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Description of document: Communications between Federal Housing Finance Agency (FHFA) Inspector General (OIG) and the Department of the Treasury OIG 2016

Requested date: 07-November-2016

Release date: 27-August-2021

Posted date: 28-November-2022

Source of document: FOIA Request  
FHFA-OIG FOIA Requester Service Center  
ATTN: FOIA Officer  
400 7th Street SW  
Washington, DC 20219  
Fax: (202) 318-8602  
Email: [FOIA@fhfaoig.gov](mailto:FOIA@fhfaoig.gov)  
[Fillable FOIA/Privacy Act Request Form](#)

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**OFFICE OF INSPECTOR GENERAL**  
**Federal Housing Finance Agency**

400 7th Street SW, Washington, DC 20219

August 27, 2021

RE: 2017-FOIA-00002; Final Response

This letter responds to your November 7, 2016 request pursuant to the Freedom of Information Act (FOIA), 5 U.S.C. §552. The Federal Housing Finance Agency's Office of Inspector General (FHFA-OIG) received your request on November 21, 2016, and assigned it tracking number 2017-FOIA-00002. You request the following agency records:

**Communications (letters, emails, and other correspondence) between FHFA-OIG and the Department of the Treasury OIG between January 1 and December 31, 2016.**

FHFA-OIG has conducted a search and determined that it possesses **881 pages** of records responsive to your request. Certain information in these records has been withheld under the following FOIA Exemptions:

- (b)(5), permitting the withholding of information under the deliberative process privilege, including pre-decisional documents, or information that could be withheld under civil discovery, attorney-client, or attorney-work product privileges.
- (b)(6), permitting the withholding of records and information about individuals when disclosure would be a clearly unwarranted invasion of personal privacy.

This is the final decision on your FOIA request. You may contact me for further assistance at (202) 730-4933 or at [FOIA@fhfaoig.gov](mailto:FOIA@fhfaoig.gov). Additionally, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration to inquire about the FOIA mediation services they offer. The contact information for OGIS is: Office of Government Information Services, National Archives and Records Administration, 8601 Adelphi Road, College Park, Maryland 20740, e-mail at [ogis@nara.gov](mailto:ogis@nara.gov); (202) 741-5770; toll free at (877) 684-6448; or facsimile at (202) 741-5769.

If you are not satisfied with FHFA-OIG's response to your FOIA request, you may appeal in writing within 90 days by writing directly to the FOIA Appeals Officer via electronic mail or regular mail. Your appeal must include a copy of the request, a copy of this decision letter, and a



statement of circumstances, reasons, or arguments you believe support disclosure of the requested records or redacted material. *See* 12 C.F.R. §1202.9. Your appeal should be clearly marked "FOIA Appeal: FHFA-OIG." The electronic mail address is [FOIA@fhfaoig.gov](mailto:FOIA@fhfaoig.gov). The regular mail address is: FOIA Appeals Officer, Federal Housing Finance Agency – Office of Inspector General, 400 7th Street, SW, Washington, DC 20219. Your appeal must be postmarked or transmitted within 90 days of the date of this letter.

Redactions of Treasury OIG information in the enclosed records have been made in consultation with their FOIA office. In the event you wish to appeal a determination made by Treasury OIG, you may write to the following address within 90 days from the date of this letter: FOIA Appeal; FOIA and Transparency; Privacy, Transparency, and Records; Department of the Treasury; 1500 Pennsylvania Avenue, NW, Washington, DC 20220. Your appeal must be in writing, signed by you or your representative, and clearly identify the Treasury OIG redactions at issue. Additional information on submitting an appeal is set forth in the Treasury regulations at 31 C.F.R §1.6.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gregg M. Schwind".

Gregg M. Schwind  
(for) Sheila Peden  
FOIA Officer

Enclosures

**From:** (b)(6)  
**Sent:** 12 Sep 2016 19:41:21 +0000  
**To:** Ahn, Jenny S.  
**Cc:** (b)(6); Freedman, Marla; Taylor, Robert; Lewis, Tara  
**Subject:** CIGFO Market Discipline - Discussion Draft - FHFA OIG Comments  
**Attachments:** CIGFO Working Group Draft Report FHFA OIG Comment.docx

Hi Jenny,

Attached are FHFA OIG's comments on the CIGFO discussion draft report.

Please let us know if you have any questions.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office: (b)(6) | Cell: (b)(6)  
(b)(6)

**Non-Public**

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**From:** Ahn, Jenny S. [mailto:(b)(6)]  
**Sent:** Friday, September 2, 2016 2:56 PM  
**To:** (b)(6); Lewis, Tara (b)(6);  
(b)(6); 'Stith, Marvin';  
(b)(5); 'Heffernan, Colin'; (b)(5); 'Richardson, Lee';  
(b)(5); 'Charlene H. Fadirepo'; (b)(5); 'Saurav Prasad';  
(b)(5); 'Sam Withers'; (b)(5); 'Fry, Robert L.'; (b)(5);  
'Sumner, Travis M.'; (b)(5);  
**Cc:** Dye, Jeffrey <(b)(6)>; Ellison, April <(b)(6)>; Perry III, Clyburn  
<(b)(6)>; Coney, Eduardo E. <(b)(6)>  
**Subject:** CIGFO Market Discipline - Discussion Draft

Hi all,

Please find attached the discussion draft report for the CIGFO Market Discipline audit for your review. Please review and provide us your edits/comments using track changes in the Word file, if possible. We are requesting that you provide your edits/comments by **COB Monday, September 12th**.

Please send your edits/comments to myself and those CC'd in this email. Please let me know if you have any questions.

Thanks and hope everyone has a safe and enjoyable holiday weekend!

Jenny Ahn  
Audit Manager  
Office of Inspector General  
Department of the Treasury

(b)(6)



# **Audit of the Financial Stability Oversight Council's Efforts to Promote Market Discipline**

***Report to the Financial Stability Oversight  
Council  
and Congress***

**Prepared by  
The Council of Inspectors General  
on Financial Oversight**

**Month 2016  
CIGFO-17-XXX**

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DRAFT

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of the Freedom of Information and Privacy Act





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of the Freedom of Information and Privacy Act

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(b)(5)

of the Freedom of Information and Privacy Act

Page 024 of 599

Withheld pursuant to exemption

(b)(5)

of the Freedom of Information and Privacy Act

**From:** (b)(6)  
**Sent:** 1 Nov 2016 13:09:29 +0000  
**To:** (b)(6)  
**Cc:** Lewis, Tara  
**Subject:** CIGFO Report Number - FHFA OIG Question

Hi Jeff,

FHFA OIG would like to know if we could include our own report number in the CIGFO audit report of *Audit of the Financial Stability Oversight Counsel's Efforts to Promote Market Discipline*. Specifically, prior to the issuance of the CIGFO report, we could provide Treasury with an FHFA OIG report number to be included in the CIGFO report.

Please let us know if you would like to discuss further.

Thank you,

(b)(6) Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office (b)(6) | Cell (b)(6)  
(b)(6)

**Non-Public**

**From:** (b)(6)  
**Sent:** 14 Jul 2016 18:46:28 +0000  
**To:** Dye, Jeffrey; Ahn, Jenny S.  
**Cc:** Lewis, Tara  
**Subject:** CIGFO Working Group - Draft Report Status

Hi Jeff and Jenny,

We would like to receive an update on the status of the CIGFO "Too Big To Fail" audit. Specifically, when can we expect to receive a copy of the draft report for review and discussion with our Management (FHFA OIG)?

Thank you,

(b)(6)

---

**From:** Dye, Jeffrey [mailto:(b)(6)]  
**Sent:** Tuesday, May 24, 2016 7:48 AM  
**To:** (b)(6); Ahn, Jenny S. <(b)(6)>  
**Cc:** Lewis, Tara <(b)(6)>  
**Subject:** RE: CIGFO Working Group - Draft Report Status

We are basically still waiting for FRB OIG to provide the responses they are supposed to receive from FRB. Based on what FRB OIG had told us previously, we are not expecting responses from them until early to mid-June. Based on that, our best guess for milestones are:

Mid to late July – discussion draft report issuance  
Early August – exit conference with FSOC  
Late August to early September – final report issued

Jeffrey Dye  
Audit Director  
Treasury Office of Inspector General

(b)(6)

---

**From:** (b)(6)  
**Sent:** Tuesday, May 24, 2016 7:35 AM  
**To:** Dye, Jeffrey <(b)(6)>; Ahn, Jenny S. <(b)(6)>  
**Cc:** Lewis, Tara <(b)(6)>  
**Subject:** CIGFO Working Group - Draft Report Status

Hi Jeff and Jenny,

We would like to receive an update on the status of the CIGFO "Too Big To Fail" audit. Specifically, when can we expect to receive a copy of the draft report for review and discussion with our Management (FHFA OIG)?

Also, the CIGFO work program includes the following timeline for the remaining milestones. Please provide updated dates for these items:

March 2016	Discussion draft report issuance
April 2016	Exit conference with FSOC
May 2016	Final report issuance

If you have any questions feel free to call me to discuss.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office: (b)(6) || Cell: (b)(6)  
(b)(6)

**Non-Public**

**From:** (b)(6)  
**Sent:** Wednesday, April 27, 2016 2:35 PM  
**To:** (b)(6), Ahn, Jenny S. <(b)(6)>  
**Cc:** Nahrwold, Stacey (b)(6) Lewis, Tara (b)(6)  
**Subject:** CIGFO Working Group Questionnaire - FHFA's Responses

Hi Jeff and Jenny,

Attached are FHFA's responses to the CIGFO Working Group's questionnaire.

(b)(5)

Please let us know if you have any questions.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office: (b)(6) || Cell: (b)(6)  
(b)(6)



**Non-Public**

---

**From:** Dye, Jeffrey (b)(6)  
**Sent:** Tuesday, March 22, 2016 8:03 AM  
**To:** Fry, Robert L. (b)(6); Sumner, Travis M. (b)(6)  
(b)(6) Lewis, Tara (b)(6) (b)(6)  
(b)(6) Charlene H. Fadirepo  
(b)(6) (b)(6); Saurav Prasad  
(b)(6); Sam Withers (b)(6)  
(b)(6); Marvin Stith (b)(6); 'Heffernan, Colin' (b)(6)  
(b)(6) 'Richardson, Lee' (b)(6)  
**Cc:** Ahn, Jenny S. (b)(6); Coney, Eduardo E. (b)(6) Ellison, April  
(b)(6); Perry III, Clyburn (b)(6)  
**Subject:** Follow-up on last week's CIGFO conference call

(b)(5)

We will be sending a meeting invite out for a conference call for Thursday at 9:00. If you are unable to sit in on the call, you can share any thoughts you have on this proposal ahead of time with me.

Jeff Dye

**From:** (b)(6)  
**Sent:** 12 Aug 2016 12:19:24 +0000  
**To:** (b)(6); Ahn, Jenny S.  
**Cc:** Lewis, Tara  
**Subject:** CIGFO Working Group - Draft Report Status

Hi Jeff and Jenny,

We would like to receive an update on the status of the CIGFO "Too Big To Fail" audit. Specifically, when can we expect to receive a copy of the draft report for review and discussion with our Management (FHFA OIG)?

Please see the below e-mail from July 15, 2016 with the last update we received.

If you have any questions feel free to call me to discuss.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office: (b)(6) || Cell: (b)(6)  
(b)(6)

**Non-Public**

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**From:** Ahn, Jenny S. (b)(6)  
**Sent:** Friday, July 15, 2016 7:58 AM  
**To:** (b)(6)  
**Cc:** Lewis, Tara <(b)(6)>; Dye, Jeffrey <(b)(6)>  
**Subject:** RE: CIGFO Working Group - Draft Report Status

Good morning (b)(6)

(b)(5)

If we are able to get the responses back by the end of July, I would expect that we'd be able to send out a draft discussion report to the WG for review mid-August but this may change depending on when FRB OIG receives the responses back from FRB.

Hopefully this helps.

Thanks!

Jenny

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**From:** (b)(6)  
**Sent:** Thursday, July 14, 2016 2:46 PM  
**To:** Dye, Jeffrey <(b)(6)>; Ahn, Jenny S. <(b)(6)>  
**Cc:** Lewis, Tara <(b)(6)>  
**Subject:** CIGFO Working Group - Draft Report Status

Hi Jeff and Jenny,

We would like to receive an update on the status of the CIGFO "Too Big To Fail" audit. Specifically, when can we expect to receive a copy of the draft report for review and discussion with our Management (FHFA OIG)?

Thank you,

(b)(6)

---

**From:** Dye, Jeffrey <(b)(6)>  
**Sent:** Tuesday, May 24, 2016 7:48 AM  
**To:** (b)(6); Ahn, Jenny S. <(b)(6)>  
**Cc:** Lewis, Tara <(b)(6)>  
**Subject:** RE: CIGFO Working Group - Draft Report Status

We are basically still waiting for FRB OIG to provide the responses they are supposed to receive from FRB. Based on what FRB OIG had told us previously, we are not expecting responses from them until early to mid-June. Based on that, our best guess for milestones are:

Mid to late July – discussion draft report issuance  
Early August – exit conference with FSOC  
Late August to early September – final report issued

Jeffrey Dye  
Audit Director  
Treasury Office of Inspector General

(b)(6)

---

**From:** (b)(6)  
**Sent:** Tuesday, May 24, 2016 7:35 AM  
**To:** Dye, Jeffrey <(b)(6)>; Ahn, Jenny S. <(b)(6)>  
**Cc:** Lewis, Tara <(b)(6)>  
**Subject:** CIGFO Working Group - Draft Report Status

Hi Jeff and Jenny,

We would like to receive an update on the status of the CIGFO "Too Big To Fail" audit. Specifically, when can we expect to receive a copy of the draft report for review and discussion with our Management (FHFA OIG)?

Also, the CIGFO work program includes the following timeline for the remaining milestones. Please provide updated dates for these items:

March 2016	Discussion draft report issuance
April 2016	Exit conference with FSOC
May 2016	Final report issuance

If you have any questions feel free to call me to discuss.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
(b)(6)

**Non-Public**

---

**From:** (b)(6)  
**Sent:** Wednesday, April 27, 2016 2:35 PM  
**To:** (b)(6); Ahn, Jenny S. <(b)(6)>  
**Cc:** Nahrwold, Stacey <(b)(6)>; Lewis, Tara <(b)(6)>  
**Subject:** CIGFO Working Group Questionnaire - FHFA's Responses

Hi Jeff and Jenny,

Attached are FHFA's responses to the CIGFO Working Group's questionnaire.

(b)(5)

Please let us know if you have any questions.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024

Office: (b)(6) | Cell: (b)(6)  
(b)(6)

**Non-Public**

**From:** Dye, Jeffrey (b)(6)  
**Sent:** Tuesday, March 22, 2016 8:03 AM  
**To:** Fry, Robert L. (b)(6); Sumner, Travis M. (b)(6);  
(b)(6) Lewis, Tara (b)(6)  
(b)(6) Charlene H. Fadirepo  
(b)(6); Saurav Prasad  
(b)(6) Sam Withers (b)(6)  
(b)(6) Marvin Stith (b)(6); 'Heffernan, Colin (b)(6)  
(b)(6) 'Richardson, Lee' (b)(6)  
**Cc:** Ahn, Jenny S. (b)(6); Coney, Eduardo E. (b)(6); Ellison, April  
(b)(6); Perry III, Clyburn (b)(6)  
**Subject:** Follow-up on last week's CIGFO conference call

(b)(5)

We will be sending a meeting invite out for a conference call for Thursday at 9:00. If you are unable to sit in on the call, you can share any thoughts you have on this proposal ahead of time with me.

Jeff Dye

**From:** (b)(6)  
**Sent:** 27 Apr 2016 18:35:25 +0000  
**To:** (b)(6) Ahn, Jenny S.  
**Cc:** Nahrwold, Stacey; Lewis, Tara  
**Subject:** CIGFO Working Group Questionnaire - FHFA's Responses  
**Attachments:** FHFA's Responses to CIGFO Questionnaire 2-26-16.docx

Hi Jeff and Jenny,

Attached are FHFA's responses to the CIGFO Working Group's questionnaire.

(b)(5)

Please let us know if you have any questions.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office: (b)(6) Cell: (b)(6)  
(b)(6)

**Non-Public**

**From:** Dye, Jeffrey (b)(6)  
**Sent:** Tuesday, March 22, 2016 8:03 AM  
**To:** Fry, Robert L. (b)(6); Sumner, Travis M. (b)(6);  
(b)(6) Lewis, Tara (b)(6)  
(b)(6) Charlene H. Fadirepo  
(b)(6) (b)(6); Saurav Prasad  
(b)(6); Sam Withers (b)(6)  
(b)(6); Marvin Stith (b)(6) 'Heffernan, Colin (b)(6)  
(b)(6); 'Richardson, Lee' (b)(6)  
**Cc:** Ahn, Jenny S. (b)(6); Coney, Eduardo E. (b)(6); Ellison, April  
(b)(6); Perry III, Clyburn (b)(6)  
**Subject:** Follow-up on last week's CIGFO conference call

(b)(5)

(b)(5)

We will be sending a meeting invite out for a conference call for Thursday at 9:00. If you are unable to sit in on the call, you can share any thoughts you have on this proposal ahead of time with me.

Jeff Dye

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of the Freedom of Information and Privacy Act

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of the Freedom of Information and Privacy Act

**From:** (b)(6)  
**Sent:** 22 Sep 2016 13:16:08 +0000  
**To:** (b)(6)  
**Cc:** Ellison, April; Perry III, Clyburn; Coney, Eduardo E.; Freedman, Marla; Taylor, Robert; Lewis, Tara  
**Subject:** FHFA OIG Response - CIGFO Market Discipline - Updated Discussion Draft

Hi Jeff,

(b)(5)

In addition, please update the page numbers in the Table of Content as they do not align with the actual page numbers within the report.

Lastly, when will the draft report be issued to FSOC? Do you have a projected publication date?

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office: (b)(6) | Cell: (b)(6)  
(b)(6)

**Non-Public**

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**From:** Dye, Jeffrey (b)(6)  
**Sent:** Monday, September 19, 2016 4:22 PM  
**To:** (b)(6) Lewis, Tara (b)(6)  
(b)(6) 'Stith, Marvin'  
(b)(6) 'Heffernan, Colin' (b)(6) 'Richardson, Lee'  
(b)(6) 'Charlene H. Fadirepo' (b)(6) 'Saurav Prasad'  
>; 'Sam Withers' (b)(6) 'Fry, Robert L.' (b)(6);  
'Sumner, Travis M.' (b)(6)  
**Cc:** Ellison, April <(b)(6)> Perry III, Clyburn <(b)(6)> Coney, Eduardo E. <(b)(6)> Harker, Deborah L. <(b)(6)> Carter, Lisa A.

◀ (b)(6) ▶

**Subject:** CIGFO Market Discipline - Updated Discussion Draft

Attached is an updated version of the Market Discipline discussion draft report. Thank you for the suggested edits and comments. (b)(5)

(b)(5)

(b)(5)

**After due consideration, please let me know your thoughts on which option the Working Group should take. Please have those responses back to me by COB Thursday.**

Thanks.

Jeffrey Dye  
Audit Director  
Treasury Office of Inspector General

(b)(6)

**From:** (b)(6)  
**Sent:** 29 Feb 2016 20:41:58 +0000  
**To:** 'Ahn, Jenny S.'  
**Cc:** (b)(6) Lewis, Tara  
**Subject:** FW: Audit of FSOC's Efforts to Promote Market Discipline (AUD-2016-004)  
**Attachments:** FHFA's Responses to CIGFO Questionnaire 2-26-16.zip

Hi (b)(6)

Attached is the CIGFO Questionnaire with FHFA's responses.

Please let us know if you have any questions.

Thank you,

(b)(6)

*FHFA-OIG | Auditor*

*Address: 400 7<sup>th</sup> St, SW, Washington DC 20219*

*Office* (b)(6) | *Cell* (b)(6)

*Email:* (b)(6)



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of the Freedom of Information and Privacy Act



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(b)(5)

of the Freedom of Information and Privacy Act

**From:** (b)(6)  
**Sent:** 11 Jan 2016 14:50:45 +0000  
**To:** Ahn, Jenny S.  
**Cc:** (b)(6) Lewis, Tara (b)(6)  
(Auditor)  
**Subject:** RE: CIGFO - Final Questionnaire for FSOC Secretariat

Hi Jenny,

Will Treasury OIG be inviting the CIGFO Working Group to participate in the call with the FSOC Secretariat on Tuesday?

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office: (b)(6) | Cell: (b)(6)  
(b)(6)

**Non-Public**

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**From:** Ahn, Jenny S. (b)(6)  
**Sent:** Friday, January 8, 2016 3:11 PM  
**To:** (b)(6)  
**Cc:** Dye, Jeffrey (b)(6) Ellison, April <(b)(6)>  
**Subject:** RE: CIGFO - Final Questionnaire for FSOC Secretariat

Hi (b)(6)

(b)(5)

(b)(5) Please let me know if you have any other questions.

Thanks so much and hope you have a nice weekend!

Jenny

---

**From:** (b)(6)  
**Sent:** Friday, January 8, 2016 2:44 PM  
**To:** Ahn, Jenny S.

**Cc:** Lewis, Tara (b)(6)  
**Subject:** RE: CIGFO - Final Questionnaire for FSOC Secretariat

Hi (b)(6)

When can we expect to receive an updated version of the CIGFO audit program?

In addition, has a meeting been scheduled with the FSOC Secretariat to discuss the finalized questions included in the questionnaire provided yesterday?

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office: (b)(6) | Cell: (b)(6)  
(b)(6)

**Non-Public**

---

**From:** Ahn, Jenny S. (b)(6)  
**Sent:** Thursday, January 7, 2016 11:31 AM  
**To:** (b)(6) Lewis, Tara (b)(6)  
(b)(6) 'Stith, Marvin'  
(b)(6) 'Heffernan, Colin' <(b)(6)> 'Richardson, Lee'  
(b)(6) 'Charlene H. Fadirepo' <(b)(6)>; Saurav Prasad  
<(b)(6)>; Sam Withers <(b)(6)> 'Fry, Robert L.' <(b)(6)>  
**Cc:** Dye, Jeffrey <(b)(6)>; Ellison, April <(b)(6)>; Perry III, Clyburn  
<(b)(6)>; Coney, Eduardo E. <(b)(6)>  
**Subject:** CIGFO - Final Questionnaire for FSOC Secretariat

Hi all,

Thank you for providing your input on the questionnaire for the FSOC Secretariat. We've incorporated the comments/edits received and have finalized the document. I've attached the final version for your records. Also, please note that we've added Eduardo Coney to the Treasury OIG team for this audit.

Please let me know if you have any questions.

Thanks!

Jenny

**From:** (b)(6)  
**Sent:** 26 Feb 2016 19:14:25 +0000  
**To:** Ahn, Jenny S.  
**Cc:** Lewis, Tara (b)(6)  
**Subject:** RE: CIGFO - Questionnaire Word Table

Hi Jenny,

We just received FHFA's responses to the questionnaire today. We are reviewing the responses internally and will provide them once our internal review is complete.

Thank you,

(b)(6)

---

**From:** Ahn, Jenny S. (b)(6)  
**Sent:** Friday, January 29, 2016 11:04 AM  
**To:** (b)(6)  
**Cc:** Lewis, Tara (b)(6)  
(b)(6)  
**Subject:** RE: CIGFO - Questionnaire Word Table

Hi (b)(6)

(b)(5)

Please let me know if you have any other questions.

Thanks and have a nice weekend!

Jenny

---

**From:** (b)(6)  
**Sent:** Friday, January 29, 2016 10:41 AM  
**To:** Ahn, Jenny S. (b)(6)  
**Cc:** Lewis, Tara (b)(6)  
(b)(6)  
**Subject:** RE: CIGFO - Questionnaire Word Table

Hi Jenny,

Thank you for providing the questionnaire. Based on the final version of the Work Program, the due date of the questionnaire is February 29, 2015. Please confirm the due date.

(b)(5)

Please let me know if you have any questions.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office (b)(6) | Cell (b)(6)  
(b)(6)

**Non-Public**

**From:** Ahn, Jenny S. (b)(6)  
**Sent:** Friday, January 29, 2016 10:22 AM  
**To:** (b)(6) Lewis, Tara (b)(6)  
(b)(6) 'Stith, Marvin'  
(b)(6) 'Heffernan, Colin' (b)(6) '>'; 'Richardson, Lee'  
(b)(6) Charlene H. Fadirepo <(b)(6)> 'Saurav Prasad'  
>; Sam Withers <(b)(6)> 'Fry, Robert L.' (b)(6)  
Sumner, Travis M. (b)(6) >  
**Cc:** Dye, Jeffrey <(b)(6)> Ellison, April <(b)(6)> Perry III, Clyburn  
(b)(6) Coney, Eduardo E. <(b)(6)>  
**Subject:** CIGFO - Questionnaire Word Table

Good morning all,

Please use the attached word table when providing the questionnaire responses back to the TOIG team.  
Please let me know if you have any questions.

Thanks!

Jenny Ahn  
Audit Manager  
Office of Inspector General  
Department of the Treasury  
(b)(6)

**From:** (b)(6)  
**Sent:** 22 Jan 2016 14:23:46 +0000  
**To:** Ahn, Jenny S.  
**Cc:** Lewis, Tara; (b)(6) Ellison, April; Dye, Jeffrey  
**Subject:** RE: CIGFO - Updated Audit Program and Questionnaire

Jenny,

We appreciate your response.

Thank you,

(b)(6)  
*FHFA-OIG | Auditor*  
*Address: 400 7<sup>th</sup> St, SW, Washington DC 20219*  
*Office: (b)(6) | Cell: (b)(6)*  
*Email: (b)(6)*



#### Non-Public Information

**From:** Ahn, Jenny S. (b)(6)  
**Sent:** Friday, January 22, 2016 9:18 AM  
**To:** (b)(6)  
**Cc:** Lewis, Tara (b)(6)  
April <(b)(6)> Dye, Jeffrey <(b)(6)>  
**Subject:** RE: CIGFO - Updated Audit Program and Questionnaire

Good morning (b)(6)

(b)(5)  
(b)(5) Please let me

know if you have any questions.

Thanks!

Jenny

**From:** (b)(6)  
**Sent:** Thursday, January 21, 2016 5:28 PM  
**To:** Ahn, Jenny S. <(b)(6)>  
**Cc:** Lewis, Tara <(b)(6)>; Ellison, April <(b)(6)>; Dye, Jeffrey <(b)(6)>  
**Subject:** RE: CIGFO - Updated Audit Program and Questionnaire

Good Evening Jenny,

Attached are CIGFO's work program and questionnaire that include FHFA OIG's comments and edits.

Please let us know if you have any questions.

Thank you,

(b)(6)  
*FHFA-OIG | Auditor*  
*Address: 400 7<sup>th</sup> St, SW, Washington DC 20219*  
*Office: (b)(6) | Cell: (b)(6)*  
*Email: (b)(6)*



#### Non-Public Information

**From:** Ahn, Jenny S. <(b)(6)>  
**Sent:** Tuesday, January 19, 2016 12:10 PM  
**To:** (b)(6); Lewis, Tara <(b)(6)>  
(b)(6); 'Stith, Marvin'  
(b)(6); 'Jeffernan, Colin' <(b)(6)>; 'Richardson, Lee'  
(b)(6); Charlene H. Fadirepo' <(b)(6)>; Saurav Prasad  
>; Sam Withers <(b)(6)>; 'Fry, Robert L.' <(b)(6)>  
**Cc:** Dye, Jeffrey <(b)(6)>; Ellison, April <(b)(6)>; Perry III, Clyburn  
(b)(6); Cone, Eduardo E. <(b)(6)>  
**Subject:** CIGFO - Updated Audit Program and Questionnaire

Hi all,

(b)(5)

(b)(5)

Please let me know if you have any questions.

Thanks!

Jenny Ahn  
Audit Manager  
Office of Inspector General  
Department of the Treasury

(b)(6)



**From:** (b)(6)  
**Sent:** 21 Jan 2016 22:27:44 +0000  
**To:** Ahn, Jenny S.  
**Cc:** Lewis, Tara; (b)(6)  
**Subject:** RE: CIGFO - Updated Audit Program and Questionnaire  
**Attachments:** CIGFO Market Discipline Work Program - Revised.docx, FSOC - Market Discipline - Questionnaire - Revised.docx

Good Evening Jenny,

Attached are CIGFO's work program and questionnaire that include FHFA OIG's comments and edits.

Please let us know if you have any questions.

Thank you,

(b)(6)  
*FHFA-OIG | Auditor*  
*Address: 400 7<sup>th</sup> St, SW, Washington DC 20219*  
*Office: (b)(6) | Cell: (b)(6)*  
*Email: (b)(6)*



#### Non-Public Information

**From:** Ahn, Jenny S. (b)(6)  
**Sent:** Tuesday, January 19, 2016 12:10 PM  
**To:** (b)(6); Lewis, Tara (b)(6); (b)(6) 'Stith, Marvin'; (b)(6) 'Heffernan, Colin'; (b)(6) 'Richardson, Lee'; (b)(6) 'Charlene H. Fadirepo'; (b)(6); Saurav Prasad; Sam Withers; (b)(6) 'Fry, Robert L.'; (b)(6)  
**Cc:** Dye, Jeffrey (b)(6); Ellison, April (b)(6); Perry III, Clyburn (b)(6); Coney, Eduardo E. (b)(6)  
**Subject:** CIGFO - Updated Audit Program and Questionnaire

Hi all,

(b)(5)

(b)(5) Please let me know if you have any questions.

Thanks!

Jenny Ahn  
Audit Manager  
Office of Inspector General  
Department of the Treasury

(b)(6)

Page 054 of 599

Withheld pursuant to exemption

(b)(5)

of the Freedom of Information and Privacy Act

Page 055 of 599

Withheld pursuant to exemption

(b)(5)

of the Freedom of Information and Privacy Act

Page 056 of 599

Withheld pursuant to exemption

(b)(5)

of the Freedom of Information and Privacy Act

Page 057 of 599

Withheld pursuant to exemption

(b)(5)

of the Freedom of Information and Privacy Act

Page 058 of 599

Withheld pursuant to exemption

(b)(5)

of the Freedom of Information and Privacy Act

Page 059 of 599

Withheld pursuant to exemption

(b)(5)

of the Freedom of Information and Privacy Act



Page 060 of 599

Withheld pursuant to exemption

(b)(5)

of the Freedom of Information and Privacy Act

Page 061 of 599

Withheld pursuant to exemption

(b)(5)

of the Freedom of Information and Privacy Act

**From:** (b)(6)  
**Sent:** 13 Apr 2016 16:53:24 +0000  
**To:** 'Ahn, Jenny S.'  
**Cc:** Lewis, Tara;Dye, Jeffrey;Ellison, April  
**Subject:** RE: CIGFO Audit - Question from FHFA

Thank you so much Jenny.

The documents/emails you provided are very helpful.

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office: (b)(6) | Cell: (b)(6)  
(b)(6)

Non-Public

---

**From:** Ahn, Jenny S. (b)(6)  
**Sent:** Wednesday, April 13, 2016 12:25 PM  
**To:** (b)(6)  
**Cc:** Lewis, Tara <(b)(6)>; Dye, Jeffrey <(b)(6)>; Ellison, April <(b)(6)>  
**Subject:** RE: CIGFO Audit - Question from FHFA

Hi (b)(6)

(b)(5)

(b)(5) Please let me know if you have any questions.

Thanks!

Jenny

---

**From:** (b)(6)  
**Sent:** Wednesday, April 13, 2016 9:49 AM  
**To:** Dye, Jeffrey <(b)(6)>; Ahn, Jenny S. <(b)(6)>  
**Cc:** Lewis, Tara <(b)(6)>  
**Subject:** CIGFO Audit - Question from FHFA

Hi Jeff and Jenny,

(b)(5)

If you have any questions, please feel free to call me to discuss.

Thank you,

(b)(6) Senior Auditor

Office of the Inspector General

Federal Housing Finance Agency

400 7<sup>th</sup> Street, S.W. Washington, DC 20024

Office: (b)(6) | Cell: (b)(6)

(b)(6)

**Non-Public**

**From:** (b)(6)  
**Sent:** 14 Sep 2016 19:41:55 +0000  
**To:** (b)(6)  
**Cc:** Freedman, Marla; Taylor, Robert; Lewis, Tara; Carter, Lisa A.; Harker, Deborah L.; Ellison, April; Ahn, Jenny S.  
**Subject:** RE: CIGFO Market Discipline - Discussion Draft - FHFA OIG Comments

Hi Jeff,

Thank you for your suggestions.

(b)(5)

Can we circulate this recommendation with the working group for input?

Please let us know if you have any additional comments/questions.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office: (b)(6) | Cell: (b)(6)  
(b)(6)

**Non-Public**

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**From:** (b)(6)  
**Sent:** Tuesday, September 13, 2016 9:51 AM  
**To:** 'Dye, Jeffrey' (b)(6)

**Cc:** Freedman, Marla (b)(6) Taylor, Robert (b)(6)  
Lewis, Tara <(b)(6)>; Carter, Lisa A. (b)(6) Harker, Deborah L.  
(b)(6) Ellison, April <(b)(6)>; Ahn, Jenny S. <(b)(6)>  
**Subject:** RE: CIGFO Market Discipline - Discussion Draft - FHFA OIG Comments

Hi Jeff,

Thank you for the suggested language.

We will discuss your comments and provide a response tomorrow (Wednesday).

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office (b)(6) Cell (b)(6)  
(b)(6)

**Non-Public**

---

**From:** Dye, Jeffrey (b)(6)  
**Sent:** Tuesday, September 13, 2016 8:42 AM  
**To:** (b)(6); Ahn, Jenny S. <(b)(6)>  
**Cc:** Freedman, Marla (b)(6) Taylor, Robert (b)(6)  
Lewis, Tara <(b)(6)> Carter, Lisa A. <(b)(6)> Harker, Deborah L.  
(b)(6); Ellison, April <(b)(6)>  
**Subject:** RE: CIGFO Market Discipline - Discussion Draft - FHFA OIG Comments

(b)(6)

Thank you for your suggested edits and comments.

(b)(5)

Jeffrey Dye

Audit Director  
Treasury Office of Inspector General

(b)(6)

---

**From:** (b)(6)  
**Sent:** Monday, September 12, 2016 3:41 PM  
**To:** Ahn, Jenny S. <(b)(6)>  
**Cc:** Dye, Jeffrey <(b)(6)>; Freedman, Marla <(b)(6)>; Taylor, Robert <(b)(6)>; Lewis, Tara <(b)(6)>  
**Subject:** CIGFO Market Discipline - Discussion Draft - FHFA OIG Comments

Hi Jenny,

Attached are FHFA OIG's comments on the CIGFO discussion draft report.

Please let us know if you have any questions.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street S.W. Washington, DC 20024  
Office: (b)(6) Cell: (b)(6)  
(b)(6)

**Non-Public**

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**From:** Ahn, Jenny S. <(b)(6)>  
**Sent:** Friday, September 2, 2016 2:56 PM  
**To:** (b)(6); Lewis, Tara <(b)(6)>  
(b)(6); 'Stith, Marvin'  
(b)(6); 'Heffernan, Colin' <(b)(6)>; 'Richardson, Lee'  
(b)(6); 'Charlene H. Fadirepo' <(b)(6)>; 'Saurav Prasad'  
<(b)(6)>; 'Sam Withers' <(b)(6)>; 'Fry, Robert L.' <(b)(6)>;  
'Sumner, Travis M.' <(b)(6)>  
**Cc:** Dye, Jeffrey <(b)(6)>; Ellison, April <(b)(6)>; Perry III, Clyburn  
<(b)(6)>; Coney, Eduardo E. <(b)(6)>  
**Subject:** CIGFO Market Discipline - Discussion Draft

Hi all,

Please find attached the discussion draft report for the CIGFO Market Discipline audit for your review. Please review and provide us your edits/comments using track changes in the Word file,

if possible. We are requesting that you provide your edits/comments by **COB Monday, September 12th**.

Please send your edits/comments to myself and those CC'd in this email. Please let me know if you have any questions.

Thanks and hope everyone has a safe and enjoyable holiday weekend!

Jenny Ahn  
Audit Manager  
Office of Inspector General  
Department of the Treasury

(b)(6)



**From:** (b)(6)  
**Sent:** 24 May 2016 12:11:02 +0000  
**To:** Dye, Jeffrey  
**Cc:** Lewis, Tara; Ahn, Jenny S.  
**Subject:** RE: CIGFO Working Group - Draft Report Status

Hi Jeff,

We appreciate the update.

We will let you know if we have any additional questions.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office: (b)(6) | Cell: (b)(6)  
(b)(6)

**Non-Public**

---

**From:** Dye, Jeffrey (b)(6)  
**Sent:** Tuesday, May 24, 2016 7:48 AM  
**To:** (b)(6) Ahn, Jenny S. (b)(6)  
**Cc:** Lewis, Tara (b)(6)  
**Subject:** RE: CIGFO Working Group - Draft Report Status

We are basically still waiting for FRB OIG to provide the responses they are supposed to receive from FRB. Based on what FRB OIG had told us previously, we are not expecting responses from them until early to mid-June. Based on that, our best guess for milestones are:

Mid to late July – discussion draft report issuance  
Early August – exit conference with FSOC  
Late August to early September – final report issued

Jeffrey Dye  
Audit Director  
Treasury Office of Inspector General  
(b)(6)

---

**From:** (b)(6)  
**Sent:** Tuesday, May 24, 2016 7:35 AM  
**To:** Dye, Jeffrey (b)(6); Ahn, Jenny S. (b)(6)

**Cc:** Lewis, Tara <(b)(6)>  
**Subject:** CIGFO Working Group - Draft Report Status

Hi Jeff and Jenny,

We would like to receive an update on the status of the CIGFO "Too Big To Fail" audit. Specifically, when can we expect to receive a copy of the draft report for review and discussion with our Management (FHFA OIG)?

Also, the CIGFO work program includes the following timeline for the remaining milestones. Please provide updated dates for these items:

March 2016	Discussion draft report issuance
April 2016	Exit conference with FSOC
May 2016	Final report issuance

If you have any questions feel free to call me to discuss.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024

(b)(6)

**Non-Public**

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**From:** (b)(6)  
**Sent:** Wednesday, April 27, 2016 2:35 PM  
**To:** (b)(6); Ahn, Jenny S. <(b)(6)>  
**Cc:** Nahrwold, Stacey <(b)(6)> Lewis, Tara <(b)(6)>  
**Subject:** CIGFO Working Group Questionnaire - FHFA's Responses

Hi Jeff and Jenny,

Attached are FHFA's responses to the CIGFO Working Group's questionnaire.

(b)(5)

Please let us know if you have any questions.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024

(b)(6)

**Non-Public**

**From:** Dye, Jeffrey (b)(6)  
**Sent:** Tuesday, March 22, 2016 8:03 AM  
**To:** Fry, Robert L. (b)(6); Sumner, Travis M. (b)(6);  
(b)(6) Lewis, Tara (b)(6);  
(b)(6) Charlene H. Fadirepo  
(b)(6) (b)(6); Saurav Prasad  
(b)(6); Sam Withers (b)(6)  
(b)(6); Marvin Stith (b)(6) 'Heffernan, Colin' (b)(6)  
(b)(6); 'Richardson, Lee' (b)(6)  
**Cc:** Ahn, Jenny S. (b)(6); Coney, Eduardo E. (b)(6); Ellison, April  
(b)(6) Perry III, Clyburn (b)(6)  
**Subject:** Follow-up on last week's CIGFO conference call

(b)(5)

We will be sending a meeting invite out for a conference call for Thursday at 9:00. If you are unable to sit in on the call, you can share any thoughts you have on this proposal ahead of time with me.

Jeff Dye

**From:** (b)(6)  
**Sent:** 12 Aug 2016 12:38:42 +0000  
**To:** 'Ahn, Jenny S.'; Dye, Jeffrey  
**Cc:** Lewis, Tara  
**Subject:** RE: CIGFO Working Group - Draft Report Status

Thank you for the update Jenny!

Have a great weekend.

(b)(6)

---

**From:** Ahn, Jenny S. (b)(6)  
**Sent:** Friday, August 12, 2016 8:30 AM  
**To:** (b)(6); Dye, Jeffrey (b)(6)  
**Cc:** Lewis, Tara (b)(6)  
**Subject:** RE: CIGFO Working Group - Draft Report Status

Hi (b)(6)

(b)(6) We are expecting another update from them early next week. Our goal is to provide a discussion draft report to the working group for review by September 5<sup>th</sup>.

Please let me know if you have any questions.

Thanks!

Jenny

---

**From:** (b)(6)  
**Sent:** Friday, August 12, 2016 8:19 AM  
**To:** Dye, Jeffrey (b)(6); Ahn, Jenny S. (b)(6)  
**Cc:** Lewis, Tara (b)(6)  
**Subject:** CIGFO Working Group - Draft Report Status

Hi Jeff and Jenny,

We would like to receive an update on the status of the CIGFO "Too Big To Fail" audit. Specifically, when can we expect to receive a copy of the draft report for review and discussion with our Management (FHFA OIG)?

Please see the below e-mail from July 15, 2016 with the last update we received.

If you have any questions feel free to call me to discuss.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024

(b)(6)

Non-Public

---

**From:** Ahn, Jenny S. (b)(6)  
**Sent:** Friday, July 15, 2016 7:58 AM  
**To:** (b)(6)  
**Cc:** Lewis, Tara <(b)(6)>; Dye, Jeffrey <(b)(6)>  
**Subject:** RE: CIGFO Working Group - Draft Report Status

Good morning (b)(6)

(b)(5)

If we are able to get the responses back by the end of July, I would expect that we'd be able to send out a draft discussion report to the WG for review mid-August but this may change depending on when FRB OIG receives the responses back from FRB.

Hopefully this helps.

Thanks!

Jenny

---

**From:** (b)(6)  
**Sent:** Thursday, July 14, 2016 2:46 PM  
**To:** Dye, Jeffrey <(b)(6)>; Ahn, Jenny S. <(b)(6)>  
**Cc:** Lewis, Tara <(b)(6)>  
**Subject:** CIGFO Working Group - Draft Report Status

Hi Jeff and Jenny,

We would like to receive an update on the status of the CIGFO "Too Big To Fail" audit. Specifically, when can we expect to receive a copy of the draft report for review and discussion with our Management (FHFA OIG)?

Thank you,

(b)(6)

---

**From:** Dye, Jeffrey (b)(6)  
**Sent:** Tuesday, May 24, 2016 7:48 AM  
**To:** (b)(6) Ahn, Jenny S. (b)(6)  
**Cc:** Lewis, Tara <(b)(6)>  
**Subject:** RE: CIGFO Working Group - Draft Report Status

We are basically still waiting for FRB OIG to provide the responses they are supposed to receive from FRB. Based on what FRB OIG had told us previously, we are not expecting responses from them until early to mid-June. Based on that, our best guess for milestones are:

Mid to late July – discussion draft report issuance  
Early August – exit conference with FSOC  
Late August to early September – final report issued

Jeffrey Dye  
Audit Director  
Treasury Office of Inspector General  
(b)(6)

---

**From:** (b)(6)  
**Sent:** Tuesday, May 24, 2016 7:35 AM  
**To:** Dye, Jeffrey (b)(6) Ahn, Jenny S. (b)(6)  
**Cc:** Lewis, Tara <(b)(6)>  
**Subject:** CIGFO Working Group - Draft Report Status

Hi Jeff and Jenny,

We would like to receive an update on the status of the CIGFO “Too Big To Fail” audit. Specifically, when can we expect to receive a copy of the draft report for review and discussion with our Management (FHFA OIG)?

Also, the CIGFO work program includes the following timeline for the remaining milestones. Please provide updated dates for these items:

March 2016	Discussion draft report issuance
April 2016	Exit conference with FSOC
May 2016	Final report issuance

If you have any questions feel free to call me to discuss.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General

Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024

(b)(6)

**Non-Public**

**From:** (b)(6)

**Sent:** Wednesday, April 27, 2016 2:35 PM

**To:** (b)(6) Ahn, Jenny S. (b)(6)

**Cc:** Nahrwold, Stacey <(b)(6)>; Lewis, Tara (b)(6)

**Subject:** CIGFO Working Group Questionnaire - FHFA's Responses

Hi Jeff and Jenny,

Attached are FHFA's responses to the CIGFO Working Group's questionnaire.

(b)(5)

Please let us know if you have any questions.

Thank you,

(b)(6)

Senior Auditor

Office of the Inspector General

Federal Housing Finance Agency

400 7<sup>th</sup> Street, S.W. Washington, DC 20024

(b)(6)

**Non-Public**

**From:** Dye, Jeffrey [(b)(6)]

**Sent:** Tuesday, March 22, 2016 8:03 AM

**To:** Fry, Robert L. (b)(6); Sumner, Travis M. (b)(6)

Lewis, Tara <(b)(6)>; Williams,

>; Charlene H. Fadirepo

(b)(6); Saurav Prasad

Sam Withers (b)(6)

(b)(6); Marvin Stith (b)(6); 'Heffernan, Colin' (b)(6)

(b)(6); 'Richardson, Lee' (b)(6)

**Cc:** Ahn, Jenny S. (b)(6) Coney, Eduardo E. (b)(6); Ellison, April



(b)(6); Perry III, Clyburn (b)(6)  
**Subject:** Follow-up on last week's CIGFO conference call

(b)(5)

We will be sending a meeting invite out for a conference call for Thursday at 9:00. If you are unable to sit in on the call, you can share any thoughts you have on this proposal ahead of time with me.

