

Treasury Office of Inspector General
Lapse in Appropriations Contingency Plan



9/18/2025

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Purpose

This shutdown plan provides policy guidance and instructions for actions to be taken by the Treasury Office of Inspector General (OIG) when Congress fails to enact regular appropriations, a continuing resolution, or need supplements, resulting in an interruption of appropriated funds available to continue OIG's activities.

Applicability

This plan does not apply to employees or contractors for whom funding has previously been authorized or their funding does not require appropriation from Congress. These personnel are referred to as "exempt" from this contingency plan.

Background

The Attorney General issued two opinions in the early 1980s that the language and legislative history of the Anti-deficiency Act unambiguously prohibits agency officials from incurring obligations in the absence of appropriations ("Applicability of the Anti-deficiency Act upon a Lapse in an Agency's Appropriations" (1980) and "Authority for the Continuance of Government Functions during a Temporary Lapse in Appropriations" (1981)). The Office of Legal Counsel of the Department of Justice issued an opinion dated August 16, 1995, that reaffirms and updates the 1981 opinion. In general:

- Employees of affected agencies performing non-excepted activities (as discussed in the Department of Justice opinions) may not perform any services other than those involved in the orderly suspension of non-excepted activities; excepted activities that may be continued are generally those that are authorized by law or that protect life and property;
- Agencies may not permit voluntary performance of non-excepted services; and
- Agency heads make the determinations that are necessary to operate their agencies during an appropriations hiatus (within the guidance established by the Department of Justice opinions and pursuant to normal agency processes for the resolution of issues of law and policy).

Summary of Activities During Funding Lapse

In the event of a lapse in funding, the OIG would suspend almost all operations except for those required by law and those that are exempt by having already authorized funding to continue operations. Certain employees could be required to remain on duty or recalled for the protection of life and property, or as support personnel in information technology and facilities. Refer to the Lapse Plan Summary Overview Table below. The

Inspector General would remain in work status to fulfill his role in the discharge of the President's constitutional duties.

Summary of Shutdown Impacts

Lapse Plan Summary Overview	
Estimated time (to nearest half day) required to complete shutdown activities:	½ day
Total number of agency employees expected to be on board before implementation of the plan:	152
Total number of employees to be retained under the plan for each of the following categories:	
Compensation financed by a resource other than annual appropriations:	17
Necessary to perform activities expressly authorized by law:	8
Necessary to perform activities necessarily implied by law:	1
Necessary to the discharge of the President's constitutional duties and powers:	1
Necessary to protect life and property:	3
Brief summary of significant agency activities that will continue during a lapse:	
Some auditors within the Office of Audit will continue to remain on duty as they are assigned to programs which are fully funded. Some investigators within the Office of Investigations would be required to remain on duty during a shutdown to continue criminal investigations when compelled to testify in any state/federal grand jury or court proceeding and/or to act on significant threats or assaults on Department of the Treasury personnel or property. As needed, additional investigators could be recalled. Limited support personnel in information technology and facilities would also be required. .	
Brief summary of significant agency activities that will cease during a lapse:	
OIG's Office of Audit and the Office of Investigations will cease performing oversight responsibilities involving Treasury programs and operations during the lapse period.	

Shutdown Plan Requirements

Excepted vs. Non-Excepted Functions:

A list of "exempt," "excepted" and "non-excepted" organizational functions and their employees is included in Attachment 1. Definitions include:

"Excepted" Activities are those positions/employees not to be furloughed* as a result of a shutdown, per one of the below statutory exceptions:

1. Funded by other than annual appropriated funds: Some functions are covered by a multi-year, no-year and revolving funds or advance appropriation and thus would not be affected by an annual appropriation lapse.

2. Necessary for safety of human life or protection of property: The Budget Enforcement Act of 1990 amends Section 1342 of Title 31 to make clear that regular, on-going functions whose suspension would not pose an imminent threat to life and property would not qualify as excepted activities. The risk to life or property must be real, not hypothetical, so that a delay in activities is not permissible. In particular, administrative, research and other overhead activities supporting excepted activities should be carefully reviewed to make certain their continuance is essential to carrying out such activities.

3. Discharge of President's Constitutional duties: There are some executive branch functions that are considered instrumental in the performance on the President's constitutionally assigned duties.

