

Office of Inspector General

FY 2016

President's Budget

February 2, 2015

Table of Contents

Section 1 – Purpose	3
1A – Mission Statement.....	3
1.1 – Appropriations Detail Table	3
1B – Vision, Priorities and Context	3
Section 2 – Budget Adjustments and Appropriation Language.....	9
2.1 – Budget Adjustments Table.....	9
2A – Budget Increases and Decreases Description.....	9
2.2 – Operating Levels Table.....	10
2B – Appropriations Language and Explanation of Changes.....	11
2C – Legislative Proposals.....	11
Section 3 – Budget and Performance Plan	12
3A – Audit.....	12
3.1.1 – Audit Budget Activity Budget and Performance Plan.....	13
3B – Investigations	13
3.1.2 – Investigations Budget and Performance Plan	14
Section 4 – Supplemental Information.....	15
4A – Summary of Capital Investments	15

Section 1 – Purpose

1A – Mission Statement

The mission of the Office of Inspector General (OIG) is to promote the integrity, efficiency, and effectiveness of Treasury programs and operations.

1.1 – Appropriations Detail Table

Dollars in Thousands

Office of Inspector General Appropriated Resources	FY 2014		FY 2015		FY 2016		FY 2015 to FY 2016			
	Enacted		Enacted		Request		\$ Change		% Change	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
New Appropriated Resources:										
Audit	163	27,050	163	28,275	163	28,304	0	29	0.00%	0.10%
Investigations	31	7,750	31	7,076	31	7,112	0	36	0.00%	0.51%
Subtotal New Appropriated Resources	194	\$34,800	194	\$35,351	194	\$35,416	0	\$65	0.00%	0.18%
Other Resources:										
Reimbursables	19	12,000	19	13,000	19	13,000	0	0	0.00%	0.00%
Subtotal Other Resources	19	\$12,000	19	\$13,000	19	\$13,000	0	\$0	0.00%	0.00%
Total Budgetary Resources	213	\$46,800	213	\$48,351	213	\$48,416	0	\$65	0.00%	0.13%

1B – Vision, Priorities and Context

OIG performs independent, objective audits and investigations of Treasury programs and operations, except for those of the Internal Revenue Service (IRS) and the Troubled Asset Relief Program (TARP), and keeps the Secretary of the Treasury and Congress fully informed of problems, deficiencies, and the need for corrective action.

OIG has five components: (1) Office of Audit, (2) Office of Investigations, (3) Office of Small Business Lending Fund (SBLF) Program Oversight, (4) Office of Counsel, and (5) Office of Management. OIG is headquartered in Washington, D.C., and has an audit office in Boston, Massachusetts.

-The Office of Audit, under the leadership of the Assistant Inspector General for Audit, performs and supervises audits, attestation engagements, and evaluations. The Assistant Inspector General for Audit has two deputies. One is primarily responsible for performance audits, and the other is primarily responsible for financial management, information technology (IT), and grants and other financial assistance audits. Under the leadership of the Special Deputy Inspector General for Small Business Lending Fund (SBLF) Program Oversight, staff provided by the Office of Audit conduct and coordinate audits of SBLF and the State Small Business Credit Initiative (SSBCI).

-The Office of Investigations, under the leadership of the Assistant Inspector General for Investigations, performs investigations and conducts initiatives to detect and prevent fraud, waste, and abuse in Treasury programs and operations under our jurisdiction. It also manages the Treasury OIG Hotline to facilitate reporting of allegations involving Treasury programs and activities. Under the leadership of the Special Deputy Inspector General for SBLF Program Oversight, staff provided by the Office of Investigations conduct and coordinate investigations of SBLF and SSBCI.

-The Office of SBLF Program Oversight, under the leadership of a Special Deputy Inspector General, conducts, supervises, and coordinates audits and investigations of SBLF and SSBCI, with staff provided by the Office of Audit and Office of Investigations.

-The Office of Counsel, under the leadership of the Counsel to the Inspector General, provides legal advice to the Inspector General and all OIG components. The office represents the OIG in all legal proceedings and provides a variety of legal services including: (1) processing all Freedom of Information Act and other requests for information about government employees; (2) conducting ethics training; (3) ensuring compliance with financial disclosure requirements; (4) reviewing proposed legislation and regulations; (5) reviewing administrative subpoena requests; and (6) preparing for the Inspector General's signature, cease and desist letters to be sent to persons and entities misusing the Treasury seal and name.