Jeff Dye

**From:** (b)(6)  
**Sent:** 17 Nov 2016 20:57:04 +0000  
**To:** 'Dye, Jeffrey'  
**Cc:** Lewis, Tara;Carter, Lisa A.;Freedman, Marla;Taylor, Robert  
**Subject:** RE: Discussion draft report on CIGFO audit of FSOC efforts to promote market discipline  
**Attachments:** A.2.1 CIGFO Working Group Draft Report.docx

Hi Jeff,

We have completed our review of the CIGFO report, please see attached document.

(b)(5)

Please let us know if you have any questions.

Thank you,

(b)(6)

---

**From:** Dye, Jeffrey (b)(6)  
**Sent:** Thursday, November 17, 2016 3:20 PM  
**To:** (b)(6)  
**Cc:** Lewis, Tara <(b)(6)> Carter, Lisa A. <(b)(6)>  
**Subject:** RE: Discussion draft report on CIGFO audit of FSOC efforts to promote market discipline

(b)(5)

Jeff Dye  
Acting DAIGA for Financial Mgmt. and Transparency Audits  
Treasury OIG  
(b)(6)

---

**From:** (b)(6)  
**Sent:** Thursday, November 17, 2016 1:05 PM  
**To:** Dye, Jeffrey (b)(6)

**Cc:** Lewis, Tara <(b)(6)>

**Subject:** RE: Discussion draft report on CIGFO audit of FSOC efforts to promote market discipline

Hi Jeff,

We would like an extension through Monday, November 21<sup>st</sup> to review the CIGFO report. Specifically, FHFA OIG Office of Audits it in training this week.

We except that we will be able to provide a response by COB Monday.

Please let me know if you have any questions.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024

(b)(6)

**Non-Public**

**From:** Dye, Jeffrey <(b)(6)>

**Sent:** Monday, November 14, 2016 12:46 PM

**To:** Fry, Robert L. <(b)(6)>; 'Sumner, Travis M.' <(b)(6)>  
(b)(6) Lewis, Tara <(b)(6)>  
(b)(6); Charlene H. Fadirepo  
(b)(6); Saurav Prasad  
(b)(6) Sam Withers <(b)(6)>  
(b)(6) Marvin Stith <(b)(6)> 'Heffernan, Colin' <(b)(6)>  
(b)(6); 'Richardson, Lee' <(b)(6)>

**Cc:** Perry III, Clyburn <(b)(6)> Coney, Eduardo E. <(b)(6)> Carter, Lisa  
A. <(b)(6)> Harker, Deborah L. <(b)(6)>

**Subject:** Discussion draft report on CIGFO audit of FSOC efforts to promote market discipline

**Importance:** High

Working Group members,

Attached for your review is the discussion draft report on FSOC and "too big to fail". We made notations in comment boxes regarding the changes we've made to the report since the last time I sent it out.

(b)(5) (b)(6)

Please have any significant edits back to me by COB Wednesday as

(b)(5)

(b)(5)

Jeff Dye

Acting DAIGA for Financial Mgmt. and Transparency Audits

Treasury OIG

(b)(6)

# **Audit of the Financial Stability Oversight Council's Efforts to Promote Market Discipline**

***Report to the Financial Stability Oversight  
Council and Congress***

**Prepared by  
The Council of Inspectors General  
on Financial Oversight**

**Month 2016  
CIGFO-17-XXX**

DRAFT

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Withheld pursuant to exemption

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of the Freedom of Information and Privacy Act

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(b)(5)

of the Freedom of Information and Privacy Act



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of the Freedom of Information and Privacy Act

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(b)(5)

of the Freedom of Information and Privacy Act



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(b)(5)

of the Freedom of Information and Privacy Act

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of the Freedom of Information and Privacy Act

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of the Freedom of Information and Privacy Act



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of the Freedom of Information and Privacy Act

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Withheld pursuant to exemption

(b)(5)

of the Freedom of Information and Privacy Act

**From:** (b)(6)  
**Sent:** 22 Sep 2016 15:11:41 +0000  
**To:** Dye, Jeffrey  
**Subject:** RE: FHFA OIG Response - CIGFO Market Discipline - Updated Discussion Draft

Hi Jeff,

Thank you for the update on the draft report processing.

(b)(6)

---

**From:** Dye, Jeffrey (b)(6)  
**Sent:** Thursday, September 22, 2016 9:32 AM  
**To:** (b)(6)  
**Cc:** Ellison, April <(b)(6)>; Perry III, Clyburn <(b)(6)>; Coney, Eduardo  
(b)(6); Freedman, Marla <(b)(6)>; Taylor, Robert  
>; Lewis, Tara <(b)(6)>; Harker, Deborah L.  
(b)(6); Carter, Lisa A. <(b)(6)>  
**Subject:** RE: FHFA OIG Response - CIGFO Market Discipline - Updated Discussion Draft

Terese,

(b)(5)

Jeff Dye  
Acting DAIGA for Financial Mgmt. and Transparency Audits  
Treasury OIG  
(b)(6)

---

**From:** (b)(6)  
**Sent:** Thursday, September 22, 2016 9:16 AM  
**To:** Dye, Jeffrey (b)(6)  
**Cc:** Ellison, April <(b)(6)>; Perry III, Clyburn <(b)(6)>; Coney, Eduardo  
E. <(b)(6)>; Freedman, Marla <(b)(6)>; Taylor, Robert  
<(b)(6)>; Lewis, Tara <(b)(6)>  
**Subject:** FHFA OIG Response - CIGFO Market Discipline - Updated Discussion Draft

Hi Jeff,

(b)(5)

(b)(5)

In addition, please update the page numbers in the Table of Content as they do not align with the actual page numbers within the report.

Lastly, when will the draft report be issued to FSOC? Do you have a projected publication date?

Thank you,

(b)(6), Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024

(b)(6)

Non-Public

**From:** Dye, Jeffrey [(b)(6)]

**Sent:** Monday, September 19, 2016 4:22 PM

**To:** [(b)(6)] Lewis, Tara [(b)(6)]  
[(b)(6)] 'Stith, Marvin'  
(b)(6) 'Heffernan, Colin' <[(b)(6)]>; 'Richardson, Lee'  
'Charlene H. Fadirepo' <[(b)(6)]>; 'Saurav Prasad'  
>; 'Sam Withers' <[(b)(6)]> 'Fry, Robert L.' <[(b)(6)]>;  
'Sumner, Travis M.' <[(b)(6)]>  
**Cc:** Ellison, April <[(b)(6)]>; Perry III, Clyburn <[(b)(6)]>; Coney, Eduardo  
(b)(6) >; Harker, Deborah L. <[(b)(6)]>; Carter, Lisa A.

**Subject:** CIGFO Market Discipline - Updated Discussion Draft

Attached is an updated version of the Market Discipline discussion draft report. Thank you for the suggested edits and comments.

(b)(5)

(b)(5)

(b)(5)

(b)(5)

Thanks.

Jeffrey Dye  
Audit Director  
Treasury Office of Inspector General

(b)(6)

**From:** (b)(6)  
**Sent:** 1 Jun 2016 13:00:31 +0000  
**To:** Dye, Jeffrey; Ahn, Jenny S.  
**Cc:** Lewis, Tara  
**Subject:** RE: FSOC's Efforts to Promote Market Discipline - GAGAS Working Papers for Working Group Members

Thank you for rescheduling.

An updated meeting invite has been sent.

(b)(6)

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**From:** Dye, Jeffrey (b)(6)  
**Sent:** Wednesday, June 1, 2016 7:52 AM  
**To:** (b)(6); Ahn, Jenny S. (b)(6)  
**Cc:** Lewis, Tara (b)(6)  
**Subject:** RE: FSOC's Efforts to Promote Market Discipline - GAGAS Working Papers for Working Group Members

1:00 is fine with us.

Jeffrey Dye  
Audit Director  
Treasury Office of Inspector General  
202-927-0384

---

**From:** (b)(6)  
**Sent:** Wednesday, June 1, 2016 7:43 AM  
**To:** Dye, Jeffrey (b)(6); Ahn, Jenny S. (b)(6)  
**Cc:** Lewis, Tara (b)(6)  
**Subject:** RE: FSOC's Efforts to Promote Market Discipline - GAGAS Working Papers for Working Group Members

Hi Jeff and Jenny,

A FHFA-OIG staff meeting has been scheduled for Tara and myself at 10:00am this morning.

Can we reschedule our call regarding CIGFO work papers for later in the day?

Tara and I are available anytime from 11:00am until 4:00pm.

Thank you,

(b)(6)

**From:** (b)(6)

**Sent:** Tuesday, May 24, 2016 1:08 PM

**To:** 'Dye, Jeffrey' (b)(6); Ahn, Jenny S. (b)(6)

**Cc:** Lewis, Tara (b)(6)

**Subject:** RE: FSOC's Efforts to Promote Market Discipline - GAGAS Working Papers for Working Group Members

Thank you.

I will send out the meeting invite shortly.

(b)(6)

**From:** Dye, Jeffrey (b)(6)

**Sent:** Tuesday, May 24, 2016 12:28 PM

**To:** (b)(6) Ahn, Jenny S. (b)(6)

**Cc:** Lewis, Tara (b)(6)

**Subject:** RE: FSOC's Efforts to Promote Market Discipline - GAGAS Working Papers for Working Group Members

June 1 at 10:00 should work.

Jeffrey Dye  
Audit Director  
Treasury Office of Inspector General

(b)(6)

**From:** (b)(6)

**Sent:** Tuesday, May 24, 2016 11:23 AM

**To:** Dye, Jeffrey (b)(6); Ahn, Jenny S. (b)(6)

**Cc:** Lewis, Tara (b)(6)

**Subject:** FSOC's Efforts to Promote Market Discipline - GAGAS Working Papers for Working Group Members

Hi Jeff and Jenny,

(b)(5)

Please let us know if you have 15 minutes to talk with us (Tara and myself) regarding the level and detail of our work papers in support of GAGAS for this year's CIGFO assignment.

We are available tomorrow, Wednesday, May 25th anytime between 10:00am and 12:00pm or Wednesday, June 1<sup>st</sup> anytime between 10:00am and 4:30pm.



Please let me know which date and time works best for you and I will send out a meeting invite and include a conference call number.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024

(b)(6)

**Non-Public**

**From:** (b)(6)  
**Sent:** 18 May 2016 15:19:59 +0000  
**To:** Dye, Jeffrey  
**Cc:** Ahn, Jenny S.; Lewis, Tara  
**Subject:** RE: New CIGFO work

Hi Jeff,

FHFA OIG does not wish to participate.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024

(b)(6)

**Non-Public**

**From:** Dye, Jeffrey (b)(6)  
**Sent:** Wednesday, May 11, 2016 10:26 AM  
**To:** Lewis, Tara <(b)(6)>; Tony Baptiste <(b)(6)> Charlene H. Fadirepo <(b)(6)> <(b)(6)> Saurav Prasad <(b)(6)>  
**Cc:** Ahn, Jenny S. <(b)(6)>  
**Subject:** FW: New CIGFO work

I wanted to follow-up with you on my April 27<sup>th</sup> email (see below). Please let me know if your OIG is interested in participating in this effort with a Yes or No answer by COB May 13.

Thanks.

Jeffrey Dye  
Audit Director  
Treasury Office of Inspector General

(b)(6)

**From:** Dye, Jeffrey  
**Sent:** Wednesday, April 27, 2016 8:55 AM  
**To:** Fry, Robert L. <(b)(6)>; Sumner, Travis M. <(b)(6)> <(b)(6)> Tara Lewis <(b)(6)> <(b)(6)> <(b)(6)> >; Charlene H. Fadirepo <(b)(6)> <(b)(6)> Saurav Prasad <(b)(6)>

Sam Withers ( (b)(6) ); Marvin Stith < (b)(6) >;  
'Heffernan, Colin' (b)(6)  
'Richardson, Lee' (b)(6) >; Tony Baptiste (b)(6)  
**Cc:** Ahn, Jenny S. Ellison, April < (b)(6) >; Perry III, Clyburn  
< (b)(6) > Coney, Eduardo E. < (b)(6) >  
**Subject:** New CIGFO work

Good morning,

(b)(5)

Please let me know if your OIG is interested in participating in this effort. Let me know with a Yes or No answer by COB May 2.

If you have any questions, please let me know.

Thanks.

Jeffrey Dye  
Audit Director  
Treasury Office of Inspector General

(b)(6)

**From:** (b)(6)  
**Sent:** 4 Oct 2016 17:04:30 +0000  
**To:** Dye, Jeffrey  
**Cc:** Coney, Eduardo E.; Lewis, Tara; Perry III, Clyburn  
**Subject:** RE: Reminder - CIGFO Bi-weekly Teleconference, March 2nd

Hi Jeff,

Thank you for the update.

That information is very helpful.

(b)(6) Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024

(b)(6)

**Non-Public**

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**From:** Dye, Jeffrey (b)(6)  
**Sent:** Tuesday, October 4, 2016 12:33 PM  
**To:** (b)(6); Perry III, Clyburn <(b)(6)>  
**Cc:** Coney, Eduardo E. <(b)(6)> Lewis, Tara <(b)(6)>  
**Subject:** RE: Reminder - CIGFO Bi-weekly Teleconference, March 2nd

(b)(5)

Jeffrey Dye  
Audit Director  
Treasury Office of Inspector General  
202-927-0384

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**From:** (b)(6)  
**Sent:** Tuesday, October 4, 2016 12:31 PM  
**To:** Perry III, Clyburn <(b)(6)>  
**Cc:** Dye, Jeffrey <(b)(6)>; Coney, Eduardo E. <(b)(6)> Lewis, Tara  
(b)(6)  
**Subject:** RE: Reminder - CIGFO Bi-weekly Teleconference, March 2nd

Hi Clyburn,

(b)(5)

Thank you,

(b)(6)

Auditor

Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024

(b)(6)

Non-Public

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**From:** Perry III, Clyburn (b)(6)  
**Sent:** Tuesday, October 4, 2016 9:51 AM  
**To:** (b)(6) Lewis, Tara (b)(6);  
(b)(6)  
**Cc:** Dye, Jeffrey (b)(6); Coney, Eduardo E. (b)(6)  
**Subject:** FW: Reminder - CIGFO Bi-weekly Teleconference, March 2nd

Good morning all, it looks like we never received a signed copy of the GAGAS statement. Would you mind sending one over at your earliest convenience. Thanks!

BTW: Feel free to contact me at (b)(6) if you have any questions or concerns. Thanks again!

---

**From:** Ahn, Jenny S.  
**Sent:** Monday, February 29, 2016 11:40 AM  
**To:** (b)(6) Lewis, Tara (b)(6)  
(b)(6) 'Stith, Marvin'  
(b)(6) 'Heffernan, Colin' (b)(6) 'Richardson, Lee'  
(b)(6) Charlene H. Fadirepo <(b)(6)> 'Saurav Prasad'  
>; Sam Withers (b)(6); 'Fry, Robert L.' (b)(6);  
Sumner, Travis M (b)(6) >  
**Cc:** Dye, Jeffrey <(b)(6)> Ellison, April <(b)(6)> Perry III, Clyburn  
<(b)(6)> Coney, Eduardo E. <(b)(6)>  
**Subject:** Reminder - CIGFO Bi-weekly Teleconference, March 2nd

Good morning all,

Just a reminder that our next bi-weekly teleconference is scheduled for Wednesday, March 2<sup>nd</sup> at 10:00 a.m. The call-in information is as follows:

Dial in: (b)(6)  
Code:

Also, as referenced in the audit work program, attached is the GAGAS statement of assurance. Once you have completed the audit procedures, please provide a signed copy of the statement confirming that the work was completed in accordance with GAGAS standards.

Please let me know if you have any questions.

Thanks!

Jenny Ahn  
Audit Manager  
Office of Inspector General  
Department of the Treasury

(b)(6)

**From:** (b)(6)  
**Sent:** 2 Nov 2016 12:14:45 +0000  
**To:** 'George, Tracy'  
**Subject:** RE: Smart benefits card

Thank you. I just wanted to make sure. I appreciate the response.

---

**From:** George, Tracy (b)(6)  
**Sent:** Wednesday, November 2, 2016 8:02 AM  
**To:** (b)(6)  
**Subject:** RE: Smart benefits card

(b)(6)

I took you out of the system right after you left. You are the first that has mentioned something like this. As far as I know, you don't owe anything because you are still with the federal government.

---

**From:** (b)(6)  
**Sent:** Wednesday, November 02, 2016 6:44:43 AM  
**To:** George, Tracy  
**Subject:** Smart benefits card

Mr. George,

I noticed when I was using my SmartTrip card last month that some of the money was still being deducted from my benefits. I'm not certain but I think some of that money was from Treasury. Could you look at my account to see if there is any money that I owe Treasury regarding the card. If so, how would I pay that back? I don't want there to be any issues regarding this. If you need my card # please let me know. If there are no issues, also let me know. Thanks very much!

Respectfully,

(b)(6)

(b)(6)  
IT Specialist  
Office of the Inspector General  
Federal Housing Finance Agency

(b)(6)

**From:** (b)(6)  
**Sent:** 23 Sep 2016 18:35:20 +0000  
**To:** Gambrill, Bobbie L.  
**Subject:** RE: CPE records

Bobbie!!

Thank you so much. We miss you very much. We are settling in here. Hope things are ok back there. I can echo the same things as (b)(6) down below in this email. Please keep in touch.

(b)(6)

---

**From:** Gambrill, Bobbie L. (b)(6)  
**Sent:** Friday, September 23, 2016 2:33 PM  
**To:** (b)(6)  
**Subject:** FW: CPE records

Hi (b)(6)

Hope you are settling in at FHFA OIG. (b)(6) asked me to forward your CPE records. For privacy reasons, I am sending your records to you.

Hope you have a great weekend!

Bobbie

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 1:21 PM  
**To:** Gambrill, Bobbie L. (b)(6)  
**Subject:** CPE records?

Bobbie! Hi!

We're settling in across town – learning a few names and faces, figuring out where the bathroom and supply closets are, all the important stuff – and we come to find out that Bob wants our CPE records from the last two years. Is that something you could help with? I need records for:

(b)(6) (b)(6)  
(if he has any – he's out today)

If you could send whatever records you have, that'd be great. If individuals need to request their own, I understand – just say the word and I'll have everybody send their own requests. If I need to bother somebody else, just let me know whom, or forward this message to them.



Thank you so much,

(b)(6)

**From:** (b)(6)  
**Sent:** 27 Sep 2016 14:42:01 +0000  
**To:** (b)(6)  
**Subject:** FW: United Concordia - New Enrollee

---

**From:** (b)(6)  
**Sent:** Tuesday, September 27, 2016 10:36 AM  
**To:** (b)(6)  
**Subject:** United Concordia - New Enrollee

Good Morning,

Your enrollment in United Concordia is now active with an effective date of **10/1/16**. Your enrollment cards will be mailed to your address within 7 – 10 business days. If you need your enrollment information sooner, you may call United Concordia's customer service line at 1-888-977-3432.

Once you receive your member ID you may register with "[My Dental Benefits](#)" on United Concordia's website. You will need your ID number and date of birth to enroll. You will be able to print temporary cards and will also have access to benefit information including eligibility and claim summary and detail.

Please let me know if you need anything else. Thanks.

(b)(6)  
Human Resources Specialist  
Federal Housing Finance Agency OIG 400 7th Street, SW;  
Washington, DC 20219

(b)(6)

NON-PUBLIC

**From:** (b)(6)  
**Sent:** 20 Sep 2016 10:39:02 +0000  
**To:** (b)(6)  
**Subject:** Test

Respectfully,

(b)(6)

IT Specialist  
Office of the Inspector General  
Federal Housing Finance Agency

Office: (b)(6)

**From:** (b)(6)  
**Sent:** 23 Sep 2016 18:36:45 +0000  
**To:** 'Gambrill, Bobbie L.'  
**Subject:** RE: CPE records?

Brilliant, thanks one more time.

---

**From:** Gambrill, Bobbie L. (b)(6)  
**Sent:** Friday, September 23, 2016 2:36 PM  
**To:** (b)(6)  
**Subject:** RE: CPE records?

Sounds good (b)(6) I sent (b)(6) their records. Everyone should have their CPE now. Bobbie

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 2:26 PM  
**To:** Gambrill, Bobbie L. (b)(6)  
**Subject:** RE: CPE records?

Bobbie,

Thanks – I'll run down CPEs with (b)(6)

(b)(6)

Thanks again,  
(b)(6)

---

**From:** Gambrill, Bobbie L. (b)(6)  
**Sent:** Friday, September 23, 2016 2:23 PM  
**To:** (b)(6)  
**Subject:** RE: CPE records?

You are welcome (b)(6). (b)(6) left Treasury OIG in the Spring of 2015 and returned to OM in early 2016. I am guessing he has CPE that he did not share with us.

I sent (b)(6) their CPE. Can you send me (b)(6) email addresses. I am not sure of the first name to use in the email address. Thanks. (b)(6)

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 2:08 PM  
**To:** Gambrill, Bobbie L. (b)(6)  
**Subject:** RE: CPE records?

Yeah, I wasn't sure if he might not have any. Thanks for checking and for sending them out to the others too.

-(b)(6)

**From:** Gambrill, Bobbie L. (b)(6)  
**Sent:** Friday, September 23, 2016 2:06 PM  
**To:** (b)(6)  
**Subject:** RE: CPE records?

(b)(6) We do not have any CPE records for (b)(6) Bobbie

**From:** Gambrill, Bobbie L.  
**Sent:** Friday, September 23, 2016 1:45 PM  
**To:** (b)(6)  
**Subject:** RE: CPE records?

Hi (b)(6)

Good to hear from you. Happy to you know you are settling in. I have attached your CPE records to this email. I would prefer to send each individual their own CPE for privacy reasons. If you provide me their email addresses, I'll forward the records to them.

Hope you have a great weekend (b)(6)

Bobbie

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 1:21 PM  
**To:** Gambrill, Bobbie L. (b)(6)  
**Subject:** CPE records?

Bobbie! Hi!

We're settling in across town – learning a few names and faces, figuring out where the bathroom and supply closets are, all the important stuff – and we come to find out that Bob wants our CPE records from the last two years. Is that something you could help with? I need records for:

(b)(6) (b)(6)

if he has any – he's out today)

If you could send whatever records you have, that'd be great. If individuals need to request their own, I understand – just say the word and I'll have everybody send their own requests. If I need to bother somebody else, just let me know whom, or forward this message to them.

Thank you so much,

--(b)(6)

**From:** (b)(6)  
**Sent:** 22 Sep 2016 12:37:09 +0000  
**To:** 'Klimpel, Larissa'  
**Subject:** RE: Have email and phone

As ever it is. Once FISMA is done, we'll keep an eye out.

---

**From:** Klimpel, Larissa (b)(6)  
**Sent:** Thursday, September 22, 2016 8:30 AM  
**To:** (b)(6)  
**Subject:** RE: Have email and phone

Yay, thanks for the info.

FYI, still no time set for Meatoberfest, but probably the second half of October.

~L

---

**From:** (b)(6)  
**Sent:** Monday, September 19, 2016 3:48 PM  
**To:** Klimpel, Larissa (b)(6)  
**Subject:** Have email and phone

(b)(6)

**From:** (b)(6)  
**Sent:** 23 Sep 2016 17:26:04 +0000  
**To:** 'Joseph, Donna F.'  
**Subject:** RE: Contact info

So far, it's not bad. The IT department's a bit slow to get things like phones and accounts set up, but that's mostly one-time stuff. We haven't gotten to any real work, so it's tough to tell. Trying to set up what we're going to do and when, that sort of thing. We'll see how crazy it gets in the coming weeks.

---

**From:** Joseph, Donna F. (b)(6)  
**Sent:** Friday, September 23, 2016 1:24 PM  
**To:** (b)(6)  
**Subject:** RE: Contact info

Are you liking it over there?

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 1:23 PM  
**To:** Joseph, Donna F. (b)(6)  
**Subject:** Contact info

If you need to get a hold of me, here or (b)(6)

Thanks,

(b)(6)



**From:** (b)(6)  
**Sent:** 23 Sep 2016 17:23:04 +0000  
**To:** (b)(6)  
**Subject:** Contact info

If you need to get a hold of me, here or (b)(6)

Thanks,

(b)(6)

**From:** (b)(6)  
**Sent:** 23 Sep 2016 17:21:20 +0000  
**To:** (b)(6)  
**Subject:** CPE records?

Bobbie! Hi!

We're settling in across town – learning a few names and faces, figuring out where the bathroom and supply closets are, all the important stuff – and we come to find out that Bob wants our CPE records from the last two years. Is that something you could help with? I need records for:

(b)(6) (b)(6)

if he has any – he's out today)

If you could send whatever records you have, that'd be great. If individuals need to request their own, I understand – just say the word and I'll have everybody send their own requests. If I need to bother somebody else, just let me know whom, or forward this message to them.

Thank you so much,

(b)(6)

**From:**

(b)(6)

**Sent:**

19 Sep 2016 19:47:55 +0000

**To:**

(b)(6)

**Subject:**

Have email and phone

(b)(6)

**From:** (b)(6)  
**Sent:** 23 Sep 2016 17:31:48 +0000  
**To:** 'Joseph, Donna F.'  
**Subject:** RE: Contact info

Intel's going to be a thing. There are for sure cleared contractors somewhere. Heh, we tried to warn him about OPM but he wouldn't listen. Couldn't wait to get back to operations, though.

---

**From:** Joseph, Donna F. (b)(6)  
**Sent:** Friday, September 23, 2016 1:29 PM  
**To:** (b)(6)  
**Subject:** RE: Contact info

We are starting to recruit and are also planning to contract Intel. One of the things we need to know is if there are contractors out there that already have TS-SCI. We can't wait for them to get it. I had to reach to Jason on his recent training, and it sounds like he is in a 1950's office.

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 1:26 PM  
**To:** Joseph, Donna F. (b)(6)  
**Subject:** RE: Contact info

So far, it's not bad. The IT department's a bit slow to get things like phones and accounts set up, but that's mostly one-time stuff. We haven't gotten to any real work, so it's tough to tell. Trying to set up what we're going to do and when, that sort of thing. We'll see how crazy it gets in the coming weeks.

---

**From:** Joseph, Donna F. (b)(6)  
**Sent:** Friday, September 23, 2016 1:24 PM  
**To:** (b)(6)  
**Subject:** RE: Contact info

Are you liking it over there?

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 1:23 PM  
**To:** Joseph, Donna F. (b)(6)  
**Subject:** Contact info

If you need to get a hold of me, here or (b)(6)

Thanks,  
(b)(6)

**From:** (b)(6)  
**Sent:** 23 Sep 2016 17:35:46 +0000  
**To:** 'Joseph, Donna F.'  
**Subject:** RE: Contact info

If I can't have him, I hope you get him back. ☺

---

**From:** Joseph, Donna F. (b)(6)  
**Sent:** Friday, September 23, 2016 1:34 PM  
**To:** (b)(6)  
**Subject:** RE: Contact info

Yes but he didn't know he was going back to punch cards. I'm hoping he bounces back here, or at least back into the 21<sup>st</sup> century☺

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 1:32 PM  
**To:** Joseph, Donna F. (b)(6)  
**Subject:** RE: Contact info

Intel's going to be a thing. There are for sure cleared contractors somewhere. Heh, we tried to warn him about OPM but he wouldn't listen. Couldn't wait to get back to operations, though.

---

**From:** Joseph, Donna F. (b)(6)  
**Sent:** Friday, September 23, 2016 1:29 PM  
**To:** (b)(6)  
**Subject:** RE: Contact info

We are starting to recruit (b)(5) One of the things we need to know is if there are contractors out there that already have TS-SCI. We can't wait for them to get it. I had to reach to Jason on his recent training, and it sounds like he is in a 1950's office.

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 1:26 PM  
**To:** Joseph, Donna F. (b)(6)  
**Subject:** RE: Contact info

So far, it's not bad. The IT department's a bit slow to get things like phones and accounts set up, but that's mostly one-time stuff. We haven't gotten to any real work, so it's tough to tell. Trying to set up what we're going to do and when, that sort of thing. We'll see how crazy it gets in the coming weeks.

---

**From:** Joseph, Donna F. (b)(6)  
**Sent:** Friday, September 23, 2016 1:24 PM  
**To:** (b)(6)  
**Subject:** RE: Contact info

Are you liking it over there?

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 1:23 PM  
**To:** Joseph, Donna F. <(b)(6)>  
**Subject:** Contact info

If you need to get a hold of me, here or (b)(6)

Thanks,

-(b)(6)

**From:** (b)(6)  
**Sent:** 23 Sep 2016 18:25:34 +0000  
**To:** 'Gambrill, Bobbie L.'  
**Subject:** RE: CPE records?

Bobbie,

Thanks – I'll run down CPEs with (b)(6)

(b)(6)

Thanks again,

(b)(6)

---

**From:** Gambrill, Bobbie L. (b)(6)  
**Sent:** Friday, September 23, 2016 2:23 PM  
**To:** (b)(6)  
**Subject:** RE: CPE records?

You are welcome (b)(6) (b)(6) left Treasury OIG in the Spring of 2015 and returned to OM in early 2016. I am guessing he has CPE that he did not share with us.

I sent (b)(6) their CPE. Can you send me (b)(6) email addresses. I am not sure of the first name to use in the email address. Thanks. Bobbie

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 2:08 PM  
**To:** Gambrill, Bobbie L. (b)(6)  
**Subject:** RE: CPE records?

Yeah, I wasn't sure if he might not have any. Thanks for checking and for sending them out to the others too.

(b)(6)

---

**From:** Gambrill, Bobbie L. (b)(6)  
**Sent:** Friday, September 23, 2016 2:06 PM  
**To:** (b)(6)  
**Subject:** RE: CPE records?

(b)(6) We do not have any CPE records for (b)(6). Bobbie

---

**From:** Gambrill, Bobbie L.  
**Sent:** Friday, September 23, 2016 1:45 PM  
**To:** (b)(6)  
**Subject:** RE: CPE records?

Hi (b)(6)

Good to hear from you. Happy to you know you are settling in. I have attached your CPE records to this email. I would prefer to send each individual their own CPE for privacy reasons. If you provide me their email addresses, I'll forward the records to them.

Hope you have a great weekend (b)(6)

Bobbie

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 1:21 PM  
**To:** Gambrell, Bobbie L. <(b)(6)>  
**Subject:** CPE records?

Bobbie! Hi!

We're settling in across town – learning a few names and faces, figuring out where the bathroom and supply closets are, all the important stuff – and we come to find out that Bob wants our CPE records from the last two years. Is that something you could help with? I need records for:

(b)(6) (b)(6)

if he has any – he's out today)

If you could send whatever records you have, that'd be great. If individuals need to request their own, I understand – just say the word and I'll have everybody send their own requests. If I need to bother somebody else, just let me know whom, or forward this message to them.

Thank you so much,

(b)(6)



**From:** (b)(6)  
**Sent:** 23 Sep 2016 18:07:37 +0000  
**To:** 'Gambrill, Bobbie L.'  
**Subject:** RE: CPE records?

Yeah, I wasn't sure if he might not have any. Thanks for checking and for sending them out to the others too.

(b)(6)

---

**From:** Gambrill, Bobbie L. (b)(6)  
**Sent:** Friday, September 23, 2016 2:06 PM  
**To:** (b)(6)  
**Subject:** RE: CPE records?

(b)(6) We do not have any CPE records for (b)(6) Bobbie

---

**From:** Gambrill, Bobbie L.  
**Sent:** Friday, September 23, 2016 1:45 PM  
**To:** (b)(6)  
**Subject:** RE: CPE records?

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Hope you have a great weekend (b)(6)

Bobbie

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 1:21 PM  
**To:** Gambrill, Bobbie L. (b)(6)  
**Subject:** CPE records?

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(b)(6)

(and (b)(6) if he has any – he's out today)

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Thank you so much,

- (b)(6)

**From:** (b)(6)  
**To:** "Smith, Andrea D."  
**Subject:** DATA Act documents  
**Date:** Tuesday, October 4, 2016 1:28:41 PM

---

Andrea, I hope all is going well. When you get a chance, can you sent me a copy of the Readiness Review Guide 2.0? (I looked on the Treasury OIG site but couldn't find it – I could have sworn we put it out there) I'd also like to get a copy of the Required Review Guide when finished. Hopefully, GAO was not too tough on that.

I still don't think we (FHFA) need to comply with the DATA Act, but if someone changes their mind, I'd like to be ready.

Thanks. -Jim

(b)(6)

Audit Director  
Office of Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street SW, Washington DC 20219

(b)(6)

**From:** (b)(6)  
**To:** (b)(6)  
**Cc:** (b)(6); (b)(6)  
**Subject:** FW: Confidential Financial Disclosure Filing Requirements - FHFA-OIG New Employees  
**Date:** Friday, September 23, 2016 1:22:52 PM

---

Loren, I have recently moved from Treasury OIG to FHFA OIG. According to the instructions below, they may accept the OGE Form 450 that I filled out at Treasury last winter. If possible, please forward a copy of the most recent OGE 450 that Treasury OIG has on file for me to (b)(6) of FHFA OIG's Office of Chief Counsel. I have cc'd (b)(6) on this email so that you have their email addresses. Please cc me on your response.

Thank you. — (b)(6)

---

**From:** (b)(6)  
**Sent:** Wednesday, September 21, 2016 11:01 AM  
**Cc:** (b)(6)  
**Subject:** Confidential Financial Disclosure Filing Requirements - FHFA-OIG New Employees

Hello,

Welcome to FHFA-OIG! I am not sure if you have filled out this form yet, but if not please see below. Please carefully read the following information below as it details the filing process for Confidential Financial Disclosure, which is required of all FHFA-OIG employees. If you have any questions, don't hesitate to contact me or anyone in Office of Counsel.

The Ethics in Government Act of 1978, as amended, authorizes the government-wide confidential financial disclosure system for the Executive Branch. See 5 U.S.C. App. 4 § 107. Under this authority and pursuant to criteria set forth at 5 C.F.R. § 2634.904, the Federal Housing Finance Agency ("FHFA"), Office of Inspector General ("FHFA-OIG"), has determined that employees occupying positions *classified at or below the EL-14 level* must file Confidential Financial Disclosure Reports: (i.e., OGE Form 450, <https://www2.oge.gov/Web/oge.nsf/Resources/OGE+Form+450:+Confidential+Financial+Disclosure+Report>). These reports must be filed *within 30 days of commencing your employment with FHFA-OIG* and annually thereafter. Their purpose is to disclose and thereby protect against possible conflicts of interest and the appearance of such conflicts.

The following FAQs further describe FHFA-OIG's procedures for processing annual OGE Forms 450.

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2. WHAT IF I FILED A FORM 450 AT MY LAST AGENCY?

If you previously filed a Form 450 you *may not* have to submit a new Form 450. Please contact your prior agency, and have a copy of the completed Form 450 sent to Katarina Hake ([katarina.hake@fhfaoig.gov](mailto:katarina.hake@fhfaoig.gov)) or Colleen Kane ([colleen.kane@fhfaoig.gov](mailto:colleen.kane@fhfaoig.gov)) in the Office of Chief Counsel. In all other cases, you should fill out a New Entrant Form 450, as detailed in this FAQ.

3. WHAT IS THE TIME PERIOD COVERED BY THE CONFIDENTIAL FINANCIAL DISCLOSURE REPORTS?

For new entrant filers, the time period covered by OGE Forms 450 is the 12 months preceding the filing of the form. An FHFA-OIG employee who was hired after December 31, 2015 is a "new entrant reporter."

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The completed OGE Form 450 is due to the Office of Chief Counsel within 30 days of joining FHFA-OIG.

Each new entrant reporter must complete, sign (by hand), and date the form. *At this point in time, digital signatures are not authorized for Form 450.* **After completing the form, the new entrant should scan the form and email it to Katarina Hake in the Office of Chief Counsel.** To protect the confidentiality of submitted OGE Forms 450, new entrant reporters should then put their original form in a sealed, plain white standard-sized envelope. Mark the envelope "**Standards of Conduct: Confidential**" across the front, write the **new entrant reporter's name** in the upper left corner of the envelope, and give the envelope to Colleen Kane or Katarina Hake in the Office of Chief Counsel. Detailed instructions on how to complete the forms are contained on them.

5. WHO IN FHFA-OIG REVIEWS THE CONFIDENTIAL FINANCIAL DISCLOSURE FORMS?

The Chief Counsel reviews and, if appropriate, approves all OGE Forms 450.

6. WHAT IS THE ROLE OF THE REVIEWING OFFICIAL?

For those instances in which a conflict of interest appears to exist, the Chief Counsel will discuss the matter with the employee, determine whether a conflict actually exists, and resolve the situation, if possible. Resolutions will be documented, and a copy of the resolutions and the OGE Forms 450 shall be maintained by the Chief Counsel.

If you have any further questions, feel free to email or call me, or see Len DePasquale, Brian Baker or (b)(6) in the Office of Chief Counsel.

Sincerely,

(b)(6)

Program Specialist - FOIA Officer  
Office of the Inspector General  
Federal Housing Finance Agency  
*Office of General Counsel*  
400 7<sup>th</sup> Street, SW | Washington, DC 20024

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prohibited. If you have received this message in error, please contact the sender immediately and delete the material from your computer.

**NON-PUBLIC**

**From:** (b)(6)  
**To:** "Rubb, Kieu T."  
**Subject:** Monique tours  
**Date:** Friday, September 23, 2016 8:07:44 AM

---

Kieu, what is Monique's email. Thanks. (b)(6)

**From:** (b)(6)  
**To:** "Smith, Andrea D."  
**Subject:** RE: (Article) Treasury "on track" to hit Data Act milestones  
**Date:** Wednesday, September 21, 2016 8:39:31 AM  
**Attachments:** image001.png  
image002.png

---

I'm sure you did great, sorry I missed it – sometimes the moderators don't fully understand what they are asking (asking about the of the DATA Act on the CFO Act doesn't seem relevant). Any comments on the required review guide yet?

---

**From:** Smith, Andrea D. (b)(6)  
**Sent:** Wednesday, September 21, 2016 8:34 AM  
**To:** (b)(6)  
**Subject:** RE: (Article) Treasury 'on track' to hit Data Act milestones

The moderator asked the impact the DATA Act had on the CFO Act of 1990. I remember Marla speaking how monumental the CFO Act was and the impact it had on the accounting/audit community. But at the time the question was asked I said to myself "1990?!?!? What was I doing in 1990" \*sigh\* It went well though

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

---

**From:** (b)(6)  
**Sent:** Wednesday, September 21, 2016 8:26 AM  
**To:** Smith, Andrea D. <(b)(6)>  
**Subject:** RE: (Article) Treasury 'on track' to hit Data Act milestones

That's great, You really are a celebrity! Smooth Sailing!!?!!

---

**From:** Smith, Andrea D. [(b)(6)]  
**Sent:** Wednesday, September 21, 2016 8:22 AM  
**To:** (b)(6)  
**Subject:** (Article) Treasury 'on track' to hit Data Act milestones



I was quoted in an article based on my presentation at the AGA Internal Control and Fraud Prevention Conference



Open data

# Treasury 'on track' to hit Data Act milestones

By Chase Gunter

Sep 20, 2016



Despite concerns about delays in the implementation process of the Digital Accountability and Transparency Act, Treasury Department officials said they are on schedule to publish agency spending data by the May 2017 deadline.

The Data Act, an open-government law passed in 2014, seeks to make the \$3.7 trillion dollars in annual federal spending more transparent by standardizing how financial information is reported and shared on the USAspending.gov website.

Treasury and the Office of Management and Budget are charged with overseeing its

implementation. Treasury released its first technical guidance for standardizing required data submissions in April, five months later than planned. Data Act sponsor Sen. Mark Warner (D-Va.) sent two letters -- one in April and one in September -- checking on the status of agency implementation plans.

But Treasury officials insist the department is on schedule.

"We are painfully aware of the fact...that the deadline is fast approaching," Treasury Deputy Assistant Secretary Christina Ho said. "I am happy to report...Treasury is on track to have the system and the website in place to publish the data that agencies submit to us."

However, just because Treasury is on track to publish agencies' spending data, that does not mean the data will have no gaps or the process will be flawless.

"I do not expect that by May 2017 we will have perfect data," Ho said. "But...publishing the data, even with its known gaps, will be a huge progress forward for us to set a foundation for further improvements."

She told FCW the biggest challenge Treasury faces is unlocking the data from more than 300 interconnected data elements from some 100 federal agencies -- and doing so for systems that are not interoperable.

"Being accountable and transparent is not being perfect," she said. "This is going to be the first time we're combining the budget, accounting, procurement and financial assistance data together. It will be the first time we can link appropriations with the funding that goes to the recipients."

In addition to the technical schema, Treasury's oversight efforts include developing a Data Act Playbook and a broker system and conducting ongoing communication with agencies.

Ho described Treasury's approach to oversight as engaging rather than prescriptive and said it consists of weekly calls and monthly meetings with agencies to make sure they are on track.

Treasury will release the full version of the broker system sometime this fall, she added, and the development of the data source system will be finished later this year so agencies can begin submitting spending information.

The Data Act also mandates that inspectors general, in collaboration with the Government Accountability Office, submit biennial reviews beginning in November 2017. Those reports will focus on "the internal control over the agency financial reporting systems" and the reliability of those reporting systems as a source for information to be published on USAspending.gov, said Andrea Smith, an auditor at Treasury's Office of Inspector General.

"There are going to be bumps in the road," she added. "But within about five years? Smooth sailing."

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

**From:** (b)(6)  
**To:** "Smith, Andrea D."  
**Subject:** RE: (Article) Treasury "on track" to hit Data Act milestones  
**Date:** Wednesday, September 21, 2016 8:25:47 AM  
**Attachments:** image002.png  
image003.png

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That's great, You really are a celebrity! Smooth Sailing!!?!!

---

**From:** Smith, Andrea D. (b)(6)  
**Sent:** Wednesday, September 21, 2016 8:22 AM  
**To:** (b)(6)  
**Subject:** (Article) Treasury 'on track' to hit Data Act milestones

I was quoted in an article based on my presentation at the AGA Internal Control and Fraud Prevention Conference



Open data

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*By Chase Gunter*  
*Sep 20, 2016*



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"There are going to be bumps in the road," she added. "But within about five years? Smooth sailing."

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

**From:** (b)(6)  
**To:** "Sciurba, Loren"  
**Cc:** (b)(6)  
**Subject:** RE: Confidential Financial Disclosure Filing Requirements - FHFA-OIG New Employees  
**Date:** Friday, September 23, 2016 1:47:19 PM

---

Thanks Loren!

---

**From:** Sciurba, Loren (b)(6)  
**Sent:** Friday, September 23, 2016 1:34 PM  
**To:** (b)(6)  
**Cc:** (b)(6) Delmar,  
Richard K. (b)(6)  
**Subject:** RE: Confidential Financial Disclosure Filing Requirements - FHFA-OIG New Employees

(b)(6)  
A copy of your 2016 Form 450 is attached.  
Let me know if you need anything else!  
Loren

Loren J. Sciurba, Assistant Counsel  
U.S. Department of the Treasury, Office of Inspector General  
875 15<sup>th</sup> Street, NW  
Washington, DC 20005  
(b)(6)

This communication may contain confidential or privileged information. Please do not distribute, forward, or retransmit without the prior approval of the Office of Counsel, U.S. Department of the Treasury, Office of Inspector General.

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 1:23 PM  
**To:** Sciurba, Loren (b)(6)  
**Cc:** (b)(6) Delmar,  
Richard K. (b)(6)  
**Subject:** FW: Confidential Financial Disclosure Filing Requirements - FHFA-OIG New Employees

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Thank you. (b)(6)

---

**From:** (b)(6)  
**Sent:** Wednesday, September 21, 2016 11:01 AM



Cc: [REDACTED] (b)(6)

**Subject:** Confidential Financial Disclosure Filing Requirements – FHFA-OIG New Employees

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If you have any further questions, feel free to email or call me, or see Len DePasquale, Brian Baker or Colleen Kane in the Office of Chief Counsel.

Sincerely,

(b)(6)

Program Specialist - FOIA Officer  
Office of the Inspector General  
Federal Housing Finance Agency  
*Office of General Counsel*  
400 7<sup>th</sup> Street, SW | Washington, DC 20024

CAUTION: The information contained in this message, including any attached files, is intended only for the recipient(s) to whom it is addressed. This message may contain information that is sensitive, confidential, and/or protected by the attorney work product, law enforcement, deliberative process, or other privilege. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient(s) is strictly prohibited. If you have received this message in error, please contact the sender immediately and delete the material from your computer.

**NON-PUBLIC**

**From:** (b)(6)  
**To:** "Gambrill, Bobbie L."  
**Subject:** RE: CPE records  
**Date:** Friday, September 23, 2016 2:38:48 PM

---

Thanks Bobbie! All is going well so far. Bob and Maria are the same as ever and I think the old FHFA folks are starting to get used to us ☺

(b)(6)

Audit Director  
Office of Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street SW, Washington DC 20219

(b)(6)

---

**From:** Gambrill, Bobbie L. (b)(6)  
**Sent:** Friday, September 23, 2016 2:29 PM  
**To:** (b)(6)  
**Subject:** FW: CPE records

Hi (b)(6)

Hope you are settling in at FHFA OIG. Dan Jensen asked me to forward your CPE records. For privacy reasons, I am sending your records to you.

Hope you have a great weekend!

Bobbie

**From:** (b)(6)  
**To:** "Smith, Andrea D."  
**Subject:** RE: DATA Act documents  
**Date:** Tuesday, October 4, 2016 1:48:20 PM

---

Says who? (that is very easy for me to say over here with no more skin in the game) Well, that will certainly make a November release difficult – if it wasn't already! May need to bring out the big guns if they don't cooperate. Debbie, Brett Baker, Michael Horowitz...or better yet Ed Slevin!