4. Necessary for the orderly shutdown of functions: Agencies may obligate funds during periods of lapsed appropriations to bring about the orderly close down of non-excepted activities. Contingency plans which call for winding down operations of an agency after an appropriations lapse should be consistent with the Anti-Deficiency Act. At the same time, the activities of employees during this period must be wholly devoted to closing down the function and, upon completion, these employees would be released.

5. Authorized by necessary implication: Certain activities could be implicitly authorized because of their connection with other operations which are mandated to continue by law or for which funds otherwise continue to be available.

"Non-Excepted" Activities are all other functions not designated as "excepted" above. Employees in positions within these functions will be furloughed, where "excepted" positions will remain on duty. This could also include positions that may have to be recalled at a later date, if the furlough continues for more than a week.

*Furlough" - A furlough is the placing of an employee in a temporary nonduty, non-pay status because of lack of work or funds, or other non-disciplinary reasons.

Employee Notification Procedures

Employees will be advised of the potential shutdown of operations and their "exempt," "excepted" or "non-excepted" status prior to the implementation phase of shutdown. Sample notifications are included as attachments 3, 4, and 5 to this contingency plan.

Employees will be assured that, should a shutdown be necessary, their health and life insurance coverage will not be affected. Employees may arrange to pay their portion of the health benefit cost on an on-going basis or upon their return to duty.

Shutdown Implementation

Shutdown Procedures

When a lapse occurs, all normal operations will cease and all further efforts will be devoted solely to closing down operations, protection of human life and health, protecting government property, and performing essential operations for outside agencies whose operations must continue. Management will determine the number of employees required to do this work.

Routine operations already in process at the time the lapse begins should be carried forward to completion, or to a point where they can safely be interrupted, in order to avoid losing the investment in the work which has already started. The invested work is a form of government property which should be protected from loss.

Employees in a travel status will be notified by management, whether to return home or continue with their off-site business.

Employees on paid leave (i.e. annual, sick, administrative, military, etc.) and unpaid leave (i.e. absence without leave, leave-without-pay, etc.) will be notified by their managers of the Agency's shutdown due to a lapse in appropriations. Managers will inform employees that their leave will be canceled, and they will be placed in a furlough status. According to 5 CFR, 752.402(c), a furlough means: "the placing of an employee in a temporary status without duties and pay because of lack of work or funds or other non-disciplinary reasons."

When a lapse occurs, essential operations for outside agencies whose operations must continue is allowable. An example would be continuing computer operations to prevent the loss of data in process. This (these) activity(s) are typical with those identified with the "excepted" category.

Actions necessary to transfer real and personal property will require some coordination within OIG and between those agencies associated with OIG. In some instances, because of a significant connection with other agencies, activities may be continued according to law.

Contracting Procedures

The Treasury OIG, Assistant Inspector General for Management (AIGM), Chief Procurement Officer (CPO), has responsibility for the oversight of the OIG procurement process. All contracts beginning in FY 2025 must include the following language:

52.232-18 AVAILABILITY OF FUNDS (APR 1984)

Funds are not presently available for this contract. The Government's obligation under this contract is contingent upon the availability of appropriated funds from which payment for contract purposes can be made. No legal liability on the part of the Government for any payment may arise until funds are made available to the Contracting Officer for this contract and until the Contractor receives notice of such availability. The current status of Fiscal Year 2025 funding and any necessary action required of the Contractor will be made available at the following website: <http://www.treasury.gov> (select OIG at the bottom of the page). It is the Contractor's responsibility to monitor this website for information regarding Fiscal Year 2025 funding.

During a lapse in annual appropriations, the Treasury may continue certain activities, which fall under established exceptions to the Anti-deficiency Act. OIG procurement office, in consultation with customer program offices and legal counsel, has reviewed its active contracts to determine whether or not performance may continue.

The list of OIG contracts where Performance continues on October 1 and where Performance is suspended on October 1 is available through the OIG website.

- Performance continues on October 1 means that the goods/services provided under the contract will continue to be provided during a lapse, i.e. contract performance is not affected.
- Performance suspended on October 1 means the contract is suspended during the lapse, i.e. contract performance cannot continue until the contractor receives direction in writing from the contracting officer to resume work.