-The Office of Management, under the leadership of the Assistant Inspector General for Management, provides services to maintain the OIG administrative infrastructure.

Through the audit and investigative functions, the OIG supports two of the Department of the Treasury's Fiscal Year (FY) 2014-2017 Strategic Plan goals and objectives. Goal 3: Fairly and effectively reform and modernized federal financial management, accounting, and tax systems, Objective 3.1: Improve the efficiency and transparency of federal financial management and government-wide accounting, along with Goal 4: Safeguard the financial system and use financial measures to counter national security threats and Objective 4.3: Improve the cybersecurity of our nation's financial sector critical infrastructure. Based on Treasury's Plan OIG established the following four strategic goals:

- Promote the integrity and effectiveness of Treasury programs and operations through audits and investigations;
- Proactively support and strengthen the Department's ability to identify and manage challenges, both today and in the future;
- Fully and currently inform stakeholders of Treasury OIG findings, recommendations, investigative results, and priorities related to Treasury programs and operations; and
- Enhance, support, and sustain a workforce and strengthen internal operations to achieve the Treasury OIG mission, vision, and strategic goals

The FY 2016 request for OIG will be used to fund critical audit, investigative, and mission support activities to meet the requirements of the Inspector General Act, and a number of other statutes including, but not limited to the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank), Federal Information Security Management Act (FISMA), Government Management Reform Act (GMRA), Improper Payments Elimination and Recovery Act (IPERA), Digital Accountability and Transparency Act of 2014 (DATA Act), Federal Deposit Insurance Act (FDIA), Small Business Jobs Act of 2010, and Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act). Specific mandates include audits of the Department's financial statements, the Department's implementation of FISMA, and failed insured depository institutions regulated by Treasury. With the resources available after mandated requirements are met, OIG will conduct audits of the Department's highest risk programs and operations, and respond to stakeholder requests for specific work as appropriate. Some of the Department's highest risk programs and operations include: (1) continued implementation of Dodd-Frank;

(2) management of Treasury's authorities intended to support and improve the economy; (3) anti-money laundering and terrorist financing/Bank Secrecy Act Enforcement; and (4) Gulf Coast Restoration Trust Fund Administration.

Programs that Support the Continued Implementation of Dodd-Frank

Dodd-Frank created the Financial Stability Oversight Council (FSOC) chaired by the Treasury Secretary and the Council of Inspectors General on Financial Oversight (CIGFO) chaired by the Treasury Inspector General. CIGFO comprised of the Inspectors General of the eight federal financial regulators and the Special Inspector General for TARP, meets quarterly to share information on financial oversight, provides annual reports to FSOC and the Congress with the individual and collective perspectives of the inspectors general on ways to improve financial oversight, and evaluates FSOC activities through working groups. In this regard, CIGFO is an important source of independent and unbiased analysis of FSOC. To date, CIGFO has issued three working group reports: *Audit of the Financial Stability Oversight Council's Control's over Non-public Information*, *Audit of the Financial Stability Oversight Council's Designation of Financial Market Utilities*, and *Audit of the Financial Stability Oversight Council's Compliance with Its Transparency Policy*. During FY 2016, CIGFO will continue to evaluate FSOC's activities. Apart from CIGFO, the OIG will provide oversight for four important Treasury offices established by Dodd-Frank – the Office of Financial Research, the Federal Insurance Office, and the Office of Minority and Women Inclusion within Departmental Offices and the Office of the Comptroller of the Currency.

Management of Treasury's Authorities Intended to Support and Improve the Economy

The Recovery Act provided Treasury with approximately \$29 billion in non-IRS funding for low-income housing projects and specified energy properties for which the OIG must provide oversight. Funds through the Recovery Act are still available for the specified energy properties program and require continued oversight. The OIG will continue this work at Departmental Offices to determine if the funds were spent as intended. The OIG will continue its oversight of projects funded under Treasury's payments in lieu of tax credit programs – to persons for specified energy properties and to states for low-income housing projects over an extended period of time (5 years from the placed in-service date of the specified energy property and 15 years beginning on January 1 of the year following the placed in-service date for the low-income housing project).