---

**From:** Smith, Andrea D. (b)(6)  
**Sent:** Tuesday, October 4, 2016 1:42 PM  
**To:** (b)(6)  
**Subject:** RE: DATA Act documents

No we need approval from their Chief Accountant before the guide is released publicly. They've had the guide for close to 4 weeks now and we have not received detailed comments from them.

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

---

**From:** (b)(6)  
**Sent:** Tuesday, October 4, 2016 1:39 PM  
**To:** Smith, Andrea D. (b)(6)  
**Subject:** RE: DATA Act documents

Just to release their comments to you? Wow, they take their responsibility to criticize seriously ☺

---

**From:** Smith, Andrea D. (b)(6)  
**Sent:** Tuesday, October 4, 2016 1:36 PM  
**To:** (b)(6)  
**Subject:** RE: DATA Act documents

Here you go! The required review guide on the other hand... has to get concurrence from GAO's Chief Accountant prior to being released.

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

---

**From:** (b)(6)  
**Sent:** Tuesday, October 4, 2016 1:29 PM  
**To:** Smith, Andrea D. (b)(6)  
**Subject:** DATA Act documents

Andrea, I hope all is going well. When you get a chance, can you sent me a copy of the Readiness Review Guide 2.0? (I looked on the Treasury OIG site but couldn't find it – I could have sworn we put it out there) I'd also like to get a copy of the Required Review Guide when finished. Hopefully, GAO was not too tough on that.

I still don't think we (FHFA) need to comply with the DATA Act, but if someone changes their mind, I'd like to be ready.

Thanks. (b)(6)

(b)(6)

Audit Director  
Office of Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street SW, Washington DC 20219

(b)(6)

**From:** (b)(6)  
**To:** "Smith, Andrea D."  
**Subject:** RE: DATA Act documents  
**Date:** Tuesday, October 4, 2016 2:45:28 PM

---

It might just mean that you are a more efficient speaker than me...I'm sure that you did great.

---

**From:** Smith, Andrea D. (b)(6)  
**Sent:** Tuesday, October 4, 2016 2:42 PM  
**To:** (b)(6)  
**Subject:** RE: DATA Act documents

Say's GAO (Mike LaForge, Peter Del Toro, Michelle Sager, etc). I'm not sure if it's because we didn't give them a 2<sup>nd</sup> chance with the Readiness 2.0 guide or not. But they want to make sure we get their concurrence "prior to release". Debbie brought it up to Brett Baker and Mary Michelson and because the act says "in consultation with" they thought it was a good idea for their complete buy-in.

We just had our first FAEC meeting without you and led by me ....its 2:41pm so that means I spoke to fast or there were no significant updates from our last meeting with GAO 3 weeks ago. =/

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

---

**From:** (b)(6)  
**Sent:** Tuesday, October 4, 2016 1:48 PM  
**To:** Smith, Andrea D. (b)(6)  
**Subject:** RE: DATA Act documents

Says who? (that is very easy for me to say over here with no more skin in the game) Well, that will certainly make a November release difficult – if it wasn't already! May need to bring out the big guns if they don't cooperate. Debbie, Brett Baker, Michael Horowitz...or better yet Ed Slevin!

---

**From:** Smith, Andrea D. (b)(6)  
**Sent:** Tuesday, October 4, 2016 1:42 PM

**To:** (b)(6)

**Subject:** RE: DATA Act documents

No we need approval from their Chief Accountant before the guide is released publicly. They've had the guide for close to 4 weeks now and we have not received detailed comments from them.

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

---

**From:** (b)(6)

**Sent:** Tuesday, October 4, 2016 1:39 PM

**To:** Smith, Andrea D. <(b)(6)>

**Subject:** RE: DATA Act documents

Just to release their comments to you? Wow, they take their responsibility to criticize seriously 😊

---

**From:** Smith, Andrea D. (b)(6)

**Sent:** Tuesday, October 4, 2016 1:36 PM

**To:** (b)(6)

**Subject:** RE: DATA Act documents

Here you go! The required review guide on the other hand... has to get concurrence from GAO's Chief Accountant prior to being released.

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

**From:** (b)(6)  
**Sent:** Tuesday, October 4, 2016 1:29 PM  
**To:** Smith, Andrea D. (b)(6)  
**Subject:** DATA Act documents

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I still don't think we (FHFA) need to comply with the DATA Act, but if someone changes their mind, I'd like to be ready.

Thanks. (b)(6)

(b)(6)  
Audit Director  
Office of Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street SW, Washington DC 20219  
(b)(6)

**From:** (b)(6)  
**To:** "Smith, Andrea D."  
**Subject:** RE: DATA Act documents  
**Date:** Tuesday, October 4, 2016 1:39:08 PM

---

Just to release their comments to you? Wow, they take their responsibility to criticize seriously 😊

---

**From:** Smith, Andrea D. (b)(6)  
**Sent:** Tuesday, October 4, 2016 1:36 PM  
**To:** (b)(6)  
**Subject:** RE: DATA Act documents

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Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

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**Subject:** DATA Act documents

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I still don't think we (FHFA) need to comply with the DATA Act, but if someone changes their mind, I'd like to be ready.

Thanks. -Jim

(b)(6)

Audit Director  
Office of Inspector General



Federal Housing Finance Agency  
400 7<sup>th</sup> Street SW, Washington DC 20219

(b)(6)

**From:** (b)(6)  
**To:** "Harker, Deborah L."  
**Subject:** RE: How are things at your new gig?  
**Date:** Friday, September 30, 2016 10:29:56 AM

---

Doing well so far. The people here in the OIG are friendly and seem accepting of us.

Getting into the audit planning process on a couple of jobs - one for Federal Home Loan Bank System and one for Fannie/Freddie. There are some differences in methods - some things like presentation and approval of job start proposals and project tracking are more formalized here - but it is still audit. We (well David) is still working on our documentation structure and I'm having to get used to a new batch of systems and administrative processes. The real differences may become apparent when I really get into dealing with the auditees and see how different the relationship between the OIG and Agency is from Treasury. That will come soon...but for now all is well.

How are things back there - Anybody taken my office yet ☺

(b)(6)

---

**From:** Harker, Deborah L. (b)(6)  
**Sent:** Friday, September 30, 2016 10:05 AM  
**To:** (b)(6)  
**Subject:** How are things at your new gig?

Checking in.

Debbie Harker CPA, MBA  
Assistant Inspector General for Audit  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street, N.W.  
Washington, D.C. 20005

(b)(6)

**From:** (b)(6)  
**To:** "Rubb, Kieu T."  
**Subject:** RE: Monique tours  
**Date:** Friday, September 23, 2016 8:33:15 AM

---

That is a shame. Wow, (b)(6) Unfortunately, I won't be done yet by then.

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Friday, September 23, 2016 8:28 AM  
**To:** (b)(6)  
**Subject:** RE: Monique tours

You're welcome!

(b)(6). It was sweet. Joel, Fitz, Bob, and Marla did not come. Too bad considering (b)(6) it was at Treasury OIG.

K

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 8:26 AM  
**To:** Rubb, Kieu T. <(b)(6)>  
**Subject:** RE: Monique tours

Thanks!

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Friday, September 23, 2016 8:24 AM  
**To:** (b)(6)  
**Subject:** RE: Monique tours

(b)(6)

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 8:08 AM  
**To:** Rubb, Kieu T. (b)(6)  
**Subject:** Monique tours

Kieu, what is Monique's email. Thanks. (b)(6)

**From:** (b)(6)  
**To:** "Rubb, Kieu T."  
**Subject:** RE: Monique tours  
**Date:** Friday, September 23, 2016 8:41:14 AM

---

(b)(6)

I know that Bob sent a contribution too, He gave it to me to deliver at the FAEC conference.

Are you going to that CIGIE Leadership Forum next month?

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 8:36 AM  
**To:** (b)(6)  
**Subject:** RE: Monique tours

(b)(6) at least with the Feds.

Bob did send a nice note.

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 8:33 AM  
**To:** Rubb, Kieu T. (b)(6)  
**Subject:** RE: Monique tours

That is a shame. (b)(6) Unfortunately, I won't be done yet by then.

---

**From:** Rubb, Kieu T. [mailto:RubbK@oig.treas.gov]  
**Sent:** Friday, September 23, 2016 8:28 AM  
**To:** (b)(6)  
**Subject:** RE: Monique tours

You're welcome!

(b)(6) was yesterday. It was sweet. Joel, Fitz, Bob, and Marla did not come. Too bad considering (b)(6) it was at Treasury OIG.

K

---

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**To:** Rubb, Kieu T. (b)(6)

**Subject:** RE: Monique tours

Thanks!

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**From:** Rubb, Kieu T. (b)(6)

**Sent:** Friday, September 23, 2016 8:24 AM

**To:** (b)(6)

**Subject:** RE: Monique tours

(b)(6)

---

**From:** (b)(6)

**Sent:** Friday, September 23, 2016 8:08 AM

**To:** Rubb, Kieu T. (b)(6)

**Subject:** Monique tours

Kieu, what is Monique's email. Thanks. (b)(6)

**From:** (b)(6)  
**To:** "Rubb, Kieu T."  
**Subject:** RE: Monique tours  
**Date:** Friday, September 23, 2016 8:49:28 AM

---

Ok, the directors over here are planning to go Me, Jackie (Tram has changed her name) and Tara Lewis.

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Friday, September 23, 2016 8:44 AM  
**To:** (b)(6)  
**Subject:** RE: Monique tours

Not planning to go to the CIGIE Leadership Forum.

Let's hope there won't be another financial crisis. Maybe you can get Vickie and Megan to take care of you and Nancy.

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 8:41 AM  
**To:** Rubb, Kieu T. (b)(6)  
**Subject:** RE: Monique tours

(b)(6)

I know that Bob sent a contribution too, He gave it to me to deliver at the FAEC conference.

Are you going to that CIGIE Leadership Forum next month?

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Friday, September 23, 2016 8:36 AM  
**To:** (b)(6)  
**Subject:** RE: Monique tours

(b)(6)

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**To:** Rubb, Kieu T. (b)(6)  
**Subject:** RE: Monique tours

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**To:** (b)(6)  
**Subject:** RE: Monique tours

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**Subject:** RE: Monique tours

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**Sent:** Friday, September 23, 2016 8:24 AM  
**To:** (b)(6)  
**Subject:** RE: Monique tours

(b)(6)

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 8:08 AM  
**To:** Rubb, Kieu T. (b)(6)  
**Subject:** Monique tours

Kieu, what is Monique's email. Thanks. (b)(6)

**From:** (b)(6)  
**To:** "Rubb, Kieu T."  
**Subject:** RE: Monique tours  
**Date:** Friday, September 23, 2016 9:50:58 AM

---

Yesterday in our staff meeting Marla kept slipping calling her Tram. I commented "At least she didn't call you Kieu!" we laughed and Marla gave me the finger. Not sure how all the original FHFA people took that...

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Friday, September 23, 2016 9:48 AM  
**To:** (b)(6)  
**Subject:** RE: Monique tours

Jackie.....she's still Tram to all of us. Poor Tara, she'll be so confused when you all accidentally call her "Tram" or "Kieu".

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 8:50 AM  
**To:** Rubb, Kieu T. <(b)(6)>  
**Subject:** RE: Monique tours

Ok, the directors over here are planning to go Me, Jackie (Tram has changed her name) and Tara Lewis.

---

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**Sent:** Friday, September 23, 2016 8:44 AM  
**To:** (b)(6)  
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---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 8:41 AM  
**To:** Rubb, Kieu T. <[RubbK@oig.treas.gov](mailto:RubbK@oig.treas.gov)>  
**Subject:** RE: Monique tours

(b)(6)



I know that Bob sent a contribution too, He gave it to me to deliver at the FAEC conference.

Are you going to that CIGIE Leadership Forum next month?

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**To:** (b)(6)  
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K

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 8:26 AM  
**To:** Rubb, Kieu T. (b)(6)  
**Subject:** RE: Monique tours

Thanks!

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Friday, September 23, 2016 8:24 AM

**To:** (b)(6)

**Subject:** RE: Monique tours

(b)(6)

---

**From:** (b)(6)

**Sent:** Friday, September 23, 2016 8:08 AM

**To:** Rubb, Kieu T. (b)(6)

**Subject:** Monique tours

Kieu, what is Monique's email. Thanks. (b)(6)

**From:** (b)(6)  
**To:** "Rubb, Kieu T."  
**Subject:** RE: Monique tours  
**Date:** Friday, September 23, 2016 8:26:21 AM

---

Thanks!

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Friday, September 23, 2016 8:24 AM  
**To:** (b)(6)  
**Subject:** RE: Monique tours

(b)(6)

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 8:08 AM  
**To:** Rubb, Kieu T. <(b)(6)>  
**Subject:** Monique tours

Kieu, what is Monique's email. Thanks. (b)(6)

**From:** (b)(6)  
**To:** "Smith, Andrea D."  
**Subject:** RE: My EPP and eOPF  
**Date:** Thursday, September 22, 2016 7:59:54 AM

---

Thanks Andrea!

---

**From:** Smith, Andrea D. (b)(6)  
**Sent:** Thursday, September 22, 2016 7:52 AM  
**To:** (b)(6)  
**Subject:** My EPP and eOPF

<https://www.nfc.usda.gov/EPPS/eplogin.aspx> and <https://eopf.nbc.gov/opm/>

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

**From:** (b)(6)  
**To:** "Rubb, Kieu T."; Smith, Andrea D.; Dye, Jeffrey; Carter, Lisa A.; Harker, Deborah L.  
**Subject:** RE: Remember me?  
**Date:** Tuesday, September 20, 2016 8:19:35 AM

---

I'm not quite sure, still need to go over the org chart with Bob to find out ☺

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Tuesday, September 20, 2016 8:18 AM  
**To:** (b)(6); Smith, Andrea D. <(b)(6)>; Dye, Jeffrey <(b)(6)>; Carter, Lisa A. <(b)(6)>; Harker, Deborah L. <(b)(6)>  
**Subject:** RE: Remember me?

Who are you?

---

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 8:16 AM  
**To:** Smith, Andrea D. <(b)(6)>; Rubb, Kieu T. <(b)(6)>; Dye, Jeffrey <(b)(6)>; Carter, Lisa A. <(b)(6)>; Harker, Deborah L. <(b)(6)>  
**Subject:** Remember me?

My new email is: (b)(6)

And my new phone number is (b)(6)

Messages welcome – although I seem to have suffered a bout of audit related amnesia over the weekend ☺

**From:** (b)(6)  
**To:** "Rubb, Kieu T."  
**Subject:** RE: Remember me?  
**Date:** Tuesday, September 20, 2016 8:23:36 AM

---

(b)(6)

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Tuesday, September 20, 2016 8:20 AM  
**To:** (b)(6)  
**Subject:** RE: Remember me?

So why did you quit the Docent program? Did you want to remove everything Treasury and start fresh?

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 8:16 AM  
**To:** Smith, Andrea D. <(b)(6)>; Rubb, Kieu T. (b)(6); Dye, Jeffrey  
(b)(6) Carter, Lisa A. <(b)(6)>; Harker, Deborah L.  
>

**Subject:** Remember me?

My new email is: (b)(6)

And my new phone number is (b)(6)

Messages welcome – although I seem to have suffered a bout of audit related amnesia over the weekend 😊

**From:** (b)(6)  
**To:** "Rubb, Kieu T."  
**Subject:** RE: Remember me?  
**Date:** Tuesday, September 20, 2016 9:12:09 AM

---

You never know if the rumors are true...I'm hoping we create our own culture here though.

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Tuesday, September 20, 2016 9:11 AM  
**To:** (b)(6)  
**Subject:** RE: Remember me?

Evenings and weekends???

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 8:24 AM  
**To:** Rubb, Kieu T. (b)(6)  
**Subject:** RE: Remember me?

(b)(6)

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Tuesday, September 20, 2016 8:20 AM  
**To:** (b)(6)  
**Subject:** RE: Remember me?

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**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 8:16 AM  
**To:** Smith, Andrea D. (b)(6); Rubb, Kieu T. (b)(6); Dye, Jeffrey (b)(6); Carter, Lisa A. (b)(6); Harker, Deborah L.  
**Subject:** Remember me?

My new email is: (b)(6)

And my new phone number is (b)(6)

Messages welcome – although I seem to have suffered a bout of audit related amnesia over the weekend ☺





**From:** (b)(6)  
**To:** "Carter, Lisa A."  
**Subject:** RE: Remember me?  
**Date:** Tuesday, September 20, 2016 9:22:11 AM

---

I will...I put a sticky on the phone to remind me where I work but it will take a while – I still let out a "General Auditing" or two (what we were called a Chevy Chase) for about a year after I joined Treasury

---

**From:** Carter, Lisa A. (b)(6)  
**Sent:** Tuesday, September 20, 2016 9:14 AM  
**To:** (b)(6)  
**Subject:** RE: Remember me?

Hope your enjoying your new place. Remember to say FHFA when you answer the phone ☺

Tell Bob and Marla I said Hi.

---

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 8:17 AM  
**To:** Smith, Andrea D. <(b)(6)>; Rubb, Kieu T. <(b)(6)>; Dye, Jeffrey <(b)(6)>; Carter, Lisa A. <(b)(6)>; Harker, Deborah L. <(b)(6)>  
**Subject:** RE: Remember me?

That's .gov at the end not .treas (old habits die hard)

---

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 8:16 AM  
**To:** (b)(6) <(b)(6)>  
**Subject:** Remember me?

My new email is: (b)(6)

And my new phone number is (b)(6)

Messages welcome – although I seem to have suffered a bout of audit related amnesia over the weekend ☺

**From:** (b)(6)  
**To:** "Carter, Lisa A."  
**Subject:** RE: Remember me?  
**Date:** Tuesday, September 27, 2016 4:35:56 PM

---

I'll try to find my thumb drive and give to you. What time are you coming over?

---

**From:** Carter, Lisa A. (b)(6)  
**Sent:** Tuesday, September 27, 2016 4:31 PM  
**To:** (b)(6)  
**Subject:** RE: Remember me?

Hi (b)(6)

I'll be coming to OCC tomorrow. Do you need me to pick up anything to return to Treasury  
OIG?

Lisa

---

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 9:22:14 AM  
**To:** Carter, Lisa A.  
**Subject:** RE: Remember me?

I will...I put a sticky on the phone to remind me where I work but it will take a while – I still let out a  
"General Auditing" or two (what we were called a Chevy Chase) for about a year after I joined  
Treasury

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**From:** Carter, Lisa A. (b)(6)  
**Sent:** Tuesday, September 20, 2016 9:14 AM  
**To:** (b)(6)  
**Subject:** RE: Remember me?

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<(b)(6)>; Carter, Lisa A. <(b)(6)>; Harker, Deborah L.  
<(b)(6)>  
**Subject:** RE: Remember me?

That's .gov at the end not .treas (old habits die hard)

**From:** (b)(6)

**Sent:** Tuesday, September 20, 2016 8:16 AM

**To:** ;

(b)(6) (b)(6)

**Subject:** Remember me?

My new email is: (b)(6)

And my new phone number is (b)(6)

Messages welcome – although I seem to have suffered a bout of audit related amnesia over the weekend 😊

**From:** (b)(6)  
**To:** "Carter, Lisa A."  
**Subject:** RE: Remember me?  
**Date:** Wednesday, September 28, 2016 9:50:29 AM

---

Actually, I did not. I am going to have to look harder (unless I accidentally overlooked it in the bag I gave back to IT). I have meetings until 11:30 or so. What is the overall timing of your visit.

---

**From:** Carter, Lisa A. (b)(6)  
**Sent:** Wednesday, September 28, 2016 9:48 AM  
**To:** (b)(6)  
**Subject:** RE: Remember me?

We are on our way over. Did you find your drive?

---

**From:** (b)(6)  
**Sent:** Tuesday, September 27, 2016 4:36:00 PM  
**To:** Carter, Lisa A.  
**Subject:** RE: Remember me?

I'll try to find my thumb drive and give to you. What time are you coming over?

---

**From:** Carter, Lisa A. (b)(6)  
**Sent:** Tuesday, September 27, 2016 4:31 PM  
**To:** (b)(6)  
**Subject:** RE: Remember me?

Hi (b)(6)

I'll be coming to OCC tomorrow. Do you need me to pick up anything to return to Treasury  
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Lisa

---

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 9:22:14 AM  
**To:** Carter, Lisa A.  
**Subject:** RE: Remember me?

I will...I put a sticky on the phone to remind me where I work but it will take a while – I still let out a  
"General Auditing" or two (what we were called a Chevy Chase) for about a year after I joined  
Treasury

---

**From:** Carter, Lisa A. (b)(6)  
**Sent:** Tuesday, September 20, 2016 9:14 AM  
**To:** (b)(6)  
**Subject:** RE: Remember me?

Hope your enjoying your new place. Remember to say FHFA when you answer the phone ☺

Tell Bob and Marla I said Hi.

---

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 8:17 AM  
**To:** Smith, Andrea D. <(b)(6)>; Rubb, Kieu T. <(b)(6)>; Dye, Jeffrey <(b)(6)>; Carter, Lisa A. <(b)(6)>; Harker, Deborah L. <(b)(6)>  
**Subject:** RE: Remember me?

That's .gov at the end not .treas (old habits die hard)

---

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 8:16 AM  
**To:** (b)(6); (b)(6)  
**Subject:** Remember me?

My new email is: (b)(6)

And my new phone number is (b)(6)

Messages welcome – although I seem to have suffered a bout of audit related amnesia over the weekend ☺

**From:** (b)(6)  
**To:** "Carter, Lisa A."  
**Subject:** RE: Remember me?  
**Date:** Wednesday, September 28, 2016 12:53:53 PM

---

Sounds good!

---

**From:** Carter, Lisa A. (b)(6)  
**Sent:** Wednesday, September 28, 2016 9:54 AM  
**To:** (b)(6)  
**Subject:** RE: Remember me?

10 to 11ish. We'll have to catch up sometime over the next few weeks.

---

**From:** (b)(6)  
**Sent:** Wednesday, September 28, 2016 9:50:33 AM  
**To:** Carter, Lisa A.  
**Subject:** RE: Remember me?

Actually, I did not. I am going to have to look harder (unless I accidentally overlooked it in the bag I gave back to IT). I have meetings until 11:30 or so. What is the overall timing of your visit.

---

**From:** Carter, Lisa A. (b)(6)  
**Sent:** Wednesday, September 28, 2016 9:48 AM  
**To:** (b)(6)  
**Subject:** RE: Remember me?

We are on our way over. Did you find your drive?

---

**From:** (b)(6)  
**Sent:** Tuesday, September 27, 2016 4:36:00 PM  
**To:** Carter, Lisa A.  
**Subject:** RE: Remember me?

I'll try to find my thumb drive and give to you. What time are you coming over?

---

**From:** Carter, Lisa A. (b)(6)  
**Sent:** Tuesday, September 27, 2016 4:31 PM  
**To:** (b)(6)  
**Subject:** RE: Remember me?

Hi (b)(6)

I'll be coming to OCC tomorrow. Do you need me to pick up anything to return to Treasury  
OIG?

Lisa

---

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 9:22:14 AM  
**To:** Carter, Lisa A.  
**Subject:** RE: Remember me?

I will...I put a sticky on the phone to remind me where I work but it will take a while – I still let out a “General Auditing” or two (what we were called a Chevy Chase) for about a year after I joined Treasury

---

**From:** Carter, Lisa A. (b)(6)  
**Sent:** Tuesday, September 20, 2016 9:14 AM  
**To:** (b)(6)  
**Subject:** RE: Remember me?

Hope your enjoying your new place. Remember to say FHFA when you answer the phone ☺

Tell Bob and Marla I said Hi.

---

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 8:17 AM  
**To:** Smith, Andrea D. <(b)(6)>; Rubb, Kieu T. <(b)(6)>; Dye, Jeffrey <(b)(6)>; Carter, Lisa A. <(b)(6)>; Harker, Deborah L. <(b)(6)>  
**Subject:** RE: Remember me?

That's .gov at the end not .treas (old habits die hard)

---

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 8:16 AM  
**To:** (b)(6)  
**Subject:** Remember me?

My new email is: (b)(6)

And my new phone number is (b)(6)

Messages welcome – although I seem to have suffered a bout of audit related amnesia over the weekend ☺

**From:** (b)(6)  
**To:** (b)(6);  
**Subject:** RE: Remember me?  
**Date:** Tuesday, September 20, 2016 8:17:14 AM

---

That's .gov at the end not .treas (old habits die hard)

---

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 8:16 AM  
**To:** (b)(6);  
(b)(6)  
**Subject:** Remember me?

My new email is (b)(6)

And my new phone number is (b)(6)

Messages welcome – although I seem to have suffered a bout of audit related amnesia over the weekend 😊



**From:**

(b)(6)

**To:**

(b)(6)

**Subject:**

Remember me?

**Date:**

Tuesday, September 20, 2016 8:16:03 AM

---

My new email is:

(b)(6)

And my new phone number is:

(b)(6)

Messages welcome – although I seem to have suffered a bout of audit related amnesia over the weekend 😊

**From:** (b)(6)  
**To:** (b)(6)  
**Subject:** Metro Smart Trip Benefits  
**Date:** Monday, October 3, 2016 3:29:34 PM

---

Hi Tracy,

Hope all is well over there. ☺

Just wanted to let you know that the monthly smart trip benefits re-loaded to my card at the beginning of this month. Is there something I need to do in order to disconnect the automatic re-load of the transit subsidy to my card.

Thanks for your help!

(b)(6) Auditor  
Office of Inspector General  
Federal Housing Finance Agency  
Office: (b)(6)

**From:** (b)(6)  
**To:** "Gambrill, Bobbie L."  
**Subject:** RE: CPE Records  
**Date:** Thursday, October 20, 2016 1:04:00 PM  
**Attachments:** (b)(6) edHumResManforSupandManCompCert.pdf

---

Hi Bobbie,

Attached is the certificate for the "Federal HR Management for Supervisors and Managers" course I took in April. Sorry for not providing it sooner. It completely slipped my mind.

Hope all is going well! ☺

Please let me know if you need anything else.

Thanks!

(b)(6)

---

**From:** Gambrill, Bobbie L. (b)(6)  
**Sent:** Friday, September 23, 2016 1:56 PM  
**To:** (b)(6)  
**Subject:** CPE Records

Hi (b)(6)

Hope you are settling in at FHFA OIG. Dan Jensen asked me to forward your CPE records. For privacy reasons, I am sending your records to you. I could not find the supporting documents for the "Federal Human Resource Management for Supervisors and Managers" course you took in April. I am hoping you have the supporting backup for your records. If you have a copy you can share with me, I'll add it to our records here too. Thank you Jenny.

Hope you have a great weekend!

Bobbie

*Bobbie Gambrill*

Auditor, Audit Operations  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street, NW  
Suite 300  
Washington, DC 20005

Tel: (b)(6)  
Fax: (b)(6)

NOTICE: This electronic message transmission contains information, which may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974 (5 U.S.C. 552a). Only authorized persons in the conduct of official government business may use any of the personal information contained in this correspondence. Any unauthorized disclosure or misuse of personal information may result in criminal and/or civil penalties. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the content of this information is prohibited. If you have received this communication in error, please notify me immediately by email and delete the original message.

**From:** (b)(6)  
**To:** "Gambrill, Bobbie L."  
**Subject:** RE: CPE Records  
**Date:** Wednesday, September 28, 2016 7:16:00 AM

---

Thanks Bobbie. I've requested a duplicate copy of the certificate for the Federal Human Resource Management class and will send to you once I receive it.

Hope all is well at TOIG. ☺

---

**From:** Gambrill, Bobbie L. (b)(6)  
**Sent:** Friday, September 23, 2016 1:56 PM  
**To:** (b)(6)  
**Subject:** CPE Records

Hi (b)(6)

Hope you are settling in at FHFA OIG. Dan Jensen asked me to forward your CPE records. For privacy reasons, I am sending your records to you. I could not find the supporting documents for the "Federal Human Resource Management for Supervisors and Managers" course you took in April. I am hoping you have the supporting backup for your records. If you have a copy you can share with me, I'll add it to our records here too. Thank you Jenny.

Hope you have a great weekend!

Bobbie

*Bobbie Gambrill*

Auditor, Audit Operations  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street, NW  
Suite 300  
Washington, DC 20005

Tel: (b)(6)  
Fax: (b)(6)

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**From:** (b)(6)  
**To:** "George, Tracy"  
**Subject:** RE: Metro Smart Trip Benefits  
**Date:** Tuesday, October 4, 2016 8:53:49 AM

---

Thanks Tracy! Cowboys are winning for now....don't get your hopes up that it will stay this way. 😊

---

**From:** George, Tracy (b)(6)  
**Sent:** Monday, October 3, 2016 4:03 PM  
**To:** (b)(6)  
**Subject:** RE: Metro Smart Trip Benefits

Hey (b)(6)

Just took you out of the system. All is well since the Cowboys is winning lol.

---

**From:** (b)(6)  
**Sent:** Monday, October 03, 2016 3:29:39 PM  
**To:** George, Tracy  
**Subject:** Metro Smart Trip Benefits

Hi Tracy,

Hope all is well over there. 😊

Just wanted to let you know that the monthly smart trip benefits re-loaded to my card at the beginning of this month. Is there something I need to do in order to disconnect the automatic re-load of the transit subsidy to my card.

Thanks for your help!

(b)(6) Auditor  
Office of Inspector General  
Federal Housing Finance Agency  
Office: (b)(6)

**From:** (b)(6)  
**Sent:** 9 Nov 2016 14:17:33 +0000  
**To:** 'George, Sheri A.'  
**Subject:** RE: CPE records request

True, even when it doesn't feel like it.

---

**From:** George, Sheri A. (b)(6)  
**Sent:** Wednesday, November 9, 2016 9:10 AM  
**To:** (b)(6)  
**Subject:** RE: CPE records request

Thanks, God is still good!

---

**From:** (b)(6)  
**Sent:** Wednesday, November 9, 2016 9:09 AM  
**To:** George, Sheri A. <(b)(6)>  
**Subject:** RE: CPE records request

Thank you Sheri. I hope you are doing well.

---

**From:** George, Sheri A. (b)(6)  
**Sent:** Wednesday, November 9, 2016 8:59 AM  
**To:** (b)(6)  
**Subject:** FW: CPE records request

As requested.

Thanks  
Sheri

---

**From:** Gambrell, Bobbie L.  
**Sent:** Wednesday, November 9, 2016 8:50 AM  
**To:** George, Sheri A. <(b)(6)>  
**Subject:** RE: CPE records request

Hi Sheri,

Can you add the "Communicating Strategically" CPE docs to this email and forward to April at

(b)(6)?

Thank you so much for your help Sheri.

Bobbie

---

**From:** (b)(6)  
**Sent:** Tuesday, November 8, 2016 2:26 PM

**To:** Gambrill, Bobbie L. <(b)(6)>  
**Subject:** CPE records request

Hi Bobbie,

I hope everything is going along well for you. I also wanted to know if you'd be able to send me a copy of my CPE certificates for 2015 and 2016.

Thanks,

(b)(6)

Auditor | Federal Housing Finance Agency Office of Inspector General | Office of Audits

**Phone:** (b)(6) **eMail:** (b)(6)

**Address:** 400 7<sup>th</sup> Street SW | Washington, DC 20219



**From:** (b)(6)  
**Sent:** 18 Oct 2016 13:31:01 +0000  
**To:** 'Sciurba, Loren'  
**Cc:** (b)(6)  
**Subject:** RE: OGE 450 request

Great, thank you!

---

**From:** Sciurba, Loren (b)(6)  
**Sent:** Tuesday, October 18, 2016 9:29 AM  
**To:** (b)(6)  
**Cc:** (b)(6)  
**Subject:** RE: OGE 450 request

(b)(6)

Sorry for the delay. Here it is.  
Loren

---

**From:** (b)(6)  
**Sent:** Tuesday, October 18, 2016 8:27 AM  
**To:** Sciurba, Loren (b)(6)  
**Subject:** FW: OGE 450 request

Good morning Loren,

I just wanted to check back and see if you were able to send my OGE 450 form to the legal people at FHFA OIG.

Thanks,

(b)(6)

---

**From:** (b)(6)  
**Sent:** Thursday, October 6, 2016 9:46 AM  
**To:** 'Sciurba, Loren' (b)(6)  
**Subject:** RE: OGE 450 request

Thank you.

Have a good day,

(b)(6)

---

**From:** Sciurba, Loren (b)(6)  
**Sent:** Thursday, October 6, 2016 9:45 AM  
**To:** (b)(6)  
**Subject:** RE: OGE 450 request

No problem. I'm out of the office until Tuesday but I will scan/send then.  
Loren

---

**From:** (b)(6)  
**Sent:** Thursday, October 06, 2016 8:04:50 AM  
**To:** Sciurba, Loren  
**Subject:** OGE 450 request

Hi Loren,

This is (b)(6) I just recently moved over to FHFA OIG from Treasury OIG, and I wanted to see if you have a copy of my current OGE 450 financial disclosure form. If so, could you please send a copy to (b)(6) in the FHFA OIG Office of Chief Counsel?

Thanks,

(b)(6)

**From:** (b)(6)  
**Sent:** Tuesday, October 18, 2016 8:34 AM  
**To:** 'Levitt, Mark S.'  
**Subject:** RE: OIG PD 715-04 ROB - Patricia Wu

Good Morning Mark,

I see you included me instead of Ava. You may need to send her a copy too. I hope life is good at TOIG!

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits  
**Phone:** (b)(6) | **eMail:** (b)(6) | **Mobile:** (b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

---

**From:** Levitt, Mark S. (b)(6)  
**Sent:** Monday, October 17, 2016 4:11 PM  
**To:** Lim, Young J.  
**Cc:** Eldredge, Ernest P.; Haymore, Jonathan S. (b)(6)  
**Subject:** FW: OIG PD 715-04 ROB - Patricia Wu

Please return **Completed Form** and **Annual Cyber Security Training Certificate of Completion** to following email recipients:

OIG COR:

Cc:

(b)(6)

Mark

**From:** (b)(6)  
**Sent:** Tuesday, November 22, 2016 12:21 PM  
**To:** 'Levitt, Mark S.'  
**Subject:** RE: Teammate Oversight Procedures

Again thank you sir! This is exactly what I needed.

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits  
(b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

---

**From:** Levitt, Mark S. (b)(6)  
**Sent:** Tuesday, November 22, 2016 11:58 AM  
**To:** (b)(6)  
**Subject:** RE: Teammate Oversight Procedures

(b)(6)

See attached.

Mark

---

**From:** (b)(6)  
**Sent:** Tuesday, November 22, 2016 11:04 AM  
**To:** Levitt, Mark S. (b)(6)  
**Subject:** RE: Teammate Oversight Procedures

Hi Mark,

Unfortunately, the transport file you sent cannot be opened in R11.2.2, which makes no sense, but a lot of things in TM not always do. Therefore, would you please send the Combined Procedures report in MS Word format? From a compatibility stand point, that would be the easiest way for me to gather the information needed. Thanks again!

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits  
(b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

---

**From:** Levitt, Mark S. (b)(6)  
**Sent:** Tuesday, November 22, 2016 10:46 AM  
**To:** (b)(6)  
**Subject:** RE: Teammate Oversight Procedures

No, Jeff hasn't hired anyone yet. So PLEASE come back!

---

**From:** (b)(6)  
**Sent:** Tuesday, November 22, 2016 10:43 AM  
**To:** Levitt, Mark S. (b)(6)  
**Subject:** RE: Teammate Oversight Procedures

Many thanks sir! Hope things are going well over there! Did Jeff ever hire my replacement?

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits  
(b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

---

**From:** Levitt, Mark S. (b)(6)  
**Sent:** Tuesday, November 22, 2016 10:42 AM  
**To:** (b)(6)  
**Subject:** FW: Teammate Oversight Procedures

(b)(6)

Since I already created a FAM 650 project and a Transport file, I thought this might work for you.

We're still on Teammate Version R11.0.2.

It's been cleaned of names and includes a Peer Reviewer team member.

Username is (b)(6) and the Password is (b)(6)

Mark

**From:** (b)(6)  
**Sent:** Thursday, November 3, 2016 2:54 PM  
**To:** 'Levitt, Mark S.'  
**Subject:** RE: TMReg File You Created

Hello Mark,

Have you tried deleting it from the list in TeamAdmin, closing out of it, then re-adding it? Sometimes it gets locked up and just needs to be reset manually.

Regards,

(b)(6)  
IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits  
(b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

---

**From:** Levitt, Mark S. (b)(6)  
**Sent:** Thursday, November 3, 2016 2:20 PM  
**To:** (b)(6)  
**Subject:** RE: TMReg File You Created

(b)(6)

I need your help.

I've tried with no success to get Debt Management as a Project Profile Group choice:

TeamEWP - (PROFILE: Group Test: 11/3/2016 - Profile)

Home Planning Review View Go To Admin TeamMate

Close Team Contacts Status Milestones

Close Actions

General Team Schedule Risk Objective Background Planning Contacts Summary Status and Milestones Custom

Project Code: Group Test

Project Name: Test of Group Pull Down

Audit Plan: FY2017 Get...

Entities: Audit Operations United States Department of the Treasury > Aud

Unit:

Group: Audit Operations

Type: Audit Operations

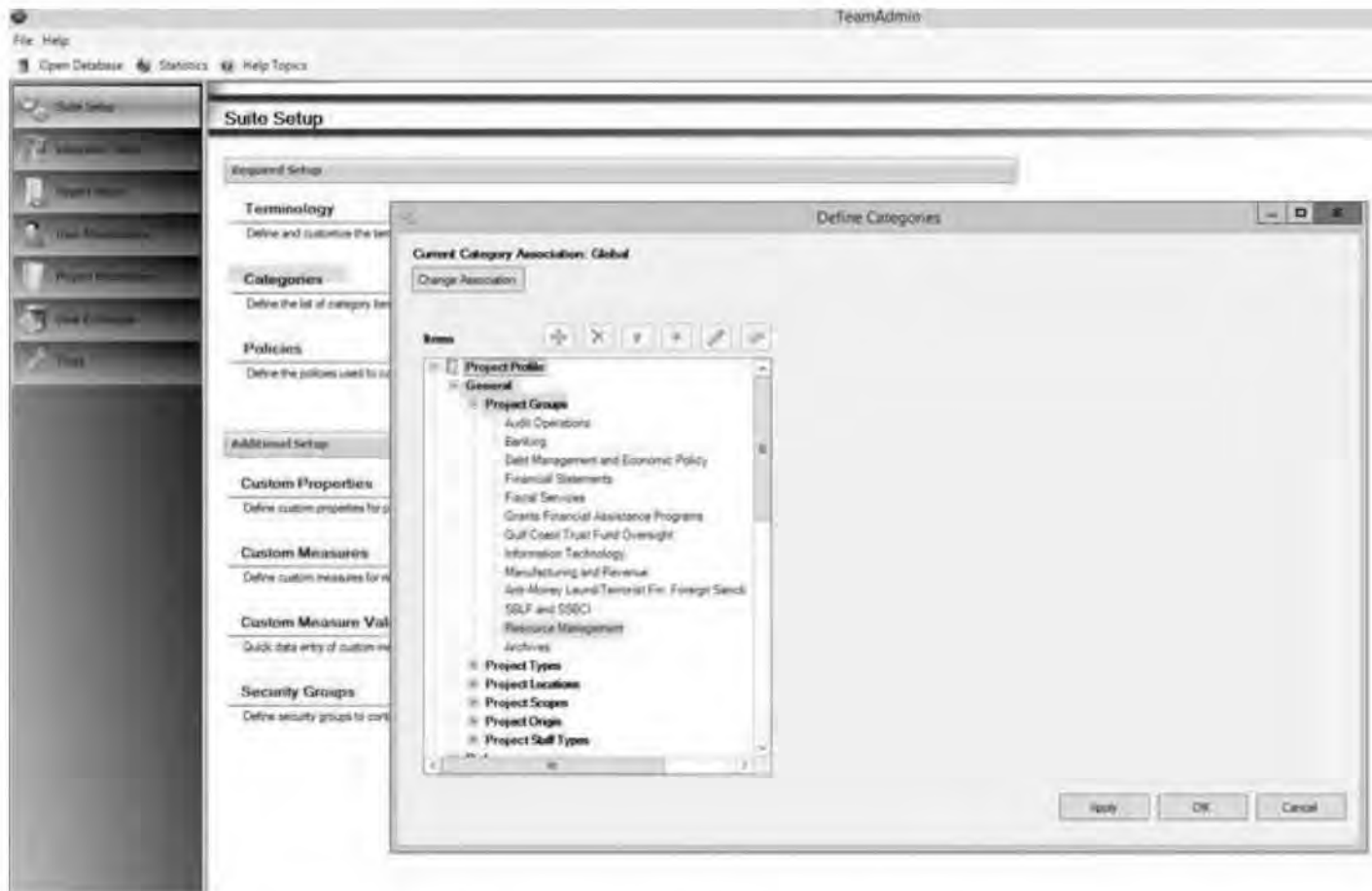
Location: Banking  
Debt Management and Economic Policy  
Financial Statements  
Fiscal Services

Scope: Grants Financial Assistance Programs  
Gulf Coast Trust Fund Oversight

Origin: Information Technology  
Manufacturing and Revenue

Staff Type: Anti-Money Laund/Terrorist Fin. Foreign Sanctions, & Intel  
SBLF and SSBCI  
(NONE)

In Team Admin under the Category option (not Terminology) is the Project Profile, which has Resource Management:



I've also "Changed Association" for both Global and the new Performance Template, yet (as noted above) the projects don't have the Resource Management choice as a Group pull down.

Mark

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 2:07 PM  
**To:** Levitt, Mark S. <(b)(6)>  
**Subject:** RE: TMReg File You Created

Hello Mark,

My apologies for not providing this information prior to my departure. I knew there was a reason I needed to talk with you.

- 1) Joshua Dries issue: Please forward his update to Jonathan Haymore in IT. This will allow him to gauge how much more he will need to increase the storage space on the TM database as well as the luns for the TM backups.
- 2) Dana had requested they receive a new group, but would require all their old projects to be under the new Debt Management tab. So I updated the tab's name, which can be done in Team Admin under the Terminology option. You just need to update the group name. After doing so,



you just launch TM and then run the Regedit application. Unfortunately, you will need to update everyone's machine with the new registry file. Therefore, I was waiting until TOIG upgraded to R11.2.1, but ended up transferring before we did the upgrade.

Please let me know if you should have any additional questions. Thank you.

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audit

(b)(6)

400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

---

**From:** Levitt, Mark S. (b)(6)

**Sent:** Tuesday, September 20, 2016 1:53 PM

**To:** (b)(6)

**Subject:** FW: TMReg File You Created

(b)(6)

Another item that I need to close the loop.

Mark

---

**From:** Levitt, Mark S.

**Sent:** Friday, September 16, 2016 3:13 PM

**To:** Cho, David P (b)(6)

**Subject:** TMReg File You Created

(b)(6)

From what Sheri told me, I realized that you created a new TMReg file.

I looked at it and you have all of the Banking - Emerging Issues projects (Susan's old group) appearing in the tab for Debt Management, which is a new group. Plus you created a new Resource Management Group.

Seems like all Banking projects should appear in the Banking Safety and Soundness tab. [This I don't know how to do.]

Furthermore, how do you create a new group (as you did for Resource Management)?

Mark

**From:** (b)(6)  
**Sent:** Monday, October 3, 2016 3:52 PM  
**To:** 'George, Tracy'  
**Subject:** RE: Transit Subsidy Issue

No worries sir! Unfortunately, I used \$5.90 because it was still linked to my personal card and the FHFA transit card is having problems. How am I supposed to return that back to Treasury? Please let me know. Thank you.

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits  
(b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

---

**From:** George, Tracy (b)(6)  
**Sent:** Monday, October 3, 2016 3:50 PM  
**To:** (b)(6)  
**Subject:** RE: Transit Subsidy Issue

Hey (b)(6)

I will do it first thing in the morning. I had to wait until the 1st of October to do it.

---

**From:** (b)(6)  
**Sent:** Monday, October 03, 2016 3:14:33 PM  
**To:** George, Tracy  
**Subject:** Transit Subsidy Issue

Hello Tracy,

I hope you are doing well.

I just wanted to let you know that the Treasury transit subsidy was still hitting my SmartTrip card. When you have moment, could you please deactivate it? Thank you.

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits  
(b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

**From:** (b)(6)  
**Sent:** Wednesday, November 2, 2016 12:49 PM  
**To:** 'Guishard, Kevin A.'  
**Subject:** RE: You need to watch this

Pfffttt only during my lunch break. I don't have 7 to 8 hours of straight Youtube time like you do.

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits  
(b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

---

**From:** Guishard, Kevin A. (b)(6)  
**Sent:** Wednesday, November 2, 2016 12:47 PM  
**To:** (b)(6)  
**Subject:** RE: You need to watch this

This what you do with your day...lame lol

---

**From:** (b)(6)  
**Sent:** Wednesday, November 2, 2016 12:36 PM  
**To:** Guishard, Kevin A. (b)(6)  
**Subject:** You need to watch this

<https://www.youtube.com/watch?v=jDpVg-UEGCI>

This is hilarious.

