-CA-19-006
<b>Summary of Findings/Recommendations</b>	
<p>This report summarizes the significant audits, investigations and other activities of our office for the 6-month period ending September 30, 2018. For the period, the Office of Audit issued 21 products. Work by the Office of Investigations resulted in 32 indictments and 10 convictions. In accordance with the Inspector General Act, we transmitted our report to the Secretary, who then submits it to Congress within 30 days.</p>	
<b>13. Department of the Treasury Federal Information Security Modernization Act Fiscal Year 2018 Performance Audit</b>	
<b>Affected Offices/Bureau</b>	<b>Further Information (click on link below)</b>
DO	OIG-19-007
<b>Summary of Findings/Recommendations</b>	
<p>An IPA working under OIG supervision reported that consistent with applicable FISMA requirements, OMB policy and guidance, and NIST standards and guidelines, Treasury's information security program and practices for unclassified systems for the 5 Cybersecurity Functions and 8 FISMA Metrics Domains. However, the program was not effective according to DHS criteria and as reflected in the 8 deficiencies within 3 of the 5 Cybersecurity Functions and within 4 of the 8 FISMA program areas we identified as follows:</p>	



## OIG Highlights October 2018

- (1) Security Assessment and Authorization (SA&A) processes were not consistently completed at the United States Mint (Mint) and the Treasury Inspector General for Tax Administration (TIGTA).
- (2) System Security Plans were not always updated in accordance NIST Special Publication (SP) 800-53, Revision (Rev.) 4, Treasury Directive Publication (TD P) 85-01, and bureau and office information security policies at BEP and the Office of the Comptroller of the Currency (OCC)
- (3) Monitoring of information security controls for systems hosted by third parties was not consistently defined, documented, and implemented at Departmental Offices
- (4) Plans of Action and Milestones (POA&Ms) were not consistently created and tracked in accordance with TD P 85-01 at the Mint
- (5) Information system hardware and software inventory controls were not fully defined and consistently reviewed at the Mint
- (6) Configuration security baselines were not always established, and vulnerability scanning was not consistently performed at TIGTA.
- (7) Account management policies were not consistently followed for authorizing, reviewing, recertifying, and removing user access at DO, Fiscal Service, Mint, and TIGTA.
- (8) Contingency planning controls were not consistently implemented at TIGTA.

Accordingly, the IPA made 24 recommendations to the responsible officials to address the identified deficiencies.

### 14. Annual Plan Fiscal Year 2019

Affected Offices/Bureaus	Further Information (click on link below)
Department-wide	OIG-CA-19-007

#### Summary of Findings/Recommendations

This annual plan outlines the fiscal year 2019 Treasury OIG audit and investigative priorities. The planned work focuses on Treasury's major initiatives and challenges, and takes into consideration OIG's *Strategic Plan for Fiscal Years 2018-2022*

### 15. Department of the Treasury Federal Information Modernization Act Fiscal Year 2018 Performance Audit for the Collateral National Security Systems

Affected Offices/Bureaus	Further Information
DO	OIG-19-008

#### Summary of Findings/Recommendations

An IPA, working under OIG supervision, issued the FISMA Fiscal Year 2018 Performance Audit Report for Treasury's collateral national security systems. The results of the audit are "Sensitive But Unclassified".

## Ongoing Work October 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	N/A	A-FS-18-039	Fiscal Year 2018 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	6/18/2018	<a href="#">A-BT-18-054</a>	Employee Safety	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	9/27/2018	<a href="#">A-BT-18-060</a>	Western Currency Facility Expansion	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>5</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Discussion Draft Issued 5/2/2018	Theresa Cameron	(202) 927-1011
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Theresa Cameron	(202) 927-1011
CDFI	N/A	A-FS-18-033	Fiscal Year 2018 Audit of the CDFI Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-MF-18-004	Fiscal Year 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Discussion Draft Issued 6/26/2018	Theresa Cameron	(202) 927-1011
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Discussion Draft Issued 8/2/2018	Theresa Cameron	(202) 927-1011
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	1 report issued	Jeff Dye	(202) 927-0384

## Ongoing Work October 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	2 reports issued	Greg Sullivan	(202) 927-5369
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 report issued 7/12/2018	Greg Sullivan	(202) 927-5369
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Discussion Draft Issued 10/11/2018	Jeff Dye	(202) 927-0384
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	Fieldwork	Greg Sullivan	(202) 927-5369
DO	2/16/2018	<a href="#">A-MF-18-045</a>	Audit of TFFC's Compliance with CAATSA	Discussion Draft Issued 7/25/2018	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	4/10/2018	<a href="#">A-FS-18-027</a>	Fiscal Year 2018 Audit of the Department of the Treasury's Schedule of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-030	Fiscal Year 2018 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-032	Fiscal Year 2018 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-037	Fiscal Year 2018 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-038	Fiscal Year 2018 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-040	Fiscal Year 2018 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	7/9/2018	<a href="#">A-RM-18-055</a>	Audit of OFR's Workforce Reshaping Process	Fieldwork	Susan Barron	(202) 927-5776
DO	8/9/2018	<a href="#">A-FI-18-058</a>	Audit of Treasury's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757

## Ongoing Work October 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	N/A	A-MF-19-002	Operation Inherent Resolve	1 report issued	Greg Sullivan	(202) 927-5389
<b>Total DO</b>	<b>24</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Greg Sullivan	(202) 927-5369
FinCEN	6/26/2018	<a href="#">A-MF-18-056</a>	FinCEN's Management of the BSA Database	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	6/18/2018	<a href="#">A-DM-18-051</a>	CAV Direct Express Debit Card Program	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>6</b>					
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	12/20/2017	<a href="#">A-BS-18-021</a>	Material Loss Review of Washington Federal Bank for savings	Formal Draft Issued 9/24/2018	Jeff Dye	(202) 927-0384

## Ongoing Work October 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
OCC	N/A	A-FS-18-031	Fiscal Year 2018 Audit of the Office of the Comptroller of the Currency's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total OCC</b>	<b>5</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	5/12/2017	<a href="#">A-GC-17-043</a>	Florida Institute of Oceanography's Administration of Centers of Excellence Research Grants Program Subawards	Formal Draft Report Issued 9/19//2018	Cecilia Howland	(202) 927-8782
RESTORE	N/A	A-FS-18-042	Fiscal Year 2018 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	8/27/2018	<a href="#">A-GC-18-059</a>	Audit of Treasury's Administration of the Pre-Award Phase for the Direct Component Awards of the Gulf Coast Restoration Trust Fund	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>7</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Theresa Cameron	(202) 927-1011
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Impact of SBLF Dividend Rate Increase	Fieldwork	Theresa Cameron	(202) 927-1011
<b>Total SBLF</b>	<b>2</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Discussion Draft Issued 7/19/2018	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
TTB	N/A	A-FS-18-041	Fiscal Year 2018 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work October 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
<b>Total TTB</b>	<b>4</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	N/A	A-FS-18-029	Fiscal Year 2018 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total MINT</b>	<b>5</b>					
<b>Total Reports</b>	<b>65</b>					

## OIG Highlights November 2018

### NEW ENGAGEMENTS

1. Survey of Treasury's Activities to Support the Committee on Foreign Investment in the United States	
Affected Offices/Bureaus	Further Information (click on link below)
Departmental Offices (DO)	<a href="#">A-FA-19-006</a>
Objective:	
To gain an understanding of the Department of the Treasury's (Treasury) activities to support the committee in identifying and addressing national security concerns arising from mergers, acquisitions, and takeovers of U.S. businesses (i.e. covered transactions).	
2. Audit of the Office of the Comptroller of the Currency's Controls over Purchase Cards	
Affected Offices/Bureaus	Further Information (click on link below)
Office of the Comptroller of the Currency (OCC)	<a href="#">A-PA-19-001</a>
Objective:	
To assess the controls in place over OCC's purchase card use and identify any potential illegal, improper, or erroneous transactions.	
3. Audit of the Office of Technical Assistance's Project Selection Process	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">A-FA-19-007</a>
Objective:	
To assess Office of Technical Assistance's process for selecting foreign governments and foreign central banks for assistance under its five technical assistance programs.	
4. Audit of the United States Mint's Contracting Practices	
Affected Offices/Bureaus	Further Information (click on link below)
United States Mint (Mint)	<a href="#">A-PA-19-011</a>
Objectives:	
To determine whether the Mint manages contracts effectively, and adheres to its policies and procedures for competition and contract award.	
5. Audit of Gulf Coast Ecosystem Restoration Council's DATA Quality Reporting under the DATA Act	
Affected Offices/Bureaus	Further Information (click on link below)
Resources and Ecosystem Sustainability Tourist Opportunities and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE)	<a href="#">A-GC-19-010</a>
Objectives:	
To assess (1) the completeness, timeliness, quality, and accuracy of financial and payment information submitted for publication on USASpending.gov and (2) the Gulf Coast Ecosystem Restoration Council's implementation and use of the established data standards.	

## OIG Highlights November 2018

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. Audit of the Financial Stability Oversight Council's Monitoring of International Financial Regulatory Proposals and Developments	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">A-BS-18-025</a>
Objectives	
To assess Financial Stability Oversight Council's monitoring of international financial regulatory proposals and developments for the period of January 2016 through January 2018.	
2. Audit of the Office of Terrorism and Financial Intelligence's Report on Section 241 of the Countering America's Adversaries Through Sanctions Act	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">A-MF-18-045</a>
Objectives	
To determine whether the Office of Terrorist Financing and Financial Crimes (TFFC) complied with all applicable requirements of the Countering America's Adversaries Through Sanctions Act (CAATSA).	

### FINAL PRODUCTS

1. Material Loss Review of Washington Federal Bank for Savings	
Affected Offices/Bureaus	Further Information (click on link below)
OCC	<a href="#">OIG-19-009</a>
Summary of Findings/Recommendations	
<p>We found Washington Federal Bank for Savings (Washington Federal) failed because of fraud in the bank's loan activity perpetrated by bank employees. The fraudulent activity depleted the bank's capital, with the result that the bank was insolvent and was in extremely unsafe or unsound condition to transact business.</p> <p>OCC generally performed examinations of Washington Federal in accordance with laws, regulations and guidance; however, we identified weaknesses in the execution of OCC's supervision of the bank that led to missed opportunities for timely enforcement actions related to the bank's loan portfolio. Specifically, we identified the following supervisory weaknesses:</p> <ul style="list-style-type: none"> <li>(1) the Supervisory Office and Examiners-in-Charge (EIC) did not provide sufficient supervision of examination staff comprised mainly of first-time Assistant Examiners-in-Charge (AEIC) and examiners with limited experience;</li> <li>(2) examiner conclusions were contradicted by documentation in the OCC work papers;</li> </ul>	



## OIG Highlights November 2018

- (3) examiners did not act promptly to address significant weaknesses in the loan portfolio reporting capability of the bank's management information system;
- (4) examiners missed red flags related to Washington Federal's loan portfolio and resultantly did not timely expand the core assessment minimum procedures;
- (5) examiners did not identify and did not report unsafe or unsound practices that were contrary to agency guidance and bank policy related to the appraisal program; and
- (6) examiners did not identify a lack of independence in the bank's lending or loan review function.

We believe that had the OCC examination teams identified and addressed these issues timely, the fraud at Washington Federal may have been uncovered sooner and the loss to the Deposit Insurance Fund and individual account holders may have been reduced.

Recommendations:

We are recommending the Comptroller of the Currency:

- (1) Assess the need for additional guidance related to the supervision of non-commissioned examiners by the EIC and the Supervisory Office including the need to require that supervision be documented.
- (2) Revise examination guidance to clarify the roles and responsibility of an EIC in supervising and examination team, with an emphasis on reviewing work papers and confirming that conclusions in work papers are supported by the documentation.
- (3) Reinforce to examiners and provide training where necessary to ensure they understand:
  - the requirements of OCC Bulletin 2000-20 and the importance of the bank maintaining sufficient loan portfolio reporting for extensions, deferrals, renewals, and rewrites of closed-end loans;
  - that bank assurances made to examiners regarding deficiencies being resolved should be viewed with skepticism unless support for the assurances is provided and the examiner validates the effectiveness of the bank's corrective actions; especially when the deficiencies result in noncompliance with regulation or law;
  - that expanded procedures are recommended when an examination team is comprised of examiners in training positions and those with limited experience, including AEICs;
  - that expanded procedures are recommended for banks, or examination areas, that are consistently low risk;
  - the need to identify and report appraisal exceptions as required by the Interagency Appraisal and Evaluation Guidelines; and
  - the need to identify and address issues of independence in small banks where employees or board members are participating in more than one function or committee.

### 2. Florida Institute of Oceanography's Centers of Excellence Research Grants Program

Affected Offices/Bureaus

Further Information (click on link below)

RESTORE

[OIG-19-010](#)

### Summary of Findings/Recommendations

A certified independent public accountant (IPA), under a contract supervised by the Office of Inspector General (OIG), found no matters in Florida Institute of Oceanography's (FIO) administration of its Centers of Excellence subawards as it related to areas of compliance with allowable costs and

## OIG Highlights November 2018

cost principles; activities allowed or unallowed; cash management; financial and performance reporting; financial management; environmental requirements; records retention requirements; “Special Award Conditions” contained in the Notice of Award; and “Programs-Specific Terms and Conditions” contained in Treasury’s RESTORE Act Financial Assistance Standard Terms and Conditions and Program-Specific Terms and Conditions; However, The IPA found that FIO’s subrecipient monitoring was insufficient. Specifically, the IPA found that FIO did not ensure that subrecipients who make subawards carry out all the responsibilities of a pass-through entity as described in the Office of Management and Budget’s Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200 (Uniform Guidance). FIO did not request and review copies of lower tier subaward agreements from the subrecipients.

### Recommendation:

The IPA recommended that the Fiscal Assistant Secretary considers FIO’s need to strengthen its subrecipient monitoring procedures over Centers of Excellence subawards as part of Treasury’s oversight and administration of FIO’s Centers of Excellence award as well as risk assessments required by the Uniform Guidance for future awards.

<b>3. Audit of the Federal Financing Bank’s Financial Statements for Fiscal Years 2018 and 2017</b>	
Affected Offices/Bureaus	Further Information
DO	<a href="#">OIG-19-011</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, under a contract supervised by the OIG, issued an unmodified opinion on the Federal Financing Bank’s fiscal years 2018 and 2017 financial statements. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, and contracts tested.	
<b>4. Management Letter for the Audit of the Federal Financing Bank’s Financial Statements for Fiscal Years 2018 and 2017</b>	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-19-012</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, under a contract supervised by the OIG, issued a management letter dated November 9, 2018, discussing a matter related to the erroneous disclosure of cash related activities in the supplemental disclosure of non-cash investing and financing activities on the Federal Financing Bank’s Statement of Cash Flows.	
<b>5. Audit of the Department of the Treasury’s Schedules of United States Gold Reserves Held by Federal Reserve Banks as of September 30, 2018 and 2017</b>	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-19-013</a>
<b>Summary of Findings/Recommendations</b>	
We issued an unmodified opinion on the Treasury’s Schedules of United States Gold Reserves Held by Federal Reserve Banks as of September 30, 2018 and 2017. Our audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, contracts, and grant agreements.	

## OIG Highlights November 2018

<b>6. Audit of the Community Development Financial Institutions Fund's Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Offices/Bureau</b>	<b>Further Information (click on link below)</b>
Community Development Financial Institutions (CDFI) Fund	<a href="#">OIG-19-014</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, under a contract supervised by the OIG, issued an unmodified opinion on the CDFI Fund's fiscal years 2018 and 2017 financial statements. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, contracts, and grant agreements tested.	
<b>7. Management Letter for the Audit of the Community Development Financial Institutions Fund's Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
CDFI	<a href="#">OIG-19-015</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, under a contract supervised by the OIG, issued a management letter related to the audit of the CDFI Fund's fiscal years 2018 and 2017 financial statements. The management letter discusses a matter involving internal control over financial reporting that was identified during the audit. This matter relates to controls surrounding disabling inactive user accounts.	
<b>8. Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Office/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-19-016</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, under a contract supervised by the OIG, issued an unmodified opinion on the Department of the Treasury's fiscal years 2018 and 2017 consolidated financial statements. The audit identified a significant deficiency in internal control over cash management information systems and a significant deficiency in internal control over Federal debt information systems at the Bureau of the Fiscal Service, collectively representing a significant deficiency for Treasury as a whole; and a significant deficiency in internal control over unpaid tax assessments and a significant deficiency in internal control over financial reporting systems at the Internal Revenue Service, collectively representing a significant deficiency for Treasury as a whole. The IPA also reported two Antideficiency Act violations where the Treasury DO expended amounts that were in excess of the available fund balance in fiscal year 2015; and noncompliance with requirements of the Federal Financial Management Improvement Act of 1996 related to Federal financial management systems requirements.	
<b>9. Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
RESTORE	<a href="#">OIG-19-017</a>
<b>Summary of Findings/Recommendations</b>	
An IPA, under a contract supervised by the OIG, issued an unmodified opinion on the Gulf Coast Ecosystem Restoration Council's fiscal years 2018 and 2017 financial statements. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses in	

## OIG Highlights November 2018

internal control over financial reporting. No instances of reportable noncompliance with laws, regulations, contracts, and grant agreements tested were identified.