Shutdown Reactivation of Functions

Reactivation of functions is affected when funds are appropriated for OIG to continue its mission, and all employees are able to return to work. In most cases, it is impossible to notify all employees that they should return to work with a moment's notice. In events like this, managers are encouraged to inform their employees that they should stay tuned to the media for information on returning to work. If possible, other sources of communications should also be made available such as:

1. OIG AtHoc Emergency Notification System
2. OIG phone tree will be activated.

Listing of Functions by Shutdown Category

Attachment 1

Office	Position	Exempt 1	Excepted 2	Excepted 3	Excepted 4	Excepted 5	Non- Excepted
Inspector General's Front Office	Deputy Inspector General			X			
	Administrative Specialist						X
Office of Audit	AIG for Audit					X	
	DAIG for Cyber and Financial Assistance Audits					X	
	DAIG for Financial Management and Transparency Audits					X	
	DAIG for Financial Sector Audits					X	
	Supervisory Auditors						X
	Auditors						X
	Supervisory Program Analysts						X
	Program Analysts						X
	Supervisory IT Specialists						X
	Information Technology Specialists						X
	Administrative Specialist						X
	Employees funded by the CARES ACT Title V	X					
	Employees funded by the Emergency Rental Assistance (ERA)						X
	Audit employees funded by the State Small Business Initiative Program	X					
Office of Counsel	Counsel to the IG					X	
	Attorneys						X
	Administrative Specialist						X
Office of Investigations	AIG for Investigations		X				
	DAIG for Investigations		X				

Codes *These positions could be called back on an as needed basis

Exempt 1 – Employees who have a continuing source of funding.

Excepted 2 – Employees who are necessary to ensure the safety of human life or the protection of property.

Excepted 3 – Employees who are necessary for the discharge of the President's constitutional duties.

Excepted 4 – Employees who are necessary for a short period to ensure an orderly shutdown of operations.

Excepted 5 – Employees who are authorized by necessary implication.

Listing of Functions by Shutdown Category (continued)

Office	Position	Exempt 1	Excepted 2	Excepted 3	Excepted 4	Excepted 5	Non- Excepted
Office of Investigations	Special Agent in Charge (SAC)		X				
	Assistant Supervisory Criminal Investigators (ASAC)						X
	Criminal Investigators						X*
	Program Analysts						X*
	Administrative Specialists						X
	Criminal Research Specialist						X
	Fleet Manager						X
	Intelligence Analysts						X*
	Investigator						X*
Office of Management	AIIG for Management					X	
	Administrative Specialists				X*		
	Contracting Officer				X*		
	Security Officer				X*		
	Personnel Security Specialist						X*
	Human Resources Director				X*		
	Human Resources Staff				X*		
	Budget & Procurement Director				X*		
	Budget Analyst						X*
	Procurement and Acquisition Specialist						X*
	Information Technology Director				X*		
	IT Specialists (SysAdmin/InfoSec)					X	
	IT Project Manager						X*
	IT Cybersecurity Specialist (InfoSec)						X*
	IT Specialist (Enterprise Architecture)					X	X*
	IT Specialists (Network/InfoSec)						
All Students							X

Codes *These positions could be called back on an as needed basis.

Exempt 1 – Employees who have a continuing source of funding.

Excepted 2 – Employees who are necessary to ensure the safety of human life or the protection of property.

Excepted 3 – Employees who are necessary for the discharge of the President's constitutional duties.

Excepted 4 – Employees who are necessary for a short period to ensure an orderly shutdown of operations.

Excepted 5 – Employees who are authorized by necessary implication

Listing of Contracts

OIG CONTRACT NUMBER:	VENDOR/ COMPANY NAME:	SERVICE:	CONTRACTING OFFICER (CO)	CONTRACTING OFFICER EMAIL:	COR NAME:	COR EMAIL:
2031LL23F00002	AGI Mission Support Services, Inc.	IT Help Desk Support Services	Christopher Frank	frankc@oig.treas.gov	Jessica Brave Thunder	bravethunderJ@oig.treas.gov
20341023F00006	Cellco Partnership	Verizon Wireless	Jacob Jackson	Jacob.Jackson@fiscal.treasury.gov	Donnyell Williams	WilliamsD@oig.treas.gov
2031LL23P00009	ABM	OIG Parking Spaces	Joseph Jernigan	jerniganj@oig.treas.gov	Jennifer Ward	WardJ@oig.treas.gov
20341023F00009	Washington Metro Area Transit Authority	Employee Transit Subsidy	Joseph Jernigan	jerniganj@oig.treas.gov	David Mauro	maurod@oig.treas.gov
2031LL21F00013	Kastle Systems, LLC	Bldg. Alarms System Security	Jacob Jackson	Jacob.Jackson@fiscal.treasury.gov	Valerie Teye	TeyeV@oig.treas.gov
2031LL22F00013	Echelon	Data Analytics	Christopher Frank	frankc@oig.treas.gov	David Mauro	maurod@oig.treas.gov
2031LL21F00020	Global Solutions Group	Cyber Security	Christopher Frank	frankc@oig.treas.gov	David Mauro	maurod@oig.treas.gov
2031LL23P00001	Echelon	Adobe	Christopher Frank	frankc@oig.treas.gov	Donnyell Williams	WilliamsD@oig.treas.gov
20341023F00007	Countertrade Products	Microsoft Unified	Brian Cooper	Brian.Cooper@fiscal.treasury.gov	Donnyell Williams	WilliamsD@oig.treas.gov
203141023P00001	Greenbrier	Nutanix	Brian Cooper	Brian.Cooper@fiscal.treasury.gov	Jonathon Haymore	HaymoreJ@oig.treas.gov
2031LL23C00004	Echelon	IT Cloud Mgmt/Security	Christopher Frank	frankc@oig.treas.gov	David Mauro	maurod@oig.treas.gov