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits  
(b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

**From:** (b)(6)  
**Sent:** Friday, September 30, 2016 1:33 PM  
**To:** 'Guishard, Kevin A.'  
**Subject:** You Are Welcome My Friend

<http://9gag.com/gag/a3jgLn3>

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits

(b)(6)

400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

Page 200 of 599

Withheld pursuant to exemption

Non Responsive Record

of the Freedom of Information and Privacy Act

Page 201 of 599

Withheld pursuant to exemption

Non Responsive Record

of the Freedom of Information and Privacy Act

**From:** (b)(6)  
**Sent:** Wednesday, October 12, 2016 8:20 AM  
**To:** 'Guishard, Kevin A.'  
**Subject:** Aigoooo

<http://i2.mirror.co.uk/incoming/article9025100.ece/ALTERNATES/s615/19yw12.jpg>

**From:** (b)(6)  
**Sent:** Tuesday, November 8, 2016 2:41 PM  
**To:** 'Guishard, Kevin A.'  
**Subject:** CoD Loadout

<https://www.youtube.com/watch?v=4zXNDzWeYrA>

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits

(b)(6)

400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219



**From:** (b)(6)  
**Sent:** Monday, September 19, 2016 4:34 PM  
**To:** (b)(6)  
**Subject:** Contact Information

Hello All,

I hope you are all doing well.

I am sending you all my FHFA OIG contact information below. Keep in touch!

Regards,

(b)(6)

IT Specialist | FHFA OIG | Office of Audit

(b)(6)

400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

(b)(6)

**From:** (b)(6)  
**Sent:** Tuesday, October 4, 2016 2:42 PM  
**To:** 'Lawrence, Jeffrey'  
**Subject:** RE: First Day

Pick up your phone. It's me calling you. I can't be sending this over email. Come on you know better. LOL!!!

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits

(b)(6)

400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

**From:** Lawrence, Jeffrey (b)(6)  
**Sent:** Tuesday, October 4, 2016 2:40 PM  
**To:** (b)(6)  
**Subject:** RE: First Day

For real?  
I had my suspicions!  
Is it the IT Department?

Jeffrey Lawrence  
Director, Administrative Services & Information Technology  
Office of Inspector General  
U.S. Department of the Treasury

(b)(6)

**From:** (b)(6)  
**Sent:** Tuesday, October 4, 2016 2:38 PM  
**To:** Lawrence, Jeffrey <(b)(6)>  
**Subject:** RE: First Day

You really dodged a bullet by not pursuing the FHFA thing... It is the wild west over here... Let me know when you are free one of these days so we can grab that drink.

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits

(b)(6)

400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

---

**From:** Lawrence, Jeffrey (b)(6)  
**Sent:** Tuesday, September 20, 2016 11:01 AM  
**To:** (b)(6)  
**Subject:** RE: First Day

What's up son!  
I had lunch with her yesterday and she told me what she's up to.  
She didn't mention her trying to get the FHFA gig though.  
Let me know when you're settled in and we can meet up for a drink.

Jeffrey Lawrence  
Director, Administrative Services & Information Technology  
Office of Inspector General  
U.S. Department of the Treasury  
Office (b)(6)  
Cell: (b)(6)

---

**From:** (b)(6)  
**Sent:** Monday, September 19, 2016 4:18 PM  
**To:** Lawrence, Jeffrey (b)(6)  
**Subject:** First Day

Hello Ex-Boss,

Just an FYI this is my new contact information. Should you need anything, please do not hesitate to ask.

Also, your girl Sangeeta is really out there trying to find work. One of the guys here that knows her well, said she's been applying to FHFA OIG and trying to get that CIO spot. She is looking hard for a new gig...

Anyways, take care Jeff!

Regards,

(b)(6)

"The one whose name shall be stricken from all records at TOIG"

**From:** (b)(6)  
**Sent:** Monday, September 26, 2016 3:21 PM  
**To:** 'Guishard, Kevin A.'  
**Subject:** RE: Contact Information

Don't want to get fired 2<sup>nd</sup> week out. Some of us need to keep our jobs. Not my fault KDC about his job.

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits

(b)(6)

400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

---

**From:** Guishard, Kevin A. (b)(6)  
**Sent:** Monday, September 26, 2016 3:20 PM  
**To:** (b)(6)  
**Subject:** RE: Contact Information

Lame

---

**From:** (b)(6)  
**Sent:** Monday, September 26, 2016 3:19 PM  
**To:** Guishard, Kevin A. <(b)(6)>  
**Subject:** RE: Contact Information

Aigggooooo I'm afraid to open anything you send. FHFA is not like TOIG.

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits

(b)(6)

400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

---

**From:** Guishard, Kevin A. (b)(6)  
**Sent:** Friday, September 23, 2016 2:08 PM  
**To:** (b)(6)  
**Subject:** RE: Contact Information

<http://9gag.com/gag/a84QXLV>

---

**From:** (b)(6)  
**Sent:** Wednesday, September 21, 2016 1:30 PM

**To:** Guishard, Kevin A. <(b)(6)>  
**Subject:** RE: Contact Information

The bgr.com site is heavily biased towards Apple. I need to see something from CNET or an unbiased source. Plus I can't have my wife tracking me, which was the deal breaker.

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits

(b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

---

**From:** Guishard, Kevin A. <(b)(6)>  
**Sent:** Wednesday, September 21, 2016 11:29 AM  
**To:** (b)(6)  
**Subject:** RE: Contact Information

<http://bgr.com/2016/09/21/iphone-7-plus-vs-note-7-features-cameras/>

---

**From:** (b)(6)  
**Sent:** Monday, September 19, 2016 4:36 PM  
**To:** Guishard, Kevin A. <(b)(6)>  
**Subject:** Contact Information

Aigooooo,

I mistyped your email address on my original email. LOL!

Anyways, the offices are nice here. I need to get you over here soon too.

Regards,

(b)(6)

IT Specialist | FHFA OIG | Office of Audit

(b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 10:14 AM  
**To:** 'Tran, Khuyen B.'  
**Subject:** RE: Contact Information

It's only been 1 day, but it is pretty nice. I report directly to Bob and not Tram, but that means my office is like 2 doors down from Bob and Marla. Everyone else is down the hall and away from view. Regardless, I will try to put in a good word for you all. We should all do happy hour soon, one that I can actually attend!

Regards,

(b)(6)  
IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audit  
(b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

---

**From:** Tran, Khuyen B. (b)(6)  
**Sent:** Tuesday, September 20, 2016 9:57 AM  
**To:** (b)(6)  
**Subject:** RE: Contact Information

Hope you're liking it there.

---

**From:** (b)(6)  
**Sent:** Monday, September 19, 2016 4:34 PM  
**To:** (b)(6)  
**Subject:** Contact Information

Hello All,

I hope you are all doing well.

I am sending you all my FHFA OIG contact information below. Keep in touch!

Regards,

(b)(6)  
IT Specialist | FHFA OIG | Office of Audit  
(b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

**From:** (b)(6)  
**Sent:** Monday, October 3, 2016 10:50 AM  
**To:** 'Guishard, Kevin A.'  
**Subject:** RE: If you are working this week...

What's lame is the fact it took you almost 2+ hours to reply. Hence I thought you took another day off.

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits  
(b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

---

**From:** Guishard, Kevin A. (b)(6)  
**Sent:** Monday, October 3, 2016 10:49 AM  
**To:** (b)(6)  
**Subject:** RE: If you are working this week...

Lame

---

**From:** (b)(6)  
**Sent:** Monday, October 3, 2016 10:22 AM  
**To:** Guishard, Kevin A. <(b)(6)>  
**Subject:** If you are working this week...

I messaged you using Google's new Allo app, apparently it does not list my number. I bet you were like who is this?!? LOL!!! Regardless, not using that anymore. My wife was didn't know it was me either.

Regards,

(b)(6)

IT Specialist | Federal Housing Finance Agency Office of Inspector General | Office of Audits  
(b)(6)  
400 7<sup>th</sup> Street SW | Office 3.121 | Washington, DC 20219

**From:** Freedman, Marla  
**To:** (b)(6)  
**Cc:** Taylor, Robert  
**Subject:** Call me please  
**Date:** Wednesday, July 27, 2016 12:52:00 PM

---

Hope you had a good vacation. Please call – the number is below.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Freedman, Marla  
**To:** "Harker, Deborah L."  
**Subject:** Congratulations!  
**Date:** Friday, August 12, 2016 8:56:00 AM

---

Debbie,

I heard the good news; Congratulations!!! I think Treasury made an excellent choice. You will be a fantastic AIGA ☺ If you ever need anything, please don't hesitate to call.

Enjoy your weekend,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)
--------

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**From:** [Freedman, Marla](#)  
**To:** [Derek Heier](#); [Gail Freedman](#); [Kurt Freedman](#); [Mike Maloney](#)  
**Subject:** FW: David M. Walker Awardees" Information Posted on the Audit Forum Website  
**Date:** Friday, July 8, 2016 5:59:54 PM

---

More of award gala...

Sent from my Windows Phone

---

**From:** (b)(6)  
**Sent:** 7/8/2016 4:53 PM  
**To:** [Freedman, Marla](#); ['Davenport, Debbie'](#); ['Lediju, Tonia \(CON\)'](#)  
**Cc:** ['Thorson, Eric M'](#); ['Taylor, Robert A.'](#); ['Roberts, Randy'](#); ['Chesney, Melanie'](#); ['deLaRosa, Mark \(CON\)'](#); [Blockwood, James-Christian](#); [Davis, Beryl H](#); [Miller, Beth](#); [Donovan, Nancy J](#); [Smith, Janice D](#); [Wong, Jennifer Li](#); [Aiken, Juanita A](#); [O'Brien, Nathaniel R](#)  
**Subject:** David M. Walker Awardees' Information Posted on the Audit Forum Website

Dear Marla, Debbie, and Tonia,

Congratulations again on receiving the 2016 David M. Walker Excellence in Government Performance and Accountability Awards. We have posted the awards information and pictures on the following audit forum webpages:

[Intergovernmental Audit Forums](#)

[National Intergovernmental Audit Forum](#)

[David M. Walker Award Recipients](#)

[David M. Walker 2016 Awardees](#)

Take care and keep up the great work!

Very Respectfully,

(b)(6)

Executive Director  
National Intergovernmental Audit Forum

(b)(6)

**From:** Freedman, Marla  
**To:** (b)(6)  
**Subject:** FW: Visitor to the OIG  
**Date:** Friday, August 19, 2016 7:46:00 AM

---

You're going to love Frank – he's fun to work with 😊 see his comment to my request below (it's a running joke).

---

**From:** (b)(6) Contractor)  
**Sent:** Friday, August 19, 2016 7:37 AM  
**To:** Freedman, Marla <(b)(6)>  
**Subject:** RE: Visitor to the OIG

Of course it's a problem.... AND, I haven't had coffee.

But, since it's for you... I'll take care of it.

---

**From:** Freedman, Marla  
**Sent:** Friday, August 19, 2016 7:32 AM  
**To:** (b)(6)  
**Cc:** (b)(6)  
**Subject:** Visitor to the OIG

Good Morning,

I am expecting a visitor to the OIG:

Name: (b)(6)  
Date of Visit: August 19, 2016  
Time of Visit: 11:30 am  
Point of Contact: Marla Freedman, (b)(6)  
Arriving: Metro Entrance

If you need any additional information, please let me know.

Sorry for the short notice; I hope this isn't a problem.

Thank you,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** [Freedman, Marla](#)  
**To:** [Thorson, Eric M](#)  
**Subject:** Hello  
**Date:** Monday, June 20, 2016 7:15:00 AM

---

Hi Eric,

Just checking in - so, it's been a month and things here are still different; not bad, just different. Still figuring things out and learning a lot about housing finance.

How's are things at Treasury? I was thinking about you this weekend... wondering if you got the car? Also, how is Susan's father doing - I'm sure it was a tough father's day for her. I've also been thinking about Tricia, I will have to send her an email. I'm supposed to see Rich tomorrow (he said he was going to be over here, at OCC).

Anyway, just want to say hi - and thanks for everything!

Have a great week!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)
--------

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**From:** [Freedman, Marla](#)  
**To:** ["Dang, Tram J."](#)  
**Cc:** [Taylor, Robert](#)  
**Subject:** RE:  
**Date:** Wednesday, August 10, 2016 11:56:00 AM

---

Tram,

You're all set for Friday.

See you then,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Dang, Tram J. (b)(6)  
**Sent:** Wednesday, August 10, 2016 11:07 AM  
**To:** Freedman, Marla (b)(6)  
**Cc:** Taylor, Robert <Robert.Taylor@fhfa.gov>  
**Subject:** RE:

Marla

I'd like to come at 7:30 am on Friday if it's ok. I'm booked for lunch on Friday.

Thanks

Tram

---

**From:** Freedman, Marla (b)(6)  
**Sent:** Wednesday, August 10, 2016 10:59 AM  
**To:** Dang, Tram J. (b)(6)  
**Cc:** Taylor, Robert <Robert.Taylor@fhfa.gov>  
**Subject:** RE:

Tram,

I can do next Monday (I will be at PTO for training on Tuesday). BTW, Bob is on leave all of next week, so he won't be here (unless you want to do it

tomorrow or Friday).

You don't need to submit anything (I will notify the guards) and, yes, it is the same building as OCC (I will meet you at the front desk).

We can also have lunch in the cafeteria, if you want to??

Let me know what you want to and I will take care of it.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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---

**From:** Dang, Tram J. [(b)(6)]

**Sent:** Wednesday, August 10, 2016 10:19 AM

**To:** Freedman, Marla

**Cc:** Taylor, Robert <R

(b)(6)

**Subject:** RE:

Thanks Marla. Let me know if I need to submit any personal for building access.

Is this in the same building with OCC?

I can just meet you or Bob at the front desk.

I can come Monday next week at 11:30 (I figure morning is too rushed for everyone), if not, Tuesday at 11:30.

I'll probably take around 30 minutes just to see you and tour the office ☺

Thanks

Tram

---

**From:** Freedman, Marla [(b)(6)]

**Sent:** Tuesday, August 9, 2016 1:14 PM

**To:** Dang, Tram J. <

(b)(6)

**Cc:** Taylor, Robert <(b)(6)>  
**Subject:** RE:

Tram,

Which day is good for you? I just have to send your name downstairs, know the entrance you plan to use (like the metro entrance), the time you will arrive, and we'll be there.

Please let me know.

Thanks,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Dang, Tram J. <(b)(6)>  
**Sent:** Tuesday, August 9, 2016 10:26 AM  
**To:** Freedman, Marla <(b)(6)>  
**Cc:** Taylor, Robert <Rd>  
**Subject:** RE:

Thank you Bob and Marla.

I was thinking of stopping by to see you or Bob on the way to work. Would any morning at 7:00-7:30 this week or next week good for you? I won't take long.

This week, we are trying to wrap up Intel before Donna goes on vacation so it may be tight, but I could swing by before work (@8:30) ☺

Tram

---

**From:** Freedman, Marla [[mailto:](#) (b)(6)]  
**Sent:** Tuesday, August 9, 2016 7:14 AM  
**To:** Dang, Tram J. <(b)(6)>  
**Cc:** Taylor, Robert <(b)(6)>



**Subject:** RE:

BTW Tram, I just re-read your email. You will get a tentative offer in writing once we clear CTAP postings, which should be this week. (I'm also cc'ing Bob on this email.)

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Freedman, Marla

**Sent:** Monday, August 8, 2016 5:21 PM

**To:** Dang, Tram J. (b)(6)

**Subject:** RE:

Sure, his telephone is (b)(6) email is (b)(6)

Thanks!!

Sent from my Windows Phone

---

**From:** Dang, Tram J.

**Sent:** 8/8/2016 4:18 PM

**To:** Freedman, Marla

**Subject:** RE:

Hi Marla

Do you have Bob's number or email?

Can I take a few more days for my answer?

I'd like to chat with Bob a bit first. This position is direct report to him, correct?

It would also help if I can see something in writing.

I should be in the office this week in case either Bob or you need to contact me. It shouldn't take me long.

Have a good day.

Tram

*Tram Jacquelyn Dang, CISA*

Director, IT Audit

U.S. Department of the Treasury

Office of Inspector General

Office

Cell: (b)(6)

**From:** Freedman, Marla  
**To:** "Hodge, James V."; Taylor, Robert  
**Subject:** RE: 2016 White House Christmas Ornament  
**Date:** Thursday, August 11, 2016 7:23:00 AM  
**Attachments:** image001.png

---

James,

Please put me down 7 and Bob for 4.

Thank you!!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Hodge, James V. (b)(6)  
**Sent:** Monday, August 1, 2016 11:42 AM  
**To:** Freedman, Marla <(b)(6)>; Taylor, Robert <(b)(6)>  
**Subject:** FW: 2016 White House Christmas Ornament

Marla,

As you can see, I've taken over one of your important responsibilities ☺. Let me know if you (Bob, this applies to you too) would like me to order any ornaments for you.

James

**From:** Hodge, James V.  
**Sent:** Monday, August 1, 2016 11:28 AM  
**To:** OIG-OA-Directors <(b)(6)>  
**Subject:** FW: 2016 White House Christmas Ornament

Good morning,

As you can see below, Marilyn is taking orders for this year's White House Christmas Ornaments. The cost is going to be \$18.00 each. Please let me know if you or your staff would like to order any Christmas ornaments. Please collect the information by directorate and let me know how many each person wants **no later than COB Monday, August 15<sup>th</sup>**. No money is due until she notifies that the ornaments have arrived.

Thanks,  
James

**From:** Evans, Marilyn  
**Sent:** Thursday, July 28, 2016 8:23 AM  
**Cc:** Evans, Marilyn  
**Subject:** 2016 White House Christmas Ornament

Yes it is that time of year again. I will be taking orders for the 2016 White House Ornaments. This price went up this year and will be \$18.00 (\$16.95 plus Maryland tax) per ornament. Let me know how many by COB 08/16/2016. I might extend the time due to vacations.

Christmas

Bookstore

Jewelry & Accessories

Home and Office

For Children

White House Fine Art

 > Christmas > Ornaments > 2016 White House Christmas Ornament



Made in USA 

### 2016 White House Christmas Ornament

**Availability:** In stock

**\$20.95**

Buy 25 for \$18.95 each  
Buy 100 for \$16.95 each  
Buy 500 for \$14.95 each

Qty:  [Add to Cart](#)

[+ Add to Wishlist](#)

Share This Product

[f](#) [t](#) [p](#)

Roll over image to zoom in



Marilyn Evans  
Senior Staff Accountant  
Department of the Treasury  
Office of the Deputy Chief Financial Officer

(b)(6)

**From:** Freedman, Marla  
**To:** (b)(6)  
**Cc:** Taylor, Robert  
**Subject:** RE: A Few Questions  
**Date:** Monday, August 29, 2016 10:49:00 AM

---

That's great ☺

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Cho, David P. (b)(6)  
**Sent:** Monday, August 29, 2016 10:44 AM  
**To:** Freedman, Marla (b)(6)  
**Cc:** Taylor, Robert <R (b)(6)>  
**Subject:** RE: A Few Questions

Hello Marla,

I did receive the tentative offer last week and will be completing the fingerprinting portion of the process tomorrow morning. Ms. Porter explained that a final offer letter would be coming down the pipeline sometime this week after my fingerprinting was completed.

In regards to the conference, I can definitely pass on it. I would rather spend time getting TeamMate updated to a usable version, setting up all the templates, and getting your team(s) fully audit-ready before December 1, 2016 or sooner.

Please let me know if you should have any additional questions or concerns. Thank you.

Regards,

*David Cho*

IT Specialist | Department of the Treasury | Office of Inspector General  
875 15<sup>th</sup> Street NW Office 2010 | Washington, DC 20220

(b)(6)

---

**From:** Freedman, Marla [mailto:(b)(6)]  
**Sent:** Monday, August 29, 2016 9:52 AM  
**To:** Cho, David P. <(b)(6)>  
**Cc:** Taylor, Robert <(b)(6)>  
**Subject:** RE: A Few Questions

David,

If you want to go to the conference, we will support and figure out a way to pay for it. On the other hand, if you want to pass on it, that is entirely up to you. I will defer to you on this one.

I am so happy you are coming over. Can I ask, have you received a written offer yet? I know we signed off on your paperwork last week or the week before, but I don't know the status after that.

We're looking forward to you joining the team again!!!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Cho, David P. <(b)(6)>  
**Sent:** Monday, August 29, 2016 9:44 AM  
**To:** Freedman, Marla <(b)(6)>  
**Cc:** Taylor, Robert <(b)(6)>  
**Subject:** RE: A Few Questions

Good Morning Marla,

I hope you everything is going well for you and Bob.

Sorry for missing your calls, I was out on Friday and needed the time to decompress after hosting the Federal TeamMate forum again last week.

Regardless, please note, I am not trying to hardline attend this year's TeamMate forum. I was only asking because I wanted to make sure I properly cancelled the airfare and registration fees before I transferred to your team. I did not want to have another issue like when I transferred to SIGTarp last

year. So if I can go – great! However if it will create a very complex, billing issue, then I am more than happy to pass this year as well. In addition, it sounds like just getting TeamMate up and running smoothly will be the first thing I need to tackle.

So in my humble opinion, it may be more prudent for me to get that operating at optimal levels before I attend any conferences.

As always, please let me know if you should have any further guidance. I look forward to seeing you and Bob soon!

Regards,

*David Cho*

IT Specialist | Department of the Treasury | Office of Inspector General  
875 15<sup>th</sup> Street NW Office 2010 | Washington, DC 20220

(b)(6)

---

**From:** Freedman, Marla [mailto:(b)(6)]

**Sent:** Thursday, August 25, 2016 1:56 PM

**To:** Cho, David P. <(b)(6)>

**Cc:** Taylor, Robert <(b)(6)>

**Subject:** FW: A Few Questions

David,

I'll let you know what hear back from Ed (see below).

*Marla A. Freedman*

*Deputy Inspector General for Audit  
Federal Housing Finance Agency*

(b)(6)

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---

**From:** Freedman, Marla

**Sent:** Thursday, August 25, 2016 1:36 PM

**To:** (b)(6)

**Cc:** Taylor, Robert <(b)(6)> Mason, Deborah <(b)(6)>

**Subject:** FW: A Few Questions

(b)(6)  
1

I have a question that I hope you can help me with.

We recently made an offer to (b)(6) (his email to me is below). At any rate, we want to bring him on as soon as we can to be, among other things, our TeamMate Champion. As you can see by his email below, he is signed up for the annual TeamMate Forum (October 2 – 5). How can we transfer his registration over to FHFA OIG and pay for it so that he can come over here sooner than later?

If you aren't the one I should be asking, please tell me who I should ask.

Thanks!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Cho, David P. (b)(6)

**Sent:** Thursday, August 25, 2016 12:43 PM

**To:** Freedman, Marla <(b)(6)>

**Subject:** A Few Questions

Hello Marla,

I hope all is well.

First and foremost, I am incredibly grateful for the opportunity to be a part of your team once again. However, I did have a question:

1. Jeff has me signed up to go to the TeamMate Forum this October. I have already purchased the airfare, reserved my hotel, and paid for the registration. Would I need to cancel all of these things? Will I be able to attend the forum after I transition to your team?

Please let me know. Again, I cannot thank you enough for giving me this opportunity and for your guidance.



Regards,

*David Cho*

IT Specialist | Department of the Treasury | Office of Inspector General

875 15<sup>th</sup> Street NW Office 2010 | Washington, DC 20220

(b)(6)

**From:** [Freedman, Marla](#)  
**To:** [Ahn, Jenny S.](#)  
**Subject:** RE: Ahn - HR Documents  
**Date:** Tuesday, August 16, 2016 9:57:10 AM

---

Me too!

Sent from my Windows Phone

---

**From:** [Ahn, Jenny S.](#)  
**Sent:** 8/16/2016 9:08 AM  
**To:** [Freedman, Marla](#)  
**Subject:** RE: Ahn - HR Documents

I'm excited. ☺

---

**From:** Freedman, Marla [mailto:[\(b\)\(6\)](#)]  
**Sent:** Tuesday, August 16, 2016 8:53 AM  
**To:** Ahn, Jenny S. <[\(b\)\(6\)](#)>  
**Subject:** RE: Ahn - HR Documents

Yay!

Sent from my Windows Phone

---

**From:** [Ahn, Jenny S.](#)  
**Sent:** 8/16/2016 8:04 AM  
**To:** [\(b\)\(6\)](#)  
**Cc:** [Freedman, Marla](#)  
**Subject:** Ahn - HR Documents

Good morning Ms. Porter,

Attached are the following HR documents to start the security and employment process:

- Resume
- Most current SF-50
- Transcript
- Completed OF-306

Please let me know if you have any questions or need any additional documents.

Thank you.

Jenny Ahn  
Audit Manager  
Office of Inspector General

Department of the Treasury

(b)(6)

**From:** [Freedman, Marla](#)  
**To:** ["Ahn, Jenny S."](#)  
**Subject:** RE: Ahn - HR Documents  
**Date:** Wednesday, August 24, 2016 2:07:00 PM

---

Sure, give me a call.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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---

**From:** Ahn, Jenny S. (b)(6)  
**Sent:** Wednesday, August 24, 2016 2:02 PM  
**To:** Freedman, Marla <(b)(6)>  
**Subject:** RE: Ahn - HR Documents

Hi Marla,

Do you have a minute to talk?

Jenny

---

**From:** Freedman, Marla [[mailto:\(b\)\(6\)](#)]  
**Sent:** Tuesday, August 16, 2016 9:57 AM  
**To:** Ahn, Jenny S. <(b)(6)>  
**Subject:** RE: Ahn - HR Documents

Me too!

Sent from my Windows Phone

---

**From:** [Ahn, Jenny S.](#)  
**Sent:** 8/16/2016 9:08 AM  
**To:** [Freedman, Marla](#)  
**Subject:** RE: Ahn - HR Documents

I'm excited. ☺

**From:** Freedman, Marla [mailto:(b)(6)]

**Sent:** Tuesday, August 16, 2016 8:53 AM

**To:** Ahn, Jenny S. <(b)(6)>

**Subject:** RE: Ahn - HR Documents

Yay!

Sent from my Windows Phone

---

**From:** Ahn, Jenny S.

**Sent:** 8/16/2016 8:04 AM

**To:** (b)(6)

**Cc:** Freedman, Marla

**Subject:** Ahn - HR Documents

Good morning Ms. Porter,

Attached are the following HR documents to start the security and employment process:

- Resume
- Most current SF-50
- Transcript
- Completed OF-306

Please let me know if you have any questions or need any additional documents.

Thank you.

Jenny Ahn  
Audit Manager  
Office of Inspector General  
Department of the Treasury

(b)(6)

**From:** Freedman, Marla  
**To:** "Marshall, Susan G."  
**Cc:** Wertheimer, Laura; Taylor, Robert; Lewis, Tara  
**Subject:** RE: CIGFO Annual Report review and approval- please respond by COB Tuesday, June 21  
**Date:** Friday, June 17, 2016 7:50:00 AM

---

Susan,

Thanks for the opportunity to review. We have no additional comments or edits.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

NOTICE: This electronic message transmission contains information, which may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974.

**From:** Marshall, Susan G. [(b)(6)]  
**Sent:** Tuesday, June 14, 2016 1:45 PM  
**To:** Thorson, Eric M <(b)(6)>; Hollis, Tricia <(b)(6)>; Joseph, Donna F. <(b)(6)>; Carter, Lisa A. <(b)(6)>; 'Mark Bialek' <(b)(6)>; Fred Gibson <(b)(6)>; Jo Ann King <(b)(6)>; Tushin, Sharon C. <(b)(6)>; Harrell, Mary Beth <(b)(6)>; Edwards, Shaneasha <(b)(6)>; Hagen, James W <(b)(6)>; Bruns, Bill <(b)(6)>; Sharon Rengelman <(b)(6)>; Separ, Sharon <(b)(6)>; Roy Lavik <(b)(6)>; Williams, Lawanda A. <(b)(6)>; 'Jenkins, Anne' <(b)(6)>; Wertheimer, Laura <(b)(6)>; Freedman, Marla <(b)(6)>; Taylor, Robert <(b)(6)>; Chad Bungard <(b)(6)>; (b)(6)

**Subject:** CIGFO Annual Report review and approval- please respond by COB Tuesday, June 21

All,

Attached for your review is the latest draft of the 2016 CIGFO Annual Report which includes your requested individual report changes, and (in track changes and highlights) proposed edits to the Chairman's Message and the CIGFO statement about FSOC's status on page 3.

Please send me an email with your thoughts on the proposed edits and, if possible, your vote on the final draft by COB Tuesday, June 21.

Thank you for all your help with the report and feel free to contact me if you have any questions or concerns.

Regards,

***Susan Marshall***  
***Director, External Relations***  
***Office of Inspector General, Department of Treasury***

(b)(6)

**From:** [Freedman, Marla](#)  
**To:** ["Marshall, Susan G."](#)  
**Subject:** RE: CIGFO Annual Report review and approval- please respond by COB Tuesday, June 21  
**Date:** Friday, June 17, 2016 10:14:00 AM

---

Susan,

I'm checking to make sure. I will let you know.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

NOTICE: This electronic message transmission contains information, which may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974.

**From:** Marshall, Susan G. <(b)(6)>  
**Sent:** Friday, June 17, 2016 10:06 AM  
**To:** Freedman, Marla <(b)(6)>  
**Cc:** Wertheimer, Laura <(b)(6)>; Taylor, Robert <(b)(6)>; Lewis, Tara <(b)(6)>  
**Subject:** RE: CIGFO Annual Report review and approval- please respond by COB Tuesday, June 21

Thank you, Marla. Please let me know if your email should be retained as the formal vote of approval for the report, as drafted, or if I should expect to receive another email with the Inspector General's vote.

Thanks and have a great weekend.

*Susan Marshall*  
*Director, External Relations*  
*Office of Inspector General, Department of Treasury*  
(b)(6)

---

**From:** Freedman, Marla [[mailto:\(b\)\(6\)](#)]  
**Sent:** Friday, June 17, 2016 7:50 AM  
**To:** Marshall, Susan G. <(b)(6)>  
**Cc:** Wertheimer, Laura <(b)(6)>; Taylor, Robert <(b)(6)>; Lewis, Tara <(b)(6)>  
**Subject:** RE: CIGFO Annual Report review and approval- please respond by COB Tuesday, June 21

Susan,



Thanks for the opportunity to review. We have no additional comments or edits.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

NOTICE: This electronic message transmission contains information, which may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974.

**From:** Marshall, Susan G. (b)(6)  
**Sent:** Tuesday, June 14, 2016 1:45 PM  
**To:** Thorson, Eric M. (b)(6); Hollis, Tricia (b)(6); Joseph, Donna F. (b)(6); Carter, Lisa A. (b)(6) 'Mark Bialek'  
(b)(6)  
(b)(6); Fred Gibson (b)(6)  
(b)(6); Jo Ann King (b)(6); Tushin, Sharon C.  
(b)(6); Harrell, Mary Beth  
(b)(6); Edwards, Shaneasha (b)(6); Hagen, James W. (b)(6)  
(b)(6); Bruns, Bill (b)(6); Sharon Rengelman (b)(6); Separ, Sharon (b)(6)  
(b)(6); Roy Lavik (b)(6) 'jringl@cftr.gov'  
(b)(6); Williams, Lawanda A. (b)(6)  
(b)(6); 'dmontoya@hudoig.gov' (b)(6)  
>; 'Jenkins, Anne (b)(6)  
(b)(6); Wertheimer, Laura <(b)(6)>  
Jernigan, Tina <(b)(6)> Freedman, Marla <(b)(6)>;  
Taylor, Robert <(b)(6)> 'Christy.Romero@do.treas.gov'  
(b)(6); Chad Bungard (b)(6)  
(b)(6)

**Subject:** CIGFO Annual Report review and approval- please respond by COB Tuesday, June 21

All,

Attached for your review is the latest draft of the 2016 CIGFO Annual Report which includes your requested individual report changes, and (in track changes and highlights) proposed edits to the Chairman's Message and the CIGFO statement about FSOC's status on page 3.

Please send me an email with your thoughts on the proposed edits and, if possible, your vote on the

final draft by COB Tuesday, June 21.

Thank you for all your help with the report and feel free to contact me if you have any questions or concerns.

Regards,

***Susan Marshall***  
***Director, External Relations***  
***Office of Inspector General, Department of Treasury***

(b)(6)

**From:** Freedman, Marla  
**To:** "Klimpel, Larissa"  
**Subject:** RE: Call me please  
**Date:** Tuesday, August 2, 2016 4:23:00 PM

---

It does...hope you're having fun! ☺

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Klimpel, Larissa (b)(6)  
**Sent:** Tuesday, August 2, 2016 4:23 PM  
**To:** Freedman, Marla (b)(6)  
**Subject:** RE: Call me please

