Audit Report

OIG-20-033

FINANCIAL REGULATION AND OVERSIGHT

OFR's Hiring Practices Complied with Federal Requirements

May 1, 2020

Office of Inspector General
Department of the Treasury
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Abbreviations

ARC  Administrative Resource Center
CaRRS  Classification and Recruitment Reporting System
DEOH  Delegated Examining Operations Handbook
DO  Departmental Offices
EEO  equal employment opportunity
FSOC  Financial Stability Oversight Council
OFR  Office of Financial Research
OHR  Office of Human Resources
OIG  Office of Inspector General
OPM  Office of Personnel Management
Treasury  Department of the Treasury
Audit Report

May 1, 2020

Dino Falaschetti, Director
Office of Financial Research

This report presents the results of our audit of the Office of Financial Research’s (OFR) hiring practices. We performed this audit as a continuation of a series of audits of the Department of the Treasury’s (Treasury) hiring practices. The objective of our audit was to determine whether OFR’s hiring practices are in accordance with Office of Personnel Management (OPM), Treasury, OFR, and other federal requirements. Specifically, we reviewed relevant procedures performed by OFR as part of its responsibilities in its hiring process (e.g., issuance of vacancy announcements and the selection of candidates). Additionally, while not the subject of this audit, we reviewed certain procedures performed by OFR’s shared services provider for human resources, the Administrative Resource Center (ARC), as part of its role and responsibilities in the processing of the OFR vacancy announcements, in order to gain a comprehensive understanding of the hiring process. The scope of our audit covered the period from January 1, 2014 through December 31, 2016.

To accomplish our objective, we gained an understanding of applicable federal regulations, as well as Treasury and OFR policies and procedures related to OFR’s hiring processes. We reviewed vacancy announcement data and related documentation. In addition, we interviewed personnel from OFR, Treasury, and ARC involved in OFR’s hiring process. We also reviewed equal employment opportunity (EEO) complaints and administrative grievances filed with Treasury Departmental Offices’ (DO) Office of Human Resources (OHR), as well as grievance decisions and EEO investigative reports. We conducted our fieldwork from August 2017 through October 2018 in Washington, DC. Appendix 1 contains a more detailed description of our objective, scope, and methodology.
Results in Brief

During our audit, we concluded that OFR’s administration of the recruitment process for filling vacancies complied with applicable OPM, Treasury, OFR, and other federal requirements. For example, OFR vacancy announcements included all required items for a job announcement to attract job seekers. Also, OFR gave members of the public an opportunity to compete for vacant positions in their agency by publicly announcing most job opportunities on USAJOBS\(^1\) for a minimum of five calendar days. Announcements opened for a lesser period, were justified.

In addition, per requirements, ARC rated and ranked eligible applicants, applying veterans’ preference,\(^2\) where applicable. Thereafter, it referred the names of eligible candidates to the OFR selecting official for consideration. Through our review of all selectees, we found no instances of veterans being passed over by OFR for the selection of non-preference eligibles. Furthermore, in response to concerns raised by a whistleblower allegation related to potential veterans’ preference violations during the hiring process, we performed additional testing and determined that ARC’s rating of ineligible for applicable veterans was appropriate. As a result of our audit, we are not making any recommendations to OFR.

As part of our reporting process, we provided a draft of this report to OFR management for review and comment. In a written response, management stated it was pleased with the results of our review. Management’s response is provided in its entirety in appendix 2.

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\(^1\) USAJOBS is a website that provides the public with comprehensive information regarding federal employment. Agencies must post their job vacancy announcements on this website as part of the public notice requirement.

\(^2\) A special privilege that entitles qualifying veterans to certain advantages in consideration for federal employment.
Background

Title I of the Dodd-Frank Wall Street Reform and Consumer Protection Act,\(^3\) enacted July 21, 2010, established OFR within Treasury. OFR’s mission is to support the Financial Stability Oversight Council (FSOC),\(^4\) FSOC member agencies, and the public by improving the quality, transparency, and accessibility of financial data and information, by conducting and sponsoring research related to financial stability, and by promoting best practices in risk management. OFR updated its mission, as outlined in its *Strategic Plan for Fiscal Years 2015-2019*, to include promoting financial stability by delivering high-quality financial data, standards, and analysis for FSOC and the public.