Listing Of Contracts

OIG CONTRACT NUMBER:	VENDOR/ COMPANY NAME:	SERVICE:	CONTRACTING OFFICER (CO)	CONTRACTING OFFICER EMAIL:	COR NAME:	COR EMAIL:
2031LL23C00005	Echelon	Microsoft Enterprise License Agreements	Christopher Frank	frankc@oig.treas.gov	Jessica Brave Thunder	bravethunderj@oig.treas.gov
2031LL21P00001	Wolters Kluwer	Teammate	Chad Gambrill	Chad.Gambrill@fiscal.treasury.gov	Bruce Kan	GambrillB@oig.treas.gov
2031LL21F00001	West Publishing Corporation	TR Clear Subscriptions	Jacob Jackson	Jacob.Jackson@fiscal.treasury.gov	Jennifer Ward	WardJ@oig.treas.gov
2031LL22F00002	Wingswept LLC	VIPER	Christopher Frank	frankc@oig.treas.gov	Jennifer Ward	WardJ@oig.treas.gov



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

Attachment 3

DATE

NON-EXCEPTED **MEMORANDUM** TO GENERAL SCHEDULE EMPLOYEES

In the absence of either an FY 2026 appropriation, or a continuing resolution for the Department of the Treasury and the Office of Inspector General (OIG), no further financial obligations may be incurred by OIG, except for those related to the orderly suspension of OIG's operations or performance of excepted activities as defined in the Office of Management and Budget memorandum for Heads of Executive Departments and Agencies dated November 17, 1981. Because your services are not necessary for the orderly suspension of operations and you are not engaged in one of the excepted functions, you are being placed in a furlough status effective [date].

At this time, we do not know when this furlough (e.g., non-pay, nonwork status) will end. You should listen to public broadcasts and/or alerts from the Treasury OIG Emergency Alert Program. As directed or when you hear that a continuing resolution or an FY 2026 appropriation for the U. S. Department of the Treasury has been approved, you must check your smart phone for further instructions, including when you will be expected to return to work.

The lapse in appropriations for the OIG and the resulting curtailment of OIG activities qualifies as an emergency. Thus, no advance notification is possible. The customary 30-day advance notice period and opportunity to answer are suspended under the provisions of 5 CFR 752.404 (d)(2). If employees are being retained in your competitive level, they are required for orderly suspension of agency operations or they are performing one of the excepted activities defined in the OMB memorandum.

During the furlough period, you will be in a non-pay, nonduty status. Also, during the furlough, you will not be permitted to serve as an unpaid volunteer and may not enter an OIG or other Federal worksite unless and until recalled. You must also refrain from using your smart phone, laptop, and other OIG issued equipment unless directed. Any paid leave (annual, sick, court, etc.) approved for use during the furlough period is cancelled. If you are enrolled in the Federal Employees Health Benefits program and/or the Federal Employees Group Life Insurance program, your coverage will continue during the furlough. You may contact the Employee Assistance Program at 800-222-0364 or www.FOH4You.com to determine whether services are available during the furlough. **Once the government re-opens, employees will be expected to report to their duty station on their next regular duty day following the announcement.**

Please remember that while you are furloughed, you are still bound by the laws, regulations, and policies governing federal employees, including the Standards of Ethical Conduct for Employees of the Executive Branch (5 CFR Part 2635), the Supplemental Standards of Ethical Conduct for Employees of the Department of the Treasury (5 CFR Part 3101), and the Rules of Conduct for Employees of the

Department, (31 CFR Part 0). **If you decide to engage in outside activities or employment while furloughed, you must comply with OIG Policy Directive 810-01 and obtain prior approval.**

Because your supervisor may be furloughed and therefore unable to review your request, please send your outside employment request form to the Assistant Inspector General for Management, at OIGshutdown@oig.treas.gov. You can access the policy and form on your personal computer at the following address:
<https://oig.treasury.gov/policies>.