Out of area for training - probably the soonest I'll be available is Thursday, if that works for you.

~~~Larissa

---

**From:** Freedman, Marla  
**Sent:** Tuesday, August 02, 2016 3:58:15 PM  
**To:** Klimpel, Larissa  
**Subject:** Call me please

Hi Larissa,

Hope all is well. Please give me a call when you get a chance.

Thanks,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Freedman, Marla  
**To:** "Carter, Lisa A."  
**Subject:** RE: Call  
**Date:** Friday, August 12, 2016 8:53:00 AM

---

Just got back to my desk. I will call I a couple of minutes.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Carter, Lisa A. (b)(6)  
**Sent:** Friday, August 12, 2016 7:59 AM  
**To:** Freedman, Marla (b)(6)  
**Subject:** Call

Hi Marla,

Can you give a call when you have a chance?

Lisa

**From:** [Freedman, Marla](#)  
**To:** [Carter, Lisa A.](#)  
**Subject:** RE: Checking In  
**Date:** Wednesday, July 20, 2016 4:35:42 PM

---

How cute! My kitties are good.

Things are ok, not like Treasury, but ok. I was out of the office this afternoon (getting the preup signed).

It's sooo nice to hear from you! We're still working on a audit plan, but moving quickly now. Hopefully, we'll get something approved and start moving on hiring.

Any word on the new AIGA?

Sent from my Windows Phone

---

**From:** [Carter, Lisa A.](#)  
**Sent:** 7/20/2016 2:41 PM  
**To:** [Freedman, Marla](#)  
**Subject:** Checking In

Hi Marla,

How are things? How are the furry kids?

I'm hanging in over here. Any update on when you might have some positions opening?

Attached are Tumble and Taco's pictures from July 4<sup>th</sup>.

Lisa

**From:** [Freedman, Marla](#)  
**To:** ["Thorson, Eric M"; Delmar, Richard K.](#)  
**Subject:** RE: Combined Federal Campaign application  
**Date:** Thursday, August 18, 2016 7:50:00 AM

---

Eric,

Wow! It's as if these people have no memory. I hope this can be worked out before it's too late for them to be included in the booklet. I'm sure that a listing in the CFC brochure brings in a significant amount of money to support the operations of an organization as small as the Northern Virginia Sheltie Rescue.

Good luck – please let me know if/when you are successful.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Thorson, Eric M <(b)(6)>  
**Sent:** Thursday, August 18, 2016 7:18 AM  
**To:** Delmar, Richard K. <(b)(6)>  
**Cc:** Freedman, Marla <(b)(6)>  
**Subject:** FW: Combined Federal Campaign application

Rich,

I am going to need your help with this (not to mention a potential release of funds from the bail fund after I am done.) Both the Sheltie group and I were assured this would not happen. (b)(5)

(b)(5)

Even (b)(6) had been assured that this was worked out.

ERIC

---

**From:** Brian Marks [<mailto:bwmarks@msn.com>]  
**Sent:** Wednesday, August 17, 2016 9:57 PM  
**To:** Thorson, Eric M <(b)(5)>  
**Subject:** Fwd: Combined Federal Campaign application

Hi Mr Thorson,

I hate to bother you, and don't want to impose but below is an email discussion we had with the Thomas Jefferson CFC director. It basically is the same as the National Capital Area's position last year so I guess we are not eligible for participation in the CFC anywhere.

Martha, Nancy and I grudgingly accept this and wanted to let you know in advance we won't be listed in the CFC book of charities again this year.

We appreciate your continuing support and didn't want you to be blind sided when the campaign starts; your assistance last year is sincerely appreciated.

Hopefully CFC will be more inclusive in the future

Brian

Sent from my iPad

Begin forwarded message:

**From:** Lisa Frazier <[lfrazier@unitedwaytja.org](mailto:lfrazier@unitedwaytja.org)>  
**Date:** August 17, 2016 at 21:33:02 EDT  
**To:** Brian Marks <[bwmarks@msn.com](mailto:bwmarks@msn.com)>  
**Cc:** "shelties@nvsr.org" <[shelties@nvsr.org](mailto:shelties@nvsr.org)>  
**Subject:** RE: Combined Federal Campaign application

Brian,

Per the requirements within the CFC application, an agency must have a staffed office open to the public a minimum of 15 hours per week, located within the service area of the local campaign. A PO Box does not suffice for local presence. I apologize for this oversight in our original review of your organization. While I appreciate the services provided and your efforts to serve the Charlottesville area, unfortunately I must override the previous approval and therefore deny the application for the Northern Virginia Sheltie Rescue. Your organization will not be eligible for inclusion in the Thomas Jefferson Area Charity List. However, if your organization was approved in another CFC area with a local office, your agency will be listed on the Universal Giving List and employees within the Thomas Jefferson Area can still designate to your organization.

Lisa A. Frazier  
VP and Finance Director  
United Way-Thomas Jefferson Area



---

**From:** Brian Marks [<mailto:bwmarks@msn.com>]  
**Sent:** Tuesday, August 16, 2016 4:20 PM  
**To:** Lisa Frazier  
**Cc:** [shelties@nvsr.org](mailto:shelties@nvsr.org)  
**Subject:** Re: Combined Federal Campaign application

Hi Lisa,

Please forgive the use of E Mail for this response, with the time constraints, the conventional postal service wouldn't allow us to meet the Aug 17 response deadline.

Thank you for contacting us. After discussing this with the board of directors, we submit the following:

As you can see in our application that was approved, we do not have an office nor any space where walk in customers can see a Sheltie. The shelties are fostered in private homes in several counties in Virginia and prospective adopters are invited to visit the dog, in our volunteer homes, only after the applicant has completed the application, had reference checks conducted, and a home visit completed. We are very thorough in our adoption process.

While our name is Northern Virginia Sheltie Rescue, we serve the entire state and nearby counties in other states. The name was selected because our original founders were located in Burke Va when the organization was founded in 1999. Our Charlottesville address was adopted several years ago so we could have one consistent address for the foreseeable future. In the past, as directors resigned, we had to change addresses with vendors, regulators, and donors. We have a wonderful director in Charlottesville that volunteered to check mail consistently so we opened up the Private Mail Box at the UPS store and use that as our official address with everyone including state and national regulators.

We are hesitant to provide a physical address of a volunteer in the Thomas Jefferson CFC area because we are concerned the general public would be confused and visit the address randomly looking to adopt a dog.

As far as our local presence, I think our application sums it up well. We are a well organized, nationally respected, breed specific rescue that takes our obligations seriously. With that being said, we won't falsely present we have a door front or brick and mortar location. Our door front is [www.nvsr.org](http://www.nvsr.org), along with our monitored phone, fax, and mail box. Our brick and mortar locations are our generous and caring volunteers scattered throughout the state who house, feed, evaluate, train and love our foster dogs with no reimbursement whatsoever.

We hope this email can resolve the problem, if not, please send a letter to us with your determination that we are not eligible.

Thank you and all you do for the CFC and small charities.

Sincerely

For the Board of Directors

Brian W. Marks  
Director/Treasurer  
Northern Virginia Sheltie Rescue

On Aug 15, 2016, at 15:01, Lisa Frazier <[lfrazier@unitedwaytja.org](mailto:lfrazier@unitedwaytja.org)> wrote:

Mr. Marks,

I left you a voicemail today regarding your eligibility in the Thomas Jefferson Area campaign. The organization address provided in your application is a PO box, which is not acceptable for the CFC. To be eligible for inclusion in the 2016 Thomas Jefferson Area CFC, your organization must have a mailing address for an office that is located within our service area. Please provide me with that local address by **Wednesday, August 17th**.

Lisa A. Frazier  
VP and Finance Director  
United Way-Thomas Jefferson Area  
806 East High Street  
Charlottesville, VA 22902  
434.972.1712  
[lfrazier@UnitedWayTJA.org](mailto:lfrazier@UnitedWayTJA.org)  
[www.UnitedWayTJA.org](http://www.UnitedWayTJA.org)

**SCHOOL READINESS. SELF-SUFFICIENCY. COMMUNITY HEALTH.**

**From:** [Freedman, Marla](#)  
**To:** "Thorson, Eric M"; Delmar, Richard K.  
**Subject:** RE: Combined Federal Campaign application  
**Date:** Thursday, August 18, 2016 8:03:00 AM

---

That's really too bad – I saw it had been denied, but I was hoping there might be time for appeal.

---

**From:** Thorson, Eric M <(b)(6)>  
**Sent:** Thursday, August 18, 2016 7:54 AM  
**To:** Freedman, Marla <(b)(6)>; Delmar, Richard K. <(b)(6)>  
**Subject:** RE: Combined Federal Campaign application

**It is already too late to be included. Keep in mind that their application to that chapter had been approved. Later denied due to no storefront manned 15 hours/week.**

---

**From:** Freedman, Marla [[\(b\)\(6\)](mailto:(b)(6))]  
**Sent:** Thursday, August 18, 2016 7:51 AM  
**To:** Thorson, Eric M <(b)(6)>; Delmar, Richard K. <(b)(6)>  
**Subject:** RE: Combined Federal Campaign application

Eric,

Wow! It's as if these people have no memory. I hope this can be worked out before it's too late for them to be included in the booklet. I'm sure that a listing in the CFC brochure brings in a significant amount of money to support the operations of an organization as small as the Northern Virginia Sheltie Rescue.

Good luck – please let me know if/when you are successful.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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---

**From:** Thorson, Eric M <(b)(6)>  
**Sent:** Thursday, August 18, 2016 7:18 AM  
**To:** Delmar, Richard K. <(b)(6)>  
**Cc:** Freedman, Marla <(b)(6)>

**Subject:** FW: Combined Federal Campaign application

Rich,

I am going to need your help with this (not to mention a potential release of funds from the bail fund after I am done.) Both the Sheltie group and I were assured this would not happen.

(b)(6)

(b)(6)

Even (b)(6) had been assured that this was worked out.

ERIC

---

**From:** Brian Marks [<mailto:bwmarks@msn.com>]

**Sent:** Wednesday, August 17, 2016 9:57 PM

**To:** Thorson, Eric M <(b)(6)>

**Subject:** Fwd: Combined Federal Campaign application

Hi Mr Thorson,

I hate to bother you, and don't want to impose but below is an email discussion we had with the Thomas Jefferson CFC director. It basically is the same as the National Capital Area's position last year so I guess we are not eligible for participation in the CFC anywhere.

Martha, Nancy and I grudgingly accept this and wanted to let you know in advance we won't be listed in the CFC book of charities again this year.

We appreciate your continuing support and didn't want you to be blind sided when the campaign starts; your assistance last year is sincerely appreciated.

Hopefully CFC will be more inclusive in the future

Brian

Sent from my iPad

Begin forwarded message:

**From:** Lisa Frazier <[lfrazier@unitedwaytja.org](mailto:lfrazier@unitedwaytja.org)>

**Date:** August 17, 2016 at 21:33:02 EDT

**To:** Brian Marks <[bwmarks@msn.com](mailto:bwmarks@msn.com)>

**Cc:** "[shelties@nvsvr.org](mailto:shelties@nvsvr.org)" <[shelties@nvsvr.org](mailto:shelties@nvsvr.org)>

**Subject:** RE: Combined Federal Campaign application

Brian,

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Lisa A. Frazier  
VP and Finance Director  
United Way-Thomas Jefferson Area

---

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**Subject:** Re: Combined Federal Campaign application

Hi Lisa,

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While our name is Northern Virginia Sheltie Rescue, we serve the entire state and nearby counties in other states. The name was selected because our original founders were located in Burke Va when the organization was founded in 1999. Our Charlottesville address was adopted several years ago so we could have one consistent address for the foreseeable future. In the past, as directors resigned, we had to change addresses with vendors, regulators, and donors. We have a wonderful director in Charlottesville that volunteered to check mail consistently so we opened up the Private

Mail Box at the UPS store and use that as our official address with everyone including state and national regulators.

We are hesitant to provide a physical address of a volunteer in the Thomas Jefferson CFC area because we are concerned the general public would be confused and visit the address randomly looking to adopt a dog.

As far as our local presence, I think our application sums it up well. We are a well organized, nationally respected, breed specific rescue that takes our obligations seriously. With that being said, we won't falsely present we have a door front or brick and mortar location. Our door front is [www.nvsr.org](http://www.nvsr.org), along with our monitored phone, fax, and mail box. Our brick and mortar locations are our generous and caring volunteers scattered throughout the state who house, feed, evaluate, train and love our foster dogs with no reimbursement whatsoever.

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Sincerely

For the Board of Directors

Brian W. Marks  
Director/Treasurer  
Northern Virginia Sheltie Rescue

On Aug 15, 2016, at 15:01, Lisa Frazier <[lfrazier@unitedwaytja.org](mailto:lfrazier@unitedwaytja.org)> wrote:

Mr. Marks,

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Lisa A. Frazier  
VP and Finance Director  
United Way-Thomas Jefferson Area  
806 East High Street

Charlottesville, VA 22902  
434.972.1712  
[lfrazier@UnitedWayTJA.org](mailto:lfrazier@UnitedWayTJA.org)  
[www.UnitedWayTJA.org](http://www.UnitedWayTJA.org)

**SCHOOL READINESS. SELF-SUFFICIENCY. COMMUNITY HEALTH.**



**From:** Freedman, Marla  
**To:** "Harker, Deborah L."; Taylor, Robert  
**Subject:** RE: Congratulations to our new Assistant Inspector General for Audit!  
**Date:** Friday, August 12, 2016 9:00:00 AM

---

I am confident that a new and better legacy is beginning today – congrats again!!!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

NOTICE: This electronic message transmission contains information, which may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974.

**From:** Harker, Deborah L. (b)(6)  
**Sent:** Friday, August 12, 2016 8:57 AM  
**To:** Freedman, Marla (b)(6); Taylor, Robert (b)(6)  
**Subject:** FW: Congratulations to our new Assistant Inspector General for Audit!

I really want to say THANK YOU to both of you for everything that you have taught me since I arrived at Treasury in 2009. I hope we will continue your great legacy.

---

**From:** Thorson, Eric M  
**Sent:** Friday, August 12, 2016 8:44 AM  
**To:** OIG-All (b)(6)  
**Subject:** Congratulations to our new Assistant Inspector General for Audit!

**To all:**

**Please join me in congratulating our new Assistant Inspector General for Audit, Debbie Harker!**

**Debbie has over 25 years of experience in financial and performance auditing in a wide range of activities, including Information Technology system conversion projects, organizational internal control frameworks and regulatory compliance.**

**She has been an outstanding Audit Manager and Audit Director. Now she will demonstrate her excellent leadership skills in heading up the best audit office in the entire US Government!**

**Congratulations, Debbie!**



ERIC

*Eric M. Thorson*

**Inspector General**

**Department of the Treasury**

(b)(6)



**From:** Freedman, Marla  
**To:** "Carter, Lisa A."; Taylor, Robert  
**Subject:** RE: Congratulations to our new Assistant Inspector General for Audit!  
**Date:** Friday, August 12, 2016 8:53:00 AM

---

I think that's a good choice!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Carter, Lisa A. (b)(6)  
**Sent:** Friday, August 12, 2016 8:52 AM  
**To:** Freedman, Marla <(b)(6)>; Taylor, Robert <(b)(6)>  
**Subject:** FW: Congratulations to our new Assistant Inspector General for Audit!

FYI

---

**From:** Thorson, Eric M  
**Sent:** Friday, August 12, 2016 8:44 AM  
**To:** OIG-All <(b)(6)> ,  
**Subject:** Congratulations to our new Assistant Inspector General for Audit!

**To all:**

**Please join me in congratulating our new Assistant Inspector General for Audit, Debbie Harker!**

**Debbie has over 25 years of experience in financial and performance auditing in a wide range of activities, including Information Technology system conversion projects, organizational internal control frameworks and regulatory compliance.**

**She has been an outstanding Audit Manager and Audit Director. Now she will demonstrate her excellent leadership skills in heading up the best audit office in the entire US Government!**

**Congratulations, Debbie!**

**ERIC**

*Eric M. Thorson*

**Inspector General  
Department of the Treasury**

(b)(6)



**From:** [Freedman, Marla](#)  
**To:** "Carter, Lisa A."  
**Subject:** RE: Congratulations to our new Assistant Inspector General for Audit!  
**Date:** Friday, August 12, 2016 8:58:00 AM

---

I have your cell phone number, but not your work number. Which number do you want me to call? Or, you can call me. My number is (b)(6)

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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---

**From:** Carter, Lisa A. (b)(6)  
**Sent:** Friday, August 12, 2016 8:54 AM  
**To:** Freedman, Marla (b)(6); Taylor, Robert (b)(6)  
**Subject:** RE: Congratulations to our new Assistant Inspector General for Audit!

Agreed! ☺

---

**From:** Freedman, Marla [[mailto:](#) (b)(6)]  
**Sent:** Friday, August 12, 2016 8:54 AM  
**To:** Carter, Lisa A. <(b)(6)>; Taylor, Robert <(b)(6)>  
**Subject:** RE: Congratulations to our new Assistant Inspector General for Audit!

I think that's a good choice!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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---

**From:** Carter, Lisa A. (b)(6)

**Sent:** Friday, August 12, 2016 8:52 AM

**To:** Freedman, Marla <(b)(6)>; Taylor, Robert <(b)(6)>

**Subject:** FW: Congratulations to our new Assistant Inspector General for Audit!

FYI

---

**From:** Thorson, Eric M

**Sent:** Friday, August 12, 2016 8:44 AM

**To:** OIG-All <(b)(6)>

**Subject:** Congratulations to our new Assistant Inspector General for Audit!

To all:

**Please join me in congratulating our new Assistant Inspector General for Audit, Debbie Harker!**

**Debbie has over 25 years of experience in financial and performance auditing in a wide range of activities, including Information Technology system conversion projects, organizational internal control frameworks and regulatory compliance.**

**She has been an outstanding Audit Manager and Audit Director. Now she will demonstrate her excellent leadership skills in heading up the best audit office in the entire US Government!**

**Congratulations, Debbie!**

**ERIC**

*Eric M. Thorson*

**Inspector General  
Department of the Treasury**

(b)(6)



**From:** [Freedman, Marla](#)  
**To:** [Thorson, Eric M](#)  
**Subject:** RE: David M. Walker Awardees' Information Posted on the Audit Forum Website  
**Date:** Friday, July 8, 2016 6:49:01 PM

---

Thank you Eric!

Sent from my Windows Phone

---

**From:** [Thorson, Eric M](#)  
**Sent:** 7/8/2016 6:05 PM  
**To:** [Freedman, Marla](#)  
**Subject:** RE: David M. Walker Awardees' Information Posted on the Audit Forum Website

Marla,

An absolutely wonderful picture of you and your award!!

Eric

Sent with Good ([www.good.com](http://www.good.com))

---

**From:** Freedman, Marla  
**Sent:** Friday, July 08, 2016 5:56:27 PM  
**To:** Escalante Jr, Luis; 'Davenport, Debbie'; 'Lediju, Tonia (CON)'  
**Cc:** Thorson, Eric M; Taylor, Robert A.; 'Roberts, Randy'; 'Chesney, Melanie'; 'deLaRosa, Mark (CON)'; Blockwood, James-Christian; Davis, Beryl H; Miller, Beth; Donovan, Nancy J; Smith, Janice D; Wong, Jennifer Li; Aiken, Juanita A; O'Brien, Nathaniel R  
**Subject:** RE: David M. Walker Awardees' Information Posted on the Audit Forum Website

Thanks Luis

Sent from my Windows Phone

---

**From:** [Escalante Jr, Luis](#)  
**Sent:** 7/8/2016 4:53 PM  
**To:** [Freedman, Marla](#); ['Davenport, Debbie'](#); ['Lediju, Tonia \(CON\)'](#)  
**Cc:** ['Thorson, Eric M'](#); ['Taylor, Robert A.'](#); ['Roberts, Randy'](#); ['Chesney, Melanie'](#); ['deLaRosa, Mark \(CON\)'](#); [Blockwood, James-Christian](#); [Davis, Beryl H](#); [Miller, Beth](#); [Donovan, Nancy J](#); [Smith, Janice D](#); [Wong, Jennifer Li](#); [Aiken, Juanita A](#); [O'Brien, Nathaniel R](#)  
**Subject:** David M. Walker Awardees' Information Posted on the Audit Forum Website

Dear Marla, Debbie, and Tonia,

Congratulations again on receiving the 2016 David M. Walker Excellence in Government Performance and Accountability Awards. We have posted the awards

information and pictures on the following audit forum webpages:

[Intergovernmental Audit Forums](#)

[National Intergovernmental Audit Forum](#)

[David M. Walker Award Recipients](#)

[David M. Walker 2016 Awardees](#)

Take care and keep up the great work!

Very Respectfully,

Luis Escalante, Jr.

Executive Director

National Intergovernmental Audit Forum

(b)(6)

**From:** [Freedman, Marla](#)  
**To:** [Escalante Jr, Luis](#); ["Davenport, Debbie"](#); ["Lediju, Tonia \(CON\)"](#)  
**Cc:** ["Thorson, Eric M"](#); ["Taylor, Robert A."](#); ["Roberts, Randy"](#); ["Chesney, Melanie"](#); ["deLaRosa, Mark \(CON\)"](#); [Blockwood, James-Christian](#); [Davis, Beryl H](#); [Miller, Beth](#); [Donovan, Nancy J](#); [Smith, Janice D](#); [Wong, Jennifer Li](#); [Aiken, Juanita A](#); [O'Brien, Nathaniel R](#)  
**Subject:** RE: David M. Walker Awardees' Information Posted on the Audit Forum Website  
**Date:** Friday, July 8, 2016 5:56:28 PM

---

Thanks Luis

Sent from my Windows Phone

---

**From:** [Escalante Jr, Luis](#)  
**Sent:** 7/8/2016 4:53 PM  
**To:** [Freedman, Marla](#); ["Davenport, Debbie"](#); ["Lediju, Tonia \(CON\)"](#)  
**Cc:** ["Thorson, Eric M"](#); ["Taylor, Robert A."](#); ["Roberts, Randy"](#); ["Chesney, Melanie"](#); ["deLaRosa, Mark \(CON\)"](#); [Blockwood, James-Christian](#); [Davis, Beryl H](#); [Miller, Beth](#); [Donovan, Nancy J](#); [Smith, Janice D](#); [Wong, Jennifer Li](#); [Aiken, Juanita A](#); [O'Brien, Nathaniel R](#)  
**Subject:** David M. Walker Awardees' Information Posted on the Audit Forum Website

Dear Marla, Debbie, and Tonia,

Congratulations again on receiving the 2016 David M. Walker Excellence in Government Performance and Accountability Awards. We have posted the awards information and pictures on the following audit forum webpages:

[Intergovernmental Audit Forums](#)

[National Intergovernmental Audit Forum](#)

[David M. Walker Award Recipients](#)

[David M. Walker 2016 Awardees](#)

Take care and keep up the great work!

Very Respectfully,

Luis Escalante, Jr.  
Executive Director  
National Intergovernmental Audit Forum

(b)(6)





**From:** Freedman, Marla  
**To:** "Marshall, Susan G."  
**Cc:** Taylor, Robert  
**Subject:** RE: Draft 2016 CIGFO Annual Report for your review and comment  
**Date:** Friday, June 3, 2016 4:23:00 PM

---

Susan,

Just checking do you mean June 3<sup>rd</sup> or June 10<sup>th</sup>?

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Marshall, Susan G. [(b)(6)]  
**Sent:** Friday, June 3, 2016 4:20 PM  
**To:** Thorson, Eric M <(b)(6)> Hollis, Tricia <(b)(6)>; Joseph, Donna F. <(b)(6)>; Carter, Lisa A. <(b)(6)>; Dye, Jeffrey  
(b)(6) 'Mark Bialek' (b)(6)  
(b)(6) (b)(6)  
(b)(6) Roy Lavik (b)(6)  
(b)(6) Williams, Lawanda A. (b)(6)  
(b)(6) (b)(6) Raftovich, Roberta' (b)(6)  
> Edwards, Tawana W. (b)(6)  
Hagen, James W (b)(6) Separ, Sharon  
(b)(6) Sharon Rengelman (b)(6)  
(b)(6) Wertheimer, Laura <(b)(6)> Freedman, Marla  
(b)(6) Taylor, Robert <(b)(6)> Lewis, Tara  
(b)(6) (b)(6)  
(b)(6) (b)(6)  
Jenkins, Anne (b)(6) Fred Gibson (b)(6)  
(b)(6) Jo Ann King (b)(6) (b)(6); Tushin, Sharon C.  
(b)(6) (b)(6)  
(b)(6) Chad Bungard

**Subject:** Draft 2016 CIGFO Annual Report for your review and comment

All,

Attached is the latest draft of the 2016 CIGFO Annual Report. Please keep in mind that once the document is approved by majority vote it will sent to the Treasury Graphics Department to be formatted in our standard CIGFO brand (see attached 2015 CIGFO report). This year the report does not include a joint IG projects section nor does it include a CIGFO audit since that work continues.

Please send me your edits and/or reports by next Friday, June 3, 2016.

All the best,

***Susan Marshall***  
***Director, External Relations***  
***Office of Inspector General, Department of Treasury***

(b)(6)

**From:** Freedman, Marla  
**To:** "Marshall, Susan G."  
**Subject:** RE: Final CIGFO Annual Report  
**Date:** Thursday, July 28, 2016 4:14:00 PM

---

Yay!!! I'm sure you are happy to get this done. Hope you're enjoying your summer.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

NOTICE: This electronic message transmission contains information, which may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974.

**From:** Marshall, Susan G. (b)(6)  
**Sent:** Thursday, July 28, 2016 4:00 PM  
**To:** Thorson, Eric M <(b)(6)>; Hollis, Tricia (b)(6); 'Mark Bialek'  
(b)(6)  
(b)(6) Fred Gibson (b)(6)  
(b)(6) Tushin, Sharon C. (b)(6) (b)(6) >; Jo Ann King  
(b)(6) Harrell, Mary Beth (b)(6)  
(b)(6) >; Roy Lavik (b)(6)  
(b)(6) Williams, Lawanda A. (b)(6)  
>; Hagen, James W (b)(6) (b)(6); Separ,  
Sharon (b)(6) Sharon Rengelman (b)(6)  
(b)(6) 'eric lippold' (b)(6); 'Jenkins,  
Anne (b)(6) (b)(6); Wertheimer, Laura  
(b)(6); Freedman, Marla <(b)(6)>; Taylor,  
Robert <(b)(6)> (b)(6) Christy Romero  
(b)(6)  
(b)(6) Chad Bungard (b)(6)  
(b)(6) (b)(6)  
**Subject:** Final CIGFO Annual Report

All,

Attached is the final 2016 CIGFO Annual Report which will be provided to the FSOC and to our Hill contacts. Thank you all for contribution and assistance!

All the best,

***Susan Marshall***  
***Director, External Relations***  
***Office of Inspector General, Department of Treasury***

(b)(6)

**From:** [Freedman, Marla](#)  
**To:** ["Joel Grover"; Mark Levitt](#)  
**Subject:** RE: Grandson  
**Date:** Tuesday, July 12, 2016 7:18:00 AM

---

Mazel tov!

Marla A. Freedman  
Deputy Inspector General for Audit  
Federal Housing Finance Agency  
202-730-4040

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-----Original Message-----

From: (b)(6)  
Sent: Monday, July 11, 2016 4:59 PM  
To: Mark Levitt (b)(6); Freedman, Marla (b)(6)  
Subject: Grandson

Our grandson (b)(6)

>  
>  
>

**From:** Freedman, Marla  
**To:** "Wang, Aijun A."  
**Subject:** RE: I miss you  
**Date:** Wednesday, August 17, 2016 1:31:00 PM

---

Hi Amy,

I miss you guys too! Time does fly; I can't believe it's been 2 and half months either.

The new place is good – it's different, but good. I'm still getting used to it and learning a lot of new things (which is good).

I hear you all have a new AIGA. I think Debbie was a great choice!

I hope you and your family are enjoying the summer.

I have a 1:30 coming up...Please take care,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

NOTICE: This electronic message transmission contains information, which may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974.

---

**From:** Wang, Aijun A. (b)(6)  
**Sent:** Tuesday, August 16, 2016 2:09 PM  
**To:** Freedman, Marla (b)(6)  
**Subject:** I miss you

Hi , Marla,

It's been a long time - and it's hard to believe that already two and a half months ?

I hope you are having a good time at HFFA.  
How do you like your new place?

I miss you..... and I believe there are lots of people here are miss you too!!!

For me, same stories here, working and daughter...

Anyway, get in touch when you have a chance.

Respectfully,

Amy



**From:** [Freedman, Marla](#)  
**To:** ["Dang, Tram J."](#)  
**Cc:** [Taylor, Robert](#)  
**Subject:** RE: ICTAP  
**Date:** Wednesday, August 17, 2016 7:39:00 AM  
**Attachments:** of0306 (declaration of federal employment).pdf

---

Tram,

We're really looking forward to having you on-board. To get things started so that we can make you a written offer once the ICTAP closes, here is what we need:

- Resume
- Most current SF-50 (this will show current salary)
- SF-50 (showing full performance level) – this would be for those who are a 9/11/12
- Transcripts (copy)
- OF-306 (attached to the email)

You can send the items to me or directly to (b)(6), our HR specialist. Her email is (b)(6)

Please call or email if you have any questions.

Thank you!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Dang, Tram J. (b)(6)  
**Sent:** Tuesday, August 16, 2016 3:48 PM  
**To:** Freedman, Marla (b)(6); Taylor, Robert (b)(6)  
**Subject:** RE: ICTAP

Thank you so much Marla. Let me know if you need any information from me. I'll be in all week.

Tram

---

**From:** Freedman, Marla [[mailto:\[\(b\)\(6\)\]](mailto:[(b)(6)])]

**Sent:** Tuesday, August 16, 2016 1:21 PM

**To:** Dang, Tram J. <[(b)(6)]>; Taylor, Robert <[(b)(6)]>

**Subject:** ICTAP

Tram,

I saw your ICTAP posted today. Yay!!!!

Marla

Sent from my Windows Phone

**From:** Freedman, Marla  
**To:** (b)(6)  
**Cc:** (b)(6); Taylor, Robert  
**Subject:** RE: ICTAPs have been posted  
**Date:** Monday, August 22, 2016 7:52:00 AM

---

Thank you Nick!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Peppers, David (b)(6)  
**Sent:** Monday, August 22, 2016 7:51 AM  
**To:** Freedman, Marla (b)(6)  
**Cc:** (b)(6); Taylor, Robert (b)(6)  
**Subject:** RE: ICTAPs have been posted

Marla,

I have attached all the requested information below as well as my DD-214's showing military service. Please let me know if you need anything else. Thanks again!

Respectfully,

Nick

David N Peppers  
IT Specialist, Office of Audit  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street, N.W.  
Washington, D.C. 20005

Phone: (b)(6)

Fax: 202-927-5379

Cell: (b)(6)

---

**From:** Freedman, Marla [mailto:(b)(6)]

**Sent:** Wednesday, August 17, 2016 8:18 AM

**Cc:** (b)(6); Taylor, Robert (b)(6)

**Subject:** ICTAPs have been posted

Don't know if you've seen it yet, but the ICTAPs posted for the EL-2210 positions last night on [usajobs.gov](http://usajobs.gov)

We're really looking forward to having you on-board (and possibly one of you changing your mind). To get things started so that we can make you a written offer once the ICTAP closes, here is what we are going to need:

- Resume
- Most current SF-50 (this will show current salary)
- SF-50 (showing full performance level) – this would be for those who are a 9/11/12
- Transcripts (copy)
- OF-306 (attached to the email)

You can send the items to me or directly to (b)(6) our HR specialist. Her email is (b)(6)

Please call or email if you have any questions.

Thank you!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

NOTICE: This electronic message transmission contains information, which may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974.

**From:** Freedman, Marla  
**Cc:** (b)(6); Taylor, Robert  
**Bcc:** (b)(6); "Klimpel, Larissa"; "Jason Beckwith"; (b)(6)  
**Subject:** RE: ICTAPs have been posted  
**Date:** Wednesday, August 17, 2016 8:20:00 AM  
**Attachments:** of0306 (declaration of federal employment).pdf

---

Oops, I forgot to attach the OF-306...it's attached now.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

NOTICE: This electronic message transmission contains information, which may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974.

---

**From:** Freedman, Marla  
**Sent:** Wednesday, August 17, 2016 8:18 AM  
**Cc:** (b)(6); Taylor, Robert; (b)(6)  
**Subject:** ICTAPs have been posted

Don't know if you've seen it yet, but the ICTAPs posted for the EL-2210 positions last night on [usajobs.gov](http://usajobs.gov)

We're really looking forward to having you on-board (and possibly one of you changing your mind). To get things started so that we can make you a written offer once the ICTAP closes, here is what we are going to need:

- Resume
- Most current SF-50 (this will show current salary)
- SF-50 (showing full performance level) – this would be for those who are a 9/11/12
- Transcripts (copy)
- OF-306 (attached to the email)

You can send the items to me or directly to (b)(6) our HR specialist.  
Her email is (b)(6)

Please call or email if you have any questions.

Thank you!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Freedman, Marla  
**To:** "Lawrence, Jeffrey"  
**Subject:** RE: Interview  
**Date:** Friday, July 15, 2016 11:02:00 AM

---

Jeff,

That's great!! I will be teleworking on Monday, so I won't see you. Good luck, you'll do great!

Have a great weekend too!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Lawrence, Jeffrey (b)(6)  
**Sent:** Friday, July 15, 2016 10:43 AM  
**To:** Freedman, Marla (b)(6)  
**Subject:** Interview

Hi Marla,

I just wanted to let you know that I've been in contract with Ms. Mason and I have an interview with her scheduled for Monday at 10:30

Have a great weekend.

Jeffrey Lawrence  
Director, Administrative Services & Information Technology  
Office of Inspector General  
U.S. Department of the Treasury  
Office: (b)(6)  
Cell: (b)(6)

**From:** Freedman, Marla  
**To:** "Harker, Deborah L."  
**Subject:** RE: Performance Notes on (b)(6)  
**Date:** Tuesday, November 8, 2016 7:25:00 AM

---

Debbie,

Hope all is well with you as well. Overall, the notes are reflective of our conversation at the time we spoke. However, for (b)(6) there are several things I would very strongly suggest you speak to her about rather than put in writing (and, even then, only if you feel they are consistent with what you have observed since becoming AIGA). I say this because they need context in delivery (the good far outweighs the bad), if you want to illicit change. Overall, (b)(6) performance has always been solid and reliable. She is a good writer and critical thinker. I think you would be doing her a great disservice to deliver this message to her in writing (even using me as a conduit). I was speaking to you at the time, in confidence and as a way of giving advice and contextual background of what was happening just before I left Treasury OIG.

Let me know if you want to chat.

*Marla A. Freedman*

Deputy Inspector General for Audit  
Federal Housing Finance Agency

(b)(6)

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**From:** Harker, Deborah L. (b)(6)  
**Sent:** Monday, November 7, 2016 6:08 PM  
**To:** Freedman, Marla (b)(6)  
**Subject:** Performance Notes on (b)(6)

Marla,

Hi I hope you are well. I have attached my notes from our conversation on 9/7/2016. If you have corrections, please let me know. If I don't hear from you, I will assume this is an accurate reflection of our conversation. Thanks!

Debbie Harker CPA, MBA  
Assistant Inspector General for Audit  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street, N.W.



Washington, D.C. 20005

(b)(6)

**From:** [Freedman, Marla](#)  
**To:** [Harker, Deborah L.](#)  
**Subject:** RE: Performance Notes on (b)(6)  
**Date:** Monday, November 7, 2016 6:19:54 PM

---

Debbie,

I'll take a look at them tomorrow.

Marla Freedman  
Deputy Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)

---

**From:** [Harker, Deborah L.](#)  
**Sent:** 11/7/2016 6:08 PM  
**To:** [Freedman, Marla](#)  
**Subject:** Performance Notes on (b)(6)

Marla,

Hi I hope you are well. I have attached my notes from our conversation on 9/7/2016. If you have corrections, please let me know. If I don't hear from you, I will assume this is an accurate reflection of our conversation. Thanks!

Debbie Harker CPA, MBA  
Assistant Inspector General for Audit  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street, N.W.  
Washington, D.C. 20005

(b)(6)

**From:** Freedman, Marla  
**To:** "Dan Jensen"  
**Subject:** RE: Posting up already?  
**Date:** Monday, August 15, 2016 8:24:00 AM

---

I just saw the EL-14 511 just posted this morning. Maybe we're moving faster than I thought.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Dan Jensen (b)(6)  
**Sent:** Monday, August 15, 2016 8:13 AM  
**To:** Freedman, Marla <(b)(6)>  
**Subject:** Re: Posting up already?

Okay. Well, Donna knows so I'm not SUPER hung up on two weeks, though it would be nice. We'll see how dates fall out.

Disappointing, but not surprising. Audit isn't what he wants to do for a career. I can relate - I don't want to be in ops. If he changes his mind in a year or two, I'll lean on my bosses to find him a spot at my table. :)

On Mon, Aug 15, 2016 at 8:08 AM, Freedman, Marla <(b)(6)> wrote:

Actually, from my most recent conversation with HR last week, I'm thinking the staff 2210s may not be out until next week (late this week, if I'm lucky). BTW, it sounds like Jason has made up his mind ☹

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Dan Jensen (b)(6)  
**Sent:** Monday, August 15, 2016 8:02 AM  
**To:** Freedman, Marla (b)(6)  
**Subject:** Re: Posting up already?

Thanks for the insight on the postings. You're expecting the "staff" 2210's... late this week then? If your (the IG's?) goal is to have people on board by 19 September, there's not much slip time in that schedule.

Somebody in OITA mentioned the post, I forget who, but it wasn't "OH MY GOD DID YOU SEE THEY'RE MAKING US ACCOUNTANTS?", it was "Did you see anything yet?". No big. I only checked this morning.

It may not surprise you to learn that I haven't heard anybody's opinion on Debbie's selection, what with Intel being due in a month. Haven't had time to make my way around to see the various directors and their staffs. Staves? Their crews. :)

As for all else... we'll talk later. :)

On Mon, Aug 15, 2016 at 7:35 AM, Freedman, Marla (b)(6) wrote:

Hey Dan,

I do understand.

Ok, so I saw what you saw last week and quickly asked why those postings went up first. So here's the scoop. They didn't ask us our priority; we thought all postings would go up at once. Anyway, long story short, we have now made our priority VERY clear (the IG weighed in as well)! The next ICTAP you should see will be the EL-15 2210, then an EL-14 511 (only because they have it done and we plan to use that to make an offer to a current GS-15), then all the other 2210s and a 343. For whatever reason, they worked on the 511s first. Also, yes the 2210s should look very much like Treasury's 2210s (and they all should have been posted first; neither the IG nor we were very happy, but what's done is done). I guess folks at Treasury have seen the postings?

I heard that Debbie was selected for AIGA position – I think that was an excellent choice. I hope folks there feel the same.

Hope all else is good too!

*Marla A. Freedman*

*Deputy Inspector General for Audit  
Federal Housing Finance Agency*

(b)(6)

NOTICE: This electronic message transmission contains information, which may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974.

**From:** Dan Jensen (b)(6)

**Sent:** Monday, August 15, 2016 7:15 AM

**To:** Freedman, Marla (b)(6)

**Subject:** Posting up already?

Marla,

I saw an ITAP/ICTAP Auditor posting on usajobs, 9-13 career ladder, but it's a 0511 series. I remember you saying that you based the PD for your IT Audit division on the 2210 (INFOSEC) PD that we use at Treasury, so I'm not sure:

- 1) if I should expect a comparable posting for a 2210, or
- 2) if this is it and you're planning to reclassify later, or
- 3) if this is it and it's now a 0511.

I understand you're probably staffing other divisions as well, which is why the first seems reasonable. Just curious, trying to figure out what to expect, timelines and all. You understand, I'm sure.

Thanks,  
--Dan

**From:** Freedman, Marla  
**To:** "Thorson, Eric M"  
**Subject:** RE: Question and recommendation  
**Date:** Thursday, July 7, 2016 10:48:00 AM

---

Eric,

Good to hear from you! As for recommendations, I know that Bob or I would be happy to participate. Others that would be good to choose from would include

(b)(6)

(b)(6)

Hope this helps,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Thorson, Eric M (b)(6)  
**Sent:** Thursday, July 7, 2016 9:01 AM  
**To:** Freedman, Marla (b)(6)  
**Subject:** Question and recommendation

Hi Marla,

I hope you are doing great and that you are making progress in building a strong audit group. We are trying to do the same. I was wondering if you had a recommendation for an ERB member from outside our office to help with your old position. As you know, I don't look for audit expertise, I assume that. I do look for leadership and hopefully some humor thrown in. (I wasn't allowed to make a thorough knowledge of the "Animal House" script a position requirement.) It is a hard position to fill, given the previous office holder!

Say hi to Bob.

ERIC

*Eric M. Thorson*

**Inspector General**  
**Department of the Treasury**

(b)(6)



**From:** [Freedman, Marla](#)  
**To:** "Ellison, April"  
**Subject:** RE: Question  
**Date:** Monday, August 22, 2016 2:16:00 PM

---

April,

Yep, that's what I need. I will see what I can do – you're slightly beyond 30 days, but I'm thinking you're close enough. Hopefully, HR will agree.

Thank you!!!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Ellison, April (b)(6)  
**Sent:** Monday, August 22, 2016 2:14 PM  
**To:** Freedman, Marla (b)(6)  
**Subject:** RE: Question

Hi Marla,

I believe what you're looking for is just page 1 of the attached document.

Thanks,  
April

---

**From:** Freedman, Marla [[mailto:](#)] (b)(6)  
**Sent:** Monday, August 22, 2016 1:48 PM  
**To:** Ellison, April <(b)(6)>  
**Subject:** RE: Question

Can you send a copy of your SF-50 showing **your last w/in-grade**? They need that to see if your w/in grade is within 30 days.

*Marla A. Freedman*



*Deputy Inspector General for Audit  
Federal Housing Finance Agency*

(b)(6)

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---

**From:** Ellison, April (b)(6)

**Sent:** Monday, August 22, 2016 1:46 PM

**To:** Freedman, Marla <(b)(6)>

**Subject:** RE: Question

Hi Marla,

It would be at the end of September. I started with the government on September 29<sup>th</sup>, and it typically coincides with that.

Thanks,

APRIL ELLISON, CPA, CFE  
AUDITOR  
DEPARTMENT OF THE TREASURY - OIG  
875 15TH STREET, NW  
WASHINGTON, DC 20005  
PHONE: (b)(6)  
FAX: 202-927-5579

**From:** Freedman, Marla [mailto:(b)(6)]

**Sent:** Monday, August 22, 2016 1:27 PM

**To:** Ellison, April <(b)(6)>

**Subject:** Question

Hi April,

When is your next within grade due – based on your SF-50? Asking in case we do something with your offer. Please let me know.

Thanks!

*Marla A. Freedman  
Deputy Inspector General for Audit  
Federal Housing Finance Agency*

(b)(6)

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**From:** Freedman, Marla  
**To:** "Harker, Deborah L."  
**Subject:** RE: SES Evaluations  
**Date:** Thursday, October 20, 2016 3:01:00 PM

---

BTW, as for (b)(6) I didn't even get to the point where I had set up an outline of how I would have rated her. Even so, she was doing a great overall job in her position from the time she was certified until I left in mid-May. I think she was certified in January or February of this year. That said, I have even less on her specific performance examples except to remember the outstanding work she did with the Boston office from the standpoint of getting some languishing reports moving. She was also instrumental in helping us think through the office's reorganizational structure. To that end, I also thought that she showed outstanding leadership skills in terms of how she lead people and change. She also effectively built and maintained coalitions.

Again, I just don't have my detailed notes to jog my memory.

*Marla A. Freedman*  
Deputy Inspector General for Audit  
Federal Housing Finance Agency

(b)(6)

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**From:** Freedman, Marla  
**Sent:** Thursday, October 20, 2016 2:41 PM  
**To:** 'Harker, Deborah L.' (b)(6)  
**Subject:** RE: SES Evaluations

Debbie,

I did NOT bring my personnel notes with me, so I cannot provide much in the way of specifics. Also, I let the executive's self-assessment stand on their own w/in reason (unless they put stuff in that wasn't true), which followed the SES core requirements and the performance plans in place at the time. That said, I attached an outline of how I would have set (b)(6) assessment up (much of can be easily updated with current knowledge).

That's about the best I can provide – I hope it helps.

*Marla A. Freedman*  
Deputy Inspector General for Audit

Federal Housing Finance Agency

(b)(6)

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---

**From:** Harker, Deborah L. (b)(6)

**Sent:** Thursday, October 20, 2016 1:33 PM

**To:** Freedman, Marla (b)(6)

**Subject:** SES Evaluations

Hi Marla,

I hope you are doing well. Things are very busy, but good here. I am sure you are very busy there in your new role, but I need to ask a favor. Would you be able to put some short notes in writing for

(b)(6) evaluation? Would you be able to add short notes for each of the SES core elements? Thank you.

Debbie Harker CPA, MBA  
Assistant Inspector General for Audit  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street, N.W.  
Washington, D.C. 20005

(b)(6)

**From:** Freedman, Marla  
**To:** "Harker, Deborah L."  
**Subject:** RE: SES Evaluations  
**Date:** Thursday, October 20, 2016 2:41:00 PM  
**Attachments:** (b)(6) Input - Fiscal Year 2016.docx

---

Debbie,

I did NOT bring my personnel notes with me, so I cannot provide much in the way of specifics. Also, I let the executive's self-assessment stand on their own w/in reason (unless they put stuff in that wasn't true), which followed the SES core requirements and the performance plans in place at the time. That said, I attached an outline of how I would have set (b)(6) assessment up (much of can be easily updated with current knowledge).

That's about the best I can provide – I hope it helps.

*Marla A. Freedman*

Deputy Inspector General for Audit  
Federal Housing Finance Agency

(b)(6)

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---

**From:** Harker, Deborah L. (b)(6)  
**Sent:** Thursday, October 20, 2016 1:33 PM  
**To:** Freedman, Marla <(b)(6)>  
**Subject:** SES Evaluations

Hi Marla,

I hope you are doing well. Things are very busy, but good here. I am sure you are very busy there in your new role, but I need to ask a favor. Would you be able to put some short notes in writing for (b)(6) evaluation? Would you be able to add short notes for each of the SES core elements? Thank you.

Debbie Harker CPA, MBA  
Assistant Inspector General for Audit  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street, N.W.  
Washington, D.C. 20005

(b)(6)



**From:** [Freedman, Marla](#)  
**To:** ["McQueen-Bronson, Joyce M."](#)  
**Subject:** RE: Sad news  
**Date:** Thursday, July 14, 2016 4:08:00 PM

---

Thank you!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** McQueen-Bronson, Joyce M. (b)(6)  
**Sent:** Thursday, July 14, 2016 4:08 PM  
**To:** Freedman, Marla <(b)(6)>  
**Subject:** RE: Sad news

Marla,

It is (b)(6)

Take care!

---

**From:** Freedman, Marla [[mailto:](#)] (b)(6)  
**Sent:** Thursday, July 14, 2016 3:35 PM  
**To:** McQueen-Bronson, Joyce M. <(b)(6)>  
**Subject:** RE: Sad news

Thank you for letting me know Joyce, I will share with Bob. BTW, do you have (b)(6) address?

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** McQueen-Bronson, Joyce M. (b)(6)

**Sent:** Thursday, July 14, 2016 3:11 PM

**To:** Freedman, Marla <(b)(6)>

**Subject:** Sad news

Good Afternoon Marla,

I just wanted to let you and Bob know, that I spoke with (b)(6) today. She told me, that

(b)(6)

You know, so much is going on, but I hope all is well with you, Bob, and your families.

You'll take care. Please tell Bob hello for me.

Miss you!



**From:** [Freedman, Marla](#)  
**To:** ["Wang, Aijun A."](#)  
**Bcc:** [Taylor, Robert](#)  
**Subject:** RE: Schedule a Visit ?  
**Date:** Wednesday, November 2, 2016 2:14:00 PM

---

Amy,

It's nice to hear from you. Right now I am very much slammed for time at work and have some issues that will require me to take some unexpected leave over the next couple of months. Maybe we could catch up in January or February, when things settle down?

I apologize, but this is hitting me a particularly busy time.

*Marla A. Freedman*

Deputy Inspector General for Audit  
Federal Housing Finance Agency

(b)(6)

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**From:** Wang, Aijun A. (b)(6)  
**Sent:** Wednesday, November 2, 2016 9:21 AM  
**To:** Freedman, Marla <(b)(6)>  
**Subject:** Schedule a Visit ?

Good Morning Marla,

Time flies like an arrow, just can't believe November is already here.  
How are you doing? I really miss you...

I know you have a very busy schedule, but I wish/would like to schedule an appointment for visiting .  
Please let me know when would be a convenient time for you. I look forward to meet with you.

Thank you so much for your consideration.

Sincerely,

Amy Wang

**From:** [Freedman, Marla](#)  
**To:** ["Johnson, Roderick M."](#)  
**Subject:** RE: Security Clearance Debriefing  
**Date:** Wednesday, November 2, 2016 3:21:00 PM  
**Attachments:** [image004.png](#)  
[image005.png](#)

---

Hi Rod,

Things are going ok here, hope the same there! (b)(6) number is (b)(6)

*Marla A. Freedman*

Deputy Inspector General for Audit  
Federal Housing Finance Agency

(b)(6)

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**From:** Johnson, Roderick M. (b)(6)  
**Sent:** Wednesday, November 2, 2016 3:17 PM  
**To:** Freedman, Marla <(b)(6)>  
**Subject:** RE: Security Clearance Debriefing

Hello Marla ☺. Hope things are going well over there.

I've been trying calling FHFA to get a phone number on several of you, but there is nothing listed in FHFA directory (phone numbers).

Do you have a number that I can reach (b)(6) or email address?

*Roderick M. Johnson*

Personnel Security Officer  
Department of the Treasury  
Office of Inspector General  
875 15th Street, NW  
Washington, DC 20005

Direct:

Office:

Email1:

Email2:

(b)(6)



---

**From:** Freedman, Marla [[\(b\)\(6\)](mailto:(b)(6))]  
**Sent:** Friday, July 8, 2016 8:00 AM  
**To:** Johnson, Roderick M. <(b)(6)>  
**Subject:** RE: Security Clearance Debriefing

Rod,

As requested, attached is my signed SF-132.

Have a good weekend,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Johnson, Roderick M. (b)(6)  
**Sent:** Thursday, July 7, 2016 4:19 PM  
**To:** Freedman, Marla (b)(6)  
**Subject:** RE: Security Clearance Debriefing

Thanks, Hurry back ☺

*Roderick "Rod" Johnson*  
Personnel Security Officer  
Department of the Treasury  
Office of Inspector General  
875 15th Street, NW  
Washington, DC 20005  
Direct: (b)(6)  
Office: (b)(6)  
