Audit Report

OIG-16-023
DATA Act
USASpending.gov Refreshed, But Data Quality Issues Remain
December 22, 2015

Office of
Inspector General

Department of the Treasury
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Abbreviations

DATA Act                              Digital Accountability and Transparency Act of 2014
DTO                                   Data Transparency Office
FFATA                                 Federal Funding Accountability and Transparency Act of 2006
Fiscal Service                        Bureau of the Fiscal Service
GAO                                   Government Accountability Office
GSA                                   General Service Administration
JAMES                                 Joint Audit Management Enterprise System
OIG                                   Office of Inspector General
OMB                                   Office of Management and Budget
Recovery Board                        Recovery Accountability and Transparency Board
Treasury                              Department of the Treasury
December 22, 2015

Sheryl Morrow
Commissioner
Bureau of the Fiscal Service

This report presents the results of our audit of Bureau of the Fiscal Service’s (Fiscal Service) efforts to establish a Government-wide financial management transparency office and improve USASpending.gov. In February 2014, the Office of Management and Budget (OMB) designated Fiscal Service as the agency responsible for operating and supporting USASpending.gov. OMB launched the website in December 2007 in conformance with the Federal Funding Accountability and Transparency Act of 2006 (FFATA).¹ Prior to Fiscal Service, the site was operated by the General Services Administration (GSA).

The objectives of our audit were to review Fiscal Service’s actions taken to stand up a Government-wide financial management transparency office and to meet its programmatic responsibilities for USASpending.gov. To accomplish these objectives, we reviewed FFATA, the Digital Accountability and Transparency Act of 2014 (DATA Act),² and other laws and Federal guidance related to transparency and open government initiatives. We reviewed project management plans and other documents related to Fiscal Service’s establishment of a Government-wide financial management transparency office. We interviewed Fiscal Service personnel involved with (1) establishing the Data Transparency Office (DTO), (2) refreshing USASpending.gov, and (3) implementing the DATA Act. We also interviewed external consultants involved with the project planning for USASpending.gov improvements and Recovery Accountability and Transparency Board (Recovery Board) personnel assisting Fiscal

¹ Public Law 109-282 (Sep. 26, 2006).
² Public Law 113-101 (May 9, 2014).
Results in Brief

We found that Fiscal Service established the DTO within the Office of Financial Innovation and Transformation and developed a tactical plan to document the overall strategy for improving the transparency and accountability of Federal financial transactions. This plan defined DTO’s mission, vision, and business goals along with a description of the risks and challenges faced. To meet its new programmatic responsibilities for USASpending.gov, DTO developed the USASpending.gov Enhancement Project (Enhancement Project) Charter, which described the scope of the work required to accomplish the following:

- transition responsibility for USASpending.gov from GSA to Fiscal Service.
- within 1 year, make meaningful improvements to the usability of USASpending.gov using Recovery.gov as a model.
- develop a long-term data quality improvement plan.

DTO executed the Enhancement Project, and the refreshed USASpending.gov went live on March 31, 2015, as planned. However, we noted several concerns with the project.

The Enhancement Project, as executed, did not address identified concerns with the quality of the data presented on USASpending.gov. DTO expects that Department of the Treasury (Treasury) and OMB’s Government-wide DATA Act implementation effort will resolve data quality issues. We agree that leveraging the DATA Act implementation to achieve necessary data quality

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3 The Office of Financial Innovation and Transformation operates within Fiscal Service. Its mission is to identify and facilitate the implementation of innovative solutions to help government agencies become more efficient and transparent in Federal financial management.

4 It should be noted that in December 2014, Treasury’s Fiscal Assistant Secretary testified before the House Committee on Government Oversight and Government Reform that Treasury and OMB will address long-standing data quality issues through DATA Act implementation.
improvements is an efficient and effective course of action to address data quality issues. However, since reporting under the DATA Act is not required until May 2017, we believe that Fiscal Service should manage external user expectations regarding the quality of the information presented on USASpending.gov until that time.