Another area that requires vigorous oversight by the OIG is Treasury's responsibilities under the Housing and Economic Recovery Act of 2008 (HERA). Under HERA, Treasury continued to support the financial solvency of the Federal National Mortgage Association (Fannie Mae) and the Federal Home Loan Mortgage Corporation (Freddie Mac) which is under the conservatorship of the Federal Housing Finance Agency. As of July 2014, Treasury invested \$187 billion in the two entities to cover their losses and maintain a positive net worth. Although Fannie Mae and Freddie Mac did not require Treasury's support in recent years, the futures of both remain in question and prolonged assistance may be required. During FY 2016, audit oversight of the Preferred Stock Purchase Agreement Program, the program through which Treasury provides its financial support to Fannie Mae and Freddie Mac, will continue. The OIG's planned HERA oversight work in FY 2016 also includes the Housing Finance Agency (HFA) Initiative's New Issue Bond Program (\$15.3 billion). Over 90 state and local HFAs participate in this program.

Programs to Combat Anti-Money Laundering and Terrorist Financing/Bank Secrecy Act Enforcement

Ensuring criminals and terrorists do not use financial networks to sustain their operations and/or launch attacks against the U.S. continues to be a challenge. Treasury's Office of Terrorism and Financial Intelligence is dedicated to disrupting the ability of terrorist organizations to fund their operations. This office brings together intelligence gathering and analysis, economic sanctions, international cooperation, and private-sector cooperation to identify donors, financiers, and facilitators supporting terrorist organizations, and disrupt their ability to fund them. Enhancing the transparency of the financial system is one of the cornerstones of this effort. Treasury carries out its responsibilities to enhance financial transparency through the Bank Secrecy Act (BSA) and USA Patriot Act. The Financial Crimes Enforcement Network (FinCEN) is responsible for administering BSA. Given the criticality of this management challenge to the Department's mission, the OIG continues to consider anti-money laundering and combating terrorist financing as inherently high-risk, and an area that demands a major focus of our self-directed resources.

Gulf Coast Restoration Trust Fund Administration

In response to the Deepwater Horizon oil spill, Congress established within Treasury the Gulf Coast Restoration Trust Fund (Trust Fund) and requires Treasury to deposit in the Trust Fund 80 percent of administrative and civil penalties paid by responsible parties which will be distributed for eligible activities affecting the Gulf Coast states (Alabama, Florida, Louisiana, Mississippi, and Texas). Treasury, in consultation with the Departments of the Interior and Commerce, developed policies and procedures to administer the Trust Fund. Treasury has direct responsibility for program administration of a significant portion of the Trust Fund. Treasury OIG is charged with providing oversight of all programs, processes, and activities of the Trust Fund.

In the Investigations operational area, OIG has established four priorities for FY 2016:

Criminal and Serious Employee Misconduct

The OIG Office of Investigation's highest priority is investigating complaints involving alleged criminal and other serious misconduct by Treasury employees. OIG investigates allegations of the general crimes enumerated in Title 18 of the U.S. Code, other federal crimes, alleged violations of the Ethics in Government Act, and allegations of serious misconduct prohibited by the Standards of Ethical Conduct for Employees of the Executive Branch. Several Treasury bureaus and offices have additional rules and regulations relating to ethical standards for their employees, and OIG also investigates complaints of alleged violations of these rules and regulations.

Fraud Involving Contracts, Grants, Guarantees, and Funds

The OIG Office of Investigations conducts investigations into allegations of fraud and other crimes involving Treasury contracts, grants, loan guarantees, and federal funds, including investigations made in accordance with Sections 1602 and 1603 of the American Recovery and Reinvestment Act ("ARRA"). Such allegations often involve contractors, entities, and individuals who are providing or seeking to provide goods or services to the Department. Office of Investigations receives complaints alleging criminal or other misconduct from employees, contractors, members of the public, and the Congress.

Financial Programs and Operations Crime

Investigations relating to Treasury financial programs and operations involve issuing licenses, providing benefits, and exercising oversight of U.S. financial institutions; fraudulent activities involving improper Federal payments such as those involving Treasury checks and the *Check Forgery Insurance Fund* (“CFIF”); crimes involving the improperly-redistributed benefits of federal government payees; and false claims of any kind that generate inappropriate Federal payments, including federal income tax refunds, Social Security benefits, and Veterans’ Administration payments.

