

Office of the Inspector General

Mission Statement

To: (1) conduct and supervise audits and investigations of Treasury programs and operations; (2) provide leadership and coordination and recommend policies for activities designed to promote economy, efficiency, and effectiveness in the administration of Treasury programs and operations, and prevent and detect fraud, waste, and abuse in Treasury programs and operations; and (3) keep the Secretary and the Congress fully and currently informed about problems, abuses, and deficiencies in Treasury programs and operations.

Program Summary by Budget Activity

Dollars in Thousands

Appropriation	FY 2009	FY 2010	FY 2011		
	Enacted	Enacted	Request	\$ Change	% Change
Audit	\$20,116	\$22,869	\$23,306	\$437	1.9%
Investigations	\$6,009	\$6,831	\$6,963	\$132	1.9%
Total Appropriated Resources	\$26,125	\$29,700	\$30,269	\$569	1.9%
Total FTE	154	154	154	-	-

FY 2011 Priorities

Ensure the effectiveness and integrity of Treasury programs:

- Complete 100 percent of mandated audits on time, including requirements related to financial statements, information security, and failed financial institutions;
- To the extent resources are available after addressing mandated work, focus on programs of high risk, including those that address the American Recovery and Reinvestment Act of 2009 (Recovery Act) activities, the safety and soundness of the Nation's financial markets, terrorist financing and money laundering, and capital investments;
- Investigate allegations of fraud, waste, abuse, and employee misconduct; and
- Conduct proactive efforts to detect, deter, and investigate electronic crimes and threats to Treasury's physical and cyber infrastructure.

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Section 1 – Purpose

1A – Description of Bureau Vision and Priorities

The Treasury Office of Inspector General (OIG) provides independent oversight of the Department of the Treasury and all of its bureaus except the Internal Revenue Service and those activities related to the Troubled Asset Relief Program (TARP). The OIG has two mission offices, the Office of Audit (OA) and the Office of Investigations (OI).

The OIG's requested funding will be used for critical audit and investigative resources. The OIG will continue to address mandated requirements related to audits of (1) the Department's financial statements, (2) the Department's implementation of the Federal Information Security Management Act (FISMA), and (3) failed institutions regulated by the Office of the Comptroller of the Currency (OCC) or the Office of Thrift Supervision (OTS) resulting in material losses to the deposit insurance fund (material loss is defined as the greater of \$25 million or 2 percent of the institution's assets). To the extent that resources are available, the OIG will conduct audits of the Department's highest risk programs and operations. Four of those programs and operations are discussed below. It should be noted that this list is not all inclusive and risks change over time and circumstance.

Programs to Ensure the Safety and Soundness of the Nation's Financial Markets – The wave of bank failures beginning in calendar year 2007 underscore the need for proactive audit coverage. Material loss reviews are a backward look at the quality of supervision. While material loss reviews are useful to identify and correct weaknesses in the supervisory process, OIG must also determine the effectiveness of regulators addressing emerging financial risks in real time. The subprime mortgage crises was a costly lesson that serves as a reminder that regulators need to anticipate, recognize, and control business practices that create unreasonable risk.

Programs to Promote Economic Recovery - The Recovery Act provided Treasury with, among other things, approximately \$4 billion for low-income housing projects and specified energy properties, of which the OIG has jurisdiction or joint jurisdiction with the Treasury Inspector General for Tax Administration (TIGTA). Additionally, the Community Development Financial Institutions Fund (CDFI Fund) received \$100 million to supplement FY 2009 funding for qualified program applicants. This funding nearly doubled the amount available to the CDFI Fund through FY 2010. While the funds through the Recovery Act are available through FY 2010, oversight is necessary into FY 2011 and into the future years. Treasury OIG initiated work at Departmental Offices and the CDFI Fund to review the controls over the Recovery Act funding. OIG will continue this work and determine whether the funds were spent as intended by the legislation.