A lack of documentation surrounding the Enhancement Project’s user acceptance criteria and user acceptance testing may have contributed to a website design that did not sufficiently consider external USASpending.gov user expectations. This led to negative press accounts of lost functionality in the refreshed USASpending.gov. Responding quickly to these concerns, Fiscal Service developed a forum for internal and external stakeholders to report issues associated with USASpending.gov and request improvements to the website. As of June 2015, Fiscal Service had addressed some of these requests by adding back desired user functionality to the website. According to Fiscal Service, user feedback will continue to be monitored and updates made as needed to USASpending.gov.

We recommend that Fiscal Service (1) develop a strategy to manage USASpending.gov user expectations regarding the completeness and accuracy of existing data presented on the site to include posting a statement on the site about current and legacy data quality concerns and plans for data quality improvement, (2) continue to evaluate and address user concerns regarding the functionality of USASpending.gov, and (3) include requirements to develop and document internal and external user acceptance criteria and document user acceptance testing for all future DTO website development projects.

In a written response, provided as Appendix 2, Fiscal Service management outlined corrective actions and commitments that are responsive to our recommendations. Fiscal Service will need to record target dates for incomplete corrective actions in the Joint Audit Management Enterprise System (JAMES), the Department of the Treasury’s audit recommendation tracking system.
Background

In September 2006, Congress enacted the FFATA which, in part, required OMB to develop a single searchable website, accessible to the public at no cost, to disclose Federal awards and display recipient information. USASpending.gov was launched in December 2007 to provide the public central access to data on Federal spending related to contracts, grants, loans, and other financial assistance, at no cost. OMB designated GSA as the agency responsible for developing, operating, and supporting USASpending.gov.

Concerns regarding the completeness and accuracy of the Federal spending data presented on USASpending.gov were raised soon after the launch of the website. In reports issued in March 2010 and June 2014, the Government Accountability Office (GAO) identified numerous data validation issues and inconsistencies between data displayed and records provided by awarding agencies that limited the usefulness of the website. In the March 2010 report, GAO concluded that until OMB and agencies better ensure that complete and accurate information is posted on USASpending.gov, the website is of limited value in providing details of Federal spending to the public. In June 2014, GAO concluded that until identified weaknesses are addressed, any effort to use the data posted on USASpending.gov will be hampered by uncertainties about accuracy.

On February 4, 2014, OMB designated Fiscal Service as the agency responsible for operating and supporting USASpending.gov. GAO reported in June 2014 that the transition of operational responsibility for the website from GSA to Treasury (Fiscal Service) represented an opportunity to re-examine the appropriate level and methods of oversight and to develop and implement procedures that more effectively ensure data reported to USASpending.gov is complete and accurate enough to fulfill FFATA requirements. Fiscal Service received $5.5 million in its fiscal year 2014 budget to establish an office to increase transparency into Federal finances.

and support programmatic operations to improve USASpending.gov.

In May 2014, subsequent to the transfer of USASpending.gov to Treasury, Congress enacted the DATA Act, which amended FFATA to require, among other things, that USASpending.gov or a successor system be the conduit through which enhanced Federal spending data gathered under the DATA Act will be presented to the public. In summary, the DATA Act was enacted for the following purposes.

(1) Expand FFATA by disclosing direct Federal agency expenditures and linking Federal contract, loan, and grant spending information to programs of Federal agencies to enable taxpayers and policy makers to track Federal spending more effectively.

(2) Establish Government-wide data standards for financial data and provide consistent, reliable, and searchable Government-wide spending data that is displayed accurately for taxpayers and policy makers on USASpending.gov (or a successor system that displays the data).

(3) Simplify reporting for entities receiving Federal funds by streamlining reporting requirements and reducing compliance costs while improving transparency.