Threats Against Treasury Employees and Facilities

Investigative efforts into threats against Treasury employees and facilities are critical in ensuring the Department’s safety. These matters require prompt attention and coordination with federal, state, and local authorities in order to protect those involved.

Key Accomplishments and Challenges

In FY 2014, the Office of Audit completed 75 audit products, exceeding its performance plan. The Office also completed all mandated audit products within required timeframes. The audit products identified a number of areas where the Department needs to strengthen its controls. The Office plans to complete 75 audit products in FY 2015 and 77 in FY 2016, and to meet all statutory timeframes. In FY 2014, the Office of Investigations exceeded the investigative performance measure, and expects to continue this performance trend in FYs 2015 and 2016. In FY 2014, the Office opened 81 new investigations, closed 92 investigations, referred 48 investigations that substantiated administrative violations against a Treasury employee to the appropriate regulated bureau for action, and referred 109 investigations for criminal prosecution.

Treasury is a complex agency with many programs and operations that are vital to the Nation’s economic and national security. Many of these programs and operations are thinly resourced and the OIG is often the only Treasury presence providing on-site verification and quality control. The implementation of new authorities and regulatory changes brought about by major legislation to address the economic crisis and other events—such as Dodd-Frank, the RESTORE Act, and the DATA Act—continue to evolve. The OIG must remain vigilant and have the capacity to provide independent assessments of the Department’s activities to stand up and bring to a mature state new offices and programs. The OIG must also be able to respond in an expedient and effective manner to unanticipated and emerging issues of significant impact to the Department.

In FYs 2015 and 2016, Treasury OIG will continue to work with the General Services Administration to consolidate three expiring office space leases into one new lease, thereby bringing all Washington, DC employees together in a single location.

Office of Inspector General’s FY 2016 Budget Request

In accordance with the requirements of Section 6(f)(1) of the *Inspector General Act of 1978*, (as amended), the Treasury Inspector General submits the following information relating to the OIG’s requested budget for FY 2016:

- The aggregate budget request for the operations of the OIG is \$48,416,000 comprised of \$35,416,000 from direct appropriation, and \$13,000,000 from reimbursable collections;

- The portion of this amount needed for OIG training is \$450,000; and
- The portion of this amount needed to support the Council of Inspectors General on Integrity and Efficiency (CIGIE) is \$95,500.

The amount requested for training satisfies all OIG training needs for FY 2016.

Section 2 – Budget Adjustments and Appropriation Language

2.1 – Budget Adjustments Table

Dollars in Thousands

Office of Inspector General	FTE	Amount
FY 2015 Enacted	194	\$35,351
Changes to Base:		
Maintaining Current Levels (MCLs):	-	\$549
Pay-Raise	-	\$283
Pay Annualization	-	\$72
FERS Contribution Increase	-	\$107
Non-Pay	-	\$87
Efficiency Savings:		(\$484)
Administrative Reduction	-	(\$484)
Subtotal Changes to Base	-	\$65
Total FY 2016 Base	194	\$35,416
Total FY 2016 Request	194	\$35,416

2A – Budget Increases and Decreases Description

Maintaining Current Levels (MCLs) +\$549,000 / +0 FTE

Pay-Raise +\$283,000 / +0 FTE

Funds are requested for the proposed January 2016 pay-raise and the annualization of the 2015 pay-raise.

Pay Annualization +\$72,000 / +0 FTE

Funds are requested for annualization of the January 2015 pay-raise.

FERS Contribution Increase +\$107,000 / +0 FTE

Funds are requested for an increase in agency contributions for Federal Employees Retirement System (FERS) employees.

Non-Pay +\$87,000 / +0 FTE

Funds are requested for non-labor costs such as travel, contracts, rent, and equipment.

Efficiency Savings -\$484,000 / +0 FTE

Administrative Reduction -\$484,000 / +0 FTE

OIG will reduce its administrative expenses and achieve savings due to delays in on-boarding staffing.