### 10. Audit of the Department of the Treasury's Closing Package Financial Statements for Fiscal Year 2018

Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-19-018</a>

#### Summary of Findings/Recommendations

An IPA, under a contract supervised by the OIG, issued an unmodified opinion on the Department of the Treasury's Closing Package financial statements for fiscal year 2018. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with Chapter 4700 of the Treasury Financial Manual.

## Ongoing Work November 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	N/A	A-FS-18-039	Fiscal Year 2018 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	6/18/2018	<a href="#">A-BT-18-054</a>	Employee Safety	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	9/27/2018	<a href="#">A-BT-18-060</a>	Western Currency Facility Expansion	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>5</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Discussion Draft Issued 5/2/2018	Lisa DeAngelis	(202) 927-5621
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total CDFI:</b>	<b>4</b>					
DO	N/A	A-MF-18-004	Fiscal Year 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Discussion Draft Issued 6/26/2018	Lisa DeAngelis	(202) 927-5621
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Discussion Draft Issued 8/2/2018	Lisa DeAngelis	(202) 927-5621
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Discussion Draft Issued 11/28/18 1 report issued	Jeff Dye	(202) 927-0384

## Ongoing Work November 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	2 reports issued	Greg Sullivan	(202) 927-5369
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 report issued 7/12/2018	Greg Sullivan	(202) 927-5369
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Formal Draft Report Issued 11/29/2018	Jeff Dye	(202) 927-0384
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	Fieldwork	Greg Sullivan	(202) 927-5369
DO	2/16/2018	<a href="#">A-MF-18-045</a>	Audit of TFFC's Compliance with CAATSA	Formal Draft Issued 11/7/2018	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	N/A	A-FS-18-032	Fiscal Year 2018 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-037	Fiscal Year 2018 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-18-040	Fiscal Year 2018 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	7/9/2018	<a href="#">A-RM-18-055</a>	Audit of OFR's Workforce Reshaping Process	Fieldwork	Susan Barron	(202) 927-5776
DO	8/9/2018	<a href="#">A-FI-18-058</a>	Audit of Treasury's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
DO	N/A	A-MF-19-002	Operation Inherent Resolve	1 report issued	Greg Sullivan	(202) 927-5389
DO	11/8/18	<a href="#">A-FA-19-006</a>	Survey of Treasury's Activities to Support the Committee on Foreign Investment in the United States	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	11/13/18	<a href="#">A-FA-19-007</a>	Audit of Office of Technical Assistance's Project Selection Process	Fieldwork	Lisa DeAngelis	(202) 927-5621

## Ongoing Work November 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
<b>Total DO</b>	<b>23</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Greg Sullivan	(202) 927-5369
FinCEN	6/26/2018	<a href="#">A-MF-18-056</a>	FinCEN's Management of the BSA Database	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	6/18/2018	<a href="#">A-DM-18-051</a>	CAV Direct Express Debit Card Program	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>6</b>					
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	N/A	A-FS-18-031	Fiscal Year 2018 Audit of the Office of the Comptroller of the Currency's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
OCC	11/13/18	<a href="#">A-PA-19-001</a>	Audit of OCC's Controls over Purchase Cards	Fieldwork	Lisa DeAngelis	(202) 927-5621

## Ongoing Work November 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
<b>Total OCC</b>	<b>5</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	8/27/2018	<a href="#">A-GC-18-059</a>	Audit of Treasury's Administration of the Pre-Award Phase for the Direct Component Awards of the Gulf Coast Restoration Trust Fund	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	11/16/2018	<a href="#">A-GC-19-010</a>	Audit of the Gulf Coast Ecosystem Restoration Council's DATA Quality Reporting under the DATA Act	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>6</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Lisa DeAngelis	(202) 927-5621
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Impact of SBLF Dividend Rate Increase	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total SBLF</b>	<b>2</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Discussion Draft Issued 7/19/2018	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
TTB	N/A	A-FS-18-041	Fiscal Year 2018 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total TTB</b>	<b>4</b>					



## Ongoing Work November 2018

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	N/A	A-FS-18-029	Fiscal Year 2018 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
MINT	11/30/18	<a href="#">A-PA-19-011</a>	Audit Mint's Contracting Practices	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total MINT</b>	<b>6</b>					
<b>Total Reports</b>	<b>63</b>					

## OIG Highlights December 2018/January 2019

### NEW ENGAGEMENTS

1. Audit of the Department of the Treasury's Compliance with the Cybersecurity Act of 2015	
Affected Offices/Bureaus	Further Information (click on link below)
Departmental Offices (DO)	<a href="#">A-IT-19-008</a>
<b>Objective:</b>	
To assess the Department of the Treasury's (Treasury) compliance with Cyber Information Sharing Act (CISA) activities during calendar years 2017 and 2018 to carry out the requirements of CISA.	
2. Survey of the Bureau of the Fiscal Service's Information Technology Infrastructure	
Affected Offices/Bureaus	Further Information (click on link below)
Bureau of the Fiscal Service (Fiscal Service)	<a href="#">A-DM-19-004</a>
<b>Objectives:</b>	
To gain an understanding of the Information Technology (IT) systems that Fiscal Service owns and manages. We will gain an understanding of the data processed and stored in these systems, how these systems interact with each other, and the internal and external users of these systems.	

**The Office of Audit did not issue any Formal Draft Reports during December 2018 or January 2019.**

### FINAL PRODUCTS

1. Management Letter for the Audit of the Department of the Treasury's Financial Statements for Fiscal Years 2018 and 2017	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-19-019</a>
<b>Summary of Findings/Recommendations</b>	
A certified independent public accountant (IPA), working under Office of Inspector General (OIG) supervision, issued a management letter related to the audit of Treasury's financial statement for fiscal years 2018 and 2017. The management letter discusses a matter involving deficiencies in internal control that was identified during this audit but was not required to be included in the auditor's reports. This matter relates to DO monitoring of security events.	

## OIG Highlights December 2018/January 2019

<b>2. Audit of the Exchange Stabilization Fund's Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-19-020</a>
<b>Summary of Findings/Recommendations</b>	
A certified IPA, working under OIG supervision, issued an unmodified opinion on the Exchange Stabilization Fund's financial statements for fiscal years 2018 and 2017. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, and contracts tested.	
<b>3. Audit of the Office of the Comptroller of the Currency's Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Office of the Comptroller of the Currency (OCC)	<a href="#">OIG-19-021</a>
<b>Summary of Findings/Recommendations</b>	
A certified IPA, working under OIG supervision, issued an unmodified opinion on OCC's financial statements for fiscal years 2018 and 2017. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws and regulations.	
<b>4. Audit of the Department of the Treasury Forfeiture Fund's Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-19-022</a>
<b>Summary of Findings/Recommendations</b>	
A certified IPA, working under OIG supervision, issued an unmodified opinion on the Treasury Forfeiture Fund's financial statements for fiscal years 2018 and 2017. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, and contracts tested.	
<b>5. Management Letter for the Audit of the Department of the Treasury Forfeiture Fund's Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-19-023</a>
<b>Summary of Findings/Recommendations</b>	
A certified IPA, working under OIG supervision, issued a management letter related to the audit of the Treasury Forfeiture Fund's financial statements for fiscal years 2018 and 2017. The management letter discusses a matter involving deficiencies in internal control that was identified during this audit but was not required to be included in the auditor's reports. This matter relates to controls surrounding prompt payment.	

## OIG Highlights December 2018/January 2019

<b>6. Management Report for the Audit of the Department of the Treasury's Consolidated Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Offices/Bureau</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-19-024</a>
<b>Summary of Findings/Recommendations</b>	
A certified IPA, working under OIG supervision, issued a management report related to the audit of Treasury's consolidated financial statements for fiscal years 2018 and 2017. The management report discusses the significant deficiency in internal control over cash management information systems and the related noncompliance with the Federal Financial Management Improvement Act of 1996's Federal financial management systems requirements at Fiscal Service that were identified during the audit. Due to the sensitive nature of the information contained in the management report, it has been designated "Sensitive But Unclassified (SBU)".	
<b>7. Audit of the United States Mint's Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
United States Mint (MINT)	<a href="#">OIG-19-025</a>
<b>Summary of Findings/Recommendations</b>	
A certified IPA, working under OIG supervision, issued an unmodified opinion on the United States Mint's financial statements for fiscal years 2018 and 2017. The audit identified a significant deficiency in internal control over access to financial management systems. The audit did not identify any instances of reportable noncompliance with laws, regulations, and contracts tested.	
<b>8. Management Letter for the Audit of the United States Mint's Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Office/Bureaus</b>	<b>Further Information (click on link below)</b>
MINT	<a href="#">OIG-19-026</a>
<b>Summary of Findings/Recommendations</b>	
A certified IPA, working under OIG supervision, issued a management letter related to the audit of the Mint's financial statements for fiscal years 2018 and 2017. The management letter discusses matters involving deficiencies in internal control over financial reporting and other operational matters that were identified during the audit but were not required to be included in the auditor's reports. These matters relate to the untimely review of the open obligations report and accounting and reporting of derivative contracts.	
<b>9. Audit of the Office of D.C. Pensions' Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-19-027</a>
<b>Summary of Findings/Recommendations</b>	
A certified IPA, working under OIG supervision, issued an unmodified opinion on the Office of D.C. Pensions' consolidated balance sheets as of September 30, 2018 and 2017, and the consolidated statements of net cost, and changes in net position, and combined statement of budgetary resources for the years then ended. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, and contracts tested.	

## OIG Highlights December 2018/January 2019

<b>10. Management Letter for the Audit of the Office of D.C. Pensions' Financial Statements for Fiscal Year 2018 and 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-19-028</a>
<b>Summary of Findings/Recommendations</b>	
A certified IPA, working under OIG supervision, issued a management letter related to the audit of the Office of D.C. Pensions' financial statements for fiscal years 2018 and 2017. The management letter discusses matters involving internal control over financial reporting that were identified during the audit but were not required to be included in the auditor's reports. These matters relate to the review of reinvestment activities and control gap within financial reporting.	
<b>11. Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Bureau of Engraving and Printing (BEP)	<a href="#">OIG-19-029</a>
<b>Summary of Findings/Recommendations</b>	
A certified IPA, working under OIG supervision, issued an unmodified opinion on BEP's financial statements for fiscal years 2018 and 2017 and on management's assertion that BEP maintained effective internal control over financial reporting. The audit did not identify any instances of reportable noncompliance with laws, regulations, and contracts tested.	
<b>12. Management Letter for the Audit of the Bureau of Engraving and Printing's Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
BEP	<a href="#">OIG-19-030</a>
<b>Summary of Findings/Recommendations</b>	
A certified IPA, working under OIG supervision, issued a management letter related to the audit of the BEP's financial statements for fiscal years 2018 and 2017. The management letter discusses matters involving internal control over financial reporting and other operational matters that were identified during the audit but were not required to be included in the auditor's reports.	
<b>13. Audit of the Alcohol and Tobacco Tax and Trade Bureau's Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Alcohol and Tobacco Tax and Trade Bureau (TTB)	<a href="#">OIG-19-031</a>
<b>Summary of Findings/Recommendations</b>	
A certified IPA, working under OIG supervision, issued an unmodified opinion on TTB's financial statements for fiscal years 2018 and 2017. The audit did not identify any matters involving internal control and its operation that are considered material weaknesses or any instances of reportable noncompliance with laws, regulations, and contracts tested.	

## OIG Highlights December 2018/January 2019

<b>14. Management Letter for the Audit of the Alcohol and Tobacco Tax and Trade Bureau's Financial Statements for Fiscal Years 2018 and 2017</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
TTB	<a href="#">OIG-19-032</a>
<b>Summary of Findings/Recommendations</b>	
A certified IPA, working under OIG supervision, issued a management letter related to the audit of the TTB's financial statements for fiscal years 2018 and 2017. The management letter discusses matters involving internal control over financial reporting that were identified during the audit but were not required to be included in the auditor's reports.	
<b>15. Annual Report on the Status of the Gulf Coast Ecosystem Restoration Council's Implementation of Purchase Card Audit Recommendations</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE)	<a href="#">OIG-CA-19-008</a>
<b>Summary of Findings/Recommendations</b>	
We issued a letter to the Office of Management and Budget (OMB) on the Gulf Coast Ecosystem Restoration Council's (Council) progress in implementing charge card related audit recommendations as required by the Government Charge Card Abuse Prevention Act of 2012. We reported that our office had not issued any charge related audit findings and recommendations to the Council in fiscal year 2018.	
<b>16. Annual Report on the Status of the Treasury's Implementation of Purchase and Travel Card Audit Recommendations</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-CA-19-009</a>
<b>Summary of Findings/Recommendations</b>	
We issued a letter to OMB on the progress by Treasury in implementing charge card related audit recommendations as required by the Government Charge Card Abuse Prevention Act of 2012. We reported that in fiscal year 2018, our office issued two findings and seven recommendations related to the audit of the Office of Financial Research's purchase card program. As of the date of our letter, three recommendations remained opened. We also reported that our office is currently performing an audit of OCC's charge card activities.	

## Ongoing Work December 2018/January 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	6/18/2018	<a href="#">A-BT-18-054</a>	Employee Safety	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	9/27/2018	<a href="#">A-BT-18-060</a>	Western Currency Facility Expansion	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>4</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Discussion Draft Issued 5/2/2018	Lisa DeAngelis	(202) 927-5621
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total CDFI:</b>	<b>4</b>					
DO	N/A	A-MF-18-004	Fiscal Year 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Discussion Draft Issued 6/26/2018	Lisa DeAngelis	(202) 927-5621
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Discussion Draft Issued 8/2/2018	Lisa DeAngelis	(202) 927-5621
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Discussion Draft Issued 11/28/18	Jeff Dye	(202) 927-0384
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	1 report issued 2 reports issued	Greg Sullivan	(202) 927-5369

## Ongoing Work December 2018/January 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 report issued 7/12/2018	Greg Sullivan	(202) 927-5369
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Formal Draft Report Issued 11/29/2018	Jeff Dye	(202) 927-0384
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	Fieldwork	Greg Sullivan	(202) 927-5369
DO	2/16/2018	<a href="#">A-MF-18-045</a>	Audit of TFFC's Compliance with CAATSA	Formal Draft Issued 11/7/2018	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	7/9/2018	<a href="#">A-RM-18-055</a>	Audit of OFR's Workforce Reshaping Process	Fieldwork	Susan Barron	(202) 927-5776
DO	8/9/2018	<a href="#">A-FI-18-058</a>	Audit of Treasury's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
DO	N/A	A-MF-19-002	Operation Inherent Resolve	1 report issued	Greg Sullivan	(202) 927-5389
DO	11/8/2018	<a href="#">A-FA-19-006</a>	Survey of Treasury's Activities to Support the Committee on Foreign Investment in the United States	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	11/13/2018	<a href="#">A-FA-19-007</a>	Audit of Office of Technical Assistance's Project Selection Process	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	12/6/2018	<a href="#">A-IT-19-008</a>	Audit of the Treasury's Compliance with the Cybersecurity Act of 2015	Fieldwork	Larissa Klimpel	(202) 927-0361
<b>Total DO</b>	<b>21</b>					



## Ongoing Work December 2018/January 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Greg Sullivan	(202) 927-5369
FinCEN	6/26/2018	<a href="#">A-MF-18-056</a>	FinCEN's Management of the BSA Database	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	6/18/2018	<a href="#">A-DM-18-051</a>	CAV Direct Express Debit Card Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	12/18/2018	<a href="#">A-DM-19-004</a>	Survey of Fiscal Service's Information Technology Infrastructure	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>7</b>					
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/13/18	<a href="#">A-PA-19-001</a>	Audit of OCC's Controls over Purchase Cards	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total OCC</b>	<b>4</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782

## Ongoing Work December 2018/January 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	8/27/2018	<a href="#">A-GC-18-059</a>	Audit of Treasury's Administration of the Pre-Award Phase for the Direct Component Awards of the Gulf Coast Restoration Trust Fund	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	11/16/2018	<a href="#">A-GC-19-010</a>	Audit of the Gulf Coast Ecosystem Restoration Council's DATA Quality Reporting under the DATA Act	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total RESTORE</b>	<b>6</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Lisa DeAngelis	(202) 927-5621
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Impact of SBLF Dividend Rate Increase	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total SBLF</b>	<b>2</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Discussion Draft Issued 7/19/2018	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
<b>Total TTB</b>	<b>3</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638

## Ongoing Work December 2018/January 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/18	<a href="#">A-PA-19-011</a>	Audit Mint's Contracting Practices	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total MINT</b>	<b>5</b>					
<b>Total Reports</b>	<b>58</b>					

## Ongoing Work February 2019

### NEW ENGAGEMENTS

1. Review of OCC's Human Capital Policies and Resource Planning	
Affected Offices/Bureaus	Further Information (click on link below)
Office of the Comptroller of the Currency (OCC)	<a href="#">A-BS-19-005</a>
Objective:	
To determine whether OCC's human capital policies and planning align with its mission and strategic goals.	
2. Survey of FSOC and its Federal Member Agencies' Efforts to Support the Implementation of the Cybersecurity Act of 2015	
Affected Offices/Bureaus	Further Information (click on link below)
Departmental Offices (DO)	<a href="#">A-BS-19-012</a>
Objectives:	
To assess the Financial Stability Oversight Council's efforts to support the Implementation of the Cybersecurity Act of 2015.	
3. Audit of Treasury's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2018	
Affected Offices/Bureau	Further Information (click on link below)
DO	<a href="#">A-FS-18-026</a>
Objective:	
To assess and report on the Department of the Treasury's (Treasury) compliance with improper payment requirements set forth in the Improper Payments Elimination and Recovery Act of 2010.	
4. Review of the Gulf Coast Ecosystem Restoration Council's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2018	
Affected Offices/Bureau	Further Information
Resources and Ecosystems Sustainability, Tourist Opportunities and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE)	A-FS-18-026
Objective:	
To determine whether the Gulf Coast Ecosystem Restoration Council was in compliance with improper payment requirements set forth in the Improper Payment Elimination and Recovery Act of 2010.	