(4) Improve the quality of data submitted to USASpending.gov by holding Federal agencies accountable for the completeness and accuracy of the data submitted, and

(5) Apply approaches developed by the Recovery Board to spending across the Federal government.\(^6\)

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\(^6\) The American Recovery and Reinvestment Act of 2009 (Recovery Act), Public Law 111-5 (Feb. 17, 2009), established the Recovery Board to manage Recovery.gov and to help prevent waste, fraud, and abuse. To achieve the goal of transparency, the Recovery Act required recipients of its funds to report every January, April, July, and October on how they used the money. This data was posted on Recovery.gov to allow the public to track the Recovery Act funds. As provided in law, the Recovery Board ceased operations on September 30, 2015.
Audit Results

Finding 1  USASpending.gov Was Refreshed, But Data Quality Issues Remain

DTO prepared a plan outlining Fiscal Service’s strategy to promote transparency, facilitate better decision making, and improve operational efficiency of USASpending.gov. The plan defined DTO’s mission, vision, and business goals and provided a description of the risks and challenges faced. The plan also described specific steps and resources needed to improve the usability of USASpending.gov and, in collaboration with OMB, lead the Government-wide DATA Act implementation efforts.⁷

In support of the plan, DTO developed the USASpending.gov Enhancement Project Charter, which described the scope of the work required to (1) transition responsibility for USASpending.gov from GSA to Fiscal Service; (2) make meaningful improvements to the usability of USASpending.gov within 1 year, using Recovery.gov as a model; and (3) develop a long-term Data Quality Improvement Plan. DTO developed detailed project plans for the transition and short-term improvements to the website but not for the long-term data quality improvements. DTO personnel told us that the long-term strategy to address data quality improvements was not documented in a formal, detailed project plan and, accordingly, was not addressed during the Enhancement Project. In this regard, DTO expects that Treasury’s and OMB’s Government-wide DATA Act implementation effort will resolve data quality issues, such as those identified by GAO. DTO executed the Enhancement Project as planned.

Figure 1 shows the homepage of the refreshed USASpending.gov website that went live on March 31, 2015. Figure 2 shows Treasury’s agency profile.

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⁷ In May 2015, we issued the first in a planned series of reports on Treasury’s efforts to meet its responsibilities under the DATA Act—Treasury Is Making Progress in Implementing the DATA Act But Needs Stronger Project Management (OIG-15-034; May 19, 2015).
The FFATA requires that the public be provided with a single, searchable website that provides relevant information on Federal
spending. GAO concluded that the data quality concerns it identified in its March 2010 and June 2014 reports limit the value of USASpending.com in meeting this requirement. We agree that leveraging the DATA Act implementation to achieve necessary data quality improvements is an efficient and effective course of action to address data quality issues. However, since reporting under the DATA Act is not required until May 2017, we believe that Fiscal Service should further manage user expectations regarding the quality of the information presented on the enhanced USASpending.gov until that time.8

Finding 2  External User Requirements Were Not Sufficiently Considered in USASpending.gov Enhancement

Soon after the refreshed USASpending.gov website went live, press accounts appeared stating that users of the website were critical of the loss of desirable functionality. The media reports noted that the refreshed website removed several features available in the previous version, such as keyword search, date-range filtering, product and service codes, the North American Industry Classification System,9 and search by parent company. Without this functionality, users found it more difficult to identify and analyze specific grants and contracts.

8 A principle of internal control in the Federal government is that management should use quality information to achieve the entity’s objectives. Another principle is that management should externally communicate the necessary quality information to achieve the entity’s objectives. In this case, these principles would call for the accurate and reliable presentation of spending information in USASpending.gov. The principles for internal control are prescribed in the publication GAO-14-704G, Standards for Internal Control in the Federal Government (Sep. 2014).

9 The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. NAICS was developed under the auspices of OMB, and adopted in 1997. It was developed jointly by the U.S. Economic Classification Policy Committee, Statistics Canada, and Mexico’s Instituto Nacional de Estadística y Geografía, to allow for a high level of comparability in business statistics among the North American countries.
Responding quickly to the negative feedback, Fiscal Service developed a webpage on GitHub.com\(^{10}\) to serve as a forum for internal and external stakeholders to report issues associated with USASpending.gov and request improvements to the website. Using this forum, Fiscal Service identified several external user concerns and was in the process of resolving them. As of June 2015, Fiscal Service had restored most of the desired user functionality to the website. Fiscal Service personnel stated that the bureau will continue to monitor feedback and make updates, as needed, to USASpending.gov.