Employees who have completed a probationary or trial period or one year of current continuous employment in the competitive service under other than a temporary appointment may appeal this action to the Merit Systems Protection Board (MSPB). Employees have a right to representation in this matter and may be represented by an attorney or other person of their choosing. Employees in the excepted service who have veteran's preference may appeal to the MSPB if they have completed one year of current continuous service in the same or similar positions as the one they now hold. Employees in the excepted service who do not have veteran's preference and who are not serving a probationary or trial period under an initial appointment pending conversion to the competitive service may appeal to the MSPB if they have completed two years of current continuous service in the same or similar positions in an Executive agency under other than a temporary appointment limited to two years or less.

If you have the right of appeal to MSPB and wish to appeal this action to the MSPB, you must file the appeal within 30 calendar days after the effective date of your furlough. If you wish to file an appeal, you may obtain information from the MSPB at <https://www.mspb.gov/appeals/appeals.htm>. If you do not have internet access, please contact the Office of Management at 202-927-5356 for a copy of the MSPB regulations and appeal form.

Attached is the SF-8, *Notice to Federal Employee about Unemployment Insurance*. Additional information about unemployment insurance is available at <http://www.servicelocator.org/OWSLinks.asp>.

Thank you for your continued support and cooperation during this time.

Sincerely,

Loren J. Sciurba
Deputy Inspector General

I acknowledge receipt of this letter.

Employee's Signature

Date

Note – If you responded to the email notification, you do not need to sign this letter. All others must return a signed copy to HR in the enclosed envelope.



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

Attachment 4

DATE

NON-EXCEPTED (CALL BACK) MEMORANDUM TO GENERAL SCHEDULE
EMPLOYEES

In the absence of either an FY 2026 appropriation, or a continuing resolution for the Department of the Treasury and the Office of Inspector General (OIG), no further financial obligations may be incurred by OIG, except for those related to the orderly suspension of OIG's operations or performance of excepted activities. These exceptions are defined in the Office of Management and Budget memorandum for Heads of Executive Departments and Agencies dated November 17, 1981. Because your services are not required for the orderly suspension of operations and you are not engaged in one of the excepted functions, you are being placed in a furlough status effective [date]. You are subject to recall should a determination be made that your services are necessary.

At this time, we do not know when this furlough (e.g., non-pay, nonwork status) will end. You should listen to public broadcasts and/or alerts from the Treasury OIG Emergency Alert Program. As directed or when you hear that a continuing resolution or an FY 2026 appropriation for the U. S. Department of the Treasury has been approved, you must check your smart phone for further instructions, including when you will be expected to return to work.

The lapse in appropriations for the OIG and the resulting curtailment of OIG activities qualifies as an emergency. Thus, no advance notification is possible. The customary 30-day advance notice period and opportunity to answer are suspended under the provisions of 5 CFR 752.404 (d)(2). If employees are being retained in your competitive level, they are required for orderly suspension of agency operations or they are performing one of the excepted activities defined in the OMB memorandum.

During the furlough period, you will be in a non-pay, non-duty status. Also , during the furlough, you will not be permitted to serve as an unpaid volunteer and may not enter an OIG or other Federal worksite unless and until recalled. You must also refrain from using your smart phone, laptop and other OIG-issued equipment unless directed. Any paid leave (annual, sick, court, etc.) approved for use during the furlough period is cancelled. If you are enrolled in the Federal Employees Health Benefits program and/or the Federal Employees Group Life Insurance program, your coverage will continue during the furlough. You may contact the Employee Assistance Program at 800-222-0364 or www.FOH4You.com to determine whether services are available during the furlough. **Once the government re-opens, employees will be expected to report to their duty station on their next regular duty day following the announcement.**

Please remember that while you are furloughed, you are still bound by the laws, regulations, and policies governing federal employees, including the Standards of

Ethical Conduct for Employees of the Executive Branch (5 CFR Part 2635), the Supplemental Standards of Ethical Conduct for Employees of the Department of the Treasury (5 CFR Part 3101), and the Rules of Conduct for Employees of the Department, (31 CFR Part 0). If you decide to engage in outside activities or employment while furloughed, you must comply with OIG Policy Directive 810-01 and obtain prior approval. Because your supervisor may also be furloughed and unavailable to review your request, please send your outside employment request form to the Assistant Inspector General for Management at OIGshutdown@oig.treas.gov. You can access the policy and form on your personal computer at the following address: <https://oig.treasury.gov/policies>.