**The Office of Audit did not issue any Formal Draft Reports during February 2019.**

## Ongoing Work February 2019

### FINAL PRODUCTS

1. Operational Inherent Resolve	
Affected Offices/Bureaus	Further Information
DO	OIG-CA-19-010
Summary of Findings/Recommendations	
<p>We obtained information about Treasury's activities with respect to disrupting the Islamic State of Iraq and Levant's (ISIL's) finances line of operation. We provided a summary to the Department of Defense Office of Inspector General (OIG) of Treasury programs to combat terrorist financing and specific examples of activities to disrupt ISIL's financing and work performed or planned by Treasury OIG to review these programs.</p>	
2. Audit of the Office of Terrorism and Financial Intelligence's Report on Section 241 of the Countering America's Adversaries Through Sanctions Act	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-19-033</a>
Summary of Findings/Recommendations	
<p>Treasury's Office of Terrorism and Financial Intelligence's (TFI) report to Congress dated January 29, 2018, complies with the requirements listed in Countering America's Adversaries Through Sanctions Act (CAATSA) section 241, but the response to one of the sections lacks detailed analysis. Specifically, TFI's response to section 241(a)(3), on the exposure of key economic sectors of the United States to Russian politically exposed persons and parastatal entities, could be more informative. The completion of the CAATSA section 241 report represents a great undertaking among members of multiple agencies including Treasury, represented by TFI. However, TFI's prioritization of four of the five sections and a miscommunication between TFI personnel, led to a gap in project management over section 241(a)(3) and ultimately left little time for Treasury employees with requisite knowledge and experience to provide a more detailed analysis.</p> <p>Recommendation:</p> <p>We recommended that the Under Secretary for TFI ensures TFI, in responding to new legislation and ad hoc requests from stakeholders requiring coordination among multiple components, assigns a project manager.</p>	

## Ongoing Work February 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	6/18/2018	<a href="#">A-BT-18-054</a>	Employee Safety	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	9/27/2018	<a href="#">A-BT-18-060</a>	Western Currency Facility Expansion	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>4</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Discussion Draft Issued 5/2/2018	Lisa DeAngelis	(202) 927-5621
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total CDFI:</b>	<b>4</b>					
DO	N/A	A-MF-18-004	Fiscal Year 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Discussion Draft Issued 6/26/2018	Lisa DeAngelis	(202) 927-5621
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Discussion Draft Issued 8/2/2018	Lisa DeAngelis	(202) 927-5621
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Discussion Draft Issued 11/28/18	Jeff Dye	(202) 927-0384
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	1 report issued 2 reports issued	Greg Sullivan	(202) 927-5369

## Ongoing Work February 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 report issued 7/12/2018	Greg Sullivan	(202) 927-5369
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Formal Draft Report Issued 11/29/2018	Jeff Dye	(202) 927-0384
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	Fieldwork	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	7/9/2018	<a href="#">A-RM-18-055</a>	Audit of OFR's Workforce Reshaping Process	Fieldwork	Susan Barron	(202) 927-5776
DO	8/9/2018	<a href="#">A-FI-18-058</a>	Audit of Treasury's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
DO	N/A	A-MF-19-002	Operation Inherent Resolve	2 reports issued	Greg Sullivan	(202) 927-5389
DO	11/8/2018	<a href="#">A-FA-19-006</a>	Survey of Treasury's Activities to Support the Committee on Foreign Investment in the United States	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	11/13/2018	<a href="#">A-FA-19-007</a>	Audit of Office of Technical Assistance's Project Selection Process	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	12/6/2018	<a href="#">A-IT-19-008</a>	Audit of the Treasury's Compliance with the Cybersecurity Act of 2015	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	2/25/2019	<a href="#">A-BS-19-012</a>	Survey of FSOC and its Federal Member Agencies' Efforts to Support the Implementation of the Cybersecurity Act of 2015	Fieldwork	Jeff Dye	(202) 927-0384
DO	2/22/2019	<a href="#">A-FS-18-026</a>	Audit of Treasury's Compliance with the Improper Payments Elimination and Recovery Act of 2010	Fieldwork	James Hodge	(202) 927-0009
<b>Total DO</b>	<b>22</b>					

## Ongoing Work February 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Greg Sullivan	(202) 927-5369
FinCEN	6/26/2018	<a href="#">A-MF-18-056</a>	FinCEN's Management of the BSA Database	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	6/18/2018	<a href="#">A-DM-18-051</a>	CAV Direct Express Debit Card Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	12/18/2018	<a href="#">A-DM-19-004</a>	Survey of Fiscal Service's Information Technology Infrastructure	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>7</b>					
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/13/2018	<a href="#">A-PA-19-001</a>	Audit of OCC's Controls over Purchase Cards	Fieldwork	Lisa DeAngelis	(202) 927-5621
OCC	2/4/2019	<a href="#">A-BS-19-005</a>	Review of OCC's Human Capital Policies and Resource Planning	Fieldwork	Jeff Dye	(202) 927-0384



## Ongoing Work February 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
<b>Total OCC</b>	<b>5</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	8/27/2018	<a href="#">A-GC-18-059</a>	Audit of Treasury's Administration of the Pre-Award Phase for the Direct Component Awards of the Gulf Coast Restoration Trust Fund	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	11/16/2018	<a href="#">A-GC-19-010</a>	Audit of the Gulf Coast Ecosystem Restoration Council's DATA Quality Reporting under the DATA Act	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	N/A	<a href="#">A-FS-18-026</a>	Review of the Gulf Coast Ecosystem Restoration Council's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2018	Fieldwork	James Hodge	(202) 927-0009
<b>Total RESTORE</b>	<b>7</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Lisa DeAngelis	(202) 927-5621
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Impact of SBLF Dividend Rate Increase	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total SBLF</b>	<b>2</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Discussion Draft Issued 7/19/2018	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
<b>Total TTB</b>	<b>3</b>					

## Ongoing Work February 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2018	<a href="#">A-PA-19-011</a>	Audit Mint's Contracting Practices	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total MINT</b>	<b>5</b>					
<b>Total Reports</b>	<b>61</b>					

## Ongoing Work March 2019

### NEW ENGAGEMENT

1. Fiscal Year 2019 Audit of the Department of the Treasury's Information Security Program and Practices for Its Intelligence Systems	
Affected Offices/Bureaus	Further Information (click on link below)
Departmental Offices (DO)	<a href="#">A-IT-19-031</a>
<b>Objective:</b>	
To assess (1) the effectiveness of Department of the Treasury's (Treasury) information security program and practices for its intelligence systems for the period July 1, 2018 through June 30, 2019; (2) Treasury's compliance with Federal Information Security Modernization Act of 2014 (FISMA) requirements and related information security policies, procedures, standards, and guidelines; and (3) the status of previously reported FISMA-related weaknesses.	

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. OFR Procurements Were Made in Accordance With Requirements	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">A-BE-14-068</a>
<b>Objective:</b>	
To determine if (1) Office of Financial Research's (OFR) procurement activities ensured that OFR effectively and efficiently acquired the goods and services needed to accomplish its mission; and (2) whether these acquisitions were made in compliance with applicable procurement regulations.	
2. Audit of ASI Federal Credit Union's CDFI Program Awards	
Affected Offices/Bureaus	Further Information (click on link below)
Community Development Financial Institute Fund (CDFI)	<a href="#">A-GF-15-003</a>
<b>Objective:</b>	
To determine whether ASI Federal Credit Union used CDFI Program funds appropriately and in accordance with its Community Development Financial Institutions Fund Assistance Agreement(s).	
3. Audit of Michigan State Housing Development Authority's Payment Under 1602 Program	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">A-MF-09-042</a>
<b>Objective:</b>	
To assess whether Michigan State Housing Development Authority, awarded funds under Treasury's 1602 Program, complied with the overall program requirements and the "Grantee Terms and Conditions" (together referred to as 1602 Program requirements).	

## Ongoing Work March 2019

### FINAL PRODUCTS

<b>1. Joint Purchase and Integrated Card Violation Report (April 1, 2018 – September 30, 2018)</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-CA-19-011</a>
<b>Summary of Findings/Recommendations</b>	
We provided our memorandum to Treasury for inclusion in a joint report on purchase card violation which will be issued to Office of Management and Budget as required by the Government Charge Card Abuse Act of 2012. Consistent with supporting documentation, there were no confirmed violations involving the misuse of a purchase card or integrated card for the period by non-Internal Revenue Service and non-Troubled Asset Relief Program Office bureaus and offices.	
<b>2. CIGIE FAEC Inspectors General Guide to Compliance under the DATA Act</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO and Government-wide	<a href="#">OIG-CA-19-012</a>
<b>Summary of Findings/Recommendations</b>	
The Council of the Inspectors General on Integrity and Efficiency and Federal Audit Executive Council Guide (Guide) to Compliance under the Digital Accountability and Transparency Act of 2014 (DATA Act) provides a baseline framework and common methodology for the IG community to employ in determining if their respective agencies met the requirements of the DATA Act. The fiscal year 2019 Guide was provides updated guidance for the second required report, due November 8, 2019. There are no findings or recommendations in the Guide.	
<b>3. Congressional Briefing Sensitive But Unclassified</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-CA-19-013</a>
<b>Summary of Findings/Recommendations</b>	
We prepared a Sensitive But Unclassified congressional briefing.	

## Ongoing Work March 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	6/18/2018	<a href="#">A-BT-18-054</a>	Employee Safety	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	9/27/2018	<a href="#">A-BT-18-060</a>	Western Currency Facility Expansion	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total BEP</b>	<b>4</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Formal Draft Issued 3/20/2019	Lisa DeAngelis	(202) 927-5621
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total CDFI:</b>	<b>4</b>					
DO	N/A	A-MF-18-004	Fiscal Year 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Discussion Draft Issued 6/26/2018	Lisa DeAngelis	(202) 927-5621
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Formal Draft Issued 3/21/2019	Lisa DeAngelis	(202) 927-5621
DO	8/5/2014	<a href="#">A-BE-14-068</a>	OFR Procurement Activities	Formal Draft Report Issued 3/7/2019	Jeff Dye	(202) 927-0384
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	1 report issued 2 reports issued	Greg Sullivan	(202) 927-5369

## Ongoing Work March 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 report issued 7/12/2018	Greg Sullivan	(202) 927-5369
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Discussion Draft Issued 3/27/19	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Formal Draft Report Issued 11/29/2018	Jeff Dye	(202) 927-0384
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	1 report issued 3/14/2019	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	7/9/2018	<a href="#">A-RM-18-055</a>	Audit of OFR's Workforce Reshaping Process	Fieldwork	Susan Barron	(202) 927-5776
DO	8/9/2018	<a href="#">A-FI-18-058</a>	Audit of Treasury's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
DO	N/A	A-MF-19-002	Operation Inherent Resolve	2 reports issued	Greg Sullivan	(202) 927-5389
DO	11/8/2018	<a href="#">A-FA-19-006</a>	Survey of Treasury's Activities to Support the Committee on Foreign Investment in the United States	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	11/13/2018	<a href="#">A-FA-19-007</a>	Audit of Office of Technical Assistance's Project Selection Process	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	12/6/2018	<a href="#">A-IT-19-008</a>	Audit of the Treasury's Compliance with the Cybersecurity Act of 2015	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	2/25/2019	<a href="#">A-BS-19-012</a>	Survey of FSOC and its Federal Member Agencies' Efforts to Support the Implementation of the Cybersecurity Act of 2015	Fieldwork	Jeff Dye	(202) 927-0384
DO	2/22/2019	<a href="#">A-FS-18-026</a>	Audit of Treasury's Compliance with the Improper Payments Elimination and Recovery Act of 2010	Fieldwork	James Hodge	(202) 927-0009
DO	3/5/2019	<a href="#">A-IT-19-031</a>	FISMA Security Program and Practices for Intelligence Systems	Fieldwork	Larissa Klimpel	(202) 927-5621

## Ongoing Work March 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
<b>Total DO</b>	<b>23</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Fieldwork	Greg Sullivan	(202) 927-5369
FinCEN	6/26/2018	<a href="#">A-MF-18-056</a>	FinCEN's Management of the BSA Database	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	6/18/2018	<a href="#">A-DM-18-051</a>	CAV Direct Express Debit Card Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	12/18/2018	<a href="#">A-DM-19-004</a>	Survey of Fiscal Service's Information Technology Infrastructure	Fieldwork	Kathy Johnson	(202) 927-8783
<b>Total Fiscal Service</b>	<b>7</b>					
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/13/2018	<a href="#">A-PA-19-001</a>	Audit of OCC's Controls over Purchase Cards	Fieldwork	Lisa DeAngelis	(202) 927-5621

## Ongoing Work March 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
OCC	2/4/2019	<a href="#">A-BS-19-005</a>	Review of OCC's Human Capital Policies and Resource Planning	Fieldwork	Jeff Dye	(202) 927-0384
<b>Total OCC</b>	<b>5</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Discussion Draft Issued 3/21/2019	Cecilia Howland	(202) 927-8782
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	8/27/2018	<a href="#">A-GC-18-059</a>	Audit of Treasury's Administration of the Pre-Award Phase for the Direct Component Awards of the Gulf Coast Restoration Trust Fund	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	11/16/2018	<a href="#">A-GC-19-010</a>	Audit of the Gulf Coast Ecosystem Restoration Council's DATA Quality Reporting under the DATA Act	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	N/A	A-FS-18-026	Review of the Gulf Coast Ecosystem Restoration Council's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2018	Fieldwork	James Hodge	(202) 927-0009
<b>Total RESTORE</b>	<b>7</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Lisa DeAngelis	(202) 927-5621
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Impact of SBLF Dividend Rate Increase	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total SBLF</b>	<b>2</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Discussion Draft Issued 7/19/2018	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361



## Ongoing Work March 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
<b>Total TTB</b>	<b>3</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2018	<a href="#">A-PA-19-011</a>	Audit Mint's Contracting Practices	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total MINT</b>	<b>5</b>					
<b>Total Reports</b>	<b>62</b>					

## OIG Highlights April 2019

### NEW ENGAGEMENT

1. Fiscal Year 2019 Audit of the Department of the Treasury's Information Security Program and Practices for Unclassified Systems	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Departmental Offices (DO)	<a href="#">A-IT-19-033</a>
<b>Objective:</b>	
To assess (1) the effectiveness of Department of the Treasury's (Treasury) information security program and practices for its unclassified systems for the period July 1, 2018 through June 30, 2019; (2) Treasury's compliance with Federal Information Security Modernization Act of 2014 (FISMA) requirements and related information security policies, procedures, standards, and guidelines; and (3) the status of previously reported FISMA-related weaknesses.	
2. Fiscal Year 2019 Audit of the Department of the Treasury's Information Security Program and Practices for Collateral National Security Systems	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">A-IT-19-034</a>
<b>Objective:</b>	
To assess (1) the effectiveness of Treasury's information security program and practices for its collateral national security systems for the period July 1, 2018 through June 30, 2019; (2) Treasury's compliance with FISMA requirements and related information security policies, procedures, standards, and guidelines; and (3) the status of reported FISMA-related weaknesses.	
3. Audit of the Department of Treasury's Schedules of United States Gold Reserves Held by Federal Reserve Banks as of September 30, 2019 and 2018	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">A-FS-19-014</a>
<b>Objective:</b>	
To determine whether the FY 2019 Schedules of Gold Reserves Held by Federal Reserve Banks are fairly presented. We will also report on internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements applicable to the schedules.	
4. Audit of the United States Mint's Schedules of Custodial Deep Storage Gold and Silver Reserves as of September 30, 2019 and 2018	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
United States Mint (Mint)	<a href="#">A-FS-19-015</a>
<b>Objective:</b>	
To determine whether the FY 2019 Schedules of Custodial Deep Storage Gold and Silver Reserves are fairly presented. We will also report on internal controls over financial reporting and compliance with laws, regulations, contracts and grant agreements applicable to the schedules.	
5. Corrective Action Verification – Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>