According to the *U.S. Digital Services Playbook*,\(^ {11}\) digital projects should begin by determining who will use the service and their needs. As the digital service is being built, agencies should test the prototype regularly with potential users to ensure it meets their needs. A lack of documentation surrounding the Enhancement Project’s user acceptance criteria and user acceptance testing may have contributed to a website design that did not sufficiently consider external user requirements for USASpending.gov. According to the Project Management Institute, the project management scope statement should, among other things, define the product user acceptance criteria.\(^ {12}\) A comprehensive, documented user acceptance criteria and testing process can help developers identify and correct issues with a product’s design prior to production turnover, thus avoiding operational problems and related reputation risk. DTO did not formally document user acceptance criteria for the Enhancement Project, so we could not determine whether external user requirements were considered.

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10 Github.com is a web-based, open-source collaboration tool based on the Git version control software, which allows users to make and track changes for software development projects.

11 The U.S. Digital Service is a White House initiative to remove barriers to exceptional service delivery and help remake the digital experience that people and businesses have with their government. It has published the *U.S. Digital Services Playbook*, comprised of 13 key “plays” drawn from successful practices in the private sector and government that, if followed together, will help deliver effective digital services.

DTO personnel told us that they leveraged the Recovery.gov platform to refresh USASpending.gov and pointed out that Recovery.gov was designed with input from the general public through extensive user group sessions. In addition, they told us that the agency solicited feedback relating to USASpending.gov wireframes\(^\text{13}\) during external stakeholder meetings. However, documentation of this feedback was not maintained, and we could not determine whether this solicitation was sufficient in scope to informDTO of external user requirements for USASpending.gov.

We did note that planning documents for the Enhancement Project called for user acceptance testing, but Fiscal Service was unable to provide us with complete documentation of the user acceptance testing conducted. Fiscal Service did provide us with documentation of two rounds of Federal agency review feedback solicited in February and March 2015. This feedback did not include external stakeholders. The agency feedback documentation also did not reflect all attributes of user acceptance testing such as a well-defined user acceptance criteria, detailed testing plan, and documentation of detailed test results. However, the feedback did identify some concerns that Fiscal Service did not address until after the refreshed USASpending.gov went live.

**Recommendations**

We recommend that the Commissioner of Fiscal Service:

1. Develop a strategy to manage USASpending.gov user expectations regarding the completeness and accuracy of existing data presented on the site to include posting a statement on the site about existing data quality concerns and plans for data quality improvement.

**Management Response**

Fiscal Service concurs with the recommendation. Fiscal Service will add a statement to USASpending.gov explaining that the scope of the refresh website was to make meaningful short-

\(^{13}\)A wireframe is a visual illustration of a webpage’s interface that specifically focuses on space allocation and prioritization of content, functionalities available, and intended behaviors.
term improvements to USASpending.gov that did not require substantial changes to agency processes or systems. The statement will add that Treasury and OMB are planning to address long-term spending data quality concerns as an important part of DATA Act implementation, and that Fiscal Service did not believe it would be prudent for these expenses to be incurred for a short-term refresh. Fiscal Service noted in the response that the current website provides users with explanatory detail about certain characteristics of the posted data. Fiscal Service anticipates that the statement to be added to USASpending.gov will further the effort to inform website users of the long-term effort to improve data quality.

**OIG Comment**

Fiscal Service’s planned corrective action is responsive to the recommendation. Fiscal Service will need to record a target date for completing the corrective action in JAMES.

2. Continue to evaluate and address user concerns regarding the functionality of USASpending.gov.

**Management Response**

Fiscal Service concurs with the recommendation. After the USASpending.gov refresh went live, Fiscal Service leveraged its webpage on GitHub.com to serve as a forum for stakeholders to report concerns with the refresh, and to request improvements to USASpending.gov. Fiscal Service evaluated user feedback and deployed refresh enhancements which resolved significant legacy site functionality gaps. Fiscal Service continues to monitor and address visitor feedback through the “contact us” link on the USASpending.gov website and the GitHub site.