Another area that requires vigorous oversight is Treasury's responsibilities under the Housing and Economic Recovery Act of 2008 (HERA). As of December 31, 2009, Treasury has one active responsibility involving the September 2008 decision to place Fannie Mae and Freddie Mac in conservatorship. This responsibility relates to Treasury's agreement to purchase senior preferred stock in the companies as necessary to ensure

each company maintains a positive net worth. In February 2009, Treasury announced that it was amending the preferred stock purchase agreements with the conservatorships from \$100 billion to \$200 billion each. This agreement was further amended on December 24, 2009, to allow the cap on Treasury's funding commitment to increase as necessary to accommodate any cumulative reduction in net worth over the next three years. At the conclusion of the three year period, the remaining commitment will then be fully available to be drawn down per the terms of the agreements. As of September 30, 2009, Treasury's payments to Freddie Mac and Fannie Mae were \$50.7 billion and \$44.9 billion, respectively.

Treasury had two other responsibilities under HERA that expired on December 31, 2009. These responsibilities were to 1) establish a new secured lending credit facility that will be available to the two companies, as well as the Federal Home Loan Banks, for short-term loans; and 2) initiate a temporary program to purchase new mortgage backed securities issued by the companies. As of the expiration date, the secured lending facility was never used and Treasury purchased approximately \$225.5 billion in Mortgage Backed Securities.

HERA also created the Capital Magnet Fund (CMF) to be administered by the CDFI Fund. The CMF was intended to be funded from a percentage of the unpaid principal balances of new business purchases by Fannie Mae and Freddie Mac. The intent of the CMF is to provide CDFIs and eligible non-profits with capital to leverage activities related to affordable housing as well as ancillary economic development activities. In a July 2008 analysis, the Congressional Budget Office estimated that this could provide CDFIs with an additional \$99 million in 2010; \$156 million in 2011, and then annually at least \$218 million in new grant funding. This represents a significant expansion of the CDFI Fund's activities requiring OIG audit and investigative oversight.

Programs to Combat Terrorist Financing and Money Laundering – Treasury faces unique challenges in carrying out its responsibilities under the Bank Secrecy Act (BSA) and the USA Patriot Act to prevent and detect money laundering and terrorist financing. To effectively prevent and detect financial crimes and terrorist financing it is necessary (1) for financial institutions to ensure that business is conducted with reputable parties within strong control environments, and large currency transactions and suspicious activities are properly and timely reported, and (2) federal and state regulatory agencies examine and enforce BSA and USA Patriot Act requirements, and identify and refer law enforcement leads through strong analytical capability.

While FinCEN is the Treasury bureau responsible for administering BSA, it relies on other Treasury and non-Treasury agencies to enforce compliance with the Act's requirements. The Office of Foreign Assets Control (OFAC), the Treasury office responsible for administering U.S. foreign sanction programs, also relies on other Treasury and non-Treasury agencies to ensure compliance with OFAC requirements. Past audits and Congressional hearings have surfaced serious regulatory gaps in the detection of and/or timely enforcement action against financial institutions for BSA and related violations. Furthermore, with the current distress facing many financial

institutions both domestically and globally, there is an increased risk that compliance with BSA may have deteriorated further and may continue to worsen. For these reasons, this management challenge will continue to be a major focus of the OIG's audit program.

Treasury's Management of Capital Investments – Treasury needs to ensure that large acquisitions of systems and other capital investments are properly managed. The Department's record in this regard has been mixed, at best. The OIG should give coverage to include a new electronic content management (ECM) system as well as to continue its oversight of the Department's implementation of the Treasury Network (TNet), a new telecommunications system, which has already encountered significant delays.

In addition to audit responsibilities, upcoming investigative priorities for FY 2011 include:

- Investigating complaints of alleged criminal and serious misconduct;
- Investigating allegations of fraud and other crimes involving Treasury contracts, procurements, grants, guarantees (fictitious instruments), and federal funds;
- Investigating a variety of financial programs, like those where fraud and other crimes are involved in the issuance of licenses or benefits provided to citizens;
- Continue reviewing and investigating instances where mutilated currency and coin redemption programs are potentially being used to facilitate money laundering, structuring, and other unlawful activities;
- Proactive efforts in detecting, investigating, and deterring electronic crimes and other threats to the Department's physical and cyber critical infrastructure.