## OIG Highlights April 2019

DO	<a href="#">A-RM-19-003</a>
<b>Objective:</b>	
To determine whether Treasury's Office of Budget and Travel (OBT) management took adequate corrective actions that meet the intent of our recommendations included in our prior audit report on OBT's potential Antideficiency Act violations and reimbursable services process, <i>Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs To Improve Its Reimbursable Agreement Process</i> (OIG-18-024, December 8, 2017).	
<b>6. Fiscal Year 2019 Evaluation of the Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Resources and Ecosystems Sustainability, Tourist Opportunities and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE)	A-IT-19-032
<b>Objective:</b>	
To assess (1) the effectiveness of the Gulf Coast Ecosystem Restoration Council's (Council) information security program and practices for the period July 1, 2018 through June 30, 2019; and (2) the Council's compliance with FISMA requirements and related information security policies, procedures, standards, and guidelines.	
<b>7. Fiscal Year 2019 Audit of the United States Mint's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Mint	A-FS-19-016
<b>Objective:</b>	
To determine whether the Mint's FY 2019 financial statements are fairly stated. The auditors will also report on Mint's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>8. Fiscal Year 2019 Audit of the Department of the Treasury's Consolidated Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
DO	A-FS-19-017
<b>Objective:</b>	
To determine whether Treasury's FY 2019 financial statements are fairly stated. The auditors will also report on Treasury's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>9. Fiscal Year 2019 Audit of the Office of the Comptroller of the Currency's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Office of the Comptroller of the Currency (OCC)	A-FS-19-018
<b>Objective:</b>	
To determine whether OCC's FY 2019 financial statements are fairly stated. The auditors will also report on OCC's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>10. Fiscal Year 2019 Audit of the Office of D.C. Pensions' Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>

## OIG Highlights April 2019

DO	A-FS-19-019
<b>Objective:</b>	
To determine whether the Office of D.C. Pensions' FY 2019 financial statements are fairly stated. In addition, the auditors will report on the Office of D.C. Pensions' internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>11. Fiscal Year 2019 Audit of the Community Development Financial Institutions Fund's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Community Development Financial Institutions (CDFI) Fund	A-FS-19-020
<b>Objective:</b>	
To determine whether the CDFI Fund's FY 2019 financial statements are fairly stated. In addition, the auditors will report on the CDFI Fund's internal control over financial reporting and compliance with laws, regulations, and grant agreements.	
<b>12. Fiscal Year 2019 SSAE 18 Examination – Funds Management Branch</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Bureau of the Fiscal Service (Fiscal Service)	A-FS-19-021
<b>Objective:</b>	
To report on general computer trust funds management processing controls of the Fiscal Service's Funds Management Branch for the period August 1, 2018 to July 31, 2019. This work is undertaken in support on user entities' financial statement audits.	
<b>13. Fiscal Year 2019 SSAE 18 Examination – Federal Investments and Borrowings Branch</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Fiscal Service	A-FS-19-022
<b>Objective:</b>	
To report on general computer and investment/redemption processing controls of the Fiscal Service's Federal Investments and Borrowings Branch for the period August 1, 2018 to July 31, 2019. This work is undertaken in support of user entities' financial statement audits.	
<b>14. Fiscal Year 2019 SSAE 18 Examination – Administrative Resource Center</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Fiscal Service	A-FS-19-023
<b>Objective:</b>	
To report on accounting and procurement processing, and general computer controls of the Fiscal Service's Administrative Resource Center for the period of July 1, 2018 to June 30, 2019. This work is undertaken in support of user entities' financial statement audits.	
<b>15. Fiscal Year 2019 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
DO	A-FS-19-024
<b>Objective:</b>	
To determine whether the Treasury Forfeiture Fund's (TFF) FY 2019 financial statements are fairly stated. In addition, the auditors will also report on the TFF's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	

## OIG Highlights April 2019

<b>16. Fiscal Year 2019 Audit of the Federal Financing Bank's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
DO	A-FS-19-025
<b>Objective:</b>	
To determine whether the Federal Financing Bank's (FFB) FY 2019 financial statements are fairly stated. In addition, the auditors will report on FFB's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>17. Fiscal Year 2019 Audit of the Bureau of Engraving and Printing's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
<b>Bureau of Engraving and Printing (BEP)</b>	A-FS-19-026
<b>Objective:</b>	
To determine whether BEP's FY 2019 financial statements are fairly stated. The auditors will also opine on management's assertion on the effectiveness of BEP's internal control over financial reporting and report on compliance with laws, regulations, contracts, and grant agreements.	
<b>18. Fiscal Year 2019 Audit of the Exchange Stabilization Fund's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
DO	A-FS-19-027
<b>Objective:</b>	
To determine whether the Exchange Stabilization Fund's (ESF) FY 2019 financial statements are fairly stated. In addition, the auditors will report on ESF's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>19. Fiscal Year 2019 Audit of the Tobacco Tax and Trade Bureau's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Tobacco Tax and Trade Bureau (TTB)	A-FS-19-028
<b>Objective:</b>	
To determine whether the TTB's FY 2019 financial statements are fairly stated. In addition, the auditors will report on TTB's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	
<b>20. Fiscal Year 2019 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
RESTORE	A-FS-19-029
<b>Objective:</b>	
To determine whether the Gulf Coast Ecosystem Restoration Council's FY 2019 financial statements are fairly stated. In addition, the auditors will report on the Council's internal control over financial reporting and compliance with laws, regulations, contracts, and grant agreements.	

## OIG Highlights April 2019

21. Fiscal Year 2019 SSAE 18 Examination – HRConnect	
Affected Offices/Bureaus	Further Information
DO	A-FS-19-030
<b>Objective:</b>	
To report on controls for processing user entities' human resource transactions in its HRConnect system for the period August 1, 2018 to June 30, 2019. This work is undertaken in support on user entities' financial statement audits.	

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. Treasury's Review of Multiyear Implementation Plans for Direct Component Funding	
Affected Offices/Bureaus	Further Information (click on link below)
RESTORE	<a href="#">A-GC-16-051</a>
<b>Objective:</b>	
To assess Treasury's review process for ensuring that Multiyear Implementation Plans included only eligible activities and that the plans complied with requirements of the RESTORE Act, other applicable Federal laws, regulations, and Treasury program policies, procedures, and guidelines.	

### FINAL PRODUCTS

1. The Office of Financial Research Procurements Were Made in Accordance with Requirements	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-19-034</a>
<b>Summary of Findings/Recommendations</b>	
We found that Office of Financial Research (OFR) effectively and efficiently acquired good and services to accomplish its mission and those acquisitions were made in compliance with applicable procurement regulations.	
Recommendations;	
We are not making any recommendations to OFR as a result of our audit; however in light of OFR's recent workforce restructuring efforts, we encourage the Acting Director to ensure the files of OFR Contracting Officer Responsibilities (CORs) are maintained and accessible in the event of any changes in COR responsibilities.	

## OIG Highlights April 2019

<b>2. Operation Inherent Resolve</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	OIG-CA-19-014
<b>Summary of Findings/Recommendations</b>	
We obtained information about Treasury's activities with respect to disrupting the Islamic State of Iraq and Levant's (ISIL's) finances line of operation. We provided a summary to the Department of Defense Office of Inspector General (OIG) of Treasury programs to combat terrorist financing and specific examples of activities to disrupt ISIL's financing and work performed or planned by Treasury OIG to review these programs.	
<b>3. Semiannual Report to Congress</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information</b>
Department-wide	OIG-CA-19-016
<b>Summary of Findings/Recommendations</b>	
This report summarizes the significant audits, investigations and other activities of our office for the 6-month period ending March 31, 2019. For the period, the Office of Audit issued 45 products. Work by the Office of Investigations resulted in 14 indictments and 15 convictions. In accordance with the Inspector General Act, we transmitted our report to the Secretary, who then submits it to Congress within 30 days.	

## Ongoing Work April 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	6/18/2018	<a href="#">A-BT-18-054</a>	Employee Safety	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	9/27/2018	<a href="#">A-BT-18-060</a>	Western Currency Facility Expansion	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	N/A	A-FS-19-026	Fiscal Year 2019 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total BEP</b>	<b>5</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Formal Draft Issued 3/20/2019	Lisa DeAngelis	(202) 927-5621
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	N/A	A-FS-19-020	Fiscal Year 2019 Audit of the Community Development Financial Institutions Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-MF-18-004	Fiscal Year 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Discussion Draft Issued 6/26/2018	Lisa DeAngelis	(202) 927-5621
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Michigan	Formal Draft Issued 3/21/2019	Lisa DeAngelis	(202) 927-5621
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	2 reports issued	Greg Sullivan	(202) 927-5369



## Ongoing Work April 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 report issued 7/12/2018	Greg Sullivan	(202) 927-5369
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Discussion Draft Issued 3/27/19	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	1/18/2018	<a href="#">A-BS-18-025</a>	Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	Formal Draft Report Issued 11/29/2018	Jeff Dye	(202) 927-0384
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	1 report issued 3/14/2019	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	7/9/2018	<a href="#">A-RM-18-055</a>	Audit of OFR's Workforce Reshaping Process	Fieldwork	Susan Barron	(202) 927-5776
DO	8/9/2018	<a href="#">A-FI-18-058</a>	Audit of Treasury's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
DO	N/A	A-MF-19-002	Operation Inherent Resolve	3 reports issued	Greg Sullivan	(202) 927-5389
DO	11//8/2018	<a href="#">A-FA-19-006</a>	Survey of Treasury's Activities to Support the Committee on Foreign Investment in the United States	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	11/13/2018	<a href="#">A-FA-19-007</a>	Audit of Office of Technical Assistance's Project Selection Process	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	12/6/2018	<a href="#">A-IT-19-008</a>	Audit of the Treasury's Compliance with the Cybersecurity Act of 2015	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	2/25/2019	<a href="#">A-BS-19-012</a>	Survey of FSOC and its Federal Member Agencies' Efforts to Support the Implementation of the Cybersecurity Act of 2015	Fieldwork	Jeff Dye	(202) 927-0384
DO	2/22/2019	<a href="#">A-FS-18-026</a>	Audit of Treasury's Compliance with the Improper Payments Elimination and Recovery Act of 2010	Fieldwork	James Hodge	(202) 927-0009
DO	3/5/2019	<a href="#">A-IT-19-031</a>	Fiscal Year 2019 Audit of Treasury's Information Security Program and Practices for Intelligence Systems	Fieldwork	Larissa Klimpel	(202) 927-5621

## Ongoing Work April 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	04/04/2019	<a href="#">A-IT-19-033</a>	Fiscal Year 2019 Audit of Treasury's Information Security Program and Practices for Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	04/04/2019	<a href="#">A-IT-19-034</a>	Fiscal Year 2019 Audit of Treasury's Information Collateral National Security Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	04/15/2019	<a href="#">A-FS-19-014</a>	Audit of the Department of Treasury's Schedules of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	04/22/2019	<a href="#">A-RM-19-003</a>	CAV Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	Fieldwork	Susan Barron	(202) 927-5776
DO	N/A	A-FS-19-017	Fiscal Year 2019 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-019	Fiscal Year 2019 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-024	Fiscal Year 2019 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-025	Fiscal Year 2019 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-027	Fiscal Year 2019 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-030	Fiscal Year 2019 SSAE 18 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
<b>Total DO</b>	<b>32</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Discussion Draft Issued 4/15/19	Greg Sullivan	(202) 927-5369
FinCEN	6/26/2018	<a href="#">A-MF-18-056</a>	FinCEN's Management of the BSA Database	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757

## Ongoing Work April 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	6/18/2018	<a href="#">A-DM-18-051</a>	CAV Direct Express Debit Card Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	12/18/2018	<a href="#">A-DM-19-004</a>	Survey of Fiscal Service's Information Technology Infrastructure	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	N/A	A-FS-19-021	Fiscal Year 2019 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-19-022	Fiscal Year 2019 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-19-023	Fiscal Year 2019 SSAE 18 Examination – Administrative Resource Center	Fieldwork	James Hodge	(202) 927-0009
<b>Total Fiscal Service</b>	<b>10</b>					
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/13/2018	<a href="#">A-PA-19-001</a>	Audit of OCC's Controls over Purchase Cards	Fieldwork	Lisa DeAngelis	(202) 927-5621
OCC	2/4/2019	<a href="#">A-BS-19-005</a>	Review of OCC's Human Capital Policies and Resource Planning	Fieldwork	Jeff Dye	(202) 927-0384
OCC	N/A	A-FS-19-018	Fiscal Year 2019 Audit of the Office of the Comptroller of the Currency's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total OCC</b>	<b>6</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Fieldwork	Cecilia Howland	(202) 927-8782

## Ongoing Work April 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	7/15/2016	<a href="#">A-GC-16-051</a>	Treasury's Assessment of RESTORE Act Direct Component Multiyear Implementation Plans	Draft Report Issued 4/24/2019	Cecilia Howland	(202) 927-8782
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	8/27/2018	<a href="#">A-GC-18-059</a>	Audit of Treasury's Administration of the Pre-Award Phase for the Direct Component Awards of the Gulf Coast Restoration Trust Fund	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	11/16/2018	<a href="#">A-GC-19-010</a>	Audit of the Gulf Coast Ecosystem Restoration Council's DATA Quality Reporting under the DATA Act	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	N/A	A-FS-18-026	Review of the Gulf Coast Ecosystem Restoration Council's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2018	Fieldwork	James Hodge	(202) 927-0009
RESTORE	N/A	A-FS-19-029	Fiscal Year 2019 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
RESTORE	N/A	A-IT-19-032	Fiscal Year 2019 Evaluation of the Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices	Fieldwork	Larissa Klimpel	(202) 927-0361
<b>Total RESTORE</b>	<b>9</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Lisa DeAngelis	(202) 927-5621
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Impact of SBLF Dividend Rate Increase	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total SBLF</b>	<b>2</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Discussion Draft Issued 7/19/2018	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
TTB	N/A	<a href="#">A-FS-19-028</a>	Fiscal Year 2019 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total TTB</b>	<b>4</b>					

## Ongoing Work April 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2018	<a href="#">A-PA-19-011</a>	Audit Mint's Contracting Practices	Fieldwork	Lisa DeAngelis	(202) 927-5621
MINT	04/15/2019	<a href="#">A-FS-19-015</a>	Audit of the United States Mint's Schedules Deep Storage of Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009
MINT	N/A	<a href="#">A-FS-19-016</a>	Fiscal Year 2019 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total MINT</b>	<b>7</b>					
<b>Total Reports</b>	<b>82</b>					

## OIG Highlights May 2019

The Office of Audit did not issue any new engagements during May.

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. Audit of Georgia Department of Community Affairs' Payment Under 1602 Program	
Affected Offices/Bureaus	Further Information (click on link below)
Departmental Offices (DO)	<a href="#">A-MF-09-042</a>
<b>Objective:</b>	
The overall objective was to assess whether the Georgia Department of Community Affairs awarded funds under the Department of the Treasury's (Treasury) Payments to States for Low-Income Housing Projects in Lieu of Low-Income Housing Credits for 2009 (1602 Program) complied with the program's overall requirements and the "Grantee Terms and Conditions" (together referred to as 1602 Program requirements).	
2. Audit of Treasury's Compliance With the IPERA Requirements for Fiscal Year 2018	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">A-FS-18-026</a>
<b>Objective:</b>	
The overall objective of our audit was to determine whether Treasury complied with the improper payment reporting requirements for fiscal year 2018. We assessed Treasury's compliance with the reporting requirements set forth in the Improper Payments Elimination and Recovery Act of 2010 (IPERA); Executive Order 13520, Reducing Improper Payments and Eliminating Waste in Federal Programs; and the Improper Payment Elimination and Recovery Improvement Act of 2012 (IPERIA).	

### FINAL PRODUCTS

1. Council of Inspectors General on Financial Oversight Working Group Audit of FSOC's Monitoring of International Financial Regulatory Proposals and Developments	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">CIGFO-2019-01</a>
<b>Summary of Findings/Recommendations</b>	
We concluded that Financial Stability Oversight Council (FSOC) has a process for monitoring international financial regulatory proposals and developments. FSOC members and FSOC member agency representatives expressed their overall satisfaction with FSOC's monitoring of international activities and proposals, and believe that the process as adequate. Several FSOC members offered suggestions for enhancing the process. We encourage	

## OIG Highlights May 2019

FSOC to consider incorporating the suggestions made by these members into its process to the extent the suggestions are consistent with FSOC's purpose of identifying risks to U.S. financial stability, promoting market discipline, and responding to emerging threats to the stability of the U.S. financial system.