**OIG Comment**

Fiscal Service’s commitment to monitor and address visitor feedback is responsive to the recommendation.

3. Include requirements to develop and document internal and external user acceptance criteria and document user acceptance testing for all future DTO website development projects.
Management Response

Fiscal Service concurs that it is important to develop and document user acceptance criteria and user acceptance testing, as appropriate. The DTO development plan associated with implementation of DATA Act requirements will include significant user involvement. The development approach involves an agile methodology. Fiscal Service intends to share draft criteria and designs with stakeholders iteratively throughout the development process. The approach will be user-centric and will afford opportunities for the user community to review and provide feedback.

OIG Comment

Fiscal Service’s commitment to include significant user involvement in the development approach for DATA Act implementation is responsive to the recommendation. As part of our ongoing oversight of Treasury’s DATA Act implementation efforts, we plan to review how DTO is ensuring how user needs are addressed.

* * * * *

We appreciate the courtesies and cooperation provided to our staff during the audit. If you wish to discuss the report, you may contact me at (202) 927-6345 or Andrea Smith, Audit Manager, at (202) 927-8757. Major contributors to this report are listed in Appendix 3.

/s/
James L. Lisle, Jr.
Director, Fiscal Service Audits
Appendix 1
Objectives, Scope, and Methodology

Our audit objectives were to review actions taken by the Bureau of the Fiscal Service (Fiscal Service) to stand up a Government-wide financial management transparency office and to meet its programmatic responsibilities for USASpending.gov.

To accomplish our objectives, we took the following actions:

- reviewed the Federal Funding Accountability and Transparency Act of 2006, which outline requirements for the Office of Management and Budget (OMB) to establish a single searchable website to provide the public with access to data on Federal spending

- reviewed the American Recovery and Reinvestment Act of 2009, which outlines the requirements to fully disclose all the entities and organizations receiving Federal funds on the Recovery.gov website

- reviewed the Digital Accountability and Transparency Act of 2014 (DATA Act), which outlines the requirements for the Department of the Treasury (Treasury) and OMB to establish Government-wide financial data standards and increase availability, accuracy, and usefulness of Federal spending information

- reviewed the OMB memorandum, “Improving Data Quality for USASpending.gov,” June 12, 2013


- reviewed GAO report, Federal Data Transparency: Opportunities Remain to Incorporate Lessons Learned as Availability of Spending Data Increases (GAO-13-758; September, 2013)

14 Public Law 111-5.
- reviewed GAO report, DATA Transparency: Oversight Needed to Address Underreporting and Inconsistencies on Federal Award Website (GAO-14-476; June, 2014)

- reviewed GAO publication, Standards for Internal Control in the Federal Government (GAO-14-704G; September 2014)


- reviewed Treasury’s project planning documents, contracts, and agreements to make improvements to the USA Spending.gov website, including:
  - “USASpending.gov Improvement Plan,” dated February 14, 2014
  - “USA Spending.gov Transition Plan,” dated May 9, 2014
  - contract between Line of Sight, LLC, and Fiscal Service, effective March 24, 2014
  - interagency agreement between the General Services Administration (GSA) and Treasury, effective March 1, 2014
  - interagency agreement between the Recovery Accountability Transparency (Recovery) Board and Fiscal Service, effective May 15, 2014
  - contract and amended contract between GSA and International Business Machines Corporation, including the transition, operation, and maintenance of USASpending.gov, effective September 30, 2014

- obtained an understanding of the Data Transparency Office (DTO) structure and staffing by reviewing Fiscal Service
2014–2015 Tactical Priorities, the DTO organizational chart, and a listing of project team members and their respective roles

- conducted interviews with Fiscal Service personnel engaged with establishing DTO

- conducted interviews with Treasury personnel involved with Treasury’s implementation of the DATA Act

- conducted interviews with personnel from the Recovery Accountability and Transparency Board assisting Fiscal Service to leverage Recovery.gov to enhance the USASpending.gov website

- conducted interviews with Fiscal Service’s external consultants involved with project planning for USASpending.gov improvements