Employees who have completed a probationary or trial period or one year of current continuous employment in the competitive service under other than a temporary appointment may appeal this action to the Merit Systems Protection Board (MSPB). Employees have a right to representation in this matter and may be represented by an attorney or other person of their choosing. Employees in the excepted service who have veteran's preference may appeal to the MSPB if they have completed one year of current continuous service in the same or similar positions as the one they now hold. Employees in the excepted service who do not have veteran's preference and who are not serving a probationary or trial period under an initial appointment pending conversion to the competitive service may appeal to the MSPB if they have completed two years of current continuous service in the same or similar positions in an Executive agency under other than a temporary appointment limited to two years or less.

If you have the right of appeal to MSPB and wish to appeal this action to the MSPB, you must file the appeal within 30 calendar days after the effective date of your furlough. If you wish to file an appeal, you may obtain information from the MSPB at <http://www.mspb.gov/appeals/aoneals.htm>. If you do not have internet access, please contact the Office of Management at 202-927-5356 for a copy of the MSPB regulations and appeal form.

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Thank you for your continued support and cooperation during this time.

Sincerely,

Loren J. Sciurba
Deputy Inspector General

I acknowledge receipt of this letter.

Employee's Signature

Date

Note – If you responded to the email notification, you do not need to sign this letter. All others must return a signed copy to HR in the enclosed envelope.



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

Attachment 5

DATE

MEMORANDUM FOR EMPLOYEES WHO ARE NECESSARY FOR A SHORT
PERIOD TO ENSURE AN ORDERLY SHUTDOWN OF OPERATIONS (CALL BACK)

Work performing tasks related to the orderly suspension of the Office of Inspector General's (OIG) operations is not impacted by the absence of either an appropriation, or a continuing resolution for the U.S. Department of the Treasury, OIG. Because of this, your services are necessary for a short period (e.g., 4 hours). Your work must be wholly devoted to closing down non-excepted activities. Excepted activities are defined in the Office of Management and Budget memorandum for Heads of Executive Departments and Agencies dated November 17, 1981. Upon completion of your work, you are being placed in a furlough status effective [date]. You are subject to recall should a determination be made that your services are necessary.

At this time, we do not know when this furlough (e.g., non-pay, nonwork status) will end. You should listen to public broadcasts and/or alerts from the Treasury OIG Emergency Alert Program. As directed or when you hear that a continuing resolution or an FY 2026 appropriation for the U. S. Department of the Treasury has been approved, you must check your smart phone for further instructions, including when you will be expected to return to work.

The lapse in appropriations for the OIG and the resulting curtailment of OIG activities qualifies as an emergency. Thus, no advance notification is possible. The customary 30-day advance notice period and opportunity to answer are suspended under the provisions of 5 CFR 752.404 (d)(2). If employees are being retained in your competitive level, they are required for orderly suspension of agency operations or they are performing one of the excepted activities defined in the OMB memorandum.

During the furlough period, you will be in a non-pay, non-duty status. Also, during the furlough, you will not be permitted to serve as an unpaid volunteer and may not enter an OIG or other Federal worksite unless and until recalled. You must also refrain from using your smart phone, laptop and other OIG-issued equipment unless directed. Any paid leave (annual, sick, court, etc.) approved for use during the furlough period is cancelled. If you are enrolled in the Federal Employees Health Benefits program and/or the Federal Employees Group Life Insurance program, your coverage will continue during the furlough. You may contact the Employee Assistance Program at 800-222-0364 or www.FOH4You.com to determine whether services are available during the furlough. **Once the government re-opens, employees will be expected to report to their duty station on their next regular duty day following the announcement.**

Please remember that while you are furloughed, you are still bound by the laws, regulations, and policies governing federal employees, including the Standards of Ethical Conduct for Employees of the Executive Branch (5 CFR Part 2635), the Supplemental Standards of Ethical Conduct for Employees of the Department of the

Treasury (5 CFR Part 3101), and the Rules of Conduct for Employees of the Department, (31 CFR Part 0). If you decide to engage in outside activities or employment while furloughed, you must comply with OIG Policy Directive 810-01 and obtain prior approval. Because your supervisor may also be furloughed and unavailable to review your request, please send your outside employment request form to the Assistant Inspector General for Management at OIGshutdown@oig.treas.gov. You can access the policy and form on your personal computer at the following address: <https://oig.treasury.gov/policies>.