We did not make any recommendations to FSOC as a result of our audit.

### 2. Audit of Michigan State Housing Development Authority's Payment Under 1602 Program

Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-19-035</a>

#### Summary of Findings/Recommendations

We found that Michigan State Housing Development Authority (MSHDA) substantially met the eligibility and compliance requirements set forth in both Section 42 of the Internal Revenue Code (IRC) and Section 1602 of the American Recovery and Reinvestment Act of 2009 (Recovery Act) for receiving its 1602 Program award. However, MSHDA did not meet all 1602 program requirements for subawarding those funds to low-income housing projects. Specifically, MSHDA earned interest of \$355 in excess of \$200 allowed by 1602 Program requirements. Interest earned annually in excess of \$200 that is not applied to project disbursements must be returned to Treasury. Furthermore, MSHDA was unable to support the costs of performing initial asset management and as a result, could not verify that \$5,689,077 of initial asset management fees collected from all 68 1602 Program subawardees did not exceed the cost of performing the function. As such, we questioned the \$355 of interest earned and all \$5,689,077 of MSHDA's initial asset management fees.

With respect to MSHDA's compliance with 1602 program requirements regarding compliance and asset management, we concluded that MSHDA established compliance and asset management processes to ensure that 1602 Program funded low-income housing projects comply with Section 42 of the IRC and remain compliant during the 15-year compliance period. At the time of our review, there were no matters impacting compliance and the long-term viability of 1602 Program funded projects. MSHDA also complied with 1602 Program reporting requirements in submitting quarterly project performance reports and annual certification reports to the Treasury. That said, we also want to emphasize the need for continued diligence on the part of Treasury and MSHDA to ensure compliance with the 1602 Program requirements over the remaining 15-year compliance period.

Recommendations:

We recommended that the Fiscal Assistant Secretary ensures that:

- (1) MSHDA reimburses Treasury \$355 of interest earned in excess of \$200 allowed by 1602 Program requirements; and
- (2) Appropriate action is taken under Section 11 of the "Grantee Terms and Conditions" (included as appendix 3 of this report) regarding MSHDA's unsupported costs of \$5,689,077 associated with its initial asset management fees to include seeking reimbursement of any excess 1602 Program payments.

### 3. Treasury's Review of Multiyear Implementation Plans for Direct Component Funding

Affected Offices/Bureaus	Further Information (click on link below)
Resources and Ecosystems Sustainability, Tourist Opportunities and Revived Economies of the Gulf Coast States Act (RESTORE)	<a href="#">OIG-19-036</a>

## OIG Highlights May 2019

<b>Summary of Findings/Recommendations</b>	
We found that Treasury's process to review Multiyear Implementation Plans was designed to ensure that only eligible activities were included and that the plans complied with all Federal requirements prior to acceptance. That is, the plans complied with requirements of the RESTORE Act, Treasury Regulations for the Gulf Coast Restoration Trust Fund Final Rule and policies and procedures contained in Treasury's RESTORE Act Direct Component Guidance and Application to Receive Federal Financial Assistance as well as guidance provided in the RESTORE Act Frequently Asked Questions Relating to the Direct Component Program, RESTORE Act Program Awards Policy, and RESTORE Act Direct Component Multiyear Plan and Application Review Procedures. We made no recommendations in this report.	
<b>4. Gulf Coast Ecosystem Restoration Council's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2018</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
RESTORE	<a href="#">OIG-CA-19-017</a>
<b>Summary of Findings/Recommendations</b>	
We determined that the Gulf Coast Ecosystem Restoration Council (Council) was compliant with all of the applicable requirements set forth in PART IV-A.3 of Appendix C to OMB Circular No. A-123, Requirements for Payment Integrity Improvement (OMB M-18-20). We confirmed that the Council: published an Agency Financial Report (AFR) for fiscal year 2018 and posted the report on its website; conducted a qualitative program specific risk assessment for each program or activity that conforms with Section 3321 of Title 31 U.S.C.; did not have programs and activities identified as susceptible to significant improper payments in fiscal year 2018; was not required to publish programmatic corrective action plans in the AFR; was not required to publish annual reduction targets; and reported a gross improper payment rate of less than 10 percent for each program and activity in its AFR.	



## Ongoing Work May 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	6/18/2018	<a href="#">A-BT-18-054</a>	Employee Safety	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	9/27/2018	<a href="#">A-BT-18-060</a>	Western Currency Facility Expansion	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	N/A	A-FS-19-026	Fiscal Year 2019 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total BEP</b>	<b>5</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Formal Draft Issued 3/20/2019	Lisa DeAngelis	(202) 927-5621
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	N/A	A-FS-19-020	Fiscal Year 2019 Audit of the Community Development Financial Institutions Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-MF-18-004	Fiscal Year 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Formal Draft Issued 5/23/2019	Lisa DeAngelis	(202) 927-5621
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	2 reports issued	Greg Sullivan	(202) 927-5369
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 report issued 7/12/2018	Greg Sullivan	(202) 927-5369

## Ongoing Work May 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Discussion Draft Issued 3/27/19	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	1 report issued 3/14/2019	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	7/9/2018	<a href="#">A-RM-18-055</a>	Audit of OFR's Workforce Reshaping Process	Fieldwork	Susan Barron	(202) 927-5776
DO	8/9/2018	<a href="#">A-FI-18-058</a>	Audit of Treasury's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
DO	N/A	A-MF-19-002	Operation Inherent Resolve	3 reports issued	Greg Sullivan	(202) 927-5389
DO	11//8/2018	<a href="#">A-FA-19-006</a>	Survey of Treasury's Activities to Support the Committee on Foreign Investment in the United States	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	11/13/2018	<a href="#">A-FA-19-007</a>	Audit of Office of Technical Assistance's Project Selection Process	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	12/6/2018	<a href="#">A-IT-19-008</a>	Audit of the Treasury's Compliance with the Cybersecurity Act of 2015	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	2/25/2019	<a href="#">A-BS-19-012</a>	Survey of FSOC and its Federal Member Agencies' Efforts to Support the Implementation of the Cybersecurity Act of 2015	Fieldwork	Jeff Dye	(202) 927-0384
DO	2/22/2019	<a href="#">A-FS-18-026</a>	Audit of Treasury's Compliance with the Improper Payments Elimination and Recovery Act of 2010 for Fiscal Year 2018	Formal Draft Issued 05/30/19	James Hodge	(202) 927-0009
DO	3/5/2019	<a href="#">A-IT-19-031</a>	Fiscal Year 2019 Audit of Treasury's Information Security Program and Practices for Intelligence Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	04/04/2019	<a href="#">A-IT-19-033</a>	Fiscal Year 2019 Audit of Treasury's Information Security Program and Practices for Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	04/04/2019	<a href="#">A-IT-19-034</a>	Fiscal Year 2019 Audit of Treasury's Information Collateral National Security Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	04/15/2019	<a href="#">A-FS-19-014</a>	Audit of the Department of Treasury's Schedules of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work May 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	04/22/2019	<a href="#">A-RM-19-003</a>	CAV Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	Fieldwork	Susan Barron	(202) 927-5776
DO	N/A	A-FS-19-017	Fiscal Year 2019 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-019	Fiscal Year 2019 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-024	Fiscal Year 2019 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-025	Fiscal Year 2019 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-027	Fiscal Year 2019 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-030	Fiscal Year 2019 SSAE 18 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
<b>Total DO</b>	<b>30</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Discussion Draft Issued 4/15/19	Greg Sullivan	(202) 927-5369
FinCEN	6/26/2018	<a href="#">A-MF-18-056</a>	FinCEN's Management of the BSA Database	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	6/18/2018	<a href="#">A-DM-18-051</a>	CAV Direct Express Debit Card Program	Fieldwork	Kathy Johnson	(202) 927-8783

## Ongoing Work May 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
Fiscal Service	12/18/2018	<a href="#">A-DM-19-004</a>	Survey of Fiscal Service's Information Technology Infrastructure	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	N/A	A-FS-19-021	Fiscal Year 2019 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-19-022	Fiscal Year 2019 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-19-023	Fiscal Year 2019 SSAE 18 Examination – Administrative Resource Center	Fieldwork	James Hodge	(202) 927-0009
<b>Total Fiscal Service</b>	<b>10</b>					
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/13/2018	<a href="#">A-PA-19-001</a>	Audit of OCC's Controls over Purchase Cards	Fieldwork	Lisa DeAngelis	(202) 927-5621
OCC	2/4/2019	<a href="#">A-BS-19-005</a>	Review of OCC's Human Capital Policies and Resource Planning	Fieldwork	Jeff Dye	(202) 927-0384
OCC	N/A	A-FS-19-018	Fiscal Year 2019 Audit of the Office of the Comptroller of the Currency's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total OCC</b>	<b>6</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Discussion Draft Issued 5/28/2019	Cecilia Howland	(202) 927-8782
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	8/27/2018	<a href="#">A-GC-18-059</a>	Audit of Treasury's Administration of the Pre-Award Phase for the Direct Component Awards of the Gulf Coast Restoration Trust Fund	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	11/16/2018	<a href="#">A-GC-19-010</a>	Audit of the Gulf Coast Ecosystem Restoration Council's DATA Quality Reporting under the DATA Act	Fieldwork	Cecilia Howland	(202) 927-8782

## Ongoing Work May 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	N/A	A-FS-19-029	Fiscal Year 2019 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
RESTORE	N/A	A-IT-19-032	Fiscal Year 2019 Evaluation of the Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices	Fieldwork	Larissa Klimpel	(202) 927-0361
<b>Total RESTORE</b>	<b>7</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Lisa DeAngelis	(202) 927-5621
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Impact of SBLF Dividend Rate Increase	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total SBLF</b>	<b>2</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Discussion Draft Issued 7/19/2018	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
TTB	N/A	<a href="#">A-FS-19-028</a>	Fiscal Year 2019 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total TTB</b>	<b>4</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2018	<a href="#">A-PA-19-011</a>	Audit Mint's Contracting Practices	Fieldwork	Lisa DeAngelis	(202) 927-5621

## Ongoing Work May 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
MINT	04/15/2019	<a href="#">A-FS-19-015</a>	Audit of the United States Mint's Schedules Deep Storage of Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009
MINT	N/A	<a href="#">A-FS-19-016</a>	Fiscal Year 2019 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total MINT</b>	<b>7</b>					
<b>Total Reports</b>	<b>78</b>					

## OIG Highlights June 2019

### NEW ENGAGEMENT

1. BEP Project Management Process for New Note Design	
Affected Offices/Bureaus	Further Information (click on link below)
Bureau of Engraving and Printing (BEP)	<a href="#">A-BT-19-039</a>
<b>Objective:</b>	
To determine whether BEP is properly implementing security features into the currency as part of its counterfeit deterrence program and incorporating tactile features and high-contrast numerals in future currency designs to improve meaningful access for blind and visually impaired individuals in accordance with requirements approved by the Secretary of the Department of the Treasury (Treasury).	
2. Inquiry of the Mint's Gold Bullion Acquisition	
Affected Offices/Bureau	Further Information
United States Mint (Mint)	A-BT-19-035
<b>Objective:</b>	
To perform a review of the Mint's acquisition of gold for use in its Gold Bullion Program.	

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. Corrective Action Verification – Direct Express Debit Card Program	
Affected Offices/Bureaus	Further Information (click on link below)
Bureau of the Fiscal Service (Fiscal Service)	<a href="#">A-DM-18-051</a>
<b>Objective:</b>	
To determine whether Fiscal Service's correction actions were responsive to Treasury Office of Inspector General (OIG) recommendations.	
2. Oversight Audit of the DATA Act Broker/DAIMS	
Affected Office/Bureaus	Further Information (click on link below)
Departmental Offices (DO)	<a href="#">A-FI-18-003</a>
<b>Objective:</b>	
To assess the effectiveness of internal controls Treasury's Digital Accountability and Transparency Act (DATA Act) Program Management Office designed, implemented, and placed into operation to help ensure the security, processing integrity and quality of the data extracted from the DATA Act Broker for display on BETA.USAspending.gov.	

## OIG Highlights June 2019

### FINAL PRODUCTS

<b>1. Audit of Treasury's Compliance With the IPERA Requirements for Fiscal Year 2018</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
DO	<a href="#">OIG-19-037</a>
<b>Summary of Findings/Recommendations</b>	
<p>We performed an audit of Treasury's compliance with improper payment reporting requirements for fiscal year 2018. The objective of our audit was to assess and report on Treasury's overall compliance with requirements contained in the Improper Payments Elimination and Recovery Act of 2010 (IPERA). As part of our audit, we also assessed Treasury's compliance with additional improper payment reporting requirements set forth in Executive Order (E.O.) 13520, <i>Reducing Improper Payments and Eliminating Waste in Federal Programs</i>, and the Improper Payments Elimination and Recovery Improvement Act of 2012 (IPERIA). We concluded that Treasury was not in compliance with IPERA due to the Internal Revenue Service (IRS) not reporting an overall improper payment rate of less than 10 percent for the Earned Income Tax Credit program. We did find, however, that Treasury complied with other IPERA requirements as well as those contained in E.O. 13520 and IPERIA. Our audit identified the need for Treasury to improve its risk assessment process and the need to ensure that BEP and other Treasury components submit complete payment recapture audit information.</p> <p>Our report also summarizes the results of the Treasury Inspector General for Tax Administration's (TIGTA) assessment of the IRS's compliance with improper payment reporting requirements in fiscal year 2018. TIGTA determined that IRS continues to incorrectly rate the improper payment risk associated with the Additional Child Tax Credit (ACTC), American Opportunity Tax Credit (AOTC), and Premium Tax Credit (PTC), which results in a significant understatement of improper payments. IRS's ACTC, AOTC, and PTC were also erroneously identified as medium risk programs instead of as high risk programs. The incorrect rating results in the exclusion of required reporting by IRS in the Agency Financial Report. TIGTA identified over 2.2 million tax returns, which were not selected for review by the IRS, with an income discrepancy of \$1,000 or greater between the amount reported on the tax returns and the amount reported on forms W-2. These taxpayers received over \$10.1 billion in credits, which included \$6.0 billion in EITCs and over \$1.9 billion in ACTC. However, due to limited resources, the IRS did not address the majority of potentially erroneous EITC claims despite having established processes that identify billions of dollars in potentially erroneous EITC payments.</p>	
<b>2. U.S. Department of Labor Office of Inspector General, System of Quality Control Review Report</b>	
<b>Affected Offices/Bureaus</b>	<b>Further Information (click on link below)</b>
Department of Labor OIG	OIG-CA-19-018
<b>Summary of Findings/Recommendations</b>	
<p>Pursuant to generally accepted government audit standards, we completed a peer review of the system of quality for the audit organization of the Department of Labor OIG, and issued our report to the Labor Inspector General.</p>	



## Ongoing Work June 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	6/18/2018	<a href="#">A-BT-18-054</a>	Employee Safety	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	9/27/2018	<a href="#">A-BT-18-060</a>	Western Currency Facility Expansion	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	N/A	A-FS-19-026	Fiscal Year 2019 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	6/26/19	A-BT-19-039	BEP Project Management Process for New Note Design	Fieldwork	Sharon Torosian	(617) 223- 8638
<b>Total BEP</b>	<b>6</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	10/6/2014	<a href="#">A-GF-15-003</a>	ASI Federal Credit Union	Formal Draft Issued 3/20/2019	Lisa DeAngelis	(202) 927-5621
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	N/A	A-FS-19-020	Fiscal Year 2019 Audit of the Community Development Financial Institutions Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total CDFI:</b>	<b>5</b>					
DO	N/A	A-MF-18-004	Fiscal Year 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	4/16/2009	<a href="#">A-MF-09-042</a>	Oversight of Recovery Act Funds – Low Income Housing Grants in Lieu of Tax Credits (Section 1602 Program) – Audit of Georgia	Formal Draft Issued 5/23/2019	Lisa DeAngelis	(202) 927-5621
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	2 reports issued	Greg Sullivan	(202) 927-5369