Resources required to support OIG operations for FY 2011 are \$30,269,000 from direct appropriations, and \$8,500,000 from reimbursable agreements for contract audits of other Treasury bureaus.

Office of Inspector General's Fiscal Year 2011 Budget Request

In accordance with the Inspector General Act, as amended, the Treasury Inspector General submits the following information relating to the OIG's requested budget for FY 2011:

- the aggregate budget request for the operations of the OIG is \$30,269,000,
- the portion of this amount needed for OIG training is \$700,000, and
- the portion of this amount needed to support the Council of Inspectors General on Integrity and Efficiency (CIGIE) is \$62,000

The amount requested for training satisfies all OIG training needs for fiscal year 2011.

1B – Program History and Future Outlook

In FY 2009, the OIG completed 68 audit products, completed 100 percent of statutory audits on time, reviewed 2,584 allegations, closed 100% of cases (8 judicial and 8 non-judicial cases) opened, and had 92% of all cases accepted by prosecutors, referred for agency action, or closed during fiscal year, and completed within 18 months of case initiation. As the result of an increasing number of bank failures, the OIG has been required to dedicate significant resources to conduct mandated material loss reviews. The OIG has also dedicated resources to conduct oversight of Treasury's Recovery Act funds.

The OIG introduced two new measures in FY 2009. The target measures are: 70 percent of all cases closed during the fiscal year are to be referred for criminal/civil prosecution or Treasury administrative action; and 70 percent of all cases accepted by prosecutors, referred for agency action, or closed during the fiscal year and are to be completed within 18 months of case initiation. The measures provide a more reliable and qualitative measure of the OIG's investigative accomplishments.

In FYs 2010 and 2011 the OIG expects to complete 62 Audit products, complete all statutory audits on time, and meet or exceed the investigative measures.

Section 2 – Budget Adjustments and Appropriation Language

2.1 – Budget Adjustments Table

Dollars in Thousands

Office of Inspector General	FTE	Amount
FY 2010 Enacted	154	29,700
Changes to Base:		
Maintaining Current Levels (MCLs):	-	\$512
FERS % Change	-	47
Non-Pay Inflation Adjustment	-	56
Pay Annualization	-	115
Pay Inflation Adjustment	-	294
Efficiencies Savings:	-	(\$5)
Procurement Savings	-	(5)
Subtotal FY 2011 Changes to Base	-	\$507
Total FY 2011 Base	154	30,207
Program Changes:		
Program Increases:	-	\$62
CIGIE Fees	-	62
Subtotal FY 2011 Program Changes	-	\$62
Total FY 2011 Budget Request	154	30,269

2A – Budget Increases and Decreases Description

Maintaining Current Levels (MCLs)+\$512,000 / +0 FTE

FERS % Change +\$47,000 / +0 FTE

Funds are requested for the cost of the increase in the FERS agency contribution percentage of \$47,000

Non-Pay Inflation Adjustment +\$56,000 / +0 FTE

Funds are requested for non-related items such as contracts, travel, supplies, equipment and GSA rent.

Pay Annualization +\$115,000 / +0 FTE

Funds are requested for the FY 2011 cost of the January 2010 pay raise.

Pay Inflation Adjustment +\$294,000 / +0 FTE

Funds are requested for the January 2011 pay raise.

Efficiencies Savings-\$5,000 / +0 FTE

Procurement Savings -\$5,000 / +0 FTE

3.5% Procurement Savings to be achieved through improved efficiencies and economies in the procurement process.

Program Increases+\$62,000 / +0 FTE

CIGIE Fees +\$62,000 / +0 FTE

Funds are requested for Treasury OIG's share of Council of Inspectors General for Integrity and Efficiency (CIGIE) cost of CIGIE operations. This funding will specifically support coordinated government-wide activities that identify and review areas of

weakness and vulnerability in federal programs and operations with respect to fraud, waste, and abuse.