2.2 – Operating Levels Table

Dollars in Thousands

Office of Inspector General Object Classification	FY 2014 Actual	FY 2015 Enacted	FY 2016 Request
11.1 - Full-time permanent	21,000	21,500	21,565
11.3 - Other than full-time permanent	100	200	200
11.5 - Other personnel compensation	600	600	600
11.8 - Special personal services payments	795	875	875
11.9 - Personnel Compensation (Total)	22,495	23,175	23,175
12.0 - Personnel benefits	5,634	5,800	5,800
Total Personnel and Compensation Benefits	\$28,129	\$28,975	\$28,975
21.0 - Travel and transportation of persons	600	550	550
23.1 - Rental payments to GSA	1,950	2,000	2,460
23.2 - Rental payments to others	453	460	0
23.3 - Communication, utilities, and misc charges	850	1,000	1,000
24.0 - Printing and reproduction	11	26	26
25.2 - Other services	10,522	10,965	10,965
25.3 - Other purchases of goods & serv frm Govt accounts	3,150	3,800	3,800
25.6 - Medical care	60	50	50
25.7 - Operation and maintenance of equip	375	125	125
26.0 - Supplies and materials	300	100	100
31.0 - Equipment	400	300	300
91.2 - Unvouchered Expenditures	100	0	0
Total Non-Personnel	18,771	19,476	19,376
Subtotal New Appropriated Resources	\$46,900	\$48,351	\$48,416
Budget Activities:			
Audit	33,136	41,275	41,304
Investigations	7,603	7,076	7,112
Total Budgetary Resources	\$40,739	\$48,351	\$48,416
FTE	174	213	213

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 <i>Federal Funds</i></p> <p style="text-align: center;">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, [\$35,351,000] \$35,416,000, including hire of passenger motor vehicles; of which not to exceed \$100,000 shall be available for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury; <i>of which up to \$2,800,000, to remain available until September 30, 2017</i>, shall be for audits and investigations conducted pursuant to section 1608 of the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (33 U.S.C. 1321 note)[; and of which not to exceed \$1,000 shall be available for official reception and representation expenses]. <i>(Department of the Treasury Appropriations Act 2015.)</i></p>	

2C – Legislative Proposals

OIG has no legislative proposals.

Section 3 – Budget and Performance Plan

3A – Audit

(\$28,304,000 from direct appropriations, and \$13,000,000 from reimbursable resources):

The Office of Audit conducts audits aimed to ensure the accountability of resources, protect information, and provide recommendations for improving the economy, efficiency, effectiveness, and integrity of Treasury programs and operations under its jurisdiction. The requested funding for FY 2016 is necessary to perform mandated work and maintain an appropriate level of oversight of Treasury programs and operations consistent with its responsibilities under the Inspector General Act. In FY 2016 the OIG must continue to provide oversight of Gulf Coast Restoration Trust Fund programs, projects, and activities as well as Treasury's roles and responsibilities under the DATA Act. Reimbursable funding supports agreements for contract audits of other Treasury bureaus, and oversight of the SBLF and SSBCI programs. SBLF/SSBCI program oversight and expected performance is detailed in the SBLF/SSBCI Program Office budget submission.

Description of Performance:

The Office plans to complete 75 audit products annually in FY 2015 and 77 in FY 2016. In FY 2014, the Office of Audit completed 75 audit products, exceeding its goal, and met all statutory audit timelines. Audit products include audit reports, evaluation reports, the Inspector General's Semi-Annual Report to the Congress, and the Inspector General's annual memorandum to the Secretary on the most significant management and performance challenges facing the Department. Audit products can also include responses to specific information requests by the Congress on a variety of subjects. By completing independent and timely assessments of Treasury's programs and operations under our jurisdiction, the OIG supports its mission of promoting efficiency, effectiveness, and integrity of Treasury programs and operations. The recommendations for improvement in Treasury programs and operations noted through OIG's assessments directly support the Department of the Treasury in achieving its strategic goals. It should be noted that a number of these assessments are mandated in law with specific reporting deadlines so that decision makers have timely information.

The OIG has a mature audit operation that can well estimate, based on historical performance, an accurate prediction of future performance. That said, it has over time, demonstrated agility at redirecting resources as necessary to address new challenges and mandates of its stakeholders.

In keeping with the OIG's strategy to maintain a highly skilled and motivated workforce, the OIG plans and executes a meaningful body of work designed to help ensure the integrity and effectiveness of Treasury programs and operations while looking for opportunities to improve them.