## Ongoing Work June 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 report issued 7/12/2018	Greg Sullivan	(202) 927-5369
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	10/20/2017	<a href="#">A-FI-18-003</a>	Oversight Audit of the DATA Act Broker/DAIMS	Formal Draft Issued 6/28/19	Andrea Smith	(202) 927-8757
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Fieldwork	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	1 report issued 3/14/2019	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	7/9/2018	<a href="#">A-RM-18-055</a>	Audit of OFR's Workforce Reshaping Process	Fieldwork	Susan Barron	(202) 927-5776
DO	8/9/2018	<a href="#">A-FI-18-058</a>	Audit of Treasury's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
DO	N/A	A-MF-19-002	Operation Inherent Resolve	3 reports issued	Greg Sullivan	(202) 927-5389
DO	11/8/2018	<a href="#">A-FA-19-006</a>	Survey of Treasury's Activities to Support the Committee on Foreign Investment in the United States	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	11/13/2018	<a href="#">A-FA-19-007</a>	Audit of Office of Technical Assistance's Project Selection Process	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	12/6/2018	<a href="#">A-IT-19-008</a>	Audit of the Treasury's Compliance with the Cybersecurity Act of 2015	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	2/25/2019	<a href="#">A-BS-19-012</a>	Survey of FSOC and its Federal Member Agencies' Efforts to Support the Implementation of the Cybersecurity Act of 2015	Fieldwork	Jeff Dye	(202) 927-0384
DO	3/5/2019	<a href="#">A-IT-19-031</a>	Fiscal Year 2019 Audit of Treasury's Information Security Program and Practices for Intelligence Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	04/04/2019	<a href="#">A-IT-19-033</a>	Fiscal Year 2019 Audit of Treasury's Information Security Program and Practices for Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	04/04/2019	<a href="#">A-IT-19-034</a>	Fiscal Year 2019 Audit of Treasury's Information Collateral National Security Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	04/15/2019	<a href="#">A-FS-19-014</a>	Audit of the Department of Treasury's Schedules of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work June 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	04/22/2019	<a href="#">A-RM-19-003</a>	CAV Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	Fieldwork	Susan Barron	(202) 927-5776
DO	N/A	A-FS-19-017	Fiscal Year 2019 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-019	Fiscal Year 2019 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-024	Fiscal Year 2019 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-025	Fiscal Year 2019 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-027	Fiscal Year 2019 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-030	Fiscal Year 2019 SSAE 18 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
<b>Total DO</b>	<b>29</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Discussion Draft Issued 4/15/19	Greg Sullivan	(202) 927-5369
FinCEN	6/26/2018	<a href="#">A-MF-18-056</a>	FinCEN's Management of the BSA Database	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	6/18/2018	<a href="#">A-DM-18-051</a>	CAV Direct Express Debit Card Program	Formal Draft Report Issued 6/19/2019	Kathy Johnson	(202) 927-8783

## Ongoing Work June 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
Fiscal Service	12/18/2018	<a href="#">A-DM-19-004</a>	Survey of Fiscal Service's Information Technology Infrastructure	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	N/A	A-FS-19-021	Fiscal Year 2019 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-19-022	Fiscal Year 2019 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-19-023	Fiscal Year 2019 SSAE 18 Examination – Administrative Resource Center	Fieldwork	James Hodge	(202) 927-0009
<b>Total Fiscal Service</b>	<b>10</b>					
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/13/2018	<a href="#">A-PA-19-001</a>	Audit of OCC's Controls over Purchase Cards	Fieldwork	Lisa DeAngelis	(202) 927-5621
OCC	2/4/2019	<a href="#">A-BS-19-005</a>	Review of OCC's Human Capital Policies and Resource Planning	Fieldwork	Jeff Dye	(202) 927-0384
OCC	N/A	A-FS-19-018	Fiscal Year 2019 Audit of the Office of the Comptroller of the Currency's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total OCC</b>	<b>6</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Discussion Draft Issued 5/28/2019	Cecilia Howland	(202) 927-8782
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	8/27/2018	<a href="#">A-GC-18-059</a>	Audit of Treasury's Administration of the Pre-Award Phase for the Direct Component Awards of the Gulf Coast Restoration Trust Fund	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	11/16/2018	<a href="#">A-GC-19-010</a>	Audit of the Gulf Coast Ecosystem Restoration Council's DATA Quality Reporting under the DATA Act	Fieldwork	Cecilia Howland	(202) 927-8782

## Ongoing Work June 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	N/A	A-FS-19-029	Fiscal Year 2019 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
RESTORE	N/A	A-IT-19-032	Fiscal Year 2019 Evaluation of the Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices	Fieldwork	Larissa Klimpel	(202) 927-0361
<b>Total RESTORE</b>	<b>7</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Lisa DeAngelis	(202) 927-5621
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Impact of SBLF Dividend Rate Increase	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total SBLF</b>	<b>2</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Discussion Draft Issued 7/19/2018	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
TTB	N/A	<a href="#">A-FS-19-028</a>	Fiscal Year 2019 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total TTB</b>	<b>4</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2018	<a href="#">A-PA-19-011</a>	Audit Mint's Contracting Practices	Fieldwork	Lisa DeAngelis	(202) 927-5621

## Ongoing Work June 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
MINT	04/15/2019	<a href="#">A-FS-19-015</a>	Audit of the United States Mint's Schedules Deep Storage of Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009
MINT	N/A	A-FS-19-016	Fiscal Year 2019 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
MINT	N/A	A-BT-19-035	Inquiry of the of Mint's Gold Bullion Acquisition	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total MINT</b>	<b>8</b>					
<b>Total Reports</b>	<b>79</b>					

## OIG Highlights July 2019

The Office of Audit did not issue any new engagements during July.

### DRAFT REPORTS FOR WRITTEN RESPONSE (FORMAL)

1. Implementation of Section 311 of the USA PATRIOT Act	
Affected Offices/Bureaus	Further Information (click on link below)
Financial Crimes Enforcement Network (FinCEN)	<a href="#">A-MF-16-058</a>
<b>Objective:</b>	
To determine if FinCEN complied with laws, regulations, and standard operating procedures to impose and rescind special measures for foreign jurisdictions, foreign financial institutions, international transactions, or types of accounts of a primary money laundering concern. Specifically, we reviewed FinCEN's mechanisms to impose and rescind special measures in accordance with Title III, Section 311, of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001 (USA PATRIOT Act).	
2. Subsea Systems Institute Center of Excellence's Use of RESTORE Act Funds	
Affected Office/Bureaus	Further Information (click on link below)
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE)	<a href="#">A-GC-16-043</a>
<b>Objective:</b>	
To assess whether Subsea Systems Institute used RESTORE Act funds in compliance with applicable Federal statutes, regulations, and its Center of Excellence subaward agreement with the Texas Commission on Environmental Quality.	

### FINAL PRODUCTS

1. Operation of Inherent Resolve	
Affected Offices/Bureaus	Further Information
Departmental Offices (DO)	OIG-CA-19-019
<b>Summary of Findings/Recommendations</b>	
We obtained information about Department of the Treasury's (Treasury) activities with respect to disrupting the Islamic State of Iraq and Levant's (ISIL's) finances line of operation. We provided a summary to the Department of Defense Office of Inspector General (OIG) of Treasury programs to combat terrorist financing and specific examples of activities to disrupt ISL's financing and work performed or planned by Treasury OIG to review these programs.	
2. Audit of ASI Federal Credit Union's CDFI Program Awards	
Affected Offices/Bureaus	Further Information (click on link below)
Community Development Financial Institute (CDFI) Fund	<a href="#">OIG-19-038</a>

## OIG Highlights July 2019

### Summary of Findings/Recommendations

We found that ASI Federal Credit Union (ASI) generally complied with the terms of its 2006, and 2008 Assistance Agreements for Technical Assistance (TA) funds awarded. That is, ASI was awarded a total of \$296,626 that were used for approved expenses. Although we did not identify any noncompliance in ASI's use of its TA awards, we found that ASI submitted invalid information in its Certification Application and Assistance Applications. That is, ASI management in place at the start of our audit provided data that did not support the target market contribution percentages in its application. ASI was required to direct at least 60 percent of its financial activities to at least one eligible "Targeted Population." In an attempt to support these percentages, additional information was provided in June 2018 by ASI officials. However, this supplemental information did not support ASI's original target market contribution percentages. ASI officials also informed us of the steps former management took to classify its members as low income that were not disclosed in ASI's Certification Application. Still ASI officials could not support these steps and the rationale for applying them. Therefore, we found these steps to be unsupported and unreasonable. As such, the CDFI Fund certified ASI as a CDFI in January 2006 based on invalid information.

ASI continued to include invalid target market information in its FYs 2006 through 2009, 2011, and 2012 Assistance Applications and failed to provide specific information on the target market approved by the CDFI Fund in January 2006. Furthermore, ASI incorporated unapproved geographic areas and Other Targeted Population (OTP) in its target market in its FYs 2009, 2011, and 2012 Assistance Applications. We also identified \$2.85 million of ASI's \$5 million Healthy Food Financing Initiative Financial Assistance (HFFI-FA) awards (or 57 percent) that was not deployed at all during the Performance Periods stated in ASI's 2011 and 2012 Assistance Agreements.

In all, we questioned all \$12,298,806 of ASI's Financial Assistance (FA) and HFFI-FA awards received in FY 2006 through FY 2009, FY 2011, and FY 2012 because (1) the information in ASI's Certification Application was unsupported and steps taken to categorize member's income classifications was unreasonable; (2) ASI included unapproved geographic areas and OTP as part of its target market in its FYs 2006 through 2009, 2011, and 2012 Assistance Applications that were unallowable; and (3) ASI failed to deploy all HFFI-FA awards, which violated its FY 2011 and FY 2012 Assistance Agreements. These are conditions under which the CDFI Fund may find ASI in default.

While ASI's FY 2013 Certification Application and Assistance Application were not within the scope of this audit, we believe it would be prudent of CDFI Fund management to review these applications to determine if ASI was eligible to receive an FA award of \$1,347,000 during 2013, and if funds were used in accordance with its 2013 Assistance Agreement.

#### Recommendations:

We recommend that the Director of the CDFI Fund do the following: (1) determine whether ASI was in default of its 2006 through 2009, 2011, and 2012 Assistance Agreements as a result of submitting invalid information in its Certification Application and Assistance Agreements for FYs 2006 through 2009, 2011, and 2012, and its failure to deploy all HFFI-FA awards; and as such, take appropriate action to include: requiring ASI to reimburse the CDFI Fund all FA and HFFI-FA awards, and suspending or revoking ASI's CDFI certification; and (2) re-evaluate ASI's FY 2013 Certification Application and FY 2013 Assistance Application to determine if the information submitted was valid and complete; and if ASI met the eligibility requirements for CDFI re-certification and to receive its \$1,347,000 FA award.



## OIG Highlights July 2019

3. Audit of Georgia Department of Community Affairs' Payment Under 1602 Program	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-19-039</a>
Summary of Findings/Recommendations	
<p>We found that Georgia Department of Community Affairs (DCA) did not fully comply with the Treasury's 1602 Program requirements at the time of our review. Although DCA substantially met the eligibility and compliance requirements set forth in both Section 42 of the Internal Revenue Code (IRC) and Section 1602 of the American Recovery and Reinvestment Act of 2009 for receiving its Payments to States for Low-Income Housing Projects in Lieu of Low-Income Housing Credits for 2009 (1602 Program) award, it did not meet all requirements for subawarding those funds to low-income housing projects. Specifically, DCA used 1602 Program funds to reimburse 14 subawardees a total of \$170,500 for legal fees, which were unallowable under the 1602 Program requirements. In addition, excess payments totaling \$208,447 were made as a result of two subawardees including ineligible costs per Section 42 of the IRC in the eligible bases of their low income housing projects. Ineligible costs were associated with property appraisals, market studies, boundary and topographical surveys, real estate attorney fees, accounting fees, and title and recording fees that were ineligible under Section 42 of the IRC. Of the \$208,447 in excess 1602 Program payments, DCA agreed to having made excess payments totaling \$97,474 and returned funds to Treasury in payments of \$13,112 in July 2015, \$77,792 in August 2015, and \$6,570 in April 2016. Overall, we question a total of \$281,473 in 1602 Program payments as follows:</p> <ul style="list-style-type: none"> <li>• \$170,500 of unallowable legal fees;</li> <li>• \$55,817 of ineligible costs included in the cost basis of West Haven Senior Apartments (West Haven); and</li> <li>• \$55,156 of ineligible costs included in the cost basis of The Terrace at Edinburgh (Terrace).</li> </ul> <p>We also concluded that DCA established compliance and asset management processes to ensure that 1602 Program-funded low-income housing projects comply with Section 42 of the IRC and remain compliant during the 15-year compliance period. At the time of our review, there were no matters impacting compliance and the long-term viability of 1602 Program-funded projects. DCA also complied with 1602 Program reporting requirements in submitting quarterly project performance reports and annual certification reports to Treasury. That said, we also want to emphasize the need for continued diligence on the part of Treasury and DCA to ensure compliance with the 1602 Program requirements over the remaining 15-year compliance period.</p> <p>While we found no matters regarding DCA's performance of compliance and asset management functions, we did note a matter of concern regarding the DCA's collection of \$5,866,798 in asset management fees from all 45 subawardees to cover the future costs of performing asset management functions throughout the projects' 15-year compliance period, which is expected to end in 2026. Collecting such fees in advance is not prohibited by 1602 Program requirements. However, it is a matter of concern that the total cost of performing asset management over the 15-year performance period may be significantly less than the \$5,866,798 collected by DCA given that actual costs were unknown at the time fees were collected. Since DCA's asset management is ongoing, we do not question the \$5,866,798 of asset management fees collected. Nonetheless, this a matter requiring closer attention on the part of Office of the Fiscal Assistant Secretary in monitoring DCA's compliance with 1602 Program Requirements.</p>	

## OIG Highlights July 2019

### Recommendations:

We recommended that the Fiscal Assistant Secretary do the following: (1) ensure that DCA provides sufficient support of other eligible costs used to offset the \$170,500 of excess 1602 Program payments made to 14 subawardees for unallowable legal fees. For any costs that cannot be sufficiently supported, ensure that DCA reimburses Treasury; (2) ensure DCA reimburses Treasury \$55,817 of excess 1602 Program payments made to West Haven as a result of including ineligible costs in the project's cost basis; and (3) ensure DCA reimburses Treasury \$55,156 of excess 1602 Program payments made to Terrace as a result of including ineligible costs in the project's cost basis.; and (4) require DCA to provide support, going forward, for its actual costs to perform asset management functions over the remaining 15-year compliance period to ensure that fees collected from subawardees do not exceed actual costs.

#### 4. Treasury's Efforts to Increase Transparency Into Federal Spending Continue, But Further Refinement Is Needed

Affected Offices/Bureaus	Further Information (click on link below)
DO	OIG-19-040

#### Summary of Findings/Recommendations

Under a contract monitored by our office, The Center for Organizational Excellence, Inc. (COE) and CohnReznick LLP (CohnReznick), a certified Independent Public Accounting (IPA), firm, performed an audit of internal controls that Treasury's Bureau of the Fiscal Service (Fiscal Service) DATA Act Program Management Office (PMO) designed, implemented, and placed into operation to help ensure the security, processing integrity, and quality of the data extracted from the DATA Act Broker (Broker) for display on USASpending.gov.

The IPA, noted that the DATA Act PMO has made great progress toward achieving the DATA Act's objectives and found the implementation and deployment of the DATA Act Information Model Schema (DAIMS), Broker, and USASpending.gov consistent with requirements of the DATA Act. However, they identified risks that, if not mitigated, threaten Treasury's leadership of and hinder its efforts to increase transparency into Federal spending. Specifically, COE and CohnReznick noted issues with the DATA Act PMO's process and resource planning documentation and insufficient documentation of validation rules. COE and CohnReznick also noted that DAIMS specifications do not fully align with validation rules and full disclosures of known data limitations are not present on USASpending.gov. In addition, data elements from external sources are not fully documented through DAIMS specifications and the completeness of Treasury's cloud computing environment security features has not been evaluated.

Accordingly, COE and CohnReznick recommended that Treasury's Fiscal Assistant Secretary (1) enhance and complete existing standard operating procedures; (2) develop an internal reference document for the DATA Act PMO development team that explains validation rules; (3) test and document validation rules and develop procedures to ensure changes to rules implemented during coding are subsequently captured in official DAIMS documentation; (4) enhance generic disclaimers on USASpending.gov and expand the use of limitation statements; (5) expand current documentation or create a complementary document that includes all elements used for validation, derivation, and display purposes; and (6) incorporate a review of available complementary security controls into the existing review process for its cloud computing environment. Treasury management accepted the findings and recommendations.