Employees who have completed a probationary or trial period or one year of current continuous employment in the competitive service under other than a temporary appointment may appeal this action to the Merit Systems Protection Board (MSPB). Employees have a right to representation in this matter and may be represented by an attorney or other person of their choosing. Employees in the excepted service who have veteran's preference may appeal to the MSPB if they have completed one year of current continuous service in the same or similar positions as the one they now hold. Employees in the excepted service who do not have veteran's preference and who are not serving a probationary or trial period under an initial appointment pending conversion to the competitive service may appeal to the MSPB if they have completed two years of current continuous service in the same or similar positions in an Executive agency under other than a temporary appointment limited to two years or less.

If you have the right of appeal to MSPB and wish to appeal this action to the MSPB, you must file the appeal within 30 calendar days after the effective date of your furlough. If you wish to file an appeal, you may obtain information from the MSPB at <http://www.mspb.gov/appeals/aoneals.htm>. If you do not have internet access, please contact the Office of Management at 202-927-5356 for a copy of the MSPB regulations and appeal form.

Attached is the SF-8, *Notice to Federal Employee about Unemployment Insurance*. Additional information about unemployment insurance is available at <http://www.servicelocator.org/OWSLinks.asp>.

Thank you for your continued support and cooperation during this time.

Sincerely,

Loren J. Sciurba
Deputy Inspector General

I acknowledge receipt of this letter.

Employee's Signature _____ Date _____

Note – If you responded to the email notification, you do not need to sign this letter. All others must return a signed copy to HR in the enclosed envelope.



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

Attachment 6

DATE

MEMORANDUM TO SENIOR EXECUTIVE STAFF EMPLOYEES

In the absence of either an FY 2025 appropriation, or a continuing resolution for the Department of the Treasury and the Office of Inspector General (OIG), no further financial obligations may be incurred by OIG, except for those related to the orderly suspension of OIG's operations or performance of excepted activities. These exceptions are defined in the Office of Management and Budget memorandum for Heads of Executive Departments and Agencies dated November 17, 1981. Because your services are not required for the orderly suspension of operations and you are not engaged in one of the excepted functions, you are being placed in a furlough status effective [date]. You are subject to recall should a determination be made that your services are necessary.

At this time, we do not know when this furlough (e.g., non-pay, nonwork status) will end. You should listen to public broadcasts and/or alerts from the Treasury OIG Emergency Alert Program. As directed or when you hear that a continuing resolution or an FY 2026 appropriation for the U. S. Department of the Treasury has been approved, you must check your smart phone for further instructions, including when you will be expected to return to work.

The lapse in appropriations for the OIG and the resulting curtailment of OIG activities qualifies as an emergency. Thus, no advance notification is possible. The 30 day-advance notice otherwise required by 5 CFR 359.806(a) for Senior Executive Service (SES) career appointees (other than reemployed annuitants) may be shortened or waived. If employees are being retained in your competitive level, they are required for orderly suspension of agency operations or they are performing one of the excepted activities defined in the OMB memorandum.

During the furlough period, you will be in a non-pay, non-duty status. Also, during the furlough you will not be permitted to serve as an unpaid volunteer and may not enter an OIG or other Federal worksite unless and until recalled. You must also refrain from using your smart phone, laptop and other OIG-issued equipment unless directed. Any paid leave (annual, sick, court, etc.) approved for use during the furlough period is cancelled. If you are enrolled in the Federal Employees Health Benefits program and/or the Federal Employees Group Life Insurance program, your coverage will continue during the furlough. You may contact the Employee Assistance Program at 800-222-0364 or www.FOH4You.com to determine whether services are available during the furlough. **Once the government re-opens, employees will be expected to report to their duty station on the next regular duty day following the announcement.**

Please remember that while you are furloughed, you are still bound by the laws, regulations, and policies governing federal employees, including the Standards of

Ethical Conduct for Employees of the Executive Branch (5 CFR Part 2635), the Supplemental Standards of Ethical Conduct for Employees of the Department of the Treasury (5 CFR Part 3101), and the Rules of Conduct for Employees of the Department, (31 CFR Part 0). If you decide to engage in outside activities or employment while furloughed, you must comply with OIG Policy Directive 810-01 and obtain prior approval. Because your supervisor may also be furloughed and unavailable to review your request, please send your outside employment request form to the Assistant Inspector General for Management at OIGshutdown@oig.treas.gov. You can access the policy and form on your personal computer at the following address: <https://oig.treasury.gov/policies>.