2.2 – Operating Levels Table

Office of Inspector General	FY 2009 Enacted	FY 2010 President's Budget	Congressional Action Including Rescission	FY 2010 Enacted Level	Proposed Reprogrammings	FY 2010 Proposed Operating Level	FY 2011 Requested Level
FTE	154	154	0	154	0	0	154
Object Classification:							
11.1 - Full-time permanent	13,098	16,200	800	17,000	0	17,500	17,322
11.3 - Other than full-time permanent	100	70	30	100	0	80	100
11.5 - Other personnel compensation	550	500	50	550	0	500	550
11.8 - Special personal services payments	0	775	-10	765	0	775	795
12 - Personnel benefits	3,361	4,022	778	4,800	0	4,372	4,862
21 - Travel and transportation of persons	650	500	125	625	0	660	650
23.1 - Rental payments to GSA	1,825	1,525	-200	1,325	-350	1,420	1,310
23.2 - Rental payments to others	0	0	320	320	350	350	400
23.3 - Comm, utilities, and misc charges	650	600	125	725	0	775	750
24 - Printing and reproduction	25	20	0	20	0	25	20
25.2 - Other services	2,312	500	395	895	0	650	950
25.3 - Other purchases of goods and services from Govt. accounts	1,554	1,038	362	1,400	0	1,288	1,450
25.6 - Medical care	50	50	-25	25	0	55	60
25.7 - Operation and maintenance of equip	300	300	100	400	0	375	400
26 - Supplies and materials	350	250	50	300	0	375	250
31 - Equipment	1,300	350	100	450	0	500	400
Total Budget Authority	\$26,125	\$26,700	\$3,000	\$29,700	\$0	\$29,700	\$30,269
Budget Activities:							
Audit	20,116	20,559	2,310	22,869	0	22,869	23,307
Investigations	6,009	6,141	690	6,831	0	6,831	6,962
Total Budget Authority	\$26,125	\$26,700	\$3,000	\$29,700	\$0	\$0	\$30,269

2.3 – Appropriations Detail Table

Dollars in Thousands

Resources Available for Obligation	FY 2009 Obligations		FY 2009 Enacted		FY 2010 Enacted		FY 2011 Request		% Change FY 2010 to FY 2011	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
New Appropriated Resources:										
Audit	85	\$17,144	111	\$20,116	111	\$22,869	111	\$23,307	0.00%	1.92%
Investigations	25	5,121	43	6,009	43	6,831	43	6,962	0.00%	1.92%
Subtotal New Appropriated Resources	110	\$22,265	154	\$26,125	154	\$29,700	154	\$30,269	0.00%	1.92%
Other Resources:										
Offsetting Collections - Reimbursable	0	7,187	0	7,381	0	8,000	0	10,000	0.00%	25.00%
Subtotal Other Resources	0	\$7,187	0	\$7,381	0	\$8,000	0	\$10,000	0.00%	25.00%
Total Resources Available for Obligation	110	\$29,452	154	\$33,506	154	\$37,700	154	\$40,269	0.00%	6.81%

Note: The FY 2011 reimbursable amount above differs from the reimbursable amount in the MAX Database due to a late revision for estimated FY 2011 financial statement contract audit costs.

2B – Appropriations Language and Explanation of Changes

Appropriations Language	Explanation of Changes
<p style="text-align: center;">DEPARTMENT OF THE TREASURY OFFICE OF INSPECTOR GENERAL</p> <p style="text-align: center;">Federal Funds</p> <p>SALARIES AND EXPENSES:</p> <p>For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, <i>as amended</i>, \$30,269,000, of which not to exceed \$2,000,000 for official travel expenses, including hire of passenger motor vehicles; and of which not to exceed \$100,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury.[,] [\$29,700,000,] [of which not to exceed] [\$2,500 shall be available for official reception and representation expenses.] (Department of the Treasury Appropriations Act, 2010.)</p>	

2C – Legislative Proposals

The OIG has no legislative proposals.

Section 3 – Budget and Performance Plan

This table lists all FY 2011 resources by strategic goal, objective and outcome outlined in the FY 2007-2012 Treasury Department Strategic Plan. The Treasury Strategic Plan is a corporate level plan for the Department that provides a description of what the agency intends to accomplish over the next five years.