## OIG Highlights July 2019

5. Interim Audit Update – Matters for Consideration Prior to Fiscal Service’s Selection of the Direct Express® Debit Card Program Financial Agent	
Affected Offices/Bureaus	Further Information (click on the link below)
Bureau of the Fiscal Service (Fiscal Service)	<a href="#">OIG-19-041</a>
Summary of Findings/Recommendations	
<p>We reviewed corrective actions taken by the Fiscal Service for recommendations made in previous Treasury OIG reports issued in 2014 and 2017 related to the financial agency agreement (FAA) with Comerica Bank to operate the Direct Express® Debit Card program (Direct Express). Based on our audit work to date and due to the importance of Direct Express and the needs of its customers, we shared our initial findings and recommendations prior to completion of all audit work. We believed this interim reporting was important for Fiscal Service’s consideration prior to the selection of the next financial agent later this summer.</p> <p>According to its financial agent selection process guidance, Fiscal Service negotiates policies and procedures for overseeing a financial agent <i>after</i> the financial agent has been selected and prior to signing the FAA. Given the importance of customer service and based on our review of the (1) sample FAA compared to the current FAA and (2) finalists’ proposals, we made four recommendations to modify the FAA.</p> <p>Recommendations:</p> <p>We recommended that the Commissioner of Fiscal Service (1) revise the Service Level Requirements (SLR) calculations related to incentives or disincentives, which will be negotiated between Fiscal Service and the selected financial agent prior to signing the FAA. The minimum target performance and/or weighting of the SLRs should ensure that the financial agent and its subcontractors are incentivized to provide excellent service in all areas, including chargeback and dispute processing and customer service representative response times; (2) periodically request access to the Regulation E compliance reviews related to Direct Express conducted by the banking regulators under the provisions outlined in 12 CFR 261 or other relevant provisions related to the regulator. This information should be used to monitor the financial agent’s compliance with the FAA and SLRs or to improve Direct Express; (3) coordinate with the financial agent to develop periodic reports that comply with Right to Financial Privacy Act and provide useful information on potential violations of federal criminal laws, including internal and external fraud relating to Direct Express; and (4) revise FAA provision 10, <i>Reviews and Audit</i>, to state “...the Federal Government will not be entitled to obtain or examine any records related to individual debit cards, except as allowed by law.</p>	

## Ongoing Work July 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Discussion Draft Report Issued 7/8/2019	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	6/18/2018	<a href="#">A-BT-18-054</a>	Employee Safety	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	9/27/2018	<a href="#">A-BT-18-060</a>	Western Currency Facility Expansion	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	N/A	A-FS-19-026	Fiscal Year 2019 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	6/26/19	A-BT-19-039	BEP Project Management Process for New Note Design	Fieldwork	Sharon Torosian	(617) 223- 8638
<b>Total BEP</b>	<b>6</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Cecilia Howland	(202) 927-8782
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	N/A	A-FS-19-020	Fiscal Year 2019 Audit of the Community Development Financial Institutions Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total CDFI:</b>	<b>4</b>					
DO	N/A	A-MF-18-004	Fiscal Year 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	8/11/2016	<a href="#">A-MF-16-059</a>	Audit of Office of Intelligence and Analysis	2 reports issued	Greg Sullivan	(202) 927-5369
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 report issued 7/12/2018	Greg Sullivan	(202) 927-5369

## Ongoing Work July 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Discussion Draft Report Issued 7/31/2019	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	1 report issued 3/14/2019	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	7/9/2018	<a href="#">A-RM-18-055</a>	Audit of OFR's Workforce Reshaping Process	Fieldwork	Susan Barron	(202) 927-5776
DO	8/9/2018	<a href="#">A-FI-18-058</a>	Audit of Treasury's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2018	<a href="#">A-FA-19-006</a>	Survey of Treasury's Activities to Support the Committee on Foreign Investment in the United States	Fieldwork	Cecilia Howland	(202) 927-8782
DO	11/13/2018	<a href="#">A-FA-19-007</a>	Audit of Office of Technical Assistance's Project Selection Process	Fieldwork	Cecilia Howland	(202) 927-8782
DO	12/6/2018	<a href="#">A-IT-19-008</a>	Audit of the Treasury's Compliance with the Cybersecurity Act of 2015	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	2/25/2019	<a href="#">A-BS-19-012</a>	Survey of FSOC and its Federal Member Agencies' Efforts to Support the Implementation of the Cybersecurity Act of 2015	Fieldwork	Jeff Dye	(202) 927-0384
DO	3/5/2019	<a href="#">A-IT-19-031</a>	Fiscal Year 2019 Audit of Treasury's Information Security Program and Practices for Intelligence Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	04/04/2019	<a href="#">A-IT-19-033</a>	Fiscal Year 2019 Audit of Treasury's Information Security Program and Practices for Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	04/04/2019	<a href="#">A-IT-19-034</a>	Fiscal Year 2019 Audit of Treasury's Information Collateral National Security Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	04/15/2019	<a href="#">A-FS-19-014</a>	Audit of the Department of Treasury's Schedules of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	04/22/2019	<a href="#">A-RM-19-003</a>	CAV Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve Its Reimbursable Agreement Process	Fieldwork	Susan Barron	(202) 927-5776
DO	N/A	A-FS-19-017	Fiscal Year 2019 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work July 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	N/A	A-FS-19-019	Fiscal Year 2019 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-024	Fiscal Year 2019 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-025	Fiscal Year 2019 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-027	Fiscal Year 2019 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-030	Fiscal Year 2019 SSAE 18 Examination – HRConnect	Fieldwork	James Hodge	(202) 927-0009
<b>Total DO</b>	<b>26</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Formal Draft Report Issued 7/16/2019	Greg Sullivan	(202) 927-5369
FinCEN	6/26/2018	<a href="#">A-MF-18-056</a>	FinCEN's Management of the BSA Database	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Fieldwork	Sharon Torosian	(617) 223-8638
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	6/18/2018	<a href="#">A-DM-18-051</a>	CAV Direct Express Debit Card Program	Interim Report Issued 7/29/2019	Kathy Johnson	(202) 927-8783
Fiscal Service	12/18/2018	<a href="#">A-DM-19-004</a>	Survey of Fiscal Service's Information Technology Infrastructure	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	N/A	A-FS-19-021	Fiscal Year 2019 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work July 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
Fiscal Service	N/A	A-FS-19-022	Fiscal Year 2019 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-19-023	Fiscal Year 2019 SSAE 18 Examination – Administrative Resource Center	Fieldwork	James Hodge	(202) 927-0009
<b>Total Fiscal Service</b>	<b>10</b>					
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/13/2018	<a href="#">A-PA-19-001</a>	Audit of OCC's Controls over Purchase Cards	Fieldwork	Lisa DeAngelis	(202) 927-5621
OCC	2/4/2019	<a href="#">A-BS-19-005</a>	Review of OCC's Human Capital Policies and Resource Planning	Fieldwork	Jeff Dye	(202) 927-0384
OCC	N/A	A-FS-19-018	Fiscal Year 2019 Audit of the Office of the Comptroller of the Currency's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total OCC</b>	<b>6</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Formal Draft Report Issued 7/17//2019	Cecilia Howland	(202) 927-8782
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	8/27/2018	<a href="#">A-GC-18-059</a>	Audit of Treasury's Administration of the Pre-Award Phase for the Direct Component Awards of the Gulf Coast Restoration Trust Fund	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	11/16/2018	<a href="#">A-GC-19-010</a>	Audit of the Gulf Coast Ecosystem Restoration Council's DATA Quality Reporting under the DATA Act	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	N/A	A-FS-19-029	Fiscal Year 2019 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009

## Ongoing Work July 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
RESTORE	N/A	A-IT-19-032	Fiscal Year 2019 Evaluation of the Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices	Fieldwork	Larissa Klimpel	(202) 927-0361
<b>Total RESTORE</b>	<b>7</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Lisa DeAngelis	(202) 927-5621
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Impact of SBLF Dividend Rate Increase	Fieldwork	Lisa DeAngelis	(202) 927-5621
<b>Total SBLF</b>	<b>2</b>					
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Discussion Draft Issued 7/19/2018	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
TTB	N/A	<a href="#">A-FS-19-028</a>	Fiscal Year 2019 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total TTB</b>	<b>4</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2018	<a href="#">A-PA-19-011</a>	Audit Mint's Contracting Practices	Fieldwork	Lisa DeAngelis	(202) 927-5621
MINT	04/15/2019	<a href="#">A-FS-19-015</a>	Audit of the United States Mint's Schedules Deep Storage of Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009



## Ongoing Work July 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
MINT	N/A	A-FS-19-016	Fiscal Year 2019 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
MINT	N/A	A-BT-19-035	Inquiry of the of Mint's Gold Bullion Acquisition	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total MINT</b>	<b>8</b>					
<b>Total Reports</b>	<b>75</b>					




DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

OFFICE OF  
INSPECTOR GENERAL

SEP 19 2019

INFORMATION MEMORANDUM FOR SECRETARY MNUCHIN

FROM: Richard K. Delmar   
Acting Inspector General

SUBJECT: Audit Monthly Status Report

As of August 31, 2019, the Office of Audit had 73 projects in progress. During the month, the office initiated 1 new engagement and issued 4 final audit products. The status of the new engagement and final products is described in Attachment 1. The status of the office's ongoing work is provided in Attachment 2.

If you have any questions regarding our audit program, please contact me at (202) 927-3973 or Deborah L. Harker, Assistant Inspector General for Audit, at (202) 927-5752.

Attachments

cc: Chief of Staff




DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

OFFICE OF  
INSPECTOR GENERAL

SEP 19 2019

**INFORMATION MEMORANDUM FOR DEPUTY SECRETARY MUZINICH**

**FROM:** Richard K. Delmar   
Acting Inspector General

**SUBJECT:** Audit Monthly Status Report

As of August 31, 2019, the Office of Audit had 73 projects in progress. During the month, the office initiated 1 new engagement and issued 4 final audit products. The status of the new engagement and final products is described in Attachment 1. The status of the office's ongoing work is provided in Attachment 2.

If you have any questions regarding our audit program, please contact me at (202) 927-3973 or Deborah L. Harker, Assistant Inspector General for Audit, at (202) 927-5752.

Attachments

cc: Chief of Staff



OFFICE OF  
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

SEP 19 2019

MEMORANDUM FOR BRIAN CALLANAN  
GENERAL COUNSEL

FROM: *Donna Gravel for*  
Deborah L. Harker  
Assistant Inspector General for Audit

SUBJECT: Audit Monthly Status Report

As of August 31, 2019, the Office of Audit had 73 projects in progress. During the month, the office initiated 1 new engagement and issued 4 final audit products. The status of the new engagement and final products is described in Attachment 1. The status of the office's ongoing work is provided in Attachment 2.

If you have any questions regarding the scope or objectives of any of these audit projects, please contact me at (202) 927-5400.

Attachments



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

OFFICE OF  
INSPECTOR GENERAL

SEP 19 2019

**MEMORANDUM FOR BRENT MCINTOSH  
UNDER SECRETARY FOR INTERNATIONAL AFFAIRS**

**FROM:** *Deborah L. Harker*  
Deborah L. Harker  
Assistant Inspector General for Audit

**SUBJECT:** Audit Monthly Status Report

As of August 31, 2019, the Office of Audit had 73 projects in progress. During the month, the office initiated 1 new engagement and issued 4 final audit products. The status of the new engagement and final products is described in Attachment 1. The status of the office's ongoing work is provided in Attachment 2.

If you have any questions regarding the scope or objectives of any of these audit projects, please contact me at (202) 927-5400.

Attachments

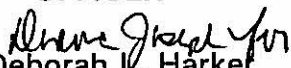


DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

OFFICE OF  
INSPECTOR GENERAL

SEP 19 2019

MEMORANDUM FOR ERIC OLSON  
DEPUTY ASSISTANT SECRETARY FOR  
INFORMATION SYSTEMS AND CHIEF INFORMATION  
OFFICER

FROM:   
Deborah L. Harker  
Assistant Inspector General for Audit

SUBJECT: Audit Monthly Status Report

As of August 31, 2019, the Office of Audit had 73 projects in progress. During the month, the office initiated 1 new engagement and issued 4 final audit products. The status of the new engagement and final products is described in Attachment 1. The status of the office's ongoing work is provided in Attachment 2.

If you have any questions regarding the scope or objectives of any of these audit projects, please contact me at (202) 927-5400.

Attachments



OFFICE OF  
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

SEP 19 2019

**MEMORANDUM FOR SIGAL MANDELKER  
UNDER SECRETARY FOR TERRORISM AND  
FINANCIAL INTELLIGENCE**

**FROM:**

  
Deborah L. Harker  
Assistant Inspector General for Audit

**SUBJECT:**

Audit Monthly Status Report

As of August 31, 2019, the Office of Audit had 73 projects in progress. During the month, the office initiated 1 new engagement and issued 4 final audit products. The status of the new engagement and final products is described in Attachment 1. The status of the office's ongoing work is provided in Attachment 2.

If you have any questions regarding the scope or objectives of any of these audit projects, please contact me at (202) 927-5400.

Attachments



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

OFFICE OF  
INSPECTOR GENERAL

SEP 19 2019

MEMORANDUM FOR DAVID KAUTTER  
ASSISTANT SECRETARY FOR TAX POLICY

FROM:   
Deborah L. Harker  
Assistant Inspector General for Audit

SUBJECT: Audit Monthly Status Report

As of August 31, 2019, the Office of Audit had 73 projects in progress. During the month, the office initiated 1 new engagement and issued 4 final audit products. The status of the new engagement and final products is described in Attachment 1. The status of the office's ongoing work is provided in Attachment 2.

If you have any questions regarding the scope or objectives of any of these audit projects, please contact me at (202) 927-5400.

Attachments





OFFICE OF  
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

SEP 19 2019

**MEMORANDUM FOR DAVID EISNER  
ASSISTANT SECRETARY FOR MANAGEMENT**

**FROM:**

*Deborah L. Harker*  
Deborah L. Harker

Assistant Inspector General for Audit

**SUBJECT:**

Audit Monthly Status Report

As of August 31, 2019, the Office of Audit had 73 projects in progress. During the month, the office initiated 1 new engagement and issued 4 final audit products. The status of the new engagement and final products is described in Attachment 1. The status of the office's ongoing work is provided in Attachment 2.

If you have any questions regarding the scope or objectives of any of these audit projects, please contact me at (202) 927-5400.

Attachments



OFFICE OF  
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

SEP 19 2019

**MEMORANDUM FOR CAROLE BANKS**  
**DEPUTY CHIEF FINANCIAL OFFICER**

**FROM:**

*Deborah L. Harker*  
Deborah L. Harker  
Assistant Inspector General for Audit

**SUBJECT:** Audit Monthly Status Report

As of August 31, 2019, the Office of Audit had 73 projects in progress. During the month, the office initiated 1 new engagement and issued 4 final audit products. The status of the new engagement and final products is described in Attachment 1. The status of the office's ongoing work is provided in Attachment 2.

If you have any questions regarding the scope or objectives of any of these audit projects, please contact me at (202) 927-5400.

Attachments

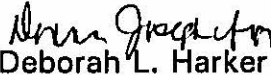


DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

OFFICE OF  
INSPECTOR GENERAL

SEP 19 2019

**MEMORANDUM FOR UNDER SECRETARY FOR DOMESTIC FINANCE**

**FROM:**   
Deborah L. Harker  
Assistant Inspector General for Audit

**SUBJECT:** Audit Monthly Status Report

As of August 31, 2019, the Office of Audit had 73 projects in progress. During the month, the office initiated 1 new engagement and issued 4 final audit products. The status of the new engagement and final products is described in Attachment 1. The status of the office's ongoing work is provided in Attachment 2.

If you have any questions regarding the scope or objectives of any of these audit projects, please contact me at (202) 927-5400.

Attachments



OFFICE OF  
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

SEP 19 2019

MEMORANDUM FOR JOVITA CARRANZA  
TREASURER OF THE UNITED STATES

FROM:   
Deborah L. Harker  
Assistant Inspector General for Audit

SUBJECT: Audit Monthly Status Report

As of August 31, 2019, the Office of Audit had 73 projects in progress. During the month, the office initiated 1 new engagement and issued 4 final audit products. The status of the new engagement and final products is described in Attachment 1. The status of the office's ongoing work is provided in Attachment 2.

If you have any questions regarding the scope or objectives of any of these audit projects, please contact me at (202) 927-5400.

Attachments

## OIG Highlights August 2019

### NEW ENGAGEMENT

1. Survey of Project Management at the U.S. Mint	
Affected Offices/Bureaus	Further Information (click on link below)
United States Mint (Mint)	A-BT-19-041
Objective:	
To gain an understanding of the Mint's controls and processes related to project management.	

The Office of Audit did not issue any formal draft reports during August.

### FINAL PRODUCTS

1. Response to Quigley Memorandum	
Affected Offices/Bureaus	Further Information
Departmental Offices (DO)	OIG-CA-19-021
Summary of Findings/Recommendations	
There were no findings or recommendations. This memorandum contains sensitive but unclassified information.	
2. Report on the Enterprise Business Solutions' Description of its HRConnect System and on the Suitability of the Design and Operating Effectiveness of its Controls for the Period August 1, 2018 to June 30, 2019	
Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-19-042</a>
Summary of Findings/Recommendations	
<p>A certified independent public accounting firm (IPA) working under OIG supervision, performed a Statement on Standards for Attestation Engagements Number 18, Attestation Standards: Clarification and Recodification, an examination of the Enterprise Business Solutions (EBS) description of controls for processing user entities' human resource transactions in its HRConnect system; and the suitability of the design and operating effectiveness of these control for the period August 1, 2018 to June 30, 2019.</p> <p>The IPA found, in all material respects, that (1) the description fairly presents the HRConnect system that was designed and implemented throughout the period August 1, 2018, to June 30, 2019; (2) the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period August 1, 2018, to June 30, 2019, and subservice organizations and user entities applied the complementary user entity controls assumed in the design of EBS' controls throughout</p>	

## OIG Highlights August 2019

the period August 1, 2018, to June 30, 2019; and (3) the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period August 1, 2018, to June 30, 2019, if complementary subservice organization and user entity controls, assumed in the design of EBS' controls, operated effectively throughout the period August 1, 2018, to June 30, 2019.