Email1: (b)(6)  
Email2: (b)(6)



---

**From:** Freedman, Marla [mailto:(b)(6)]  
**Sent:** Thursday, July 7, 2016 4:17 PM  
**To:** Johnson, Roderick M. (b)(6)  
**Subject:** RE: Security Clearance Debriefing

Rod,

I will complete the form and have it back to you in the morning.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Johnson, Roderick M. (b)(6)  
**Sent:** Thursday, July 7, 2016 4:16 PM  
**To:** Freedman, Marla (b)(6)  
**Subject:** FW: Security Clearance Debriefing

Marla,

Unfortunately, I'm emailing you because prior to departing Treasury OIG, your SF-312 (form attached) was a requirement to be signed as part of your out-processing.

On another note, your personnel security file that was maintained by OSP before BFS took possession did not have your original SF-312.

Can you fill out the highlighted portions of the SF-312 and scan back to me? I will fill out the Name of Witness under "Security Debriefing Acknowledgement".

Thanks

*Roderick "Rod" Johnson*  
Personnel Security Officer  
Department of the Treasury  
Office of Inspector General  
875 15th Street, NW  
Washington, DC 20005  
Direct (b)(6)  
Office (b)(6)  
Email1 (b)(6)  
Email2 (b)(6)



**From:** Johnson, Roderick M.  
**Sent:** Monday, May 16, 2016 7:10 PM  
**To:** Freedman, Marla A. (b)(6)  
**Subject:** RE: Security Clearance Debriefing

Yeaper. He had Cc'd me on the date.

I've enjoyed your laughter, toughness and sense of humor and professionalism. You'll be missed :-(

Roderick "Rod" Johnson  
Personnel Security Officer  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th St. NW

Washington, DC 20005

D:

C:

(b)(6)

(b)(6)

---

**From:** Freedman, Marla A.

**Sent:** Monday, May 16, 2016 6:06:01 PM

**To:** Johnson, Roderick M.

**Subject:** RE: Security Clearance Debriefing

Ok, BTW, Larry Marlowe already did my SCI debrief.

---

**From:** Johnson, Roderick M.

**Sent:** Monday, May 16, 2016 11:00 AM

**To:** Freedman, Marla A. (b)(6)

**Subject:** Security Clearance Debriefing

Marla,

In addition to being debriefed for SCI access, you'll need to complete the below training for your Top Secret security clearance as part of your out-processing.

Below is the security debriefing.

The debriefing can be found at

<http://wa1srv60/oig/main/OM/Security/Shared%20Documents/OIG%20Classified%20Information%20Debriefing%20Training.pdf>

Thanks

***Roderick "Rod" Johnson***

Personnel Security Officer

Department of the Treasury

Office of Inspector General

740 15th Street, NW

Washington, DC 20005

Direct:

Office:

Email1

Email2

(b)(6)



**From:** [Freedman, Marla](#)  
**To:** [Harker, Deborah L.](#)  
**Subject:** RE: Shadow banks are laying the foundation for the next housing crash  
**Date:** Thursday, October 27, 2016 7:55:03 AM

---

Debbie,

Oops, I did not. I sent it from my cell phone and it must have picked up the wrong stored address.  
Thanks for letting me know.

It was an exciting game!

Marla Freedman  
Deputy Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)

---

**From:** [Harker, Deborah L.](#)  
**Sent:** 10/27/2016 7:45 AM  
**To:** [Freedman, Marla](#)  
**Subject:** FW: Shadow banks are laying the foundation for the next housing crash

Hi Marla,  
Did you mean to send this to our audit managers at Treasury?

PS. Good game on Saturday. Penn State really played hard.

---

**From:** Freedman, Marla [[mailto:](#) (b)(6)]  
**Sent:** Thursday, October 27, 2016 7:30 AM  
**To:** OIG-OA Audit Managers <(b)(6)>  
**Subject:** Shadow banks are laying the foundation for the next housing crash

Something to consider (planning wise)...

<http://www.businessinsider.com/shadow-banks-are-laying-the-foundation-for-the-next-housing-crash-2016-10>

Marla Freedman  
Deputy Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)

**From:** [Freedman, Marla](#)  
**To:** ["Ellison, April"](#)  
**Subject:** RE: Things are finally moving...  
**Date:** Wednesday, August 17, 2016 7:28:00 AM

---

Yay!!!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*  
202-730-4040

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**From:** Ellison, April [(b)(6)]  
**Sent:** Tuesday, August 16, 2016 4:32 PM  
**To:** Freedman, Marla <[(b)(6)]>  
**Cc:** [(b)(6)]  
**Subject:** RE: Things are finally moving...

Hi Marla,

Thank you so much for the opportunity! Please see attached for the requested documents listed below:

- Resume
- Most current SF-50 (showing current salary)
- Transcript
- OF-306

I'm also cc'ing [(b)(6)] on this email. Please let me know if anything else is needed.

Thanks,

APRIL ELLISON, CPA, CFE  
AUDITOR  
DEPARTMENT OF THE TREASURY - OIG  
875 15TH STREET, NW  
WASHINGTON, DC 20005  
PHONE: [(b)(6)]  
FAX: 202-927-5379

---

**From:** Freedman, Marla [[mailto:\[\(b\)\(6\)\]](#)]  
**Sent:** Monday, August 15, 2016 9:31 AM

**Subject:** Things are finally moving...

**Importance:** High

Good morning,

It looks like things are finally starting to move here at FHFA OIG along the recruiting front – thank you for bearing with me!

Ok, in case you might not have seen, we finally got a number of EL-511s posted. Once they close (each will stay open for 5 business days), we will start to be able to make offers, etc. To speed things along, I am asking that you have the following items ready to send over as soon as the postings close. I am checking now if we need these items before we can make an offer in writing (I think the answer will be yes because we need your SF-50).

At any rate, here is what we need to start the security and employment process (you can send them to me or directly to (b)(6) our HR specialist. Her email is (b)(6) :

- Resume
- Most current SF-50 (this will show current salary)
- SF-50 (showing full performance level) – this would be for those who are a 9/11/12
- Transcripts (copy)
- OF-306 (attached to the email)

Please email or call if you have any questions.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** [Freedman, Marla](#)  
**To:** ["Larsen, Brigit"](#)  
**Subject:** RE: Things are finally moving...  
**Date:** Thursday, September 29, 2016 2:11:00 PM

---

Brigit,

The IG is out of the office today and I will be out of the office tomorrow and Monday. I did raise the question with her, but she really hasn't given me a firm answer yet on additional hires...I think she wants to let those who have recently come on-board and/or will be coming on-board to have a chance to assimilate and get work started before we extend any more offers. Although, I may be wrong and she has been meaning to tell me yes.

At any rate, my best guess is that we will be doing more hiring, I just don't know the timing. I'm also thinking that she might decide to put out an announcement and see who applies (if we do go that route, I would hope you apply).

I'm sorry that I can't answer your question more directly, but we're in that weird betwixt and between area of knowing that we need to hire more, but not sure of the timing.

I'm happy that you're still interested.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Larsen, Brigit (b)(6)  
**Sent:** Thursday, September 29, 2016 12:29 PM  
**To:** Freedman, Marla (b)(6)  
**Subject:** RE: Things are finally moving...

Hi Marla,

Hope everything is going well!

Sorry to keep asking. I was wondering if you have any updates on the availability of a position.

Thank you!

Brigit

---

**From:** Freedman, Marla [mailto: (b)(6)]

**Sent:** Monday, September 19, 2016 1:48 PM

**To:** Larsen, Brigit < (b)(6) >

**Subject:** RE: Things are finally moving...

Brigit,

I was out of the office Friday and am just catching up with emails – sorry for the delay. I have not had an opportunity to speak with Laura yet. I hope to do so soon and will let you know.

What did you tell Kieu when she asked if I contacted you?

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Larsen, Brigit [ (b)(6) ]

**Sent:** Friday, September 16, 2016 2:06 PM

**To:** Freedman, Marla < (b)(6) >

**Subject:** RE: Things are finally moving...

Hi Marla,

Not trying to rush anything, I was just wondering if you have an update on the availability of the position?

Recently I have been open with Kieu that I am considering the position (She asked me if you contacted me). I haven't told her that I decided to take the position since I am waiting to make sure the position is available. Now she has asked me to let her know my decision by Monday, because she needs to determine if she can give me a new assignment next week.

It is ok if you don't have a clear answer from Laura yet. I just want to make sure that when I tell Kieu on Monday that I have decided to accept the position that there is at least a chance that the opportunity is still available for me.

Thank you,

Brigit Larsen, CFE  
Auditor  
Treasury Office of Inspector General  
875 15<sup>th</sup> Street, NW  
Washington, DC 20005  
Email: [REDACTED]  
Desk: [REDACTED]  
Fax: 2 [REDACTED]  
Mobil [REDACTED]

---

**From:** Freedman, Marla [mailto:[REDACTED]]  
**Sent:** Tuesday, September 13, 2016 7:34 AM  
**To:** Larsen, Brigit [REDACTED]  
**Subject:** RE: Things are finally moving...

Brigit,

I'm working from home today (I have a doctor's appt at 10am). I plan to be back in tomorrow, but I'm not sure of the access I will have to Laura (the IG) – just not sure of her schedule. As soon as I can though, I will touch base with her and get back to you.

I'm hoping she will let me go one more (finger crossed)!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

[REDACTED]

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**From:** Larsen, Brigit [REDACTED]  
**Sent:** Tuesday, September 13, 2016 6:59 AM  
**To:** Freedman, Marla [REDACTED]  
**Subject:** RE: Things are finally moving...

Good morning Marla,

Hopefully I am not too late, but I finally have decided I would like to join you at FHFA! Please let me know if the position is still available. I can send you the paper work ASAP. Thank you for bearing with me through this decision!

Brigit Larsen, CFE

Auditor

Treasury Office of Inspector General

875 15<sup>th</sup> Street, NW

Washington, DC 20005

Email:

Desk:

Fax: 2

Mobil

(b)(6)

---

**From:** Freedman, Marla [mailto: (b)(6)]

**Sent:** Friday, September 9, 2016 1:35 PM

**To:** Larsen, Brigit < (b)(6) >

**Subject:** RE: Things are finally moving...

Brigit,

At this point, I will wait to hear from you. I can't promise the position will still be there as, even now, we have to clear each position with the IG. Also, with regard to your question about being AIC, I can't guarantee that either. Our teams are very small – 2 to 3 people. So, on some jobs the 12 will be the AIC; on others they won't. Having said that, on some jobs the 12 might be the audit manager. It will just depend from job to another.

Have a good weekend!

*Marla A. Freedman*

*Deputy Inspector General for Audit*

*Federal Housing Finance Agency*

(b)(6)

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**From:** Larsen, Brigit (b)(6)

**Sent:** Friday, September 9, 2016 1:27 PM

**To:** Freedman, Marla <(b)(6)>

**Subject:** RE: Things are finally moving...

Hi Marla,

I am still considering the position you offered me. However, I am waiting to hear back about my audit manager interview in the next 2 weeks. If I would reconsider coming over to FHFA OIG, would the position still be available?

Starting as a GS 12, would I maintain my AIC responsibilities? With my concern about the future of FHFA, maintaining my responsibilities as AIC is very important to me.

Thank you, hope everything is off to a great start over there!

Brigit

---

**From:** Freedman, Marla

**Sent:** Wednesday, August 24, 2016 7:20:30 AM

**To:** Larsen, Brigit

**Subject:** RE: Things are finally moving...

Brigit,

If you decide to come here, your security clearance would be deactivated, since you don't need one here. I'm pretty sure it could be reactivated if you need one again in the near future, but if it lapses for a period of time, you would just need to go through the full clearance process again (if you need the clearance in the future). As for moving to another directorate, I really can't answer that question...it would depend on the needs of that directorate (need to have access to classified material).

I hope that helps with your decision.

Let me know if you have any other questions (that I might be able to answer ☺ ).

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Larsen, Brigit (b)(6)  
**Sent:** Wednesday, August 24, 2016 7:04 AM  
**To:** Freedman, Marla (b)(6)  
**Subject:** RE: Things are finally moving...

Good morning Marla,

I'm still going back and forth in my mind about this decision. I was wondering if I would take the position what would happen to my current security clearance? Just in case in the future if I would be looking into a position that would require it. I'm also trying to compare what would happen to my clearance if I stay at TOIG but become a manager for another directorate. Thanks!

Brigit Larsen, CFE  
Auditor  
Treasury Office of Inspector General  
875 15<sup>th</sup> Street, NW  
Washington, DC 20005

(b)(6)

Mobile: 202-486-9537

**From:** Freedman, Marla [mailto:(b)(6)]  
**Sent:** Monday, August 15, 2016 9:31 AM  
**Subject:** Things are finally moving...  
**Importance:** High

Good morning,

It looks like things are finally starting to move here at FHFA OIG along the recruiting front – thank you for bearing with me!

Ok, in case you might not have seen, we finally got a number of EL-511s posted. Once they close (each will stay open for 5 business days), we will start to be able to make offers, etc. To speed things along, I am asking that you have the following items ready to send over as soon as the postings close. I am checking now if we need these items before we can make an offer in writing (I think the answer will be yes because we need your SF-50).

At any rate, here is what we need to start the security and employment process (you can send them to me or directly to (b)(6) our HR specialist. Her email is (b)(6):

- Resume
- Most current SF-50 (this will show current salary)

- SF-50 (showing full performance level) – this would be for those who are a 9/11/12
- Transcripts (copy)
- OF-306 (attached to the email)

Please email or call if you have any questions.

*Marla A. Freedman*

*Deputy Inspector General for Audit  
Federal Housing Finance Agency*

|        |
|--------|
| (b)(6) |
|--------|

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**From:** Freedman, Marla  
**To:** "Carter, Lisa A."  
**Subject:** RE: Thought of you  
**Date:** Thursday, October 6, 2016 1:02:00 PM

It's good to hear from you! That's cute. I don't use Firefox, so I wouldn't have seen it. Thanks for sharing! BTW, when you're by this way, please let me know. It would be fun to have lunch again.

This is my Friday, I'm off tomorrow. Hope all is well with you!!!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Carter, Lisa A. (b)(6)  
**Sent:** Thursday, October 6, 2016 12:49 PM  
**To:** Freedman, Marla (b)(6)  
**Subject:** Thought of you

Did you see the Firefox note today?

Thought of you when I read it. Hope all is going well.



Q search



Life, liberty and the pursuit of cat videos. That's what makes the internet (and America) great! The U.S. General Election is November 8. Voter registration deadlines drop soon! Visit [Vote.org](http://Vote.org) to register or check your voter status today.



**From:** Freedman, Marla  
**To:** "Harker, Deborah L."; Taylor, Robert  
**Subject:** RE: Treasury OIG Performance Rating Input  
**Date:** Wednesday, September 7, 2016 8:34:00 AM

---

I can give you a call. Is now a good time?

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Harker, Deborah L. (b)(6)  
**Sent:** Wednesday, September 7, 2016 8:23 AM  
**To:** Freedman, Marla (b)(6); Taylor, Robert (b)(6)  
**Subject:** FW: Treasury OIG Performance Rating Input

Good morning,

I hope you are both well. A big thanks to Bob for providing input on everyone except Donna and Lisa. Marla, how would you like to handle this? Would you prefer to call Eric or me, or would you prefer to put something in writing? I am also fine if you want to pass your input through Bob. Just let me know. Hope you had a great first weekend of College football! I am happy- Texas and Ohio State both won!:)

---

**From:** Harker, Deborah L.  
**Sent:** Friday, September 2, 2016 6:53 AM  
**To:** 'Freedman, Marla' (b)(6); 'Taylor, Robert' (b)(6)  
**Subject:** Treasury OIG Performance Rating Input

Hi Marla and Bob,

I hope all is well there. Hard to believe it is already September, which as you know is performance rating time here at Treasury OIG. I met with Kay and Kim to discuss how to proceed on certain performance ratings and they suggested that I get input from both of you.

Marla-

Your input on Cedric, Lisa C, and Donna

Bob-

Your input on Lisa D, Joyce, Jim, Kieu, and James

Please let me know if you would prefer to send this input in writing, or if you would prefer to have a phone call to discuss. In advance, I really appreciate your time in helping us get these done.

Debbie Harker CPA, MBA  
Audit Director  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street, N.W.  
Washington, D.C. 20005

(b)(6)

**From:** Freedman, Marla  
**To:** Taylor, Robert; (b)(6)  
**Cc:** White, Chereeka L.  
**Subject:** RE: Vouchers for Marla and Bob  
**Date:** Friday, August 19, 2016 10:12:00 AM

---

Valerie,

The same is true in my case as well. Please call or email if you need anything further.

Thank you,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Taylor, Robert  
**Sent:** Friday, August 19, 2016 10:04 AM  
**To:** (b)(6)  
**Cc:** Freedman, Marla <(b)(6)>; White, Chereeka L. <(b)(6)>  
**Subject:** FW: Vouchers for Marla and Bob

Valerie,

Hopefully I got your email address right. Anyway, I left OIG before this training and did not take the trip. So, the authorization should be cancelled and the funds deobligated. Sorry about the confusion.

I'm off this week and will be back in the office Tuesday if we need to chat. My number is (b)(6)

Thanks! Bob

---

**From:** White, Chereeka L. <(b)(6)>  
**Sent:** Friday, August 19, 2016 9:58 AM  
**To:** Taylor, Robert  
**Subject:** FW: Vouchers for Marla and Bob

Good Morning Bob,

Valerie Toye needs some information from you to close out your travel accounts. Can you please contact her when you get a chance.

Thank you,

*Chereeka White*

Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, DC 20220  
Office: (b)(6)

---

**From:** Toye, Valerie K.

**Sent:** Thursday, August 18, 2016 3:15 PM

**To:** White, Chereeka L. (b)(6)

**Cc:** Hammond, Sr., Cedric E. (b)(6)

**Subject:** Vouchers for Marla and Bob

Good Afternoon Chereeka,

I received an email that the vouchers for Marla and Bob's last trip on May 31<sup>st</sup> for the Mid Atlantic Intergovernmental Audit Forum was not processed/completed. Are you able to contact to them to see if they still have the receipts from the trip so I may process the vouchers and close out their accounts? Thank You.

**Valerie Toye**  
**Administrative Specialist**  
**Office of Inspector General**  
**Office of Management**  
**Washington, DC 20220**  
**Direct Line:** (b)(6)  
**Main Line:** (b)(6)  
**Fax: 202-927-6492**

**From:** Freedman, Marla  
**To:** "Cho, David P."  
**Subject:** RE: When you get a minute  
**Date:** Friday, July 22, 2016 10:54:00 AM

---

David,

I'm back at my desk, can you call now?

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Cho, David P. (b)(6)

**Sent:** Friday, July 22, 2016 9:43 AM

**To:** Freedman, Marla (b)(6)

**Subject:** RE: When you get a minute

Good Morning Marla,

I still have three young boys... So I guess things are as good as can be expected.

Regardless, I left you a voicemail just now. I am in the office today with only a 10am to about 10:30am meeting. Aside from that, I am available to assist with anything after that meeting.

On a side note, I was glad to see that FHFA (Kevin Thompson) was sending someone to the annual forum being hosted at Treasury this year. Hopefully, he will be able to bring back some valuable tips.

Nonetheless, I look forward to speaking with you later today.

Regards,

*David Cho*

IT Specialist | Department of the Treasury | Office of Inspector General

875 15<sup>th</sup> Street NW Office 2010 | Washington, DC 20220

e-Mail: (b)(6)

**From:** Freedman, Marla [mailto:(b)(6)]

**Sent:** Friday, July 22, 2016 9:20 AM

**To:** Cho, David P. <(b)(6)>

**Subject:** When you get a minute

Hi David,

Hope things are good! Just following up on the voice mail I left...when you get a chance, could you please give me a call - (b)(6)

Thanks,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** [Freedman, Maria](#)  
**To:** [Thompson, Fawntrella L.](#)  
**Subject:** RE: With gratitude and thanks  
**Date:** Thursday, August 18, 2016 4:57:30 PM

---

Wow - Congratulations Fawntrella, I am very proud of you!!!

Sent from my Windows Phone

---

**From:** [Thompson, Fawntrella L.](#)  
**Sent:** 8/18/2016 4:42 PM  
**To:** [Thompson, Fawntrella L.](#)  
**Subject:** With gratitude and thanks

Hello All,

First and foremost, I would like to take a moment to express my gratitude for your role in my career enriching experience through the Darlene H. Young Leadership Academy (DYLA) (\*program requirements recapped below my signature). Secondly, I am excited to share that I am scheduled to graduate from DYLA on Monday, August 22, 2016 in Atlantic City, NJ.

My DYLA experience has afforded me the opportunity to learn, stretch, and grow. To my current and former Treasury OIG leadership thank you: Inspector General Thorson; Assistant Inspector General Freedman; Deputy Assistant Inspector General Taylor; Acting Assistant IG Carter; Director Barron; Counsel to the IG, Delmar; and Assistant Counsel, Sciurba.

Also, many thanks to the wonderful and talented Senior Executive Service Members, Directors, and Leaders outside of my agency that include: Mr. Rokosz, Mrs. Gambrell, Dr. Bailey, Mr. Turner, Mrs. Plunkett, Mr. Beckles, Mrs. Kea, Mrs. Pride, Mrs. Richardson, and Dr. Coleman. While in the company of those talented individuals, my experiences included, but was not limited to: touring and attending high level meetings at the Pentagon and meeting high ranking military Officials; completing a 30-day detail at the U.S. Department of Housing and Urban Development Office of the Inspector General (HUD OIG); attending high level meetings and an award ceremony at the Federal Deposit Insurance Corporation's (FDIC) three locations, attending high level meetings at the Office of the Chief, U.S. Army Reserve (OCAR) on Fort Belvoir; and gaining an inside view of the U.S. Department of Labor Office of the Inspector General (Labor OIG), amongst other experiences.

In closing, my mother taught me and reinforced the importance of an education up until the time of her passing in 2007. As a first generation college and master's graduate, who also holds a graduate certificate in organization leadership (GCOL), and the pending DYLA certificate, I teach and reinforce the importance of education to my 14 year old son. I'm passionate, and am empowered by the beliefs that my mother taught me. From my perspective, learning never ceases, and I am honored to

have been awarded the Management Concepts Leadership Certificate Scholarship in July 2016. I welcome and look forward to the continued knowledge, and growth through the Management Concepts program.

Thank you for taking the time to read this message, and for your contribution toward my career's growth and development!

Best regards,

Fawntrella (Fawn) Thompson, GCOL, MSM-PSA

U.S. Department of the Treasury

Office of Inspector General

875 15<sup>th</sup> St. NW, Ste. 500

Washington, DC 20005

(b)(6)

*Fostering Economic & Financial Efficiency and Prosperity within Treasury*

#### \*DYLA Recap

DYLA is a competency-based leadership program designed to develop public service employees into more effective leaders. The Program is based on the Office of Personnel Management's Executive Core Qualifications. As a DYLA intern, I engaged in classroom discussions, group exercises, learning teams and independent studies. The curriculum is based on experiential learning and supported by classroom instruction, and individual components, which included:

- Residential orientation training
- An initial and mid-way personality assessment
- An Individual Leadership Development Plan
- Team project, Operation: BIG Filling Empty Closets (OBFEC) with Atlantic City Rescue Mission (New Jersey)
- Writing assignments
- Consultation with a National Coach (mentor)
- A 30-day developmental assignment
- Four senior executive interviews
- Three senior executive shadowing assignments



**From:** [Freedman, Marla](#)  
**To:** ["Thompson, Fawntrella L."](#)  
**Subject:** RE: With gratitude and thanks  
**Date:** Friday, August 19, 2016 7:15:00 AM

---

Thanks Fawntrella – you brought a smile to mine as well 😊

Happy Friday!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Thompson, Fawntrella L. (b)(6)  
**Sent:** Friday, August 19, 2016 7:14 AM  
**To:** Freedman, Marla <(b)(6)>  
**Subject:** RE: With gratitude and thanks

Thank you Ms. Marla!!! Hearing from you brought a smile to my face😊. Happy Friday, and I hope your settling in at FHFA.

Fawntrella

---

**From:** Freedman, Marla [[mailto:\(b\)\(6\)](#)]  
**Sent:** Thursday, August 18, 2016 4:57 PM  
**To:** Thompson, Fawntrella L.  
**Subject:** RE: With gratitude and thanks

Wow - Congratulations Fawntrella, I am very proud of you!!!

Sent from my Windows Phone

---

**From:** [Thompson, Fawntrella L.](#)  
**Sent:** 8/18/2016 4:42 PM  
**To:** [Thompson, Fawntrella L.](#)  
**Subject:** With gratitude and thanks

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Thank you for taking the time to read this message, and for your contribution toward my career's growth and development!

Best regards,

Fawntrella (Fawn) Thompson, GCOL, MSM-PSA  
U.S. Department of the Treasury  
Office of Inspector General  
875 15<sup>th</sup> St. NW, Ste. 500  
Washington, DC 20005

**\*DYLA Recap**

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- Writing assignments
- Consultation with a National Coach (mentor)
- A 30-day developmental assignment
- Four senior executive interviews
- Three senior executive shadowing assignments

**From:** [Freedman, Marla](#)  
**To:** ["Jason Beckwith"](#)  
**Subject:** RE: follow-up  
**Date:** Monday, August 15, 2016 7:38:00 AM

---

Jason,

Thank you for getting back to me. I guess you know we are now in the process of posting the ICTAPs over here (the 2210s should post late this week or next). I did tell the IG about our conversation and she is/was comfortable with us offering you 10 percent above your offer from OPM (in case that makes a difference). I wish you would change your mind, but respect your decision. If you should have a change of heart, please let me know.

I wish you all the best regardless of your final decision. And, you're right, I'm certain our paths will cross again.

Please keep in touch,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Jason Beckwith (b)(6)  
**Sent:** Sunday, August 14, 2016 4:00 PM  
**To:** Freedman, Marla (b)(6)  
**Subject:** Re: follow-up

Marla -

I wanted to thank you again for thinking of me as you transition to FHFA OIG. It means a lot that you noticed the work I was doing in IT Audit.

I've thought about it a lot and I really think that I am going to have to take the job at OPM. Its an opportunity to step into a troubled agency and effect some change. It'll be a big risk, but I feel like its the right move at this point in my career.

Thanks again for your confidence in me. I've learned over the last few years that DC is quite a small town, and I don't doubt we will run into one another again!

Thanks!

-Jason

(b)(6)

On Thu, Aug 11, 2016 at 3:23 PM, Beckwith, Jason E. <(b)(6)> wrote:

**From:** Freedman, Marla [mailto:(b)(6)]

**Sent:** Tuesday, August 2, 2016 4:00 PM

**To:** Beckwith, Jason E. <(b)(6)>

**Subject:** follow-up

Hey Jason,

I just got out of meeting with the IG, as long as you have your OPM tentative offer in writing, we can go 10 percent above.

Yay???

*Marla A. Freedman*

*Deputy Inspector General for Audit*

*Federal Housing Finance Agency*

(b)(6)

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**From:** [Freedman, Marla](#)  
**To:** ["Carter, Lisa A."](#)  
**Subject:** RE: lunch  
**Date:** Wednesday, August 17, 2016 10:52:00 AM

---

Yay, see you then ☺

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Carter, Lisa A. (b)(6)  
**Sent:** Wednesday, August 17, 2016 10:52 AM  
**To:** Freedman, Marla (b)(6)  
**Subject:** RE: lunch

Yes ☺

---

**From:** Freedman, Marla [[mailto:](#)] (b)(6)  
**Sent:** Wednesday, August 17, 2016 10:26 AM  
**To:** Carter, Lisa A. (b)(6)  
**Subject:** lunch

We're still on, right – 11:30?

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** [Freedman, Marla](#)  
**To:** ["Cho, David P."](#)  
**Subject:** RE: moving along  
**Date:** Tuesday, August 2, 2016 4:13:00 PM

---

Thank you David, we can't wait to work with you again!!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Cho, David P. (b)(6)

**Sent:** Tuesday, August 2, 2016 4:12 PM

**To:** Freedman, Marla (b)(6)

**Subject:** RE: moving along

Hello Marla,

I am and always will be there to do whatever I can to assist you and Bob. Just say the word and I will do whatever I can help out.

I am just incredibly grateful and humbled that you and Bob even thought of me to join your new team.

Please let me know if/when you need me to do anything.

Regards,

*David Cho*

IT Specialist | Department of the Treasury | Office of Inspector General

875 15<sup>th</sup> Street NW Office 2010 | Washington, DC 20220

e-Mail: (b)(6)

---

**From:** Freedman, Marla [[mailto:](#)] (b)(6)

**Sent:** Tuesday, August 2, 2016 4:05 PM

**To:** Cho, David P. (b)(6)

**Subject:** moving along

David,

Just want to let you know that we will be moving on things very soon. HR is supposed to have all the PDs to ARC by the end of this week to get them classified. Once we are notified that they have been classified, we will post an ITAP/CTAP for 5 days. After that, we plan to start making offers.

I wanted to let you know.

*Marla A. Freedman*

*Deputy Inspector General for Audit*

*Federal Housing Finance Agency*

|        |
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| (b)(6) |
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**From:** Freedman, Marla  
**To:** (b)(6)  
**Subject:** RE: need a minute  
**Date:** Friday, August 19, 2016 11:37:00 AM

---

Ok, I'm back. I just want to be at my desk when you call.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Freedman, Marla  
**Sent:** Friday, August 19, 2016 11:34 AM  
**To:** (b)(6)  
**Subject:** need a minute  
**Importance:** High

Hey Dan,

I gotta hit the ladies room. I'll let you know when I'm back...it should only be a minute or two.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** [Freedman, Marla](#)  
**To:** ["Hollis, Tricia"](#)  
**Cc:** [Thorson, Eric M](#); [Lawrence, Jeffrey](#)  
**Subject:** RE: out-processing  
**Date:** Wednesday, May 25, 2016 12:50:00 PM

---

For the most part, I was hoping to hang onto the laptop until Monday – I still haven't had an opportunity to identify the files that I'd like to take with me (based on Rich's approval). If that's ok?

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Hollis, Tricia [ (b)(6) ]  
**Sent:** Wednesday, May 25, 2016 12:43 PM  
**To:** Freedman, Marla < (b)(6) >  
**Cc:** Thorson, Eric M < (b)(6) >; Lawrence, Jeffrey < (b)(6) >  
**Subject:** out-processing

Marla –

I was just talking with Eric and he asked me to work with you to complete the out-processing that should have been done as you left. I've printed out the form and will have it with me tomorrow afternoon. Can I assume you'll be bringing anything you still have?

Thanks

Tricia

**From:** Freedman, Marla  
**To:** "Gauthier, John B."  
**Subject:** RE: request  
**Date:** Friday, July 29, 2016 10:59:00 AM

---

Thanks John for letting me know. I do wish you all the best. Please keep us in mind if you ever have a change of heart.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Gauthier, John B. (b)(6)  
**Sent:** Friday, July 29, 2016 10:58 AM  
**To:** Freedman, Marla (b)(6)  
**Subject:** RE: request

Hi Marla. Thanks again for reaching out to me yesterday. I feel honored that you and Bob appreciate the work I have done at Treasury and would bring me to FHFA, but I am going to accept the offer SEC sent me and pursue this position. It was a very tough decision but feel I need to see this through. I wish you guys all the best and know our paths will cross again soon.

John Gauthier  
(b)(6) cell

---

**From:** Freedman, Marla  
**Sent:** Thursday, July 28, 2016 1:49:58 PM  
**Subject:** request

When you have a minute, would you please give me a call at the number below or send me your telephone number so that I can call you.

Thanks,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** [Freedman, Marla](#)  
**To:** [Delmar, Richard K.](#); [Silverman, Adam](#)  
**Cc:** [Taylor, Robert](#)  
**Subject:** Reminder for tomorrow  
**Date:** Wednesday, August 24, 2016 10:06:00 AM  
**Importance:** High

---

Hope everyone is still on for lunch with Dennis tomorrow at 11:30am – the Holiday Inn at 550 C Street, SW (buffet).

See you there...

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

|        |
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| (b)(6) |
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**From:** [Freedman, Marla](#)  
**To:** ["Thorson, Eric M"](#)  
**Subject:** Some Things  
**Date:** Monday, August 29, 2016 7:17:00 AM

---

Eric,

You know I have the greatest of respect for you and appreciate everything that you have done for me. You have always supported me, and for that I will always be grateful. This is why I need to share some difficult stuff with you.

As I'm sure you've become aware, FHFA OIG has posted a number of audit positions on USAJobs.gov, and a number of people from Treasury OIG have expressed serious interest in those jobs. Although it's difficult for me to say this to you, I think a number of the folks who have expressed interest in these jobs would be a good fit here.

Assuming things go as I think they will, a handful of people will be accepting positions here in the near future. I know this will put some stress on the office in the short-term, and I don't want to minimize that, but at the same time we have all gone through periods where we have lost talent that we knew would be hard to replace. In the end though, everything works out and the office ends up even stronger.

BTW, I think you all made an excellent selection in Debbie Harker, she will make a remarkable AIGA. When I heard the news, I reached out to her with congratulations and offered my support anytime.

On a lighter note, not sure if you heard, but Bob and I had lunch with Rich last week along with some former Treasury OIGers (Dennis and Adam). It was nice to catch up. Hopefully at some point you and I can do the same.

Take care,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

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| (b)(6) |
|--------|

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**From:** Freedman, Marla  
**Bcc:** (b)(6); "Ahn, Jenny S."; (b)(6)  
**Subject:** Things are finally moving...  
**Date:** Monday, August 15, 2016 9:30:00 AM  
**Attachments:** of0306 (declaration of federal employment).pdf  
**Importance:** High

---

Good morning,

It looks like things are finally starting to move here at FHFA OIG along the recruiting front – thank you for bearing with me!

Ok, in case you might not have seen, we finally got a number of EL-511s posted. Once they close (each will stay open for 5 business days), we will start to be able to make offers, etc. To speed things along, I am asking that you have the following items ready to send over as soon as the postings close. I am checking now if we need these items before we can make an offer in writing (I think the answer will be yes because we need your SF-50).

At any rate, here is what we need to start the security and employment process (you can send them to me or directly to (b)(6), our HR specialist. Her email is (b)(6):

- Resume
- Most current SF-50 (this will show current salary)
- SF-50 (showing full performance level) – this would be for those who are a 9/11/12
- Transcripts (copy)
- OF-306 (attached to the email)

Please email or call if you have any questions.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Freedman, Marla  
**To:** (b)(6)  
**Subject:** follow-up  
**Date:** Tuesday, August 2, 2016 3:59:00 PM

---

Hey Jason,

I just got out of meeting with the IG, as long as you have your OPM tentative offer in writing, we can go 10 percent above.

Yay???

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Freedman, Marla  
**To:** (b)(6)  
**Subject:** please send your phone number  
**Date:** Wednesday, July 27, 2016 12:54:00 PM

---

Hi Tram,

Would you please send me your phone number – turns out I don't have it.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** (b)(6)  
**Sent:** 9 Nov 2016 14:09:01 +0000  
**To:** 'George, Sheri A.'  
**Subject:** RE: CPE Request

Thank you, Sheri, this is perfect. I don't believe I have any for 2016.

Thanks,

(b)(6)

---

**From:** George, Sheri A. (b)(6)  
**Sent:** Wednesday, November 9, 2016 9:06 AM  
**To:** (b)(6)  
**Subject:** RE: CPE Request

Hey (b)(6)

Attach are your 2015 CPE's earned. Will send 2016 shortly.

Thanks  
Sheri

---

**From:** (b)(6)  
**Sent:** Tuesday, November 8, 2016 2:09 PM  
**To:** George, Sheri A. (b)(6)  
**Cc:** Gambrell, Bobbie  
**Subject:** CPE Request

Good afternoon Sheri,

I hope you are doing well! Could you please provide my CPE spreadsheet, CPE Forms, and Certifications for 2015-2016? Please let me know if you have any questions.

Thanks,

(b)(6)

(b)(6)

Auditor  
Federal Housing Finance Agency  
Office of Inspector General  
400 7<sup>th</sup> Street, SW  
Washington, DC 20219  
Office: (b)(6)

**From:** (b)(6)  
**Sent:** 21 Nov 2016 12:31:14 +0000  
**To:** 'Sciurba, Loren'  
**Subject:** RE: Financial Disclosure Form

Thank you, Loren!

Thanks,

(b)(6)

---

**From:** Sciurba, Loren (b)(6)  
**Sent:** Friday, November 18, 2016 9:05 AM  
**To:** (b)(6)  
**Cc:** (b)(6)  
**Subject:** FW: Financial Disclosure Form

(b)(6)

I have attached a copy of your 450. Good luck in the new job!  
Loren

Loren J. Sciurba, Assistant Counsel  
U.S. Department of the Treasury, Office of Inspector General  
875 15<sup>th</sup> Street, NW  
Washington, DC 20005

(b)(6)

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**From:** Altemus, Amy J.  
**Sent:** Wednesday, November 16, 2016 12:56 PM  
**To:** Sciurba, Loren (b)(6)  
**Subject:** FW: Financial Disclosure Form

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**From:** (b)(6)  
**Sent:** Wednesday, November 16, 2016 12:46 PM  
**To:** Altemus, Amy J. <(b)(6)>  
**Subject:** Financial Disclosure Form

Good afternoon Amy,

I hope all is well. Sorry to bother you with this, but could you please forward this email to the appropriate party? I was not sure if it was still Loren handling these.

I would like to request my Financial Disclosure Form 450 be forwarded to (b)(6)  
(b)(6) in the Office of Chief Counsel.  
Please let me know if you have any questions. Thank you in advance for your help!

Thanks,  
Marco

(b)(6)  
Auditor  
Federal Housing Finance Agency  
Office of Inspector General  
400 7<sup>th</sup> Street, SW  
Washington, DC 20219  
Office (b)(6)

**From:** (b)(6)  
**Sent:** 8 Nov 2016 19:08:33 +0000  
**To:** (b)(6)  
**Cc:**  
**Subject:** CPE Request

Good afternoon Sheri,

I hope you are doing well! Could you please provide my CPE spreadsheet, CPE Forms, and Certifications for 2015-2016? Please let me know if you have any questions.

Thanks,

(b)(6)

(b)(6)

Auditor  
Federal Housing Finance Agency  
Office of Inspector General  
400 7<sup>th</sup> Street, SW  
Washington, DC 20219  
Office: (b)(6)

**From:** (b)(6)  
**Sent:** 16 Nov 2016 17:45:59 +0000  
**To:** (b)(6)  
**Subject:** Financial Disclosure Form

Good afternoon Amy,

I hope all is well. Sorry to bother you with this, but could you please forward this email to the appropriate party? I was not sure if it was still Loren handling these.

I would like to request my Financial Disclosure Form 450 be forwarded to (b)(6) in the Office of Chief Counsel.  
Please let me know if you have any questions. Thank you in advance for your help!

Thanks,

(b)(6)

(b)(6)

Auditor  
Federal Housing Finance Agency  
Office of Inspector General  
400 7<sup>th</sup> Street, SW  
Washington, DC 20219  
Office: (b)(6)

**From:** [Taylor, Robert](#)  
**To:** [Freedman, Marla](#); [Delmar, Richard K.](#)  
**Subject:** RE: Law360: Why Financial Crisis Cases Against Wall Street Execs Veered Off Target  
**Date:** Tuesday, July 19, 2016 8:15:00 AM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[image004.png](#)  
[image005.png](#)  
[image006.png](#)  
[image007.png](#)  
[image008.png](#)  
[image009.png](#)  
[image010.png](#)  
[image011.png](#)  
[image012.png](#)  
[image014.png](#)

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Yep, certainly sends the message that white collar crime pays.

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**From:** Freedman, Marla  
**Sent:** Monday, July 18, 2016 5:29 PM  
**To:** Delmar, Richard K.; Taylor, Robert  
**Subject:** RE: Law360: Why Financial Crisis Cases Against Wall Street Execs Veered Off Target

Boy, if that doesn't give you the warm fuzzies, nothing will ☺

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**From:** Delmar, Richard K. [REDACTED] (b)(6)  
**Sent:** Monday, July 18, 2016 9:23 AM  
**To:** Taylor, Robert [REDACTED] (b)(6); Freedman, Marla [REDACTED] (b)(6)  
**Subject:** RE: Law360: Why Financial Crisis Cases Against Wall Street Execs Veered Off Target

For nearly two years, the Justice Department stood tall with its \$1.27 billion victory over Bank of America and one of its former executives, a prize for winning one of the most high-profile trials tied to the financial crisis. But that victory — a feat both for the size of the award and inclusion of an individual executive — was recently transformed into a defeat, leaving the government with another disappointment in its efforts to hold someone accountable for the acts that fueled the worst economic disaster since the Great Depression.

The May 23 reversal of a massive civil judgment against the bank and one of its former executives over a problematic mortgage-making program nicknamed Hustle was a stunning loss for the office of U.S. Attorney Preet Bharara of New York and the Countrywide Financial Corp. executive-turned-whistleblower who helped the government bring the case. Before it was acquired by Bank of America in 2008, Countrywide had been the biggest mortgage lender in the U.S., but prosecutors said the company during its waning days had fueled its bottom line by fraudulently selling defective mortgages to Fannie Mae and Freddie Mac.

Aside from being a mark on Bharara's record, the case has also been symptomatic of a broader problem for prosecutors during the post-crisis era. Because while the government has scored record-smashing settlements with large financial institutions over the shoddy mortgages and related investments they sold, it has struggled in high-profile prosecutions, particularly when it comes to individuals of any rank on Wall Street. Several headline-grabbing matters have flopped when put before a judge or jury, fizzled out during the throes of litigation, or simply died on the vine before charges came about.

The latest loss occurred June 30, when a New Mexico federal jury dismissed a portion of the

civil claims the U.S. Securities and Exchange Commission brought against two former officials with the bankrupt Thornburg Mortgage Inc. and deadlocked on others. The agency, which may pursue a retrial, had accused the executives in 2012 of trying to hide \$428 million in losses in the months before the height of the crisis, but it couldn't get the jury to go along with its view of the events years later.

The losses compound the frustration of Wall Street critics who already feel the government didn't do enough to tackle violations of the law in the run-up to the crash. Unlike past crises where bankers and corporate officials were sent to prison for wrongdoing that occurred under their watch, few executives have been criminally convicted or held civilly liable for their role in packaging and selling exotic debt securities that turned out to be ticking time bombs.

Why that is will be the subject of perennial debate. Critics say the government flinched in the face of well-heeled executives with legions of lawyers or simply didn't investigate hard enough for fear of losing in front of juries or making enemies of politically connected people. But legal experts on the other side say the paucity of prosecutions — and the poor performance of others — shows there simply wasn't enough evidence left in the rubble of bad business decisions to prove widespread, endemic fraud caused the crisis. Worse, they say, some of the cases could reflect more the public pressure to prosecute individuals than the objective merits of the case.

Whatever the answer, the Bank of America Hustle case sits right on the edge of the debate. After a five-week trial in 2013, a federal jury declared the bank and its former executive Rebecca Mairone liable for fraud because its subsidiary Countrywide Financial sold reams of defective mortgages to Fannie Mae and Freddie Mac despite earlier pledges it would only send along good quality home loans. Yet the Second Circuit this spring disagreed, finding that what the government proved was not fraud but at worst an intentional breach of contract.

This outcome, which the government may still appeal, is likely to be pored over by prosecutors for years to come. The government convinced a jury about the core facts of its case, but in the eyes of a top federal appeals court, the theory behind its prosecution was weak. As with other crisis-era cases that prosecutors chose to pursue, what evidence they had didn't meet the threshold for fraud when tested in court. That provides a telling lesson for the next time there's an economic crisis.

"People have been calling for more prosecutions, both civil and criminal, but the fact is these cases are really hard to make," said David Reiss, a professor at Brooklyn Law School. "These cases are very, very hard to put together and to win and to keep the win in your pocket."

"When we think about the kind of accountability that we want for the next financial crisis, we need to keep that in mind," he said.

#### A Crisis Unlike Others

For many critics of the government's response to the 2008 meltdown, they need only look back a decade or two to find reason for their grievances. When Enron Corp. and WorldCom Inc. imploded nearly 15 years ago over massive accounting scandals that vaporized the jobs and nest eggs of thousands of people, the company's top executives were hauled to court and sent to prison after being convicted of cooking the company books.

And when scandal rocked the savings-and-loans banking sector during the late 1980s, more than a thousand bankers were criminally prosecuted, and hundreds were convicted. They included Charles Keating Jr., the powerful head of the Lincoln Savings and Loan Association who became a poster child of an era where loose regulation, reckless management and risky investments doomed hundreds of thrift banks, decimated mom-and-pop investors and led to a huge taxpayer-backed bailout of the sector.

By comparison, the number of senior bankers who've faced criminal sanction over their actions during the crisis are comparatively few and include no boldface names. One of the most senior people on Wall Street to go to prison for a role in the latest crisis was Kareem



Serageldin, a former global head of structured credit at Credit Suisse's investment banking unit. He pled guilty in April 2013 to conspiring to falsify the value of mortgage-backed securities on his company's books, all in an effort to help hide some \$100 million in losses. While sentencing him to 30 months in prison, Judge Alvin Hellerstein said the former bank executive was far from alone in his misdeeds, calling him a "small piece of an evil climate" across Wall Street.

If that were the case, one might not know it from looking at the convictions of the time. There's no official tally of crisis convictions and civil enforcement actions, but, as one example of enforcement, the special inspector general of the government's bank bailout program noted in her April report to Congress that just under 80 bankers investigated by her office have been charged with a crime, of whom 57 have been convicted and 35 have been sentenced to prison.

Restraint, Or Resource Constraint?

At its heart, the financial crisis was about what happened when banks lent huge sums to risky borrowers in their zeal to sell and repurpose loans into complex securities that investors wanted and wanted to bet on. But when borrowers began defaulting in droves, those exotic securitizations — things like residential mortgage-backed securities, collateralized debt obligations and synthetic CDOs — only helped to magnify the losses and set off shockwaves across Wall Street and the broader economy.

The eventual toll is well known: 8.7 million jobs lost, trillions of dollars of retirement savings vanished and an unprecedented \$700 billion bailout for many of the financial institutions at the epicenter of the crisis. Onetime financial titans like Lehman Brothers and Bear Stearns were toppled or taken over, while others like American International Group were put on life support amid fears of what their collapse could bring.

For all of this, Wall Street ultimately did pay something. More than \$118 billion in penalties were paid to the Justice Department and other federal agencies to end 57 mortgage- and securities-related cases brought since 2010, according to a June 2016 study by the advocacy group Good Jobs First.

But for many, that's not enough, especially if it means senior executives were let off without even an official censure for what took place under their watch.

"Who remembers a particular fine that a particular company paid or a deferred prosecution?" said Todd Haugh, an assistant professor of law at Indiana University. "People understand when an executive goes to jail. People remember Bernie Madoff, Martha Stewart, Enron, Jeffrey Skilling. There's less recognition of dollars and cents."

The accepted wisdom among former prosecutors, particularly those who spent time within the elite Southern District of New York, is that if there were cases to be made, they would have been brought — particularly because that's how ambitious attorneys build their careers.