- reviewed testimony of Fiscal Assistant Secretary David Lebryk before the House Committee on Oversight and Government Reform Committee, December 3, 2014

- reviewed the refreshed USASpending.gov website

- reviewed USASpending.gov user feedback comment tracker on GitHub.com and validated improvements made and inquires of those in process

- reviewed *U.S. Digital Services Playbook* to establish criteria related to improving Federal digital services


We performed our audit fieldwork from March 2014 through March 2015.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate
Appendix 1
Objectives, Scope, and Methodology

evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.
December 11, 2015

Mr. James L. Lisle, Jr.
Director, Fiscal Service Audits
Office of the Inspector General
Department of the Treasury
740 15th Street, NW
Suite 600
Washington, DC 20220

Dear Mr. Lisle:

Thank you for the opportunity to respond to the Treasury Office of Inspector General (OIG) formal draft audit report USA Spending.gov Refreshed, But Data Quality Issues Remain, dated November 12, 2015. We are committed to good stewardship of the USA Spending.gov website and appreciate your recommendations to further that effort. Our responses to the three recommendations are as follows:

1. Develop a strategy to manage USA Spending.gov user expectations regarding the completeness and accuracy of existing data presented on the site to include posting a statement on the site about existing data quality concerns and plans for data quality improvement.

The Bureau of the Fiscal Service (Fiscal Service) concurs with OIG’s recommendation. Fiscal Service will add a statement to the USA Spending.gov website explaining that the scope of the re-fresh (live as of March 31, 2015) was to make meaningful short-term improvements to USA Spending.gov which did not require substantial changes to agency processes or systems. The statement will add that Treasury and OMB are planning to address long-term spending data quality concerns as an important part of DATA Act implementation, and that Fiscal Service did not believe it would be prudent for these expenses to be incurred for a short-term refresh.

The current website provides users with explanatory detail about certain characteristics of the posted data. This information can be found on the website “About” page at https://www.usaspending.gov/about/Pages/TheData.aspx and the website Frequently Asked Questions page at https://www.usaspending.gov/reference/Pages/FAQs.aspx. We anticipate that the statement to be added to USA Spending.gov will further the effort to appropriately inform website users of the long-term effort to improve data quality.
2. Continue to evaluate and address user concerns regarding the functionality of USASpending.gov.

The Fiscal Service concurs with OIG’s recommendation. After the USASpending.gov re-fresh went live (March 31, 2015), Fiscal Service leveraged its webpage on GitHub.com to serve as a forum for internal and external stakeholders to report concerns with the re-fresh, and to request improvements to USASpending.gov. The Fiscal Service evaluated user feedback and deployed re-fresh enhancements which resolved significant legacy site functionality gaps. Fiscal Service continues to monitor and address visitor feedback through the contact us link on the USASpending.gov website and the GitHub site.

3. Include requirements to develop and document internal and external user acceptance criteria and document user acceptance testing for all future DTO website development projects.

Fiscal Service concurs it is important to develop and document user acceptance criteria and user acceptance testing, as appropriate. Our Data Transparency Office (DTO) development plan associated with implementation of DATA Act requirements will include significant user involvement. The development approach involves an agile methodology. Fiscal Service intends to share draft criteria and designs with stakeholders iteratively throughout the development process. The approach will be user-centric and will afford opportunities for the user community to review and provide feedback.

If you have any questions or wish to discuss these comments in more detail, please contact me on (202) 874-7000.

Sincerely,

Sheryl R. Morrow /s/
Commissioner
Appendix 3
Major Contributors to the Report

Andrea D. Smith, Audit Manager
Christen J. Stevenson, Audit Manager
Maria M. McLean, Auditor-in-Charge
David W. Younes, Program Analyst
Justin D. Summers, Referencer
Appendix 4
Report Distribution

**Department of the Treasury**

Deputy Secretary
Fiscal Assistant Secretary
Deputy Fiscal Assistant Secretary for Accounting Policy and Financial Transparency
Office of the Deputy Chief Financial Officer, Risk and Control Group
Office of Strategic Planning and Performance Management

**Bureau of the Fiscal Service**

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