

Office of Inspector General

Program Summary by Budget Activity

Dollars in Thousands

Budget Activity	FY 2024 Operating Plan	FY 2025 Operating Plan	FY 2026 Request	FY 2025 to FY 2026 \$ Change	% Change
Audit	\$33,853	\$35,405	\$34,455	(\$950)	-3%
Investigation	\$14,025	\$12,984	\$12,705	(\$279)	-2%
Subtotal, Organization Title	\$47,878	\$48,389	\$47,160	(\$1,229)	-3%
Reimbursables	\$8,000	\$12,000	\$12,000	\$0	0%
Resources from Other Accounts	\$10,122	\$9,000	\$0	(\$9,000)	-100%
Subtotal Other Resources	\$18,122	\$21,000	\$12,000	(\$9,000)	-43%
Total Budgetary Resources	\$66,000	\$69,389	\$59,160	(\$10,229)	-15%
Direct FTE	232	203	183	(20)	-10%
Reimbursable FTE	3	13	13	0	0%
Resources from Other Accounts FTE	44	21	0	(21)	-100%
Total Full-time Equivalents (FTE)	279	237	196	(41)	-17%

Resources from Other Accounts include Pandemic Funds and FY 2024 Full-time Equivalents (FTEs) reflect actuals. Act, 2021, and the American Rescue Plan Act of 2021.

FY 2024 FTEs reflect 232 annually funded, 44 Pandemic funded, and 3 Annual Reimbursable.

FY 2025 FTE reflect 203 annually funded, 21 Pandemic funded and 21 Annual Reimbursable.

FY 2026 FTE reflect 183 annually funded and 13 Annual Reimbursable.

Appropriated resources were provided by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Consolidated Appropriations Act, 2021, and the American Rescue Plan Act of 2021.

1. \$6.5 million for oversight, monitoring, and recoupment of the Emergency Rental Assistance program.

2. \$3 million for oversight of the Emergency Rental Assistance program.

3. \$2.6 million for oversight of the Homeowner Assistance Fund.

4. \$35 million for oversight of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (Funding received in FY 2020)

5. Offsetting Collections includes \$1 million for SSBCI Reimbursable Authority (Supporting the Small Business Jobs Act of 2010).

Summary

The FY 2026 request for \$47,160,000 for the Office of Inspector General (OIG) will be used to support ongoing critical audit, investigative, and mission-support activities and pandemic relief programs. The request maintains current services (including data analytics and information technology support staff) and supports unfunded Coronavirus State and Local Recovery Funds (SLFRF) oversight.

The request also funds activities to meet the requirements of the Inspector General Act of 1978, as amended, and other statutes including, but not limited to: the Cybersecurity Act of 2015; Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank); Federal Information Security Modernization Act of 2014 (FISMA); Federal Information Technology Acquisition Reform Act; Government Management Reform Act; Payment Integrity Information Act of 2019 (PIIA); Federal Deposit Insurance Act; Small Business Jobs Act of 2010; the Government Charge Card Abuse Protection Act of 2012; Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act); the Coronavirus Aid, Relief, and Economic Security Act (CARES); the Consolidated Appropriations Act, 2021; and the American Rescue Plan Act (ARP). Specific mandates include (1) audits of the Department's financial statements, (2) audits and/or evaluations of the Department's information systems security program and practices as required by FISMA, (3) assessments of the Department's cyber security information sharing, (4) audits of

improper payments and recoveries under PIIA, (5) risk assessments and audits of charge card programs, (6) audits of air carrier pandemic payroll, and (7) material loss reviews of failed insured depository institutions regulated by the Office of the Comptroller of the Currency (OCC). The OIG will also conduct audits of the Department's highest risk programs and operations and respond to stakeholder requests for specific work, including: (1) new initiatives such as crypto currency and digital assets; (2) cyber threats; (3) Bank Secrecy Act, anti-money laundering, and and-terrorist financing enforcement; (4) certain Treasury Pandemic Relief programs and (5) information technology acquisition and project management.

Within its jurisdictional boundaries, the OIG also conducts audit of the highest risk programs and operations of the Gulf Coast Ecosystem Restoration Council (Council) established under the RESTORE Act. The highest risk programs and operations identified as the Council's management and performance challenges include: (1) Federal Statutory and Regulatory Compliance (2) Grant and Interagency Agreement Compliance Monitoring, and (3) Recruiting and Retaining a Highly Skilled Workforce.

The OIG will continue its investigative work to prevent, detect, and investigate complaints of fraud, waste, and abuse impacting Treasury programs and operations. This includes the detection and prevention or deterrence of employee misconduct and fraud.

Budget Highlights

Dollars in Thousands

	FTE	Amount
FY 2025 Operating Plan	203	\$48,389
Changes to Base:		
Maintaining Current Levels (MCLs):	0	\$172
Pay Annualization (2025 2.0% average pay raise)	0	\$172
Other Adjustments:	(20)	(\$1,401)
Technical FTE Adjustment	(9)	\$0
Initiative 2	(11)	(\$1,401)
Subtotal Changes to Base	(20)	(\$1,229)
FY 2026 Current Services	183	\$47,160
FY 2026 President's Budget Request	183	\$47,160

Budget Adjustments

Maintaining Current Levels (MCLs)+\$172,000 / +0 FTE

Pay Annualization (2.0% in 2026) +\$172,000,000 / +0 FTE

Funds are requested for annualization of the January 2025 2.0% average pay raise.

Other Adjustments-\$1,401 / -20 FTE

Technical FTE Adjustment -\$0 / -9 FTE

Adjustment to ensure the staffing level will be fully funded in the base budget.

Workforce Reshaping -\$1,401,000 / -11 FTE

To align with the Administration's initiative to improve Government efficiency and effectiveness, the Department of the Treasury and the OIG are implementing a staffing streamlining effort with a focus on maximum efficiency.

Legislative Proposals

OIG has no legislative proposals.