### 3. Termination Memorandum – Audit of the Office of Intelligence and Analysis

Affected Offices/Bureaus	Further Information (click on link below)
DO	<a href="#">OIG-CA-19-022</a>

#### Summary of Findings/Recommendations

In August 2016, we initiated an audit of the Office of Intelligence and Analysis (OIA). Our audit objective was to assess OIA's progress in meeting its statutory responsibilities. We issued two audit reports related to our objective and planned to issue a third report concluding on our objective. The first report (*OIG-18-006, Audit of the Office of Intelligence and Analysis' Management of the Office of Terrorism and Financial Intelligence Employees' Intelligence Community Public Key Infrastructure Certificates*, October 30, 2017) addressed concerns related to OIA and the Financial Crimes Enforcement Network (FinCEN). Our second report (*OIG-18-044, Audit of the Office of Intelligence and Analysis' Authorities and Actions Related to U.S. Persons' Financial Information*, April 9, 2018) addressed claims that OIA analysts were (1) illegally collecting and retaining domestic financial information from the Bank Secrecy Act database maintained by FinCEN. OIA does not have U.S. Persons procedures approved by the Attorney General of the United States, (2) contacting financial institutions to make inquiries about individual bank accounts and transactions involving U.S. citizens, and (3) exceeding the limits of the agreement between OIA and FinCEN that allows OIA access to FinCEN's banking database. We plan to conduct corrective action verification reviews related to recommendations made in these two reports. We are terminating this project and will not issue a third audit report.

### 4. Report on the Bureau of the Fiscal Service Administrative Resource Center's Description of its Financial Management Services and the Suitability of the Design and Operating Effectiveness of its Controls for the Period July 1, 2018 to June 30, 2019

Affected Offices/Bureaus	Further Information (click on link below)
Bureau of the Fiscal Service (Fiscal Service)	<a href="#">OIG-19-043</a>

#### Summary of Findings/Recommendations

An IPA, under a contract supervised by the OIG, performed a Statement on Standards for Attestation Engagements Number 18, Attestation Standards: Clarification and Recodification—Report on Controls at a Service Organization Relevant to User Entities' Internal Control over Financial Reporting (SOC 1), examination of the description of controls, the suitability of the design, and the operating effectiveness of the accounting, procurement, and human resources processing, general computer, and monitoring controls (financial management services) provided by the Fiscal Service Administrative Resource Center's (ARC) to various Federal Government agencies (customer agencies) for the period July 1, 2018 to June 30, 2019.

The IPA found, in all material respects, that (1) the description fairly presents financial management services that were designed and implemented throughout the period July 1, 2018 to June 30, 2019, (2) the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period July 1, 2018 to June 30, 2019, and subservice organizations and Customer Agencies applied the complementary controls assumed in the design of ARC's controls throughout the period July 1, 2018 to June 30, 2019; and (3) the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period July 1, 2018 to June 30, 2019 if complementary subservice organization and Customer Agency controls, assumed in the design of ARC's controls, operated effectively throughout the period July 1, 2018 to June 30, 2019.

## Ongoing Work August 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
BEP	3/7/2017	<a href="#">A-BT-17-028</a>	BEP NexGen CAV	Discussion Draft Report Issued 7/8/2019	Sharon Torosian	(617) 223-8638
BEP	12/12/2017	<a href="#">A-PA-18-014</a>	Corrective Action Verification- BEP's Administration of the Burson-Marsteller Public Education and Awareness Contract Was Deficient	Fieldwork	Lisa DeAngelis	(202) 927-5621
BEP	6/18/2018	<a href="#">A-BT-18-054</a>	Employee Safety	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	9/27/2018	<a href="#">A-BT-18-060</a>	Western Currency Facility Expansion	Fieldwork	Sharon Torosian	(617) 223-8638
BEP	N/A	A-FS-19-026	Fiscal Year 2019 Audit of the Bureau of Engraving and Printing's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
BEP	6/26/19	A-BT-19-039	BEP Project Management Process for New Note Design	Fieldwork	Sharon Torosian	(617) 223- 8638
<b>Total BEP</b>	<b>6</b>					
CDFI	12/11/2014	<a href="#">A-GF-15-017</a>	Administration of the Healthy Food Financing Initiative	Fieldwork	Cecilia Howland	(202) 927-8782
CDFI	12/2/2014	<a href="#">A-GF-15-016</a>	Technical Assistance Awardee Compliance	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	3/7/2017	<a href="#">A-GF-17-029</a>	New Market Tax Credit Allocations to Wisconsin	Fieldwork	Lisa DeAngelis	(202) 927-5621
CDFI	N/A	A-FS-19-020	Fiscal Year 2019 Audit of the Community Development Financial Institutions Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total CDFI:</b>	<b>4</b>					
DO	N/A	A-MF-18-004	Fiscal Year 2018 Classified Project	Fieldwork	Greg Sullivan	(202) 927-5369
DO	2/8/2017	<a href="#">A-MF-17-026</a>	OFAC's Iran Sanctions Program	1 report issued 7/12/2018	Greg Sullivan	(202) 927-5369
DO	7/21/2017	<a href="#">A-BS-17-046</a>	OFR Hiring Practices and Viewpoint Survey Results	Fieldwork	Jeff Dye	(202) 927-0384

## Ongoing Work August 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	11/8/2017	<a href="#">A-MF-18-008</a>	Audit of TEOAF Management Controls	Fieldwork	Greg Sullivan	(202) 927-5369
DO	11/13/2017	<a href="#">A-RM-18-007</a>	Overhead Process and Economy Act Compliance	Discussion Draft Report Issued 7/31/2019	Susan Barron	(202) 927-5776
DO	11/13/2017	<a href="#">A-RM-18-009</a>	Treasury Executive Bonus and Award Practices	Fieldwork	Susan Barron	(202) 927-5776
DO	2/5/2018	<a href="#">A-MF-18-044</a>	Audit of OFAC's Ukraine/Russia-Related Sanctions Program	2 reports issued	Greg Sullivan	(202) 927-5369
DO	3/8/2018	<a href="#">A-PA-18-046</a>	Risk Assessment of Charge Card Programs for Fiscal Year 2017	Fieldwork	Lisa DeAngelis	(202) 927-5621
DO	7/9/2018	<a href="#">A-RM-18-055</a>	Audit of OFR's Workforce Reshaping Process	Fieldwork	Susan Barron	(202) 927-5776
DO	8/9/2018	<a href="#">A-FI-18-058</a>	Audit of Treasury's Reporting of Financial and Payment Information Under the DATA Act	Fieldwork	Andrea Smith	(202) 927-8757
DO	11/8/2018	<a href="#">A-FA-19-006</a>	Survey of Treasury's Activities to Support the Committee on Foreign Investment in the United States	Fieldwork	Cecilia Howland	(202) 927-8782
DO	11/13/2018	<a href="#">A-FA-19-007</a>	Audit of Office of Technical Assistance's Project Selection Process	Fieldwork	Cecilia Howland	(202) 927-8782
DO	12/6/2018	<a href="#">A-IT-19-008</a>	Audit of the Treasury's Compliance with the Cybersecurity Act of 2015	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	2/25/2019	<a href="#">A-BS-19-012</a>	Survey of FSOC and its Federal Member Agencies' Efforts to Support the Implementation of the Cybersecurity Act of 2015	Fieldwork	Jeff Dye	(202) 927-0384
DO	3/5/2019	<a href="#">A-IT-19-031</a>	Fiscal Year 2019 Audit of Treasury's Information Security Program and Practices for Intelligence Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	04/04/2019	<a href="#">A-IT-19-033</a>	Fiscal Year 2019 Audit of Treasury's Information Security Program and Practices for Unclassified Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	04/04/2019	<a href="#">A-IT-19-034</a>	Fiscal Year 2019 Audit of Treasury's Information Collateral National Security Systems	Fieldwork	Larissa Klimpel	(202) 927-0361
DO	04/15/2019	<a href="#">A-FS-19-014</a>	Audit of the Department of Treasury's Schedules of United States Gold Reserves Held by Federal Reserve Banks	Fieldwork	James Hodge	(202) 927-0009
DO	04/22/2019	<a href="#">A-RM-19-003</a>	CAV Treasury's Office of Budget and Travel Potentially Violated the Antideficiency Act and Needs to Improve its Reimbursable Agreement Process	Fieldwork	Susan Barron	(202) 927-5776
DO	N/A	A-FS-19-017	Fiscal Year 2019 Audit of the Department of the Treasury's Consolidated Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-019	Fiscal Year 2019 Audit of the Office of D.C. Pensions' Financial Statements	Fieldwork	James Hodge	(202) 927-0009



## Ongoing Work August 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
DO	N/A	A-FS-19-024	Fiscal Year 2019 Audit of the Department of the Treasury Forfeiture Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-025	Fiscal Year 2019 Audit of the Federal Financing Bank's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
DO	N/A	A-FS-19-027	Fiscal Year 2019 Audit of the Exchange Stabilization Fund's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total DO</b>	<b>24</b>					
FinCEN	8/9/2016	<a href="#">A-MF-16-058</a>	Implementation of Section 311 of the USA PATRIOT Act	Formal Draft Report Issued 7/16/2019	Greg Sullivan	(202) 927-5369
FinCEN	6/26/2018	<a href="#">A-MF-18-056</a>	FinCEN's Management of the BSA Database	Fieldwork	Greg Sullivan	(202) 927-5369
<b>Total FinCEN:</b>	<b>2</b>					
Fiscal Service	12/31/2015	<a href="#">A-BT-16-006</a>	Do Not Pay Data Analytics Services	Discussion Draft Report Issued 8/14/2019	Sharon Torosian	(617) 223-8638
Fiscal Service	10/16/2014	<a href="#">A-FI-15-004</a>	Delinquent Debt Referrals	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/13/2016	<a href="#">A-FI-16-060</a>	Use of Permanent and Indefinite Appropriations Funds	Fieldwork	Andrea Smith	(202) 927-8757
Fiscal Service	9/15/2017	<a href="#">A-DM-17-047</a>	Card Acquiring Service Program and Management of Interchange Fees	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	10/20/2017	<a href="#">A-DM-18-002</a>	Treasury Offset Program	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	6/18/2018	<a href="#">A-DM-18-051</a>	CAV Direct Express Debit Card Program	Interim Report Issued 7/29/2019	Kathy Johnson	(202) 927-8783
Fiscal Service	12/18/2018	<a href="#">A-DM-19-004</a>	Survey of Fiscal Service's Information Technology Infrastructure	Fieldwork	Kathy Johnson	(202) 927-8783
Fiscal Service	N/A	A-FS-19-021	Fiscal Year 2019 SSAE 18 Examination – Funds Management Branch	Fieldwork	James Hodge	(202) 927-0009
Fiscal Service	N/A	A-FS-19-022	Fiscal Year 2019 SSAE 18 Examination – Federal Investments and Borrowings Branch	Fieldwork	James Hodge	(202) 927-0009
<b>Total Fiscal Service</b>	<b>9</b>					

## Ongoing Work August 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
OCC	4/21/2016	<a href="#">A-BS-16-040</a>	Supervision of Federal Branches and Agencies of Foreign Banks	Fieldwork	Jeff Dye	(202) 927-0384
OCC	10/6/2016	<a href="#">A-BS-17-003</a>	Supervision of Wells Fargo Bank, N.A.	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/14/2016	<a href="#">A-BS-17-004</a>	OCC's Supervision Related to Banks' Compliance with the BSA/AML Regulations, & OFAC Sanctions Laws, & the Impact on the De-risking Trend	Fieldwork	Jeff Dye	(202) 927-0384
OCC	11/13/2018	<a href="#">A-PA-19-001</a>	Audit of OCC's Controls over Purchase Cards	Fieldwork	Lisa DeAngelis	(202) 927-5621
OCC	2/4/2019	<a href="#">A-BS-19-005</a>	Review of OCC's Human Capital Policies and Resource Planning	Fieldwork	Jeff Dye	(202) 927-0384
OCC	N/A	A-FS-19-018	Fiscal Year 2019 Audit of the Office of the Comptroller of the Currency's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total OCC</b>	<b>6</b>					
RESTORE	6/1/2015	<a href="#">A-GC-15-056</a>	Internal Controls and Capabilities – Jefferson Parish, Louisiana	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	6/13/2016	<a href="#">A-GC-16-043</a>	Subsea Systems Institute's Use of Centers of Excellence Research Grants Program Funds	Formal Draft Report Issued 7/17/2019	Cecilia Howland	(202) 927-8782
RESTORE	5/3/2018	<a href="#">A-GC-18-052</a>	Risk Assessment of the Gulf Coast Ecosystem Restoration Council Charge Card and Convenience Check Programs	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	8/27/2018	<a href="#">A-GC-18-059</a>	Audit of Treasury's Administration of the Pre-Award Phase for the Direct Component Awards of the Gulf Coast Restoration Trust Fund	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	11/16/2018	<a href="#">A-GC-19-010</a>	Audit of the Gulf Coast Ecosystem Restoration Council's DATA Quality Reporting under the DATA Act	Fieldwork	Cecilia Howland	(202) 927-8782
RESTORE	N/A	A-FS-19-029	Fiscal Year 2019 Audit of the Gulf Coast Ecosystem Restoration Council's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
RESTORE	N/A	A-IT-19-032	Fiscal Year 2019 Evaluation of the Gulf Coast Ecosystem Restoration Council's Information Security Program and Practices	Fieldwork	Larissa Klimpel	(202) 927-0361
<b>Total RESTORE</b>	<b>7</b>					
SBLF	10/3/2016	<a href="#">S-SB-17-002</a>	Asset Management and Consultant Fees	Fieldwork	Cecilia Howland	(202) 927-8782
SBLF	12/7/2017	<a href="#">S-SB-18-013</a>	Impact of SBLF Dividend Rate Increase	Fieldwork	Cecilia Howland	(202) 927-8782
<b>Total SBLF</b>	<b>2</b>					

## Ongoing Work August 2019

Primary Bureau	Engagement Letter Date	Job Code	Engagement Title	Status	Director	Contact
TTB	10/15/2012	<a href="#">A-BT-13-008</a>	Use of Collection Procedures and Offers-In-Compromise to Collect Revenue	Discussion Draft Issued 7/19/2018	Sharon Torosian	(617) 223-8638
TTB	9/8/2017	<a href="#">A-BT-17-048</a>	Audit of TTB's Oversight of Alcohol Beverage Industry Member Trade Practices	Fieldwork	Sharon Torosian	(617) 223-8638
TTB	11/20/2017	<a href="#">A-IT-18-009</a>	Audit of the Alcohol and Tobacco Tax and Trade Bureau's Network and Information System Security	Fieldwork	Larissa Klimpel	(202) 927- 0361
TTB	N/A	<a href="#">A-FS-19-028</a>	Fiscal Year 2019 Audit of the Tobacco Tax and Trade Bureau's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
<b>Total TTB</b>	<b>4</b>					
MINT	7/18/2014	<a href="#">A-MF-14-056</a>	Mint Hiring Practices	Fieldwork	Kathy Johnson	(202) 927-8783
MINT	5/3/2017	<a href="#">A-BT-17-039</a>	Mint Numismatic Order Processing Program	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-010</a>	Physical Security at U.S. Mint Facilities	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2017	<a href="#">A-BT-18-011</a>	Procurement and Quality Assurance of New Materials	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	11/30/2018	<a href="#">A-PA-19-011</a>	Audit Mint's Contracting Practices	Fieldwork	Lisa DeAngelis	(202) 927-5621
MINT	4/15/2019	<a href="#">A-FS-19-015</a>	Audit of the United States Mint's Schedules Deep Storage of Gold and Silver Reserves	Fieldwork	James Hodge	(202) 927-0009
MINT	N/A	A-FS-19-016	Fiscal Year 2019 Audit of the United States Mint's Financial Statements	Fieldwork	James Hodge	(202) 927-0009
MINT	N/A	A-BT-19-035	Inquiry of the of Mint's Gold Bullion Acquisition	Fieldwork	Sharon Torosian	(617) 223-8638
MINT	8/2/2019	A-BT-19-041	Survey of Project Management at the U.S. Mint	Fieldwork	Sharon Torosian	(617) 223-8638
<b>Total MINT</b>	<b>9</b>					
<b>Total Reports</b>	<b>73</b>					