Treasury officials responsible for the initial stand up of OFR entered into an interagency agreement with Treasury’s ARC to support administrative functions.\(^5\) The interagency agreement focused on leveraging ARC’s shared services; specifically, human resources, information systems, and procurement. Among other things, ARC provides support in staff acquisition, position classification, and personnel action processing to Treasury offices and other government agencies.

**OFR’s Hiring Process**

OFR does not have an in-house office of human resources or hiring delegation; therefore, it relies on the services of Treasury DO’s OHR. OHR officials serve in a consultant capacity to OFR in areas that include compensation and non-Title 5 benefits, among other things. OHR also outsources its human resources operations to ARC through a reimbursable service agreement. ARC provides support in staff acquisition, position classification, personnel action processing and pay and leave administration to Treasury offices and other government agencies. OHR and ARC collectively oversee OFR’s hiring process.

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\(^3\) P.L. 111-203 (July 21, 2010)  
\(^4\) FSOC, also established by the Dodd-Frank Wall Street Reform and Consumer Protection Act, is charged with identifying threats to the financial stability of the United States, promoting market discipline, and responding to emerging risks to the financial stability of the U.S. financial system.  
\(^5\) Reimbursable Services Agreement (Nov. 2010)
Title 5 of the U.S. Code (U.S.C.)\textsuperscript{6} contains government-wide personnel management laws and related provisions generally applicable to federal employment and the rules agencies must follow to make appointments in the Competitive Service, Excepted Service, and the Senior Executive Service.\textsuperscript{7} In addition to applicable laws and regulations, OFR follows policies, procedures, and guidance to administer their hiring process, including, but not limited to: DO’s Merit Promotion and Internal Placement Plan,\textsuperscript{8} Treasury’s Excepted Service Employment Policy,\textsuperscript{9} OFR’s Human Resources Policies,\textsuperscript{10} Treasury’s Effective Hiring Policy,\textsuperscript{11} and OPM’s Delegated Examining Operations Handbook (DEOH).\textsuperscript{12}

ARC and OHR personnel use four systems to manage the hiring process. First, HR Connect is used by the hiring manager to initiate the hiring process. This system is also used after an applicant selection has been made to process the personnel action (i.e. promotion or appointment). Second, prior to being retired during October 2015, the Classification and Recruitment Reporting System (CaRRS) was used to track vacancy announcement information such as the vacancy announcement number, open and close dates, and position title/pay band. Third, Personnel Action Workflow System, the successor to CaRRS, is a process management system that tracks all the actions in the hiring process from initiation of the request to the employee entry on duty. Lastly, Career Connector is an online hiring system that automatically rates applicants and places the applicants in value categories. It provides applicants, human resources practitioners, and managers a

\textsuperscript{6} 5 U.S.C. Government Organization and Employees
\textsuperscript{7} Competitive Service - consists of all civil service positions in the executive branch, except positions which are specifically excepted from the competitive service by statute.
\textsuperscript{Excepted Service} – consists of those civil service positions which are not in the competitive service or the Senior Executive Service.
\textsuperscript{Senior Executive Service} – consists of any position in an agency which is classified above General Schedule 15 pursuant to section 5108 or in level IV or V of the Executive Schedule; or an equivalent position, which is not required to be filled by an appointment by the President by and with the advice and consent of the Senate.
\textsuperscript{8} DO’s Merit Promotion and Internal Placement Plan (May 2002)
\textsuperscript{9} Treasury’s Excepted Service Employment Policy (April 2014)
\textsuperscript{10} OFR’s Human Resources Policies (Feb. 2012)
\textsuperscript{11} Treasury’s Effective Hiring Policy (March 2016)
\textsuperscript{12} OPM’s DEOH (May 2007). OPM’s DEOH provides assistance to agencies with delegated examining authority under Title 5 and applies to competitive examining only. The handbook provides agencies with guidance, options, and specific operational procedures designed to ensure that examining programs comply with merit system laws and regulations.
recruiting solution that meets all federal hiring reform requirements. This system interfaces with USAJOBS and allows managers to preview job announcements, obtain certificates online, and make selections in real time.