3.1.1 – Audit Budget Activity Budget and Performance Plan

Dollars in Thousands

Audit Budget Activity								
Resource Level	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Actuals	Actuals	Actuals	Actuals	Actuals	Enacted	Enacted	Request
Appropriated Resources	\$20,116	\$19,721	\$22,435	\$22,823	\$21,630	\$27,050	\$28,275	\$28,304
Reimbursable Resources	\$6,300	\$14,300	\$6,300	\$10,000	\$13,200	\$12,000	\$13,000	\$13,000
Budget Activity Total	\$26,416	\$34,021	\$28,735	\$32,823	\$34,830	\$39,050	\$41,275	\$41,304

Measure	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual	Actual	Actual	Actual	Target	Target
Number of Completed Audit Products	68	68	126	91	72	75	75	77
Percent of Statutory Audits Completed by the Required Date	100.0	50.0	100.0	100.0	100.0	100.0	100.0	100.0

Key: DISC - Discontinued and B - Baseline

3B – Investigations

(\$7,112,000 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 of Investigations 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.

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. In addition, with the establishment of the Gulf Coast Restoration Trust Fund, outreach efforts are being made in an effort to prepare for future investigative referrals and complaints aimed at suspected fraud involving the funds with this program.

Additionally, the Office of Investigations remains committed to investigating benefit, payment and other monetary fraud associated with the programs and operations of the Treasury Department.

Description of Performance:

In FY 2014 the Office of Investigations exceeded the Investigative Performance Measure target, and opened 81 new investigations, and closed 92 investigations. The OIG also referred 48 investigations that substantiated administrative violations against a Treasury employee to the appropriate regulated bureau for action. In addition, the OIG referred 68 investigations for criminal prosecution. The Investigative performance measure is a percentage of all cases closed by Office of Investigations during the fiscal year referred to Department Bureaus for administrative action or for criminal or civil prosecution by Federal or local prosecutors.

The Investigative performance measure is the percentage of all cases closed by OI during the fiscal year that were referred for administrative action or for criminal or civil prosecution by Federal or local prosecutors. The goal for Office of Investigations is that at least 80 percent of closed cases meet the aforementioned criteria of closed cases in this fiscal year. Meeting or exceeding this goal demonstrates that OI is responsive to allegations and complaints and does an excellent and thorough job in analyzing and evaluating incoming complaints, investigating complaints that warrant full investigation and achieving a measurable result by way of either an Administrative or Criminal referral for action against the subject of the investigation. The low percentage of investigations closed had no actionable findings. The OI excellent performance continues to assist the Department in maintaining the integrity of its programs and operations, subsequently ferreting out fraud, waste, and abuse. This goal was developed to achieve OIG’s goal of positively impacting Treasury’s strategic goals and providing a more meaningful measurement of investigative performance.

The target for referral rates were exceeded with a 90 percent referral rate. Through the Office of Investigation’s case management system, cases were tracked for timely investigative steps, ensuring that documentation is complete, thorough, and accurately reported and enabling managers to monitor and maintain investigative momentum. In addition, agents were held accountable to these performance measures in their annual performance plans, while managers were goal oriented and held accountable for the performance of their subordinates. Additionally, Office of Investigations’ success can also be attributed to outreach to the Department’s bureaus, other law enforcement agencies, and continued enhancement of its investigative resources. OIG met, or exceeded, its 2014 goal. The same strategies and means will be implemented to achieve or exceed FY 2015 and FY 2016 targets.

3.1.2 – Investigations Budget and Performance Plan

Dollars in Thousands

Investigations Budget Activity								
Resource Level	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Actuals	Actuals	Actuals	Actuals	Actuals	Enacted	Enacted	Request
Appropriated Resources	\$6,009	\$6,831	\$6,702	\$6,818	\$6,461	\$7,750	\$7,076	\$7,112
Budget Activity Total	\$6,009	\$6,831	\$6,702	\$6,818	\$6,461	\$7,750	\$7,076	\$7,112

Measure	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual	Actual	Actual	Actual	Target	Target
Percentage (%) of All Cases Closed During Fiscal Year that were Referred for Criminal/Civil Prosecution or Treasury Administrative Action	100.0	93.0	85.0	91.0	84.0	84.0	80.0	80.0

Key: DISC - Discontinued and B - Baseline

Section 4 – Supplemental Information

4A – Summary of Capital Investments

OIG does not have any IT or Non-IT Capital Investments.

A summary of capital investment resources, including major information technology and non-technology investments, can be viewed and downloaded at: <http://www.treasury.gov/about/budget-performance/Pages/summary-of-capital-investments.aspx>

This website also contains a digital copy of this document.