"This assumption that an obvious massive fraud had to have happened has been the gospel to so many people," said Daniel Richman, a former assistant U.S. attorney in the Southern District who's now a professor at Columbia Law School. But he questions whether "the crazy overconfidence" that sparked the housing bubble and the rush to securitize home loans necessarily also meant there was crime afoot.

But others aren't so sure. Stephen Hall, legal director at the advocacy group Better Markets, says while legal impediments may have blocked some cases, somebody would have asked Capitol Hill to fix the law if these were truly so serious.

"If the law was riddled with loopholes that make it impossible to prosecute financial criminals, we'd be hearing more about it," he said.

Instead, there seemed to be a real lack of drive within the top ranks of law enforcement to go after the power players on Wall Street, Hall said. He points to testimony that Eric Holder, then the U.S. attorney general, made before Congress in March 2013, when he said he was

concerned that the massive size of Wall Street banks had an “inhibiting impact on our ability to bring resolutions that I think would be more appropriate.”

Holder, who has since returned to his partnership at Covington & Burling LLP, later said his comments were misconstrued and that he never intended to suggest that some banks were too big to jail. But for Hall, the attorney general’s disavowed remarks spoke to the larger truth.

## Big Wins

The DOJ and the SEC triumphed in these financial crisis cases.



**Lee Farkas**

The Justice Department in 2011 wins a conviction against the former Taylor Bean & Whitaker CEO, who was accused of orchestrating a multiyear, \$2.9 billion mortgage fraud scheme that contributed to the 2009 failure of Colonial Bank.



**Fabrice Tourre**

The SEC wins a 2013 jury trial against former Goldman Sachs trader, who was found liable for fraud because he failed to disclose the role that hedge fund Paulson & Co. played in selecting assets in a collateralized debt obligation he assembled, which it in turn planned to bet against.



**Kareem Serageldin**

The Justice Department in 2013 netted a guilty plea from Credit Suisse’s former global head of structured credit after he conspired to falsify the value of mortgage-backed securities on his company’s books in an effort to help hide some \$100 million in losses.



**Alan Levan**

The SEC in 2014 won a jury verdict against the BankAtlantic Bancorp CEO, who was found civilly liable for hiding the deteriorating condition of the bank’s real estate portfolio during the run-up to the financial crisis.



**Angelo Mozilo**

Former Countrywide CEO agreed to a \$67.5 million settlement with the SEC on the eve of a 2010 trial over claims that he misled investors as the subprime mortgage crisis emerged and committed insider trading.

“The one thing that stands out is this lack of genuine commitment to go after individuals,” he said.

James Kidney, a retired SEC trial attorney who helped the agency develop its crisis-era fraud case against Goldman Sachs and its former trader Fabrice Tourre, sees the same problem. The SEC charged Goldman and Tourre in an April 2010 lawsuit that stunned Wall Street. Goldman and Tourre were accused of defrauding investors in a CDO because they allegedly failed to disclose the role that hedge fund Paulson & Co. played in selecting assets for the instrument, which it planned to bet against. The bank settled three months later for what was then a record \$550 million penalty, while a federal jury found Tourre liable at a 2013 trial. But according to emails Kidney shared with the investigative news service ProPublica, the SEC lawyer had repeatedly pressed his supervisors to go further and consider charges against Tourre’s boss and the hedge fund’s brass. The enforcement division’s leaders opted not to, and Kidney says he never understood why.

“The SEC refused to even call people in to ask questions under oath. I do not understand what the resistance was,” Kidney told Law360 in an interview. “I can only assume they didn’t care about getting the bad guys. They cared about getting out the press releases.”

An SEC spokeswoman declined to comment for this article.

Years of deregulation and a lack of prosecutorial resources have been another culprit for limited accountability on Wall Street, says Phil Angelides, a former California state treasurer who headed a congressionally appointed commission to analyze the causes of the financial crisis.

For example, in the immediate wake of the savings and loan crisis, the Justice Department set up a special task force in Dallas that eventually grew to have 100 prosecutors, FBI agents and regulators attached to it, Angelides said.

By contrast, it took the Justice Department more than three years after the 2008 financial crisis to set up the so-called Residential Mortgage Backed Securities Working Group, and it said it would include just 55 prosecutors, FBI agents and staffers, Angelides notes. He says it is little wonder that the department reached more than \$40 billion worth of settlements with five of the biggest Wall Street banks over soured residential mortgage-backed securities without naming a single individual defendant.

“If you do not investigate, you will not find,” he said.

Angelides said the scant resources was on sharp display in April, when the Justice Department announced a \$5 billion settlement with Goldman Sachs over its packaging, sale and marketing of residential mortgage-backed securities during the run-up to the financial crisis.

Working for the bank were white-shoe defense attorneys from Sullivan & Cromwell LLP. Leading the case for the government were two assistant U.S. attorneys from the Eastern District of California.

“My first reaction was, ‘What the heck?’ Two attorneys to go up against Goldman Sachs?” Angelides said. “There is just a mismatch.”

At the same rate, the government was given plenty of fodder, Angelides said. The Financial Crisis Inquiry Commission, which he chaired, conducted extensive hearings and interviewed hundreds of people on the causes of the crisis, eventually publishing a 662-page tome on its findings.

The commission also voted to refer a number of matters in late 2010 and early 2011 to the Justice Department for potential fraud investigations. Newly public documents show these referrals involved former Wall Street executives and major institutions including AIG and Moody's Investors Service and Goldman Sachs. In one instance, six members of the commission voted in favor of referring its findings that former Citigroup chief executive Charles "Chuck" Prince and former senior adviser and one-time U.S. Treasury Secretary Robert Rubin had been aware that the bank's subprime exposure greatly exceeded what was told to the markets in 2007. But to Angelides, it is not clear that much if anything was done with these tips.

"I fully expected when we made our referrals to the Department of Justice, they would gather the resources necessary to do a bottom-to-top investigation," Angelides said. "I think it's painfully obvious that sort of thorough scrubbing, bottom-to-top investigation didn't happen." No charges were ever brought against Rubin or Prince. Attempts to reach them for comment through representatives at organizations where they work were unsuccessful.

A Justice Department spokesman had no direct comment on the commission's referrals, but pointed to an earlier statement highlighting the white collar criminal cases the department has brought since the dawn of the financial crisis.

"Our record demonstrates that when the evidence and the law support it, we have not and will not hesitate to bring cases against anyone, regardless of his or her position," said Peter Carr, the Justice Department spokesman. "[A]nd if the evidence and the law do not support it, we will not bring charges, regardless of the popularity of such restraint."

#### Countrywide Collapse

Stinging headlines about the lack of financial crisis cases haunted the government in the years after the 2008 collapse. Its 2012 civil suit against Bank of America, Countrywide and the former executive named Rebecca Mairone over the Hustle program seemed to address some of that criticism.

## Big Losses

The DOJ and SEC took their lumps in these financial crisis cases.



**Matthew Tannin, Ralph Cioffi**

Former Bear Stearns hedge fund managers Matthew Tannin and Ralph Cioffi beat Justice Department criminal charges in 2009 when a jury found them not guilty of misleading investors about the souring condition of their bond funds during the run-up to the market meltdown.



**Bruce Bent, Bruce Bent II**

Reserve Management Co. Chairman Bruce Bent was cleared by a jury in 2012, and his son, the company's former vice chairman, was found liable for just one count of negligence in an SEC lawsuit accusing the pair and the company of misleading investors in the days before the fund "broke the buck."





**Brian Stoker**

Former Citigroup trader in 2012 beat an SEC suit claiming he misled investors by not disclosing in marketing materials that his bank had helped to select certain assets in a CDO he was assembling and that it was making a bet that would profit if these assets failed.



**Rebecca Mairone**

Former Countrywide Financial Corp. official in 2013 was found liable by a jury on Justice Department civil claims and received a \$1 million penalty in the case that saw Bank of America hit with a \$1.27 billion sanction over the Hustle program. But the Second Circuit in May overturned the verdict, throwing out the judgment.



**Jesse Litvak**

A former Jefferies & Co. bond trader in 2015 won a Second Circuit reversal of a conviction on Justice Department charges that he defrauded the federal program designed to deal with toxic mortgage-backed securities after the financial crisis.

Announced a couple weeks before President Barack Obama's re-election and aided by a former Countrywide executive-turned-whistleblower named Edward O'Donnell, Justice Department officials declared that Countrywide knowingly sold defective mortgages to Fannie Mae and Freddie Mac and contributed to their need for an eventual monstrous bailout.

Mairone was later added as a defendant.

The issue dated back to 2007, when investor appetite for the type of subprime loans Countrywide specialized in dried up amid skyrocketing defaults. The lender decided to try its hand at making more of the good quality prime loans that were still in demand and had Mairone oversee the change.

As part of that effort, Mairone's division developed a program called the High-Speed Swim Lane to slash the time needed to approve and fund a loan. Known also by its acronym HSSL, which can be phonetically read as Hustle, the program removed underwriters and layers of oversight that went into loan reviews and relied instead on automated underwriting software and low-level staffers to see applications through the finish line.

But that's how the alleged fraud got started, according to Bharara's lawsuit brought on behalf of O'Donnell. Because when Countrywide officials focused on speed and volume, they sacrificed quality and ended up approving defective loans in droves. And yet, despite red flags and internal warnings, Countrywide sold these mortgages to Fannie Mae and Freddie Mac under contracts that pledged the loans would be of good quality and underwritten to agreed-upon standards.

The Hustle business generated about \$165 million for Countrywide, authorities said, but it cost Fannie and Freddie much more as mortgages went bust and spurred more than \$1 billion in losses.

The case went to trial for five weeks in late 2013. While defense attorneys urged the jury to find no fraud and to see Mairone as one of many executives involved in the High-Speed Swim

Lane, the eventual verdict seemed to show the government had the stronger case. The jury found both Bank of America, as the successor to Countrywide, and Mairone liable for fraud under the Financial Institutions Reform, Recovery and Enforcement Act.

U.S. District Judge Jed S. Rakoff in turn imposed a \$1.27 billion sanction on Bank of America and a \$1 million penalty on Mairone. "In short, while the HSSL process lasted only nine months, it was from start to finish the vehicle for a brazen fraud by the defendants, driven by a hunger for profits and oblivious to the harms thereby visited," Judge Rakoff wrote in July 2014.

But then the Second Circuit came along in May and reversed the decision on what struck some as technical legal grounds. If anything, the reversal showed just how difficult a task the government has faced prosecuting claims, post-crisis.

#### Legal Tripwire

When the Countrywide decision went up on appeal before the Second Circuit, the central argument was about how Judge Rakoff had allowed the government to apply the anti-fraud provisions of FIRREA to the case.

This law, which was passed in the savings-and-loan crisis, allows the government to seek civil penalties for frauds that affect federally insured financial institutions. But Bank of America argued that the law doesn't permit the government to seek damages when an institution's alleged fraud only affects itself. That's essentially what happened in the Hustle case, because Bank of America was obligated to repurchase the botched mortgages it sold to Fannie and Freddie to the tune of billions of dollars, its attorneys have said.

At oral arguments in December, Kannon Shanmugam, a Williams & Connolly LLP attorney for Bank of America, pressed the Second Circuit to accept this view of the law. But the three-judge panel seemed to be more vexed by the defense's second argument: that the government hadn't shown Countrywide had done anything more than a breach its contract with Fannie Mae and Freddie Mac.

Countrywide sold Fannie Mae and Freddie Mac mortgages pursuant to agreements struck in the mid-1980s, Shanmugam said. But the government didn't show any evidence that Countrywide hadn't intended to live up to its promises at the time it struck the deals. Nor did prosecutors show any subsequent misrepresentations were made in the course of selling loans to the housing finance giants. Common law doctrine holds that without either of those two elements, a fraud claim can't be supported, he said.

"The effect of the government's argument would be to convert a garden variety breach of contractual warranties into criminal fraud claims," Shanmugam told the appellate judges.

It was an argument that seemed to take seed with the panel. "Do you understand the consequence of what you're asking for here, which is a major change in how we have viewed contract and tort claims?" Circuit Judge Reena Raggi asked Assistant U.S. Attorney Pierre Armand. While the prosecutor said certain case law would support the government's theory, he seemed unable to overcome the Second Circuit's holding in its 1994 decision, *U.S. v. D'Amato*, which plainly said a breach of contract is only fraudulent if a person never intended to honor it.

That was the essence of the appeals court's May 23 decision to overturn the Hustle verdict and judgment against Bank of America and Mairone. While the panel nodded to the FIRREA challenge, it ultimately said it didn't need to resolve the question because the government hadn't proven anything more than a breach of contract to begin with. And so ended with a whimper one of the more sensational prosecutions coming out of the financial crisis.

Attorneys and representatives for the banks, the government and the whistleblower O'Donnell, who stood to earn a \$1.6 million bounty for alerting the government to the case, either declined to comment or didn't return calls. The Justice Department has until Aug. 4 to file a request for a rehearing and rehearing en banc. But even if it does appeal, legal experts didn't

see much hope in getting the unanimous decision by the three-judge panel reversed. "It's unfortunate that this case has ended for what essentially was a legal technicality," said Donald Hawthorne of Axinn Veltrop & Harkrider LLP. But "the case has served a purpose, I would say, by helping to educate us about what led to these events."

#### Busted Cases

The government's woes with prosecuting crisis-era cases dates back to the very beginning of the recovery. One of the first criminal cases out of the collapse ended in quick disappointment for federal prosecutors in Brooklyn, when a jury in November 2009 dismissed charges against former Bear Stearns hedge fund managers Matthew Tannin and Ralph Cioffi.

The pair had been accused of misleading investors about the souring condition of their bond funds during the run-up to the crisis. The case largely centered on a private email from Tannin to Cioffi that seemed to contradict the optimistic view they gave investors about their funds' prospects. But the jury wasn't convinced and instead it exonerated the traders after several hours of deliberations.

The SEC had a similar moment of reckoning in July 2012. A year earlier, the agency brought charges against a former midlevel Citigroup executive named Brian Stoker, claiming he had misled investors in 2007 by not disclosing in marketing materials that his bank had helped to select certain assets in a CDO he was assembling, and that it was making a bet that would profit if these assets failed.

At the end of a two-week trial, Stoker's defense attorney John Kecker urged the jury not to lay the blame on a single, relatively low-level employee for problems that far-extended him. The jury in turn seemed to follow his advice when it rejected the government's claims. Then it did something entirely unusual. It delivered a handwritten note to Judge Rakoff, who presided over the case. He read the message out loud.

"This verdict should not deter the SEC from continuing to investigate the financial industry, to review current regulations and modify existing regulations as necessary. The jury."

The SEC was served another knockout punch a few months later, this time when it tried to take on actual senior figures on Wall Street.

One of the biggest shocks of the crisis came when Lehman Brothers imploded in September 2008. The collapse devastated many, including the Reserve Primary Fund, which was long considered one of the safest and most stable investments on Wall Street. But because of its exposure to Lehman debt securities, the fund suddenly couldn't support its dollar-per-share price, leaving investors with losses for the first time in its 37-year history.

Months later, the SEC sued Reserve Management Co., its founder Bruce Bent and his son and vice-chairman Bruce Bent II over claims made in the run-up to when the fund "broke the buck."

According to the SEC's suit, filed in May 2009, the Bents and Reserve misled investors when they falsely pledged to support the fund's share price before it collapsed. But when the case finally made its way to trial three years later, public fury over the crisis didn't hand the government a win. In November 2012, a New York federal jury cleared Bruce Bent of any wrongdoing, while finding his son liable for a single count of negligence. The Reserve entities were found liable on other counts.

Judge Paul Gardephe also seemed to look down on the government's case. He refused to grant the SEC a new trial and wouldn't buckle to its demands for stiff sanctions. In place of the SEC's demand for \$1.3 million for Bruce Bent II and \$130 million for the two Reserve entities, Judge Gardephe imposed a much more lenient \$750,000 penalty across all three.

"Their wrongful conduct took place over a period of less than 36 hours and during a time of enormous economic stress," Judge Gardephe wrote in his September 2013 opinion. "Indeed, these defendants confronted conditions not seen since the Great Depression. The markets were in chaos and the ramifications of Lehman's bankruptcy were not initially well understood,



even by sophisticated fund managers and government regulators.”

#### Wrong Targets

The Bents’ lawyer, John Dellaportas of Kelley Drye & Warren LLP, said the outcome of the case shows that in the government’s quest to hold individuals accountable for the crisis, it sometimes picks the wrong targets.

“From the jury’s perspective, I think the jury understood the government was blaming the victims,” he said. The Bents, who built Reserve Management from the ground up, were the victims of mismanagement at Lehman Brothers, Dellaportas said.

And yet, he noted, no government authority ever brought charges against the former leaders of Lehman. There was plenty for prosecutors to go on, including a report by Lehman’s bankruptcy examiner, Dellaportas said. The examiner, Anton Valukas of Jenner & Block LLP, said in his report he found evidence of balance sheet manipulation and said claims could be made against senior managers.

“That’s one of the great mysteries of the financial crisis: why the SEC chose the targets it did,” Dellaportas said. “I fear there may have been a lot of political considerations as opposed to the merits of the case.”

That’s a sense Gregory Bruch says he got when his client, a former chief financial officer of the failed mortgage bank IndyMac, was charged by the SEC in February 2011. The agency accused Scott Keys, along with two other former IndyMac officials, of making misleading statements about the \$32 billion bank’s financial condition in a secondary offering of the stock just months before its July 2008 failure.

The two other former officials eventually settled with the SEC without admitting or denying wrongdoing. But a few weeks before Keys was set to go to trial with the SEC, the claims against him were dropped.

Bruch said the dismissal had nothing to do with the SEC being outgunned by Wall Street.

“It’s a completely fair fight between SEC lawyers and private sector lawyers,” said Bruch, himself a former enforcement attorney at the agency and co-founder of Bruch Hanna LLP. “It was just lousy case selection.”

#### Tepid Victories

It isn’t only before judges and juries where the government has come up short in cases out of the crash. Sometimes litigation has exposed weaknesses in government prosecutions that may not have been apparent at the time claims were brought.

In December 2011, the SEC sued the former top brass at Fannie Mae and Freddie Mac, claiming they misled investors about the housing finance giants’ exposure to risky subprime mortgages prior to the financial crisis.

Both sides settled in for a long fight. But signs that the prosecution was in trouble became clear in April 2015, when the SEC reached settlements with Freddie Mac’s former CEO Richard Syron, former chief business officer Patricia Cook and former executive vice president Donald J. Bisenius.

Under a court-approved stipulation, the parties said while they disagreed about whether Freddie Mac’s disclosures were “susceptible to misinterpretation,” it wouldn’t be in the interest of justice to continue fighting the case. None of the former executives would pay fines or disgorgement, but they would donate or “cause ... to be donated” a total of \$310,000 to a fund for aggrieved Freddie Mac investors. Ultimately, the payments were paid for by an insurance fund. Bisenius at the time said the settlement “vindicates me completely.”

For the SEC, the settlement was an “appropriate resolution” of its claims, the agency said. But what actually happened was the once high-flying case ran into trouble as it proceeded to discovery and the problems of the case became apparent, a person familiar with the litigation told Law360 at the time the case settled out. The agency also found itself without any friendly witnesses that it would need if the matter were to proceed to trial, this person said.



The agency's claims against two of the former Fannie Mae executives, Thomas Lund and Enrico Dallavecchia, did not fare much better. In September of 2015, the agency reached a similar stipulation with them, where the two men agreed to contribute, or have contributed on their behalf, \$10,000 and \$25,000 respectively.

Claims remain only against Daniel Mudd, the former CEO of Fannie Mae who has staunchly denied any wrongdoing. The SEC is slated to go to trial with the former Marine later this year. And Mudd will be defended by another former Marine: John Kecker, the attorney who convinced a jury to not hold Brian Stoker, the ex-Citigroup manager, liable in his crisis-era case.

#### Unintended Consequences

The government hardly came out of the financial crisis cases empty handed. Shortly after Bank of America was hit with the civil judgment in the Hustle case, but before it filed its appeal, the bank signed a \$16.65 billion settlement with the Justice Department and a host of other agencies over its liability and the liability of its subsidiaries Countrywide and Merrill Lynch over the mortgage-backed securities they sold.

The SEC also won some major jury trials, including its 2013 victory against the former Goldman Sachs trader Fabrice Tourre and its December 2014 win against former BankAtlantic CEO Alan Levan, who was found liable for hiding his lender's struggling health from investors.

## Inside the FCIC



FCIC Chairman Phil Angelides announces the release of the commission's 2011 report. (Credit: AP)

The Financial Crisis Inquiry Commission was appointed by Congress to investigate the causes of the Great Recession, which it summarized in a 662-page report published in January 2011.

The 10-member commission also referred several matters to the Justice Department that it believed warranted further investigation for possible securities law violations.

For years, details about these referrals remained nonpublic. But in March 2016, the commission's archive released minutes and agendas of commission meetings held between 2010 and 2011, during which Justice Department referrals were discussed and voted upon.



Minutes of Business/Retreat Meeting of September 29, 2010



Minutes of Telephonic Business Meeting of October 12, 2010



Agenda for FCIC Business Meeting of February 9, 2011

But experts worry there is a price for its other cases that have failed in the courtroom.

A decision like the Second Circuit's ruling in the Hustle case could make prosecutors even more risk-averse, says Hall of Better Markets. "What are the implications for this decision remaining on the books for accountability on Wall Street?" he said.

The decision may have already claimed one casualty. Just weeks after the Hustle verdict was overturned, word leaked out that the Justice Department would drop its long-simmering civil investigation of Countrywide co-founder Angelo Mozilo. The former CEO, who oversaw the bank's rapid ascent into the subprime lending at the heart of the financial crisis, previously settled an SEC lawsuit, on the eve of a 2010 trial, for \$67.5 million. Now with the Justice Department's case closed, the worst of the financial crisis could be officially behind him. Others see the SEC's nearly back-to-back losses in the Stoker and Reserve Management trials as fueling its controversial decision to litigate more cases within its in-house administrative court. Not long after the agency lost these and other high-profile matters, agency officials announced plans to use the in-house forum more often. It proved to be a controversial decision, as defendants have complained that the SEC court deprives them of tools they have in federal district court and the agency has had to expend resources fending off lawsuits over the constitutionality of the forum.

#### Justifiable Outrage

The public understandably felt deceived by Wall Street's practices once they came to light, said Samuel Buell, a professor at Duke University School of Law and a former federal prosecutor. But it takes more than public ire to bring cases. Prosecutors have to have a reasonable belief they can win before they seek to indict someone, he said. Anything less would be unethical.

In the case of Enron and WorldCom, the fraud was somewhat straightforward, he said. Top corporate brass cooked the books, and therefore they committed a fraud on shareholders to whom they owed a fiduciary duty. But things are a little more complicated when it comes to the securitizations at the heart of the last crisis.

When it comes to CDOs that were allegedly designed to fail or built in collusion with hedge funds, the direct victims of these practices were institutional investors, and prosecutors would have to contend with the fact that these investors are expected to be sophisticated enough to analyze whether a deal was a good one or not, Buell said.

"The reality of this market was it was a feeding frenzy. There were a lot of people taking long positions, saying 'Give me more,'" Buell said. "You imagine the jury sitting there, throwing up their arms, saying everyone was negligent here."

For others, like Angelides of the Financial Crisis Inquiry Commission, the difficulties of prosecuting cases and the losses the government has faced along the way shouldn't be an excuse to not hold people accountable for their role in steering the financial system into an epic failure.

"The price the country has paid is enormous," he said, "while there seems to be almost no price for the people who engaged in misconduct."

*Ed Beeson is a feature reporter who has covered securities enforcement and regulation since late 2008. Follow him on [Twitter](#).*

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Monday, July 18, 2016 9:19 AM  
**To:** Delmar, Richard K. <(b)(6)>; Freedman, Marla <(b)(6)>  
**Subject:** RE: Law360: Why Financial Crisis Cases Against Wall Street Execs Veered Off Target

Sounds interesting but you have to register for a trial subscription to view.

Bob Taylor  
Assistant Inspector General for Audit  
Federal Housing Finance Agency OIG

(b)(6)

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**From:** Delmar, Richard K.  
**Sent:** 7/18/2016 8:24 AM  
**To:** Freedman, Marla; Taylor, Robert  
**Subject:** Law360: Why Financial Crisis Cases Against Wall Street Execs Veered Off Target

Thought this would interest you.

## **Why Financial Crisis Cases Against Wall Street Execs Veered Off Target**

**By Ed Beeson**

Although federal authorities have been repeatedly slammed for not holding more individuals accountable for the financial crisis, many of the high-profile prosecutions that were brought have flopped before judges or juries or fizzled during the throes of litigation, raising questions about what more the government could have done.

**From:** Taylor, Robert  
**To:** "Carter, Lisa A."  
**Subject:** RE: My contact information at FHFA OIG  
**Date:** Tuesday, May 31, 2016 12:18:28 PM

---

And I'll be missing OC. Have a great time.

*Bob Taylor*

Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

---

**From:** Carter, Lisa A. (b)(6)  
**Sent:** Tuesday, May 31, 2016 11:50 AM  
**To:** Taylor, Robert  
**Subject:** RE: My contact information at FHFA OIG

Thanks. Hope you had a great weekend.

We'll miss you in OC this year.

Lisa

---

**From:** Taylor, Robert [[mailto:](#) (b)(6)]  
**Sent:** Tuesday, May 31, 2016 11:43 AM  
**To:** Joseph, Donna F. <(b)(6)>; Carter, Lisa A. <(b)(6)>; Lisle, James L. <(b)(6)>; Delmar, Richard K. <(b)(6)>  
**Subject:** My contact information at FHFA OIG

In case you need it.

*Bob Taylor*

Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

**From:** Taylor, Robert  
**To:** "Delmar, Richard K."  
**Subject:** RE: My contact information at FHFA OIG  
**Date:** Tuesday, May 31, 2016 7:41:35 PM

---

Sorry we didn't hook up either. First day was full of signing paperwork and starting to get use to the IT. It's a little different. Jury is out on how well it stacks up. Things will start to get busy tomorrow. I'll let you know if Paul reaches out. As hard as it will be, I'll resist bugging folks about what's going on with their assignments, like customs revenue.

*Bob Taylor*

Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

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**From:** Delmar, Richard K. [(b)(6)]  
**Sent:** Tuesday, May 31, 2016 4:15 PM  
**To:** Taylor, Robert  
**Subject:** RE: My contact information at FHFA OIG

Really sorry I missed you on Friday.  
Will get your medal/certificate/framed picture to you ASAP.  
How's the first day over there?  
Lisa and I met with Tim Skud and others today on the customs revenue job.  
Paul Ahern asked for your new email address; you may hear from him.

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Tuesday, May 31, 2016 11:43 AM  
**To:** Joseph, Donna F. <(b)(6)>; Carter, Lisa A. <(b)(6)>; Lisle, James L. <(b)(6)> Delmar, Richard K. <(b)(6)>  
**Subject:** My contact information at FHFA OIG

In case you need it.

*Bob Taylor*

Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

**From:** Taylor, Robert  
**To:** "Rubb, Kieu T."  
**Subject:** RE: My Email Address  
**Date:** Wednesday, June 8, 2016 6:45:04 AM

---

Actually it was busy. The IG is pushing hard to get a few reports out. There is a lot more "process" here.

Today being an exception because of an accident on 295, the commute is longer but easier.

*Bob Taylor*

Assistant Inspector General for Audit  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

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**From:** Rubb, Kieu T. (b)(6)

**Sent:** Tuesday, June 7, 2016 7:01 PM

**To:** Taylor, Robert

**Subject:** RE: My Email Address

Thanks! will do. how was your first week?

---

**From:** Taylor, Robert [[mailto:](#)] (b)(6)

**Sent:** Tuesday, June 7, 2016 5:38 PM

**To:** Rubb, Kieu T. (b)(6)

**Subject:** My Email Address

Kieu,

Just want to let you know my contact information here in case you want to bounce some peer review questions by me, or anything else. Marla and I will be going to Audit Committee meetings to stay connected. I think it would be worthwhile if they, through FAEC, established a standing Peer Review Working Group, but not sure I want to bring that up yet.

Take care,

*Bob Taylor*

Assistant Inspector General for Audit  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

NOTICE: This electronic message transmission contains information that may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974.



**From:** [Taylor, Robert](#)  
**To:** [Hodge, James V.](#)  
**Subject:** Re: Ornaments are In  
**Date:** Tuesday, September 20, 2016 11:02:20 AM

---

You should get the \$324 from BofA on 9/23.

Bob Taylor  
Assistant Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)

On Sep 20, 2016, at 7:31 AM, Hodge, James V. <(b)(6)> wrote:

It was a cookout one of my friends hosted to celebrate a recent engagement. :/

---

**From:** Taylor, Robert  
**Sent:** Tuesday, September 20, 2016 7:14:41 AM  
**To:** Hodge, James V.  
**Subject:** RE: Ornaments are In

Let me know where you ate so I can add it to the suspended and debarred list. Anyway hope it goes away quick. How about I send you a check for the \$324 owed by the group (assuming you want me to collect from Marla as well), since I already sent you my payment?

---

**From:** Hodge, James V. <(b)(6)>  
**Sent:** Monday, September 19, 2016 9:45 PM  
**To:** Taylor, Robert  
**Subject:** RE: Ornaments are In

Bob,

I'm struggling with a mild case of food poisoning so I will be out the office tomorrow. Are you around on Friday? If so, let me know what time would be best to meet you to drop off the ornaments and collect the payments from the folks you are coordinate collections from.

James.

---

**From:** Taylor, Robert [[mailto:\(b\)\(6\)](#)]  
**Sent:** Friday, September 16, 2016 2:05 PM  
**To:** Hodge, James V. <(b)(6)>  
**Subject:** RE: Ornaments are In

Yes I remember that all too well. I had to make an extra trip over there on a very cold day to cure the deficiency (no, it wasn't my check). It was most embarrassing. If you don't mind sharing your address, I'll have BofA send you my payment today.

---

**From:** Hodge, James V. <(b)(6)>  
**Sent:** Friday, September 16, 2016 2:00 PM  
**To:** Taylor, Robert; Freedman, Marla; <(b)(6)>  
**Cc:** <(b)(6)>  
**Subject:** RE: Ornaments are In

She has in the past accepted checks but my understanding is that there was an issue with a check not clearing last year. If a check needs to be written I would rather it be written out to me and I



write one big check to her so there are no embarrassing surprises to deal with and I would then become the debt collector ☺.

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Friday, September 16, 2016 1:58 PM  
**To:** Hodge, James V. <(b)(6)> Freedman, Marla <(b)(6)>

(b)(6)

**Subject:** RE: Ornaments are In

Don't mind doing that. In the past, Marilyn accepted a personal check from each of us. Is that doable this year as well, or does it have to be cash?

**From:** Hodge, James V. <(b)(6)>  
**Sent:** Friday, September 16, 2016 1:55 PM  
**To:** Taylor, Robert; Freedman, Marla; (b)(6)  
**Cc:** (b)(6)  
**Subject:** FW: Ornaments are In  
**Importance:** High

Bob,

Can your coordinate collection of payment from the listing below? I can coordinate with you on Tuesday if you are around to try to meet up to collect payment.

All, as a reminder, please see below for what you ordered and the amount due.

| 2016 White House Ornaments |  | Directorate | Price | Quantity | Total Due |
|----------------------------|--|-------------|-------|----------|-----------|
|                            |  |             | \$    |          | \$        |
| Marla Freedman             |  |             | 18.00 | 7        | 126.00    |
|                            |  |             | \$    |          | \$        |
| Bob Taylor                 |  |             | 18.00 | 4        | 72.00     |
|                            |  |             | \$    |          | \$        |
|                            |  |             | 18.00 | 6        | 108.00    |
|                            |  |             | \$    |          | \$        |
| (b)(6)                     |  |             | 18.00 | 4        | 72.00     |
|                            |  |             | \$    |          | \$        |
|                            |  |             | 18.00 | 1        | 18.00     |

James

**From:** Hodge, James V.  
**Sent:** Friday, September 16, 2016 1:46 PM  
**Subject:** Ornaments are In  
**Importance:** High

Good afternoon,

The White House ornaments are in and I will be collecting them next week Tuesday for distribution. Please see me today or Tuesday (I will not be in on Monday) to provide me the payment (cash only please) for the ornaments you ordered.

James

**From:** Taylor, Robert  
**To:** "Hodge, James V."  
**Subject:** RE: Ornaments are In  
**Date:** Tuesday, September 20, 2016 7:14:00 AM

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**To:** Taylor, Robert; Freedman, Marla; (b)(6)  
**Cc:** (b)(6)  
**Subject:** RE: Ornaments are In

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**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Friday, September 16, 2016 1:58 PM  
**To:** Hodge, James V. (b)(6); Freedman, Marla (b)(6)

(b)(6) (b)(6)

---

**Subject:** RE: Ornaments are In

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**From:** Hodge, James V. (b)(6)

**Sent:** Friday, September 16, 2016 1:55 PM

**To:** Taylor, Robert; Freedman, Marla

**Cc:** (b)(6) (b)(6)

**Subject:** FW: Ornaments are In

**Importance:** High

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James

**From:** Taylor, Robert  
**To:** "Hodge, James V."  
**Subject:** RE: Ornaments are In  
**Date:** Tuesday, September 20, 2016 7:01:00 AM

---

Yes I will be around.

---

**From:** Hodge, James V. (b)(6)  
**Sent:** Monday, September 19, 2016 9:45 PM  
**To:** Taylor, Robert  
**Subject:** RE: Ornaments are In

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| (b)(6)                     |  |             | 18.00 | 6        | 108.00    |
|                            |  |             | \$    |          | \$        |
|                            |  |             | 18.00 | 4        | 72.00     |
|                            |  |             | \$    |          | \$        |
|                            |  |             | 18.00 | 1        | 18.00     |

James

From: Hodge, James V.

Sent: Friday, September 16, 2016 1:46 PM

Subject: Ornaments are In

Importance: High

Good afternoon,

The White House ornaments are in and I will be collecting them next week Tuesday for distribution. Please see me today or Tuesday (I will not be in on Monday) to provide me the payment (cash only please) for the ornaments you ordered.

James

**From:** Taylor, Robert  
**To:** "Hodge, James V."  
**Subject:** RE: Ornaments are In  
**Date:** Friday, September 16, 2016 2:17:00 PM

---

Turns out you were still in the phone; now I have an address. Anyway, the proverbial check is in the mail, to be delivered by 9/21. Just doing my part to save the Treasury Dept the cost of printing currency.

---

**From:** Hodge, James V. (b)(6)  
**Sent:** Friday, September 16, 2016 2:11 PM  
**To:** Taylor, Robert  
**Subject:** RE: Ornaments are In

Not a problem. Did you already delete my phone number out of your phone Bob? That makes me sad! ☹  
lol

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Friday, September 16, 2016 2:10 PM  
**To:** Hodge, James V. (b)(6)  
**Subject:** RE: Ornaments are In

Sorry for the back and forth. The bank asked for a phone number for you.

---

**From:** Hodge, James V. (b)(6)  
**Sent:** Friday, September 16, 2016 2:07 PM  
**To:** Taylor, Robert  
**Subject:** RE: Ornaments are In

Yes, I don't want any embarrassing hiccups like that so I rather be the one on the hook for any deficient checks. My address is:

(b)(6)

Thanks a ton Bob!

James

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Friday, September 16, 2016 2:05 PM  
**To:** Hodge, James V. (b)(6)  
**Subject:** RE: Ornaments are In

Yes I remember that all too well. I had to make an extra trip over there on a very cold day to cure the deficiency (no, it wasn't my check). It was most embarrassing. If you don't mind sharing your address, I'll have BofA send you my payment today.

---

**From:** Hodge, James V. (b)(6)  
**Sent:** Friday, September 16, 2016 2:00 PM  
**To:** Taylor, Robert; Freedman, Marla; (b)(6)  
**Cc:** (b)(6)  
**Subject:** RE: Ornaments are In

She has in the past accepted checks but my understanding is that there was an issue with a check not clearing last year. If a check needs to be written I would rather it be written out to me and I write one big check to her so there are no embarrassing surprises to deal with and I would then become the debt collector ☺.

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Friday, September 16, 2016 1:58 PM  
**To:** Hodge, James V. <(b)(6)>; Freedman, Marla

(b)(6) (b)(6)

**Subject:** RE: Ornaments are In

Don't mind doing that. In the past, Marilyn accepted a personal check from each of us. Is that doable this year as well, or does it have to be cash?

**From:** Hodge, James V. (b)(6)  
**Sent:** Friday, September 16, 2016 1:55 PM  
**To:** Taylor, Robert; Freedman, Marla; (b)(6)  
**Cc:** (b)(6)  
**Subject:** FW: Ornaments are In  
**Importance:** High

Bob,

Can your coordinate collection of payment from the listing below? I can coordinate with you on Tuesday if you are around to try to meet up to collect payment.

All, as a reminder, please see below for what you ordered and the amount due.

| 2016 White House |             | Price | Quantity | Total Due |
|------------------|-------------|-------|----------|-----------|
| Ornaments        | Directorate |       |          |           |
| Marla Freedman   |             | \$    |          | \$        |
|                  |             | 18.00 | 7        | 126.00    |
| Bob Taylor       |             | \$    |          | \$        |
|                  |             | 18.00 | 4        | 72.00     |
| (b)(6)           |             | \$    |          | \$        |
|                  |             | 18.00 | 6        | 108.00    |
|                  |             | \$    |          | \$        |
|                  |             | 18.00 | 4        | 72.00     |
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|                  |             | 18.00 | 1        | 18.00     |

James

**From:** Hodge, James V.  
**Sent:** Friday, September 16, 2016 1:46 PM  
**Subject:** Ornaments are In  
**Importance:** High

Good afternoon,



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James

**From:** Taylor, Robert  
**To:** "Hodge, James V."  
**Subject:** RE: Ornaments are In  
**Date:** Friday, September 16, 2016 2:10:00 PM

---

Sorry for the back and forth. The bank asked for a phone number for you.

**From:** Hodge, James V. (b)(6)  
**Sent:** Friday, September 16, 2016 2:07 PM  
**To:** Taylor, Robert  
**Subject:** RE: Ornaments are In

Yes, I don't want any embarrassing hiccups like that so I rather be the one on the hook for any deficient checks. My address is:

(b)(6)

Thanks a ton Bob!

James

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Friday, September 16, 2016 2:05 PM  
**To:** Hodge, James V. <(b)(6)>  
**Subject:** RE: Ornaments are In

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**From:** Hodge, James V. (b)(6)  
**Sent:** Friday, September 16, 2016 2:00 PM  
**To:** Taylor, Robert; Freedman, Marla; (b)(6)  
**Cc:** (b)(6)  
**Subject:** RE: Ornaments are In

She has in the past accepted checks but my understanding is that there was an issue with a check not clearing last year. If a check needs to be written I would rather it be written out to me and I write one big check to her so there are no embarrassing surprises to deal with and I would then become the debt collector ☺.

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Friday, September 16, 2016 1:58 PM  
**To:** Hodge, James V. <(b)(6)> Freedman, Marla <(b)(6)>  
(b)(6)  
**Subject:** RE: Ornaments are In

Don't mind doing that. In the past, Marilyn accepted a personal check from each of us. Is that doable this year as well, or does it have to be cash?

**From:** Hodge, James V. (b)(6)  
**Sent:** Friday, September 16, 2016 1:55 PM

**To:** Taylor, Robert; Freedman, Marla;

**Cc:** (b)(6)

(b)(6)

**Subject:** FW: Ornaments are In

**Importance:** High

Bob,

Can your coordinate collection of payment from the listing below? I can coordinate with you on Tuesday if you are around to try to meet up to collect payment.

All, as a reminder, please see below for what you ordered and the amount due.

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| (b)(6)           |             | 18.00 | 4        | 72.00     |
|                  |             | \$    |          | \$        |
|                  |             | 18.00 | 1        | 18.00     |

James

**From:** Hodge, James V.

**Sent:** Friday, September 16, 2016 1:46 PM

**Subject:** Ornaments are In

**Importance:** High

Good afternoon,

The White House ornaments are in and I will be collecting them next week Tuesday for distribution. Please see me today or Tuesday (I will not be in on Monday) to provide me the payment (cash only please) for the ornaments you ordered.

James

**From:** Taylor, Robert  
**To:** "Hodge, James V."  
**Subject:** RE: Ornaments are In  
**Date:** Friday, September 16, 2016 2:04:00 PM

Yes I remember that all too well. I had to make an extra trip over there on a very cold day to cure the deficiency (no, it wasn't my check). It was most embarrassing. If you don't mind sharing your address, I'll have BofA send you my payment today.

**From:** Hodge, James V. (b)(6)  
**Sent:** Friday, September 16, 2016 2:00 PM  
**To:** Taylor, Robert; Freedman, Marla; (b)(6)  
**Cc:** (b)(6)  
**Subject:** RE: Ornaments are In

She has in the past accepted checks but my understanding is that there was an issue with a check not clearing last year. If a check needs to be written I would rather it be written out to me and I write one big check to her so there are no embarrassing surprises to deal with and I would then become the debt collector ☺.

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Friday, September 16, 2016 1:58 PM  
**To:** Hodge, James V. <(b)(6)> reedman, Marla <(b)(6)>  
(b)(6)  
**Subject:** RE: Ornaments are In

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**Sent:** Friday, September 16, 2016 1:55 PM  
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**Cc:** (b)(6)  
**Subject:** FW: Ornaments are In  
**Importance:** High

Bob,

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| (b)(6)           |             | 18.00 | 6        | 108.00    |
|                  |             | \$    |          | \$        |

(b)(6)

18.00

\$

18.00

4 72.00

\$

1 18.00

James

---

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**Sent:** Friday, September 16, 2016 1:46 PM

**Subject:** Ornaments are In

**Importance:** High

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The White House ornaments are in and I will be collecting them next week Tuesday for distribution. Please see me today or Tuesday (I will not be in on Monday) to provide me the payment (cash only please) for the ornaments you ordered.

James

**From:** Taylor, Robert  
**To:** "Hodge, James V."; Freedman, Marla; (b)(6)  
**Cc:** (b)(6)  
**Subject:** RE: Ornaments are In  
**Date:** Friday, September 16, 2016 1:58:00 PM

Don't mind doing that. In the past, Marilyn accepted a personal check from each of us. Is that doable this year as well, or does it have to be cash?

**From:** Hodge, James V. (b)(6)  
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**To:** Taylor, Robert; Freedman, Marla; (b)(6)  
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**Subject:** FW: Ornaments are In  
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James

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**Sent:** Friday, September 16, 2016 1:46 PM  
**Subject:** Ornaments are In  
**Importance:** High

Good afternoon,

The White House ornaments are in and I will be collecting them next week Tuesday for distribution. Please see me today or Tuesday (I will not be in on Monday) to provide me the payment (cash only please) for the ornaments you ordered.

James

**From:** Taylor, Robert  
**To:** "Hodge, James V."  
**Subject:** RE: Ornaments are In  
**Date:** Tuesday, September 20, 2016 7:33:00 AM

---

...in sickness and health...

---

**From:** Hodge, James V. (b)(6)  
**Sent:** Tuesday, September 20, 2016 7:32 AM  
**To:** Taylor, Robert  
**Subject:** RE: Ornaments are In

It was a cookout one of my friends hosted to celebrate a recent engagement. ./

---

**From:** Taylor, Robert  
**Sent:** Tuesday, September 20, 2016 7:14:41 AM  
**To:** Hodge, James V.  
**Subject:** RE: Ornaments are In

Let me know where you ate so I can add it to the suspended and debarred list. Anyway hope it goes away quick. How about I send you a check for the \$324 owed by the group (assuming you want me to collect from Marla as well), since I already sent you my payment?

---

**From:** Hodge, James V. (b)(6)  
**Sent:** Monday, September 19, 2016 9:45 PM  
**To:** Taylor, Robert  
**Subject:** RE: Ornaments are In

Bob,

I'm struggling with a mild case of food poisoning so I will be out the office tomorrow. Are you around on Friday? If so, let me know what time would be best to meet you to drop off the ornaments and collect the payments from the folks you are coordinate collections from.