The hiring process begins when an OFR official validates a need for staff and concludes once the applicant enters on duty. Figure 1 shows the hiring process steps and the responsible parties.

Figure 1. OFR Hiring Process

Source: Prepared by OIG based on documentation provided by OHR personnel, OPM’s Hiring Elements End-to-End Hiring Roadmap, input from an OFR official, and consultation with a human resources professional.
Audit Results

Finding 1  OFR’s Hiring Practices Were in Accordance with OPM, Treasury, OFR, and Other Applicable Federal Requirements

We reviewed the procedures performed by OFR and the supporting documentation relating to OFR’s hiring practices and process. Additionally, while not the subject of this audit, we reviewed certain procedures performed by ARC as part of its role and responsibilities in the processing of the OFR vacancy announcements to gain a comprehensive understanding of the process. Specifically, and as described further below, we tested 88 out of 480 vacancy announcements for OFR supervisory and non-supervisory positions from January 1, 2014 through December 31, 2016. The positions included OFR pay bands OR 53, OR 60, OR 70, and OR 80, which are positions similar to General Schedule 13 through senior executive service, respectively. Based on our review, we determined that OFR’s hiring practices were in accordance with OPM, Treasury, OFR, and applicable federal requirements. Therefore, we are not making any recommendations to OFR.

Federal vacancy announcements are the means by which an agency advertises its job vacancies, and provide information about the position being advertised including the title, salary, duties, qualification requirements, and application procedures. The 88 vacancy announcements we reviewed consisted of 30 delegated

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13 We initially took a non-statistical sample of 54 out of the total population of 480 vacancy announcements. After selecting the sample, we determined that 34 of the 54 vacancy announcements selected were considered to be “paired announcements.” Paired announcements are when there are two job announcements for the same job. Usually, one job announcement will be open to the public and the other job announcement will be open to current or formal federal employees. We included the additional 34 vacancy announcements in our sample for a total of 88 vacancy announcements. See appendix 1 for further details of our sample.
Based on our review, we concluded that OFR’s administration of the recruitment and selection process for filling vacancies complied with applicable OPM, Treasury, OFR, and other federal requirements. For example, per OPM’s DEOH and DO’s Merit Promotion and Internal Placement Plan, OFR administered its recruitment process by giving members of the public an opportunity to compete for vacant positions by publicly announcing most job opportunities on USAJOBS for a minimum of five calendar days. For announcements open less than five days, we found appropriate justification, as required by OPM’s DEOH. OFR’s job announcements included all required items (e.g., agency name, announcement number, position title, grade and entrance pay, duty location, number of vacancies, and description of duties, among other requirements) for a job announcement to attract job seekers.

Per OPM’s DEOH and DO’s Merit Promotion and Internal Placement Plan, ARC rated and ranked eligible applicants. Additionally, per OPM’s DEOH, ARC applied veterans’ preference where applicable. Per OPM’s DEOH and DO’s Merit Promotion and Internal Placement Plan, ARC administered the selection process by creating a certificate of eligibles and sending it to the selecting official for selection after eligible applicants were ranked. Certificates of eligibles typically contain the best qualified candidates as a result of OFR’s public notice and recruitment efforts. We reviewed all selections made by the OFR selecting officials and found no instances of veterans being passed over for the selection of non-preference eligibles. Per OPM’s DEOH, a selecting official may not

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14 Delegated examining authority is granted by OPM to agencies to fill competitive civil service jobs with applicants applying from outside the federal workforce, federal employees who do not have competitive service status, or federal employees with competitive service status.

15 Merit promotion announcements allows a current or former federal employee to apply for a job without having to compete with the general public or people with veterans’ preference. Instead, they compete only with other competitive service employees.