For detailed information about the FY 2007-2012 Treasury Strategic Plan, please go to: <http://www.treas.gov/offices/management/budget/strategic-plan/>

3.1 – Budget by Strategic Outcome

Dollars in Thousands

Treasury Strategic Outcome	FY 2010 Enacted	FY 2011 Request	Percent Change
Accountability & trans	37,700	40,269	6.81%
Total	\$37,700	\$40,269	6.81%

3A – Audit (\$23,306,000 from direct appropriations and \$10,000,000 from reimbursable programs): The Office of Audit (OA) conducts audits provides firsthand, unbiased perspectives and recommendations for improving the economy, efficiency, and effectiveness of Treasury programs and operations under its jurisdiction. The OA produces more than 60 products annually. The OA has recently been challenged to keep up with an increasing number of bank failures that require dedicated resources to conduct mandated material loss reviews. For FY 2009 and FY 2010, the OA received additional funding to meet this requirement. The requested funding for FY 2011 is necessary to maintain a proper level of oversight of Treasury programs and operations, and to enable the OIG to continue to meet statutory timeframes for completing the increasing number of material loss reviews due to financial institution failures. The OIG also responds to requests by Treasury officials and the Congress for specific work. Reimbursable funding supports agreements for contract audits of other Treasury bureaus.

3.2.1 – Audit Budget and Performance Plan

Audit Budget Activity					
Resource Level	FY 2007 Obligated	FY 2008 Obligated	FY 2009 Obligated	FY 2010 Enacted	FY 2011 Request
Appropriated Resources	\$11,561	\$12,658	\$20,116	\$22,869	\$23,306
Reimbursable Resources	\$1,795	\$6,498	\$7,381	\$8,000	\$10,000
Total Resources	\$13,356	\$19,156	\$27,497	\$30,869	\$33,306

Budget Activity Total	\$13,356	\$19,156	\$27,497	\$30,869	\$33,306
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Audit Budget Activity					
Measure	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Target	FY 2011 Target
Number of completed audit products (Ot)	64	64	68	62	62
Percent of statutory audits completed by the required date (E)	100	100	100	100	100

Key: Oe - Outcome Measure, E - Efficiency Measure, and Ot - Output/Workload Measure

Description of Performance: In FY 2009, the Office of Audit completed a total of 68 audit products and completed all statutory audits by the required dates. The Office of Audit plans to complete 62 in FY 2011, though the number of required material loss reviews may impact the ability to meet the target. In FYs 2008 and 2009, the Office of Audit met its mandated audit requirements.

3B – Investigations (*\$6,963,000 from direct appropriations*): The Office of Investigations prevents, detects and investigates complaints of fraud, waste and abuse. This includes the detection and prevention or deterrence of employee misconduct and fraud, or related financial crimes within or directed against Treasury. The Office refers its cases to the Department of Justice, state or local prosecutors for criminal prosecution or civil litigation, or to agency officials for corrective administrative action. Additionally, investigative oversight also extends to that of performing quality assurance reviews of the Treasury's police operations at the Bureau of Engraving and Printing (BEP) and the U.S. Mint.

With the increased risk of the Recovery Act grant programs for low-income housing and specific energy properties, the Office of Investigations faces greater challenges and anticipated increases in grant fraud and the need to identify strengths and weaknesses in CDFI Fund. Compliance and oversight of dispersed grant funds to ensure that CDFI funds provided are being used in accordance with the grant award.

The OIG is proactively investigating numerous incidences whereby individuals are using fraudulent promissory notes and bonds, containing the Secretary's name and the U.S. Treasury lettering, and attempting to purchase real estate and vehicles. These schemes, which have become increasingly pervasive throughout the United States, are not only damaging to businesses, but are preying on vulnerable taxpayers during the economic recession. OIG's requested funding would facilitate investigations that seek to frustrate continued occurrences of bank and economic fraud involving these schemes and help restore taxpayer confidence in Treasury institutions and programs.