Career SES appointees (except reemployed annuitants) who believe requirements of 5 CFR part 359, subpart H, or the agency's procedures have not been correctly applied may also appeal to the Merit Systems Protection Board (MSPB). Employees have a right to representation in this matter and may be represented by an attorney or other person of their choosing.

If you have the right of appeal to MSPB and wish to appeal this action to the MSPB, you must file the appeal within 30 calendar days after the effective date of your furlough. If you wish to file an appeal, you may obtain information from the MSPB at <https://www.mspb.gov/appeals/appeals.htm>. If you do not have Internet access, please contact Jeff Lawrence, Assistant Inspector General for Management at 202-927-5356 for a copy of the MSPB regulations and appeal form.

Attached is the SF-8, *Notice to Federal Employee about Unemployment Insurance*. Additional information about unemployment insurance is available at <http://www.servicelocator.org/OWSLinks.asp>.

Thank you for your continued support and cooperation during this time.

Sincerely,

Loren J. Sciurba
Deputy Inspector General

I acknowledge receipt of this letter.

Employee's Signature Date

Note – If you responded to the email notification, you do not need to sign this letter. All others must return a signed copy to HR in the enclosed envelope.

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OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

Attachment 7

DATE

MEMORANDUM FOR EXEMPT EMPLOYEES

Work for (Insert Program Here) is not impacted by the absence of either an appropriation, or a continuing resolution for the U.S. Department of the Treasury, Office of Inspector General (OIG). Because of this, your services are necessary, and you will remain in work status.

During this time, your supervisor will provide you with additional details.

Thank you for your continued support and cooperation.

Sincerely,

Loren J. Sciurba
Deputy Inspector General



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

Attachment 8

DATE

MEMORANDUM FOR EMPLOYEES WHO ARE NECESSARY TO ENSURE THE SAFETY OF
HUMAN LIFE OR THE PROTECTION OF PROPERTY

Work performing tasks which may include emergency functions involving the safety of human life or the protection of property is not impacted by the absence of either an appropriation, or a continuing resolution for the U.S. Department of the Treasury, Office of Inspector General (OIG). Because of this, your services are necessary, and you will remain in work status.

During this time, your supervisor will provide you with additional details.

Thank you for your continued support and cooperation.

Sincerely,

Loren J. Sciurba
Deputy Inspector General



OFFICE OF
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

Attachment 9

DATE

MEMORANDUM FOR EMPLOYEES WHO ARE AUTHORIZED BY NECESSARY
IMPLICATION

Work performing certain activities which could be implicitly authorized because of their connection with other operations which are mandated to continue by law or for which funds otherwise continue to be available is not impacted by the absence of either an appropriation, or a continuing resolution for the U.S. Department of the Treasury, OIG. Because of this, your services are necessary, and you will remain in work status.

During this time, your supervisor will provide you with additional details.

Thank you for your continued support and cooperation.

Sincerely,

Loren J. Sciurba
Deputy Inspector General

List of Employees Assigned to Functions Not Funded by Annual Appropriations

Offices must complete the below table and provide the names of all employees assigned to work on activities which are not funded by annual appropriations. After completion, Offices must send the table to OIGShutdown@oig.treas.gov. The identified employees will receive notice they will remain in a work status.

Office: *Insert Office title*

	Funding Source	Employee Name
1	CARES ACT Title V	<i>Insert First and Last Name of all employees working on tasks related to this funding source</i>
2	Homeowners Assistance Fund (HAF)	<i>Insert First and Last Name of all employees working on tasks related to this funding source</i>
3	Emergency Rental Assistance (ERA)	<i>Insert First and Last Name of all employees working on tasks related to this funding source</i>
4	State Small Business Initiative Program	<i>Insert First and Last Name of all employees working on tasks related to this funding source</i>
5	<i>Insert name of other funding source</i>	<i>Insert First and Last Name of all employees working on tasks related to this funding source</i>