16 Direct hire is an appointing authority that OPM can give to federal agencies for filling vacancies when a critical hiring need or severe shortage for candidates exists.

17 Cancelled announcements are announcements that were initiated by the hiring manager but later cancelled due to internal errors, duplicate requests, or a hiring freeze, among other reasons. See appendix 1, table 1, for a detailed breakdown by pay band of the total vacancy announcements reviewed.
pass over a preference eligible to select a non-preference eligible unless there are grounds for passing over the preference eligible and the agency has complied with the pass over procedures at 5 U.S.C. 3318.

Furthermore, we determined that 39 individuals were selected from the 88 vacancy announcements we reviewed, including 11 veterans. Although there is no requirement for a certain number of veterans to be selected, due to a whistleblower allegation related to potential veterans’ preference violations during the hiring process, we performed additional testing of delegated examining vacancy announcements. Our testing reviewed areas where qualifying veterans are entitled to certain advantages in the selection process over other applicants. Specifically, we reviewed 28 announcements paired with merit promotion announcements to determine if (1) announcements with no candidate selections were re-announced and if so, whether selections were made from the re-announcement; (2) veterans who were rated ineligible were rated in accordance with the requirements prescribed in OPM’s DEOH; and (3) there were any eligibility rating differences for those veterans that applied to both “paired” announcements (merit promotion and delegated examining).

As a result of our additional testing, we identified 7 paired vacancy announcements that met the criteria of no selections made from either the delegated examining or the merit promotion announcement. Of the 7 paired announcements, 2 were re-announced; however, no selections were made. We reviewed vacancy announcement ratings and resumes for veterans who were rated differently in paired announcements. Based on our review and consultation with a human resources professional, we determined that ARC’s rating of ineligible for those veterans appeared appropriate. Specifically, the difference in ratings was attributed to veterans providing different responses to the eligibility questions on the vacancy announcements, which resulted in a rating of eligible for one announcement and ineligible for the other.

We also reviewed EEO complaints and administrative grievances filed with DO OHR, as well as grievance decisions and EEO investigative reports to determine if violations of prohibited
personnel practices related to hiring occurred. It was determined that no violations occurred.

As a result of our audit, we are not making recommendations in this report.

We provided a draft of this report to OFR management for review and comment. In a written response, management stated it was pleased with the results of our review. Management’s response is provided in its entirety in appendix 2.

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We appreciate the courtesies and cooperation extended by your staff during the audit. For a list of major contributors to this report, see appendix 3, and for report distribution, see appendix 4. If you have questions, please contact me at (202) 927-0384.

Jeffrey Dye /s/
Audit Director, Financial Regulation and Oversight
Appendix 1: Objectives, Scope, and Methodology

The objective of this audit was to determine whether the Office of Financial Research’s (OFR) hiring practices are in accordance with Office of Personnel Management (OPM), the Department of the Treasury (Treasury), OFR, and other federal requirements. Specifically, we reviewed relevant procedures performed by OFR as part of its responsibilities in its hiring process (e.g., issuance of vacancy announcements and the selection of candidates). Additionally, while not the subject of this audit, we reviewed certain procedures performed by OFR’s shared service provider for human resources, the Administrative Resource Center (ARC), as part of its role and responsibilities in the processing of the OFR vacancy announcements, in order to gain a comprehensive understanding of the hiring process.

In addressing our audit objective relevant to OFR’s hiring practices, we conducted fieldwork from August 2017 through October 2018 in Washington, DC. The scope of our audit covered the period from January 1, 2014 through December 31, 2016 for vacancy announcement data for supervisory and non-supervisory positions, specifically, OFR pay bands OR 53, OR 60, OR 70 and OR 80 (general schedule 13 through senior executive service equivalents, respectively). We also reviewed all equal employment opportunity (EEO) complaints and administrative grievances filed by OFR employees with Treasury Departmental Offices’ (DO) Office of Human Resources (OHR) during the same period.