3.2.2 – Investigations Budget and Performance Plan

Investigations Budget Activity					
Resource Level	FY 2007 Obligated	FY 2008 Obligated	FY 2009 Obligated	FY 2010 Enacted	FY 2011 Request
Appropriated Resources	\$5,292	\$5,792	\$6,009	\$6,831	\$6,963
Reimbursable Resources	\$0	\$0	\$0	\$0	\$0
Total Resources	\$5,292	\$5,792	\$6,009	\$6,831	\$6,963
Budget Activity Total					
	\$5,292	\$5,792	\$6,009	\$6,831	\$6,963

Investigations Budget Activity					
Measure	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
	Actual	Actual	Actual	Target	Target
Number of investigations referred for criminal prosecution, civil litigation or corrective administrative action. (Oe)	188	93	DISC	DISC	DISC
Percentage (%) of all cases closed during fiscal year that were referred for criminal/civil prosecution or Treasury Administrative action. (E)	NA	NA	100	70	70
Percentage (%) of all cases that were accepted by prosecutors, referred for agency action, or closed during the fiscal year and were completed within 18 months of case initiation. (E)	NA	NA	92	70	70

Key: Oe - Outcome Measure, E - Efficiency Measure, Ot - Output/Workload Measure, and DISC - discontinued

Description of Performance: In FY 2008 the Office referred 93 investigations for criminal prosecution, civil litigation, or corrective administrative action. The Office of Investigations undertook a thorough review of their performance measure methodology, and has developed better and more realistic measures with which to gauge their investigative performance. These new measures went into effect in FY 2009, and the Office of Investigations met or exceeded both measures. It is expected that the measures will be met or exceeded in FYs 2010 and 2011 as well. The first measure was discontinued after it was determined by senior leadership that it was not a reflective or accurate representation of investigative performance.

For detailed information about each performance measure, including definition, verification and validation, please go to: <http://treas.gov/offices/management/budget/>

Section 4 – Supporting Materials

4A – Human Capital Strategy Description

The OIG identified two mission critical occupations that closely align to its two budget activities, audit and investigations, and has integrated workforce plans for these specialized professionals (auditors, criminal investigators) with strategic and annual plan goals and objectives.

The OIG has had exceptional recruitment success using automated tools over the past 4 years, with OIG job announcements attracting up to 1,000 applicants, and selections made and positions offered within 30-days, on average.

4.1 – Summary of IT Resources Table

Dollars in Thousands

Information Technology Investments		FY 2008	FY 2009	% Change	FY 2010	% Change	FY 2011	% Change
Major IT Investments / Funding Source	Budget Activity	Enacted	Enacted	from FY08 to	Enacted	from FY09 to	Requested	from FY10 to
				N/A		N/A		N/A
Subtotal, Major IT Investments		\$0	\$0		\$0		\$0	
Non-Major IT Investments	Audit Investigations	\$450	\$650	44.4%	\$600	-7.7%	\$1,434	139.0%
Infrastructure Investments		\$0	\$0		\$0		\$0	
Enterprise Architecture		\$0	\$0		\$0		\$0	
Total IT Investments		\$450	\$650	44.4%	\$600	-7.7%	\$1,434	139.0%
The FY 2011 requested amount includes IT FTE costs that were not included in previous FY budget submissions.								

4B – Information Technology Strategy

IT funding has been critical in enabling OIG to make significant progress in providing technology refreshment that allows our auditors, investigators, and support personnel to use hardware and software actively maintained by the manufacturers. IT funding also strengthens OIG's entity-wide IT security program, with equipment designed for anti-virus detection/protection, anti-spam detection, anti-spy detection, intrusion detection/prevention, monitoring and patch management, and disaster recovery. This ensures that the OIG IT infrastructure operates in a secure manner and that the information collected during audits and investigations of the Department's operations and resources are not susceptible to computer attacks and terrorist activities. Maintaining the OIG IT infrastructure and its IT security program at an acceptable level requires on-going upgrades of tools and technologies.

IT funding has also enhanced OIG's ability to perform computer forensics during investigations and computer vulnerability scanning during audits of the Department's IT operations and resources. Maintaining these capabilities requires on-going upgrades of tools and technologies.

4.2 – Program Evaluation

Not applicable to the OIG.