To accomplish our objective, we performed the following actions:

- We reviewed federal regulations, as well as OPM, Treasury and OFR policies and procedures, including:
  - *Dodd Frank Wall Street Reform and Consumer Protection Act of 2010*;
  - *Treasury’s Departmental Offices Merit Promotion and Internal Placement Plan* (May 2002);
  - *Office of Financial Research Compensation Policy* (January 2015);
  - *Office of Financial Research Human Resources Policies* (February 2012);
Appendix 1: Objectives, Scope, and Methodology

- OPM’s Delegated Examining Operations Handbook (DEOH) (May 2007);
- Title 5 of the Code of Federal Regulations – Administrative Personnel (June 15, 2018);
- Title 5 U.S.C. – Government Organization and Employees;
- Treasury’s Effective Hiring Policy (March 2016);
- Treasury’s Excepted Service Employment Policy (April 2014);
- Veterans Preference Act of 1944; and

- We interviewed the following individuals to gain an understanding, among other things, of OFR’s hiring process and practices:
  - Administrative Resource Center (ARC) personnel;
  - Treasury Departmental Offices’ Office of Human Resource personnel; and
  - OFR officials.

- We reviewed vacancy announcement data for supervisory and non-supervisory positions, specifically, OFR pay bands OR 53, OR 60, OR 70 and OR 80 (general schedule 13 through senior executive service equivalents, respectively).

- We evaluated the vacancy announcement data for completeness and accuracy by interviewing ARC personnel knowledgeable about the data and by confirming the resolution of some initial discrepancies in the data. We determined that the data used to answer the audit objective was accurate and complete.

- We reviewed documents associated with the vacancy announcements, including applicants’ resumes, responses to eligibility questions, and other supporting documentation.

- The steps we performed to select the vacancy announcements for review are described below:
  - From a population of 480 vacancy announcements, we selected 10 percent of the total population for review.
using a non-statistical selection technique, resulting in the selection of 48 announcements.

- Our selection process consisted of the following steps:
  - Calculated the number of announcements per pay band per year under review.
  - Selected 10 percent of the total announcements per year.
  - Divided the number of announcements by 3 (number of years under review) to determine how many announcements to select from each year. If the dividend was not equally divisible by 3, we selected the lesser number of announcements from the latter year (2016).
  - To make the selections, we considered the position titles, the announcement open period, announcement type, and whether the announcement was marked or otherwise identifiable as a re-announcement.
  - In addition, based on an OFR whistleblower-provided list of vacancy announcements where OFR had allegedly violated veterans’ preference, we added 6 more announcements for review for a total of 54 announcements selected for review.

- During our review, we identified 34 additional announcements associated with these announcements, known as “paired announcements”, thereby increasing the number reviewed and tested to 88.
Appendix 1: Objectives, Scope, and Methodology

Table 1. Total Vacancy Announcements Reviewed per Pay Band

<table>
<thead>
<tr>
<th>Types of Announcements</th>
<th>Total number of Announcements Reviewed</th>
<th>Announcements Reviewed per OFR Pay Band</th>
<th>Total number of Selections</th>
<th>Total number of Veterans Selected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Delegated Examining</td>
<td>30</td>
<td>OR 53 = 16 OR 60 = 10 OR 70 = 3 OR 80 = 1</td>
<td>14</td>
<td>3</td>
</tr>
<tr>
<td>Merit Promotion</td>
<td>36</td>
<td>OR 53 = 18 OR 60 = 14 OR 70 = 4 OR 80 = 0</td>
<td>19</td>
<td>8</td>
</tr>
<tr>
<td>Direct Hire</td>
<td>4</td>
<td>OR 53 = 1 OR 60 = 2 OR 70 = 1 OR 80 = 0</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Excepted Service</td>
<td>5</td>
<td>OR 53 = 2 OR 60 = 2 OR 70 = 1 OR 80 = 0</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>Cancelled</td>
<td>13</td>
<td>OR 53 = 6 OR 60 = 6 OR 70 = 1 OR 80 = 0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Totals</td>
<td>88</td>
<td>OR 53 = 43 OR 60 = 34 OR 70 = 10 OR 80 = 1</td>
<td>39</td>
<td>11</td>
</tr>
</tbody>
</table>

- We reviewed supporting documentation and tested each of the 88 vacancy announcements for compliance with applicable requirements. Our testing consisted of, but was not limited to, the following procedures:
  - Reviewed (1) the vacancy announcement type (i.e., delegated examining, merit promotion, direct hire, and excepted service), and (2) whether the position advertised was in the competitive service, excepted service, or senior executive service in order to identify
Appendix 1: Objectives, Scope, and Methodology

applicable requirements from Title 5 of the U.S. Code and Title 5 of the Code of Federal Regulations for compliance testing;

- Determined whether the vacancy announcements included all required items (e.g., agency name, announcement number, position title, grade and entrance pay, duty location, number of vacancies, and description of duties, among other requirements) for a job announcement, as required by OPM’s DEOH and DO’s Merit Promotion and Internal Placement Plan;

- Reviewed the vacancy announcement open periods to determine whether the vacancy announcements were open on USAJOBS for a minimum of five calendar days. Announcements opened for a lesser period were justified as required by OPM’s DEOH;

- Reviewed applicants’ ratings to identify the rating procedure (numerical or category) used to assess applicants for the development of the list of eligible candidates;

- Reviewed the number of candidates listed in each certificate of eligibles for accuracy;

- Reviewed the certificate of eligibles to ensure the appropriate veterans’ preference symbol (CPS, CP, XP, TP) were displayed in the certificate, as required by OPM’s DEOH;

- Reviewed the ranking of eligible candidates in the certificate of eligibles to determine whether eligibles were ranked based on their ratings and that veterans were listed ahead of non-preference eligibles within each quality category, as required by OPM’s DEOH;

- Reviewed the order in which the candidates were listed in the certificates of eligibles to determine whether they were listed in alphabetical order, as required by DO’s Merit Promotion and Internal Placement Plan; and

- Reviewed the selections of all candidates to ensure that pass over requests (the selection of a non-preference eligible over a preference eligible), as applicable, were approved by OPM or OFR, as appropriate.
Appendix 1: Objectives, Scope, and Methodology

- We reviewed all 10 EEO complaints and 18 administrative grievances filed by OFR employees with OHR including the grievance decisions and EEO investigative reports.

- The steps performed to identify the vacancy announcements to which each of the complainants applied are described below:
  
  o We searched the names of complainants in Career Connector to identify the vacancy announcements they had applied to up to six months prior to filing a complaint and all of the announcements they applied to subsequent to filing a complaint. We included announcements applied to up to six months prior to the filing of a complaint to ensure all of the applications that could have been the subject of the complaint were captured, because the hiring process usually extends beyond the announcement’s close date (e.g. creation of certificate of eligibles or selections made).

  o We identified and reviewed 46 vacancy announcements to determine if the complainant made the certificate of eligibles. We eliminated vacancy announcements for which the complainants did not make the certificate of eligibles, reducing the number of announcements reviewed to 30.

- We reviewed supporting documentation and tested each of the 30 vacancy announcements to identify potential violations of prohibited personnel practices.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.
Appendix 2: Management Response

April 9, 2020

Jeffrey Dye
Director, Financial Regulation and Oversight
The Department of the Treasury
Office of Inspector General
Washington, DC 20220

Dear Mr. Dye:

This letter is in response to the OIG’s draft report titled “OFR’s Hiring Practices Complied with Federal Requirements,” received March 31, 2020. The Office of Financial Research (“OFR”) appreciates the opportunity to review the draft.

I am pleased with the audit team’s finding that OFR’s hiring practices complied with OPM, Treasury, OFR and other federal requirements during the audit period. We will continue to ensure that OFR’s hiring process is fair and comprehensive while complying with applicable rules and regulations.

Sincerely,

Dino Falaschetti
Director
Office of Financial Research

717 14th Street, NW, Washington, DC 20005
Appendix 3: Major Contributors to This Report

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Eduardo Coney, Auditor
Gerald Kelly, Referencer
Appendix 4: Report Distribution

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

**Office of Financial Research**
- Director

**Office of Management and Budget**
- OIG Budget Examiner
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