James

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Friday, September 16, 2016 2:05 PM  
**To:** Hodge, James V. (b)(6)  
**Subject:** RE: Ornaments are In

Yes I remember that all too well. I had to make an extra trip over there on a very cold day to cure the deficiency (no, it wasn't my check). It was most embarrassing. If you don't mind sharing your address, I'll have BofA send you my payment today.

---

**From:** Hodge, James V. (b)(6)  
**Sent:** Friday, September 16, 2016 2:00 PM  
**To:** Taylor, Robert; Freedman, Marla; (b)(6)  
**Cc:** (b)(6)  
**Subject:** RE: Ornaments are In

She has in the past accepted checks but my understanding is that there was an issue with a check not clearing last year. If a check needs to be written I would rather it be written out to me and I write one big check to her so there are no embarrassing surprises to deal with and I would then become the debt

collector ☺.

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Friday, September 16, 2016 1:58 PM  
**To:** Hodge, James V. <(b)(6)>; Freedman, Marla

(b)(6)

(b)(6)

**Subject:** RE: Ornaments are In

Don't mind doing that. In the past, Marilyn accepted a personal check from each of us. Is that doable this year as well, or does it have to be cash?

**From:** Hodge, James V. [(b)(6)]  
**Sent:** Friday, September 16, 2016 1:55 PM  
**To:** Taylor, Robert; Freedman, Marla; (b)(6)  
**Cc:** (b)(6)  
**Subject:** FW: Ornaments are In  
**Importance:** High

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James

**From:** Hodge, James V.  
**Sent:** Friday, September 16, 2016 1:46 PM  
**Subject:** Ornaments are In  
**Importance:** High

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ordered.

James

**From:** [Taylor, Robert](#)  
**To:** [Hodge, James V.](#)  
**Subject:** Re: PAR  
**Date:** Wednesday, November 16, 2016 9:30:15 AM

---

That's great to hear about the staff developing in a positive direction

Bob Taylor  
Assistant Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)

On Nov 16, 2016, at 8:54 AM, Hodge, James V. <(b)(6)> wrote:

Thanks Bob! I wish you were still around to see many of the procedural changes that I implemented this year. Each of my managers actually stepped up to the plate this audit season. They all found significant technical issues and were able to effectively challenge management and the IPAs on their positions. Made my heart melt hahaha ☺

I've also had some very direct conversations with two of the staff members and their performance have significantly improved in terms of technical reviews and understanding of the w/ps they are looking at. Moving in the right direction.....

James

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Wednesday, November 16, 2016 7:05 AM  
**To:** Hodge, James V. <(b)(6)>  
**Cc:** Harker, Deborah L  
**Subject:** PAR

James,

Congrats on your first AFR!

B

**From:** [Taylor, Robert](#)  
**To:** ["Rubb, Kieu T."](#)  
**Subject:** RE: Peer Review Guide question  
**Date:** Wednesday, August 10, 2016 6:41:00 AM

---

I hope you don't mind but I'll send it. I'm curious as to why this is coming up, and it looks like some shopping around for answers is going on. I'll cc you.

---

**From:** Rubb, Kieu T. [mailto:[RubbK@oig.treas.gov](mailto:RubbK@oig.treas.gov)]  
**Sent:** Tuesday, August 9, 2016 3:28 PM  
**To:** Taylor, Robert  
**Subject:** RE: Peer Review Guide question

Thanks for the information. Do you mind if I forward the attached email from Marla to Kelly?

---

**From:** Taylor, Robert [mailto:[\(b\)\(6\)](#)]  
**Sent:** Tuesday, August 9, 2016 3:20 PM  
**To:** Rubb, Kieu T. <[\(b\)\(6\)](#)>  
**Subject:** FW: Peer Review Guide question

Kieu,

This question also came up through the Audit Committee recently. The attached email is how we responded.

BTW, Marla and I are having lunch with Marcia Buchanan tomorrow. She is working for GAO again—not sure of the job or the hiring arrangement. I imagine it is along the lines of a reemployed annuitant.

B

---

**From:** Rubb, Kieu T. [mailto:[\(b\)\(6\)](#)]  
**Sent:** Tuesday, August 9, 2016 3:03 PM  
**To:** Taylor, Robert  
**Subject:** Peer Review Guide question

Hi Bob,

Here is a question that came up in class that Kelly passed on to me. I summarized the question and my proposed answers in the attached Word document. This question may have come up before but it was addressed as whether the OIG is in noncompliant with GAGAS because of "pass with deficiencies" or "fail" rating. I am also going to check the reports from OIGs that got the "negative" ratings to see if they mentioned the Peer Review rating in the audit reports. This will be time consuming but I will let you know what the result is when I am done.

Let me know your edits. Thanks!

Kieu

**From:** [Taylor, Robert](#)  
**To:** ["Rubb, Kieu T."](#)  
**Subject:** RE: Question re Peer Review Ratings  
**Date:** Friday, August 12, 2016 10:57:00 AM  
**Attachments:** image001.png

---

I actually knew about it within 15 minutes. I won't ask what your third sentence means but it'll be fun guessing,.

---

**From:** Rubb, Kieu T. ([REDACTED] (b)(6))  
**Sent:** Friday, August 12, 2016 10:54 AM  
**To:** Taylor, Robert  
**Subject:** RE: Question re Peer Review Ratings

Thanks for the credit. Good news travels fast. Well, at least it's good news for some. (It's been 2 hours since Eric's announcement.)

Will send it to Kelly today.

---

**From:** Taylor, Robert [[mailto:\[REDACTED\] \(b\)\(6\)](#)]  
**Sent:** Friday, August 12, 2016 10:50 AM  
**To:** Rubb, Kieu T. ([REDACTED] (b)(6))  
**Subject:** FW: Question re Peer Review Ratings

Hey Kieu,

Understand you have a new boss (word gets around fast). All due to your exceptional recruiting efforts a few years back.

[REDACTED] (b)(5)

Thanks, Bob

---

**From:** Rubb, Kieu T. ([REDACTED] (b)(6))  
**Sent:** Thursday, August 11, 2016 1:32 PM  
**To:** Taylor, Robert  
**Subject:** RE: Question re Peer Review Ratings

Bob,

I put Kelly's draft response in the attached Word document for better editing. See my proposed edits and let me know other changes you would like to add.

[REDACTED] (b)(5)

[REDACTED] (b)(5)

Kieu

---

**From:** Taylor, Robert [mailto: (b)(6)]  
**Sent:** Wednesday, August 10, 2016 11:14 AM  
**To:** (b)(5)  
**Cc:** Rubb, Kieu T. < (b)(6)>  
**Subject:** RE: Question re Peer Review Ratings

Hey Kelly,

Both Kieu and I have a lot on the plate. We will let you know in a couple of days of any suggested changes.

Thanks! Bob

---

**From:** (b)(5)  
**Sent:** Wednesday, August 10, 2016 10:49 AM  
**To:** Taylor, Robert  
**Cc:** 'Rubb, Kieu T.'  
**Subject:** RE: Question re Peer Review Ratings

Based on our conversation, here's what I would like to send to the attendees on the question that came up. Please let me know what adjustments should be made. (Everything below my first signature block would of course be removed.)

(b)(5)

(b)(5)

I hope this information is helpful. If there are additional questions for clarification, please email me or the [APRG@oig.treas.gov](mailto:APRG@oig.treas.gov) team.

Sincerely,

(b)(6)

Instructional Program Manager  
CIGIE Training Institute - Audit, Inspection, & Evaluation Academy  
1717 H Street NW  
Washington, DC 20006



(202) 292-2581  
(614) 314-1958 (cell phone)

---

**From:** Taylor, Robert [[mailto:](#) (b)(6)]

**Sent:** Wednesday, August 10, 2016 6:54 AM

**To:** (b)(6)

**Cc:** Rubb, Kieu T.

**Subject:** Question re Peer Review Ratings

Hey Kelly,

(b)(5)

Bob



**From:** Taylor, Robert  
**To:** "Thorson, Eric M"  
**Cc:** Marshall, Susan G.; Freedman, Marla  
**Subject:** RE: Question  
**Date:** Monday, June 6, 2016 2:51:07 PM

---

Eric,

(b)(5)

*Bob Taylor*

Assistant Inspector General for Audit  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

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**From:** Thorson, Eric M (b)(6)  
**Sent:** Monday, June 6, 2016 2:47 PM  
**To:** Taylor, Robert  
**Cc:** Marshall, Susan G.  
**Subject:** Question

Bob,

Susan sent me the requested changes regarding the CIGFO annual report. I was kind of surprised to see the changes to the Chairman's Message, so I thought I would ask about it.

(b)

(b)(5)

Thanks,

ERIC

*Eric M. Thorson*

Inspector General  
Department of the Treasury

(b)(6)



**From:** Taylor, Robert  
**To:** "White, Chereeka L."  
**Cc:** Hammond, Sr., Cedric E.  
**Subject:** RE: Quick request  
**Date:** Wednesday, June 8, 2016 9:48:38 AM

---

Thanks Chereeka!

*Bob Taylor*

Assistant Inspector General for Audit  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

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**From:** White, Chereeka L. (b)(5)  
**Sent:** Wednesday, June 8, 2016 8:20 AM  
**To:** Taylor, Robert  
**Cc:** Hammond, Sr., Cedric E.  
**Subject:** RE: Quick request

Good Morning Bob,

All is well over here. Here are copies of you and Marla's 2015/2016 CPE documents.

*Chereeka White*

Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, DC 20220  
Office: (b)(6)

---

**From:** Taylor, Robert [mailto: (b)(6)]  
**Sent:** Wednesday, June 8, 2016 6:52 AM  
**To:** Hammond, Sr., Cedric E. (b)(6)  
**Cc:** White, Chereeka L. (b)(6)  
**Subject:** Quick request

Hey Cedric,

Hope things are going well; still settling in. I'll do my best to not bug you for

things. But...could you send copies of the folders with the copies of Marla's and my CPE documentation for 2015/2016? I brought over the spreadsheet but not our actual files. BTW, your spreadsheet tracks CPEs much easier than how they do it here.

Thanks,

*Bob Taylor*

Assistant Inspector General for Audit  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

NOTICE: This electronic message transmission contains information that may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974.

**From:** Taylor, Robert  
**To:** "Harker, Deborah L."  
**Subject:** RE: Rating for James Hodge  
**Date:** Thursday, October 20, 2016 2:50:00 PM

---

Debbie,

(b)(6)

Hope this is of some help.

Bob

---

**From:** Harker, Deborah L. (b)(6)  
**Sent:** Thursday, October 20, 2016 1:43 PM  
**To:** Taylor, Robert  
**Subject:** Rating for James Hodge

Bob,

(b)(6) no ratings on each element (communication, customer service, teamwork, technical competency, conduct annual planning, complete statutory and other audits, complete audit products, contribute to OIG-wide products, maintain quality control, and core leadership competency) . Would you please put your evaluation for each element in writing? (b)(6)

(b)(6)

Debbie Harker CPA, MBA  
Assistant Inspector General for Audit  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street, N.W.  
Washington, D.C. 20005

(b)(6)

**From:** Taylor, Robert  
**To:** Hodge, James V.  
**Subject:** RE: Tomorrow's Standing Meeting  
**Date:** Wednesday, June 8, 2016 1:09:09 PM

---

If you so desire....so far going well. It is different however. If you're ever at OCC around lunchtime, we could catch up. The cafeteria is pretty good.

*Bob Taylor*

Assistant Inspector General for Audit  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

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---

**From:** Hodge, James V. (b)(6)  
**Sent:** Wednesday, June 8, 2016 1:02 PM  
**To:** Taylor, Robert  
**Subject:** Tomorrow's Standing Meeting

Just checking in to make sure we are still on for our standing meeting at 7:30am tomorrow ☺. I hope all is going well over yonder!!!

James

**From:** Taylor, Robert  
**To:** Hodge, James V.  
**Subject:** RE: Tomorrow's Standing Meeting  
**Date:** Thursday, June 9, 2016 6:52:00 AM

---

Commute is actually easier. I loop around the Pentagon from 66 to 395 and shoot in on Maine Street. Going home in a matter of taking Frontage around L-Enfant to BEP then left on to 395. No more 14<sup>th</sup> Street backups. That can save 20 minutes by itself. Garage has big spaces and no slippery, steep slopes. What's not to like?

Of course, Joe's is not readily available.

*Bob Taylor*

Assistant Inspector General for Audit  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

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---

**From:** Hodge, James V. (b)(6)  
**Sent:** Wednesday, June 8, 2016 6:57 PM  
**To:** Taylor, Robert  
**Subject:** RE: Tomorrow's Standing Meeting

Different can be good. I guess it's whatever you make of it. I will definitely connect with you the next time I am at OCC if it's around lunchtime. Hopefully your commute to that location does not drastically impact your route home.

James

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Wednesday, June 8, 2016 1:09 PM  
**To:** Hodge, James V. (b)(6)  
**Subject:** RE: Tomorrow's Standing Meeting

If you so desire....so far going well. It is different however. If you're ever at OCC around lunchtime, we could catch up. The cafeteria is pretty good.

*Bob Taylor*

Assistant Inspector General for Audit  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

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---

**From:** Hodge, James V. [REDACTED] (b)(6)

**Sent:** Wednesday, June 8, 2016 1:02 PM

**To:** Taylor, Robert

**Subject:** Tomorrow's Standing Meeting

Just checking in to make sure we are still on for our standing meeting at 7:30am tomorrow 😊. I hope all is going well over yonder!!!

James



**From:** [Taylor, Robert](#)  
**To:** ["Harker, Deborah L."](#)  
**Subject:** RE: Treasury OIG Performance Rating Input  
**Date:** Friday, September 2, 2016 6:59:00 AM

---

Ok, 9am would work.

---

**From:** Harker, Deborah L. [[\(b\)\(6\)](#)]  
**Sent:** Friday, September 2, 2016 6:58 AM  
**To:** Taylor, Robert; Freedman, Marla  
**Subject:** RE: Treasury OIG Performance Rating Input

Thanks Bob. I have a meeting at 11am. I could chat at 9am or at noon. Otherwise, we can look to next week.

---

**From:** Taylor, Robert [[mailto:\(b\)\(6\)](#)]  
**Sent:** Friday, September 2, 2016 6:57 AM  
**To:** Harker, Deborah L. <[\(b\)\(6\)](#)>; Freedman, Marla <[\(b\)\(6\)](#)>  
**Subject:** RE: Treasury OIG Performance Rating Input

Hey Debbie. I think a phone call should be sufficient. Let me pull some thoughts together. Maybe we can chat around 11:00 today?

---

**From:** Harker, Deborah L. [[\(b\)\(6\)](#)]  
**Sent:** Friday, September 2, 2016 6:53 AM  
**To:** Freedman, Marla; Taylor, Robert  
**Subject:** Treasury OIG Performance Rating Input

Hi Marla and Bob,

I hope all is well there. Hard to believe it is already September, which as you know is performance rating time here at Treasury OIG. I met with Kay and Kim to discuss how to proceed on certain performance ratings and they suggested that I get input from both of you.

Marla-

Your input on Cedric, Lisa C, and Donna

Bob-

Your input on Lisa D, Joyce, Jim, Kieu, and James

Please let me know if you would prefer to send this input in writing, or if you would prefer to have a phone call to discuss. In advance, I really appreciate your time in helping us get these done.

Debbie Harker CPA, MBA  
Audit Director  
U.S. Department of the Treasury  
Office of Inspector General

875 15th Street, N.W.  
Washington, D.C. 20005

(b)(6)

**From:** Taylor, Robert  
**To:** "Harker, Deborah L."; Freedman, Marla  
**Subject:** RE: Treasury OIG Performance Rating Input  
**Date:** Friday, September 2, 2016 6:56:00 AM

---

Hey Debbie. I think a phone call should be sufficient. Let me pull some thoughts together. Maybe we can chat around 11:00 today?

**From:** Harker, Deborah L. (b)(6)  
**Sent:** Friday, September 2, 2016 6:53 AM  
**To:** Freedman, Marla; Taylor, Robert  
**Subject:** Treasury OIG Performance Rating Input

Hi Marla and Bob,

I hope all is well there. Hard to believe it is already September, which as you know is performance rating time here at Treasury OIG. I met with Kay and Kim to discuss how to proceed on certain performance ratings and they suggested that I get input from both of you.

Marla-

Your input on Cedric, Lisa C, and Donna

Bob-

Your input on Lisa D, Joyce, Jim, Kieu, and James

Please let me know if you would prefer to send this input in writing, or if you would prefer to have a phone call to discuss. In advance, I really appreciate your time in helping us get these done.

Debbie Harker CPA, MBA  
Audit Director  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street, N.W.  
Washington, D.C. 20005

(b)(6)

**From:** [Taylor, Robert](#)  
**To:** ["Harker, Deborah L."](#)  
**Subject:** RE: Treasury OIG Performance Rating Input  
**Date:** Friday, September 2, 2016 9:01:00 AM

---

Yes

---

**From:** Harker, Deborah L. <(b)(6)>  
**Sent:** Friday, September 2, 2016 9:00 AM  
**To:** Taylor, Robert  
**Subject:** RE: Treasury OIG Performance Rating Input

Do you want to call (b)(6)

---

**From:** Taylor, Robert [[mailto:\(b\)\(6\)](#)]  
**Sent:** Friday, September 2, 2016 7:00 AM  
**To:** Harker, Deborah L. <(b)(6)>  
**Subject:** RE: Treasury OIG Performance Rating Input

Ok, 9am would work.

---

**From:** Harker, Deborah L. <(b)(6)>  
**Sent:** Friday, September 2, 2016 6:58 AM  
**To:** Taylor, Robert; Freedman, Marla  
**Subject:** RE: Treasury OIG Performance Rating Input

Thanks Bob. I have a meeting at 11am. I could chat at 9am or at noon. Otherwise, we can look to next week.

---

**From:** Taylor, Robert [[mailto:\(b\)\(6\)](#)]  
**Sent:** Friday, September 2, 2016 6:57 AM  
**To:** Harker, Deborah L. <(b)(6)>; Freedman, Marla <(b)(6)>  
**Subject:** RE: Treasury OIG Performance Rating Input

Hey Debbie. I think a phone call should be sufficient. Let me pull some thoughts together. Maybe we can chat around 11:00 today?

---

**From:** Harker, Deborah L. <(b)(6)>  
**Sent:** Friday, September 2, 2016 6:53 AM  
**To:** Freedman, Marla; Taylor, Robert  
**Subject:** Treasury OIG Performance Rating Input

Hi Marla and Bob,

I hope all is well there. Hard to believe it is already September, which as you know is performance rating time here at Treasury OIG. I met with Kay and Kim to discuss how to proceed on certain performance ratings and they suggested that I get input from both of you.

Marla-

Your input on Cedric, Lisa C, and Donna

Bob-

Your input on Lisa D, Joyce, Jim, Kieu, and James

Please let me know if you would prefer to send this input in writing, or if you would prefer to have a phone call to discuss. In advance, I really appreciate your time in helping us get these done.

Debbie Harker CPA, MBA

Audit Director

U.S. Department of the Treasury

Office of Inspector General

875 15th Street, N.W.

Washington, D.C. 20005

(b)(6)

**From:** Taylor, Robert  
**To:** "Rubb, Kieu T."  
**Subject:** RE: update  
**Date:** Wednesday, June 22, 2016 3:13:00 PM

---

The answer was yes, of course. Right?

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Wednesday, June 22, 2016 2:05 PM  
**To:** Taylor, Robert  
**Subject:** RE: update

May want to go earlier in the day to see Eric T's car....we went a few years ago in the afternoon and most of the cars were gone.

Sydney asked if she can have it.....you know the answer to that question.....

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Wednesday, June 22, 2016 1:21 PM  
**To:** Rubb, Kieu T. (b)(6)  
**Subject:** RE: update

Wow. That is a shocker. Congrats on the Chevy; which girl will be getting it?☺  
BTW, I understand Eric T. is showing his new classic car at the Fairfax show this Saturday. I'm planning to go in the afternoon.

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Wednesday, June 22, 2016 12:24 PM  
**To:** Taylor, Robert  
**Subject:** update

Hi Bob,

Hope things are well with you (and Marla). I met one of your special agents, a guy by the name of (b)(6) from your Los Angeles office, this past Saturday.

Finally, one of the cars is licensed and drivable. We took the Chevy 2 for a spin Sunday evening. We were inspired after seeing all the old cars at the Warrenton Father's Day Car Show. I would send a picture but forgot to take a picture of the historic car ride.

Kieu

**From:** Taylor, Robert  
**To:** "Rubb, Kieu T."  
**Subject:** RE: update  
**Date:** Wednesday, June 22, 2016 1:21:00 PM

---

Wow. That is a shocker. Congrats on the Chevy; which girl will be getting it?☺  
BTW, I understand Eric T. is showing his new classic car at the Fairfax show this Saturday. I'm planning to go in the afternoon.

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**To:** Taylor, Robert  
**Subject:** update

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Kieu

**From:** [Taylor, Robert](#)  
**To:** "Rubb, Kieu T."  
**Subject:** RE: update  
**Date:** Wednesday, June 22, 2016 3:16:00 PM

---

The Prius it is then. Then Mom can get a new one. BTW, we are really likely the 2016 Prius, and the average mpg so far is 57.2 (with the a/c on). If you do get another, definitely consider the Four with all the bells and whistles.

---

**From:** Rubb, Kieu T. <(b)(6)>  
**Sent:** Wednesday, June 22, 2016 3:14 PM  
**To:** Taylor, Robert  
**Subject:** RE: update

Not...., more like "NO Way!"

---

**From:** Taylor, Robert [[mailto:\(b\)\(6\)](#)]  
**Sent:** Wednesday, June 22, 2016 3:13 PM  
**To:** Rubb, Kieu T. <(b)(6)>  
**Subject:** RE: update

The answer was yes, of course. Right?

---

**From:** Rubb, Kieu T. <(b)(6)>  
**Sent:** Wednesday, June 22, 2016 2:05 PM  
**To:** Taylor, Robert  
**Subject:** RE: update

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Sydney asked if she can have it.....you know the answer to that question.....

---

**From:** Taylor, Robert [[mailto:\(b\)\(6\)](#)]  
**Sent:** Wednesday, June 22, 2016 1:21 PM  
**To:** Rubb, Kieu T. <(b)(6)>  
**Subject:** RE: update

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**Sent:** Wednesday, June 22, 2016 12:24 PM  
**To:** Taylor, Robert  
**Subject:** update



Hi Bob,

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Finally, one of the cars is licensed and drivable. We took the Chevy 2 for a spin Sunday evening. We were inspired after seeing all the old cars at the Warrenton Father's Day Car Show. I would send a picture but forgot to take a picture of the historic car ride.

Kieu

**From:** [Taylor, Robert](#)  
**To:** ["Delmar, Richard K."](#)  
**Subject:** RE: VA OIG Vacancy Announcement  
**Date:** Wednesday, June 29, 2016 8:40:00 AM

---

What we do know is it doesn't come with bonuses.

---

**From:** Delmar, Richard K. [redacted] (b)(6)  
**Sent:** Wednesday, June 29, 2016 8:38 AM  
**To:** Taylor, Robert  
**Subject:** RE: VA OIG Vacancy Announcement

Maureen really left a legacy that'll be a challenge to meet.  
When I pointed it out to Loren, his response was "Does it come with a shirt with a target on the back?"

---

**From:** Taylor, Robert [mailto:redacted] (b)(6)  
**Sent:** Wednesday, June 29, 2016 8:36 AM  
**To:** Delmar, Richard K. <[redacted] (b)(6)>  
**Subject:** FW: VA OIG Vacancy Announcement

Somehow I sense the candidate pool will be on the small side.

---

**From:** Council of IGs Liaisons [mailto:CIGIE-LIAISONS@LIST.NIH.GOV] **On Behalf Of** VanLandingham, Megan (OIG)  
**Sent:** Wednesday, June 29, 2016 8:03 AM  
**To:** [CIGIE-LIAISONS@LIST.NIH.GOV](mailto:CIGIE-LIAISONS@LIST.NIH.GOV)  
**Subject:** VA OIG Vacancy Announcement

The following VA OIG vacancy announcement is now open on USAJobs. Please circulate to potentially interested parties.

**ANNOUNCEMENT NUMBER:** [16-VAOIG-136-SES](#)  
**POSITION:** Counselor to the Inspector General  
**PAY PLAN, SERIES, AND GRADE:** ES-0905-00  
**OFFICE:** Office of Inspector General  
**LOCATION:** Washington, DC  
**OPEN DATE:** June 28, 2016  
**CLOSE DATE:** July 19, 2016

Please select the hyperlink next to the announcement number to view the full vacancy announcement details. You may also search the announcements at <http://www.usajobs.gov/>.

---

(b)(6)

Congressional Relations Specialist  
Office of Inspector General  
U.S. Department of Veterans Affairs

(b)(6)

**From:** [Taylor, Robert](#)  
**To:** ["Delmar, Richard K."](#)  
**Cc:** [Freedman, Marla](#)  
**Subject:** RE: Visit today  
**Date:** Tuesday, June 21, 2016 12:58:00 PM

---

Rich,

Thanks once again for putting us in for the medals (totally unexpected), and for schlepping them over.

Bob

---

**From:** Delmar, Richard K. (b)(6)  
**Sent:** Tuesday, June 21, 2016 10:36 AM  
**To:** Freedman, Marla  
**Cc:** Taylor, Robert  
**Subject:** Visit today

I have your stuff. Can we meet in the cafeteria at noon?  
Rich Delmar  
Counsel  
Treasury OIG

**From:** [Taylor, Robert](#)  
**To:** ["Harker, Deborah L."](#)  
**Subject:** RE: We heard the news!  
**Date:** Friday, August 12, 2016 9:13:00 AM

---

This is exciting. BTW, I sent a note to Eric saying you're an outstanding choice. Hopefully we'll see you at the Audit Committee meetings now.

---

**From:** Harker, Deborah L. [\(b\)\(6\)](#)  
**Sent:** Friday, August 12, 2016 9:11 AM  
**To:** Taylor, Robert  
**Subject:** RE: We heard the news!

News travels fast☺ Thanks for everything.

---

**From:** Taylor, Robert [[mailto:](#) [\(b\)\(6\)](#)]  
**Sent:** Friday, August 12, 2016 8:54 AM  
**To:** Harker, Deborah L. <[\(b\)\(6\)](#)>  
**Subject:** We heard the news!

Congratulations Debbie! You'll be a great AIGA. Bob

**From:** Taylor, Robert  
**To:** "Rubb, Kieu T."  
**Subject:** RE: Yellowbook Class FY17 CIGIE - Introductory Auditor Training Schedule  
**Date:** Thursday, August 4, 2016 2:37:00 PM  
**Attachments:** image001.png

---

Great! Tell her I said hi. We should coordinate sometime with the slides. It would be an excuse for you to visit this part of town. We can get visitor parking.

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Thursday, August 4, 2016 2:29 PM  
**To:** Taylor, Robert  
**Subject:** RE: Yellowbook Class FY17 CIGIE - Introductory Auditor Training Schedule

Sure. I can tell Kelly right now room I m in peer review training with her now.

Ps kelly is pretty excited that I said yes.

---

**From:** Taylor, Robert  
**Sent:** Wednesday, August 03, 2016 6:46:20 PM  
**To:** Rubb, Kieu T.  
**Subject:** FW: Yellowbook Class FY17 CIGIE - Introductory Auditor Training Schedule

Would you have any interest in doing the YB module for CIGIE? I think you would be good, and it's more fun than peer review.

---

**From:** Taylor, Robert  
**Sent:** Wednesday, August 3, 2016 6:44 PM  
**To:** (b)(6)  
**Subject:** RE: Yellowbook Class FY17 CIGIE - Introductory Auditor Training Schedule

Kelly and Lauren,

Right now I'm available to do any of these except for July 11.

Thanks, Bob

---

**From:** (b)(6)  
**Sent:** Wednesday, August 3, 2016 2:16 PM  
**To:** Taylor, Robert; (b)(6)  
**Subject:** Yellowbook Class FY17 CIGIE - Introductory Auditor Training Schedule

Good afternoon Bob and Lauren,

I hope you're both doing well. I wanted to reach out to you with the training dates for Introductory Auditor Training for FY17 to attempt to set a line-up for the year. Here are the dates that are scheduled for the Yellowbook Class:

IA-1701: November 1  
IA-1702: January 24  
IA-1703: March 21  
IA-1704: May 16  
IA-1705: July 11  
IA-1706: September 12

Please look over these dates in conjunction with the rest of your planned events for the year (at least what you know of at this time), and let me know your preferences (and especially if there is an iteration that you already have a known conflict with). I would like to plan for each of you to have at least 2 iterations this year.

Also:

If there's someone that comes to mind who you think might be a good addition to the instructional team for this class, please pass along their contact information since this would be a great time for me to reach out to them and get started on that possibility.

Please reply to all so that everyone can be in the conversation! ☺

Sincerely,

(b)(6)

Instructional Program Manager  
CIGIE Training Institute - Audit, Inspection, & Evaluation Academy  
1717 H Street NW  
Washington, DC 20006



(b)(6)

**From:** Taylor, Robert  
**To:** (b)(6)  
**Cc:** Debbie Harker  
**Subject:** Treasury, Union Reach Accord on Review Process That Will Likely Lead to Pay Cuts - Pay & Benefits - GovExec.com  
**Date:** Friday, September 9, 2016 11:16:35 AM

---

I see that your audit was mentioned.

[http://m.govexec.com/pay-benefits/2016/09/treasury-union-reach-accord-review-process-will-lead-pay-cuts/131385/?oref=govexec\\_today\\_nl](http://m.govexec.com/pay-benefits/2016/09/treasury-union-reach-accord-review-process-will-lead-pay-cuts/131385/?oref=govexec_today_nl)

Bob Taylor  
Assistant Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)



**From:** Taylor, Robert  
**To:** "Harker, Deborah L."  
**Subject:** We heard the news!  
**Date:** Friday, August 12, 2016 8:53:00 AM

---

Congratulations Debbie! You'll be a great AIGA. Bob

**From:** [Taylor, Robert](#)  
**To:** [Freedman, Marla](#); [Rubb, Kieu T.](#); ["Harker, Deborah L."](#)  
**Subject:** Another Agency Bellied Up to the Burson Trough  
**Date:** Friday, July 29, 2016 7:24:00 AM  
**Attachments:** 2016-PH-0002.pdf

---

I wonder if they used our two reports as models.

**From:** Taylor, Robert  
**To:** Debbie Harker  
**Subject:** Audit Committee Meeting  
**Date:** Tuesday, September 27, 2016 2:54:38 PM

---

Welcome to the wonderful world of (b)(6). Anyway, we have had concerns since day 1 with the skills gap project. Feel free to call if you want some more perspective. In short, the 511 works just fine as is, despite (b)(6) experience including not doing audits for many of those.

Bob Taylor  
Assistant Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)

**From:** Taylor, Robert  
**To:** (b)(6)  
**Subject:** Congratulations and Thanks  
**Date:** Thursday, September 22, 2016 7:32:00 AM

---

Ken,

Unfortunately I'm unable to attend your celebration today. But I did wanted to say a few quick words of appreciation. (b)(6)

(b)(6)

*Bob Taylor*

Assistant Inspector General for Audit  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

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**From:** Taylor, Robert  
**To:** James Hodge (b)(6)  
**Subject:** FAITAS  
**Date:** Friday, September 30, 2016 11:41:00 AM

---

James,

I was just on FAITAS and saw I am still showing as your supervisor. You may want to change that at some point.

Thanks again for honchoing the ornaments this year. (Now you can't say it's a thank-less task.)

Bob

**From:** [Taylor, Robert](#)  
**To:** ["Marshall, Susan G."](#)  
**Cc:** [Freedman, Marla](#)  
**Subject:** FHFA OIG Edits to 2016 CIGFO Annual Report  
**Date:** Monday, June 6, 2016 1:59:43 PM  
**Attachments:** [2016draftcigfoannualrpt632016 \(FHFA OIG review\).docx](#)

---

Susan,

Attached are our proposed edits to the main report (the Chair's message and page 3). The edits have been discussed with our IG.

We plan to send the FHFA OIG narrative section for the annual report later today.

Thanks,

*Bob Taylor*

Assistant Inspector General for Audit  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

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**From:** Taylor, Robert  
**To:** (b)(6)  
**Subject:** FW: AC Newsletter - June 2016  
**Date:** Friday, June 10, 2016 12:51:00 PM  
**Attachments:** Aud Com Newsletter -May 2016\_revised.pdf

---

Jim,

Since I'm getting more and more disconnected from what's going on, do you want to update this for Julia?

Thanks, Bob

---

**From:** (b)(6)  
**Sent:** Friday, June 10, 2016 12:41 PM  
**To:** (b)(6); Taylor, Robert; (b)(6)  
**Subject:** AC Newsletter - June 2016

Hi,

I hope all is well. I am putting together the June CIGIE AC Newsletter and wanted to see if you have any additions or updates for your respective areas. I have attached the May newsletter for your reference.

Please let me know by COB Wednesday, June 15.

Thank you so much for your help.

Best regards,

(b)(6)

Senior Auditor  
Corporation for Public Broadcasting  
Office of Inspector General  
401 9<sup>th</sup> St NW, Washington, DC 20004

(b)(6)

**From:** Taylor, Robert  
**To:** (b)(6)  
**Subject:** FW: AC Newsletter - June 2016  
**Date:** Monday, June 13, 2016 2:44:00 PM

---

Jim,

She now needs the update tomorrow. Is that doable?

Thanks, Bob

---

**From:** (b)(6)  
**Sent:** Monday, June 13, 2016 9:40 AM  
**To:** (b)(6); Taylor, Robert; (b)(6)  
**Subject:** RE: AC Newsletter - June 2016

Good morning. I need to revise the due date for updates to the CIGIE AC Newsletter to tomorrow, June 14<sup>th</sup>.

Best regards,

Julia

---

**From:** (b)(6)  
**Sent:** Friday, June 10, 2016 12:41 PM  
**To:** (b)(6); 'Taylor, Robert'; (b)(6)  
(b)(6)  
**Subject:** AC Newsletter - June 2016

Hi,

I hope all is well. I am putting together the June CIGIE AC Newsletter and wanted to see if you have any additions or updates for your respective areas. I have attached the May newsletter for your reference.

Please let me know by COB Wednesday, June 15.

Thank you so much for your help.

Best regards,

(b)(6)

Senior Auditor



Corporation for Public Broadcasting  
Office of Inspector General  
401 9<sup>th</sup> St NW, Washington, DC 20004

(b)(6)

**From:** Taylor, Robert  
**To:** (b)(6)  
**Subject:** FW: Congratulations and Thanks  
**Date:** Thursday, September 22, 2016 7:34:00 AM

---

Mark,

If the celebration lends itself to presentations, I wouldn't mind (and would appreciate it) if you could read the following message I just sent to Ken.

Thanks, Bob

---

**From:** Taylor, Robert  
**Sent:** Thursday, September 22, 2016 7:33 AM  
**To:** (b)(6)  
**Subject:** Congratulations and Thanks

Ken,

Unfortunately I'm unable to attend your celebration today. But I did wanted to say a few quick words of appreciation. (b)(6)

(b)(6)

*Bob Taylor*

Assistant Inspector General for Audit  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

NOTICE: This electronic message transmission contains information that may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974.

**From:** Taylor, Robert  
**To:** Thorson, Eric M  
**Subject:** FW: Congratulations to our new Assistant Inspector General for Audit!  
**Date:** Friday, August 12, 2016 9:04:00 AM

---

Eric,

As is not surprising, word gets around fast. Just wanted to say Debbie is an outstanding selection and will be a strong addition to your senior leadership team. Hope things are going well.

Bob

---

**From:** Thorson, Eric M  
**Sent:** Friday, August 12, 2016 8:44 AM  
**To:** OIG-All (b)(6)  
**Subject:** Congratulations to our new Assistant Inspector General for Audit!

**To all:**

**Please join me in congratulating our new Assistant Inspector General for Audit, Debbie Harker!**

**Debbie has over 25 years of experience in financial and performance auditing in a wide range of activities, including Information Technology system conversion projects, organizational internal control frameworks and regulatory compliance.**

**She has been an outstanding Audit Manager and Audit Director. Now she will demonstrate her excellent leadership skills in heading up the best audit office in the entire US Government!**

**Congratulations, Debbie!**

**ERIC**

*Eric M. Thorson*

**Inspector General**  
**Department of the Treasury**  
(b)(6)





**From:** [Taylor, Robert](#)  
**To:** [Rubb, Kieu T.](#)  
**Subject:** FW: Peer Review Guide question  
**Date:** Tuesday, August 9, 2016 3:19:00 PM  
**Attachments:** question on reports when pass deficiency or failed ratings 08092016.docx  
RE Looking for Peer Review Clarification.msg

---

Kieu,

This question also came up through the Audit Committee recently. The attached email is how we responded.

BTW, Marla and I are having lunch with (b)(6) tomorrow. She is working for GAO again—not sure of the job or the hiring arrangement. I imagine it is along the lines of a reemployed annuitant.

B

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Tuesday, August 9, 2016 3:03 PM  
**To:** Taylor, Robert  
**Subject:** Peer Review Guide question

Hi Bob,

Here is a question that came up in class that Kelly passed on to me. I summarized the question and my proposed answers in the attached Word document. This question may have come up before but it was addressed as whether the OIG is in noncompliant with GAGAS because of “pass with deficiencies” or “fail” rating. I am also going to check the reports from OIGs that got the “negative” ratings to see if they mentioned the Peer Review rating in the audit reports. This will be time consuming but I will let you know what the result is when I am done.

Let me know your edits. Thanks!

Kieu

**From:** [Taylor, Robert](#)  
**To:** [Rubb, Kieu T.](#)  
**Subject:** FW: Question re Peer Review Ratings  
**Date:** Wednesday, August 10, 2016 9:24:00 AM

---

Interesting. Now that is a perfectly legitimate concern of the peer review team. If either of us gets involved in the guide again, we should include something in it. Big "if" though.

---

**From:** (b)(6)  
**Sent:** Wednesday, August 10, 2016 8:25 AM  
**To:** Taylor, Robert  
**Cc:** 'Rubb, Kieu T.'  
**Subject:** RE: Question re Peer Review Ratings

Hi Bob,

Thanks for responding.

The subsequent question is the one that the students were most interested in getting an answer to. When would be a good time to call?

Sincerely,

(b)(6)

---

**From:** Taylor, Robert [[mailto:](#) (b)(6)]  
**Sent:** Wednesday, August 10, 2016 6:54 AM  
**To:** (b)(6)  
**Cc:** Rubb, Kieu T.  
**Subject:** Question re Peer Review Ratings

Hey Kelly,

Kieu mentioned that you passed on a questions from one of the recent classes as to whether an OIG that gets a pass with deficiencies or a fail needs to modified their GAGAS statement in reports. This same question recently came up from the Audit Committee to Marla. Here is how we responded—

(b)(5)

(b)(5)

Bob

**From:** [Taylor, Robert](#)  
**To:** [Rubb, Kieu T.](#)  
**Subject:** FW: Question re Peer Review Ratings  
**Date:** Wednesday, August 10, 2016 10:57:00 AM  
**Attachments:** image001.png

---

What do you think?

---

**From:** (b)(6)  
**Sent:** Wednesday, August 10, 2016 10:49 AM  
**To:** Taylor, Robert  
**Cc:** 'Rubb, Kieu T.'  
**Subject:** RE: Question re Peer Review Ratings

Based on our conversation, here's what I would like to send to the attendees on the question that came up. Please let me know what adjustments should be made. (Everything below my first signature block would of course be removed.)

-----  
Good (morning/afternoon) APR-1602 Attendees,

(b)(5)



(b)(5)

I hope this information is helpful. If there are additional questions for clarification, please email me or the [APRG@oig.treas.gov](mailto:APRG@oig.treas.gov) team.

Sincerely,

(b)(6)

Instructional Program Manager  
CIGIE Training Institute - Audit, Inspection, & Evaluation Academy  
1717 H Street NW  
Washington, DC 20006



(b)(6)

---

**From:** Taylor, Robert [mailto:(b)(6)]

**Sent:** Wednesday, August 10, 2016 6:54 AM

**To:** (b)(6)

**Cc:** Rubb, Kieu T.

**Subject:** Question re Peer Review Ratings

Hey (b)(6)

Kieu mentioned that you passed on a questions from one of the recent classes as to whether

an OIG that gets a pass with deficiencies or a fail needs to modified their GAGAS statement in reports. This same question recently came up from the Audit Committee to Marla. Here is how we responded—

(b)(5)

Bob

**From:** Taylor, Robert  
**To:** "Carter, Lisa A."  
**Subject:** FW: SBA OIG Recruiting for Senior Writer-Editor (GS-1082-14)  
**Date:** Tuesday, July 26, 2016 10:38:00 AM

---

Hey Lisa,

Long time since we last chatted—been real busy here. Anyway, from time to time at Treasury OIG we had wanted to get a more high-level writer-editor (we settled on the contract, which was OK but still not an ideal solution). If such a thought should come up again, the link below is to a GS-14 job announcement. The duties were particularly well laid if you want something for your back pocket, and not have to re-invent the wheel. You are one of a few that can actually appreciate things like this.

Take care, Bob

---

**From:** Council of IGs Liaisons [mailto:CIGIE-LIAISONS@LIST.NIH.GOV] **On Behalf Of** (b)(6)  
(b)(6) (Off. of Inspector Gen)  
**Sent:** Tuesday, July 26, 2016 10:20 AM  
**To:** CIGIE-LIAISONS@LIST.NIH.GOV  
**Subject:** SBA OIG Recruiting for Senior Writer-Editor (GS-1082-14)

IG Community Colleagues,

Good morning. The SBA OIG is recruiting for a Senior Writer-Editor (GS-1082-14). The vacancy announcement is available on [USAJOBS.gov](https://www.usajobs.gov) until Tuesday, August 16. The full details of the vacancy announcement can be viewed at:  
<https://www.usajobs.gov/GetJob/ViewDetails/445582700/>.

Please share this message within your offices. I am available to answer any questions from potential candidates.

Sincerely,

(b)(6)

Chief of Staff, Office of Inspector General  
U.S. Small Business Administration

(b)(6)

**From:** Taylor, Robert  
**To:** "Delmar, Richard K."  
**Subject:** FW: VA OIG Vacancy Announcement  
**Date:** Wednesday, June 29, 2016 8:35:00 AM

---

Somehow I sense the candidate pool will be on the small side.

**From:** Council of IGs Liaisons [mailto:CIGIE-LIAISONS@LIST.NIH.GOV] **On Behalf Of** (b)(6)

(b)(6) (OIG)

**Sent:** Wednesday, June 29, 2016 8:03 AM

**To:** CIGIE-LIAISONS@LIST.NIH.GOV

**Subject:** VA OIG Vacancy Announcement

The following VA OIG vacancy announcement is now open on USAJobs. Please circulate to potentially interested parties.

**ANNOUNCEMENT NUMBER:** 16-VAOIG-136-SES

**POSITION:** Counselor to the Inspector General

**PAY PLAN, SERIES, AND GRADE:** ES-0905-00

**OFFICE:** Office of Inspector General

**LOCATION:** Washington, DC

**OPEN DATE:** June 28, 2016

**CLOSE DATE:** July 19, 2016

Please select the hyperlink next to the announcement number to view the full vacancy announcement details. You may also search the announcements at <http://www.usajobs.gov/>.

---

(b)(6)

Congressional Relations Specialist  
Office of Inspector General  
U.S. Department of Veterans Affairs

(b)(6)

**From:** Taylor, Robert  
**To:** (b)(6)  
**Cc:** Freedman, Marla; "White, Chereeka L."  
**Subject:** FW: Vouchers for Marla and Bob  
**Date:** Friday, August 19, 2016 10:04:00 AM

---

Valerie,

Hopefully I got your email address right. Anyway, I left OIG before this training and did not take the trip. So, the authorization should be cancelled and the funds deobligated. Sorry about the confusion.

I'm off this week and will be back in the office Tuesday if we need to chat. My number is (b)(6)

Thanks! Bob

---

**From:** White, Chereeka L. (b)(6)  
**Sent:** Friday, August 19, 2016 9:58 AM  
**To:** Taylor, Robert  
**Subject:** FW: Vouchers for Marla and Bob

Good Morning Bob,

Valerie Toye needs some information from you to close out your travel accounts. Can you please contact her when you get a chance.

Thank you,

*Chereeka White*

Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, DC 20220  
Office: (b)(6)

---

**From:** Toye, Valerie K.  
**Sent:** Thursday, August 18, 2016 3:15 PM  
**To:** White, Chereeka L. (b)(6)  
**Cc:** Hammond, Sr., Cedric E. (b)(6)  
**Subject:** Vouchers for Marla and Bob

Good Afternoon Chereeka,

I received an email that the vouchers for Marla and Bob's last trip on May 31<sup>st</sup> for the Mid Atlantic Intergovernmental Audit Forum was not processed/completed. Are you able to contact to them to see if they still have the receipts from the trip so I may process the vouchers and close out their accounts? Thank You.

**Valerie Toye**  
**Administrative Specialist**  
**Office of Inspector General**  
**Office of Management**  
**Washington, DC 20220**  
**Direct Line:** (b)(6)  
**Main Line:** (b)(6)  
**Fax: 202-927-6492**

**From:** [Taylor, Robert](#)  
**To:** [Rubb, Kieu T.](#)  
**Subject:** FW: Yellowbook Class FY17 CIGIE - Introductory Auditor Training Schedule  
**Date:** Wednesday, August 3, 2016 6:46:00 PM  
**Attachments:** image001.png

---

Would you have any interest in doing the YB module for CIGIE? I think you would be good, and it's more fun than peer review.

---

**From:** Taylor, Robert  
**Sent:** Wednesday, August 3, 2016 6:44 PM  
**To:** (b)(6) OIG DoD'  
**Subject:** RE: Yellowbook Class FY17 CIGIE - Introductory Auditor Training Schedule

(b)(6)

Right now I'm available to do any of these except for July 11.

Thanks, Bob

---

**From:** (b)(6)  
**Sent:** Wednesday, August 3, 2016 2:16 PM  
**To:** Taylor, Robert; (b)(6) OIG DoD'  
**Subject:** Yellowbook Class FY17 CIGIE - Introductory Auditor Training Schedule

Good afternoon Bob and (b)(6)

I hope you're both doing well. I wanted to reach out to you with the training dates for Introductory Auditor Training for FY17 to attempt to set a line-up for the year. Here are the dates that are scheduled for the Yellowbook Class:

IA-1701: November 1  
IA-1702: January 24  
IA-1703: March 21  
IA-1704: May 16  
IA-1705: July 11  
IA-1706: September 12

Please look over these dates in conjunction with the rest of your planned events for the year (at least what you know of at this time), and let me know your preferences (and especially if there is an iteration that you already have a known conflict with). I would like to plan for each of you to have at least 2 iterations this year.

Also:

If there's someone that comes to mind who you think might be a good addition to the instructional team for this class, please pass along their contact information since this would be a great time for me to reach out to them and get started on that possibility.

Please reply to all so that everyone can be in the conversation! 😊

Sincerely,

(b)(6)

Instructional Program Manager

CIGIE Training Institute - Audit, Inspection, & Evaluation Academy

1717 H Street NW

Washington, DC 20006



(b)(6)



**From:** Taylor, Robert  
**To:** Debbie Harker  
**Subject:** Fwd: Hi  
**Date:** Friday, September 9, 2016 10:20:48 AM

---

Couldn't resist.

**From:** <(b)(6)>  
**Date:** September 9, 2016 at 10:19:16 AM EDT  
**To:** <(b)(6)>  
**Subject:** Hi

Debbie said you all have us under surveillance. Miss you guys and hope things are going well!

Bob Taylor  
Assistant Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)

**From:** Taylor, Robert  
**To:** (b)(6)  
**Subject:** GAO DATA Act Report  
**Date:** Sunday, July 31, 2016 8:57:00 AM  
**Attachments:** 678765.pdf

---

Jim,

I see you all got your report out on the issue with universe of agencies a month before GAO. Nice!

Bob

**From:** [Taylor, Robert](#)  
**To:** [Lawrence, Jeffrey](#)  
**Cc:** [Freedman, Marla](#)  
**Subject:** GETS Card  
**Date:** Tuesday, August 23, 2016 7:52:00 AM

---

Hey Jeff,

Hope things are well over at Treasury OIG. Reason I'm writing is that FHFA OIG just issued me a GETS card, which reminded me that I still had the one issued by Treasury OIG. If it hasn't been cancelled yet, can you see that it is? If you need the card back, please let me know. Otherwise I'll shred it.

Thanks, Bob

**From:** Taylor, Robert  
**To:** (b)(6)  
**Subject:** Hi  
**Date:** Friday, September 9, 2016 10:19:20 AM

---

Debbie said you all have us under surveillance. Miss you guys and hope things are going well!

Bob Taylor  
Assistant Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)

**From:** Taylor, Robert  
**To:** (b)(6)  
**Subject:** (b)(6) Thing  
**Date:** Friday, September 9, 2016 3:04:00 PM

---

Jim,

Would it be ok if I gave you some money before we leave today to give to Mark Levitt (b)(6)? I won't be able to make it but want to contribute.

Thanks, Bob

**From:** [Taylor, Robert](#)  
**To:** (b)(6)  
**Cc:** [Freedman, Marla](#)  
**Subject:** Krista  
**Date:** Tuesday, October 4, 2016 7:49:00 PM

---

Sharon,

I'm sure you probably already heard but in case not, my neighbor (b)(6) just told me that (b)(6) passed away last week. She was a consummate professional and nice to work with.

If you could send me Becky's email address, I'd like to send her my condolences.

Take care, Bob

**From:** Taylor, Robert

**To:** [REDACTED] (b)(6)

**Subject:** My contact information at FHFA OIG

**Date:** Tuesday, May 31, 2016 11:42:02 AM

---

In case you need it.

*Bob Taylor*

Federal Housing Finance Agency  
Office of Inspector General

[REDACTED] (b)(6)

**From:** Taylor, Robert  
**To:** (b)(6)  
**Subject:** My Email Address  
**Date:** Tuesday, June 7, 2016 5:37:21 PM

---

Kieu,

Just want to let you know my contact information here in case you want to bounce some peer review questions by me, or anything else. Marla and I will be going to Audit Committee meetings to stay connected. I think it would be worthwhile if they, through FAEC, established a standing Peer Review Working Group, but not sure I want to bring that up yet.

Take care,

*Bob Taylor*

Assistant Inspector General for Audit  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

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**From:** Taylor, Robert  
**To:** James Hodge (b)(6)  
**Cc:** Harker, Deborah L.  
**Subject:** PAR  
**Date:** Wednesday, November 16, 2016 7:05:00 AM

---

James,

Congrats on your first AFR!

B

**From:** Taylor, Robert  
**To:** (b)(6) Kieu Rubb  
**Subject:** Peer Review of FHFA OIG  
**Date:** Thursday, September 8, 2016 10:09:45 AM

---

Kieu,

As discussed PBGC OIG has initiated a peer review of our office. So any questions that may be submitted by them to the aprg mail box with respect to this peer review should not be sent to me.

Thanks,

Bob Taylor  
Assistant Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)

**From:** Taylor, Robert  
**To:** (b)(6)  
**Cc:**  
**Subject:** Quick request  
**Date:** Wednesday, June 8, 2016 6:52:23 AM

---

Hey Cedric,

Hope things are going well; still settling in. I'll do my best to not bug you for things. But...could you send copies of the folders with the copies of Marla's and my CPE documentation for 2015/2016? I brought over the spreadsheet but not our actual files. BTW, your spreadsheet tracks CPEs much easier than how they do it here.

Thanks,

*Bob Taylor*

Assistant Inspector General for Audit  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

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**From:** [Taylor, Robert](#)  
**To:** ["Dang, Tram J."](#)  
**Subject:** RE:  
**Date:** Wednesday, August 10, 2016 12:56:00 PM

---

Looking forward to it!

---

**From:** Dang, Tram J. (b)(6)  
**Sent:** Wednesday, August 10, 2016 11:58 AM  
**To:** Freedman, Marla  
**Cc:** Taylor, Robert  
**Subject:** RE:

Thanks Marla! See you and Bob on Friday.

---

**From:** Freedman, Marla [[mailto:\(b\)\(6\)](#)]  
**Sent:** Wednesday, August 10, 2016 11:57 AM  
**To:** Dang, Tram J. (b)(6)  
**Cc:** Taylor, Robert (b)(6)  
**Subject:** RE:

Tram,

You're all set for Friday.

See you then,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Dang, Tram J. (b)(6)  
**Sent:** Wednesday, August 10, 2016 11:07 AM  
**To:** Freedman, Marla (b)(6)  
**Cc:** Taylor, Robert (b)(6)  
**Subject:** RE:

Marla

I'd like to come at 7:30 am on Friday if it's ok. I'm booked for lunch on Friday.

Thanks

Tram

---

**From:** Freedman, Marla [mailto:(b)(6)]

**Sent:** Wednesday, August 10, 2016 10:59 AM

**To:** Dang, Tram J. (b)(6)

**Cc:** Taylor, Robert (b)(6)

**Subject:** RE:

Tram,

I can do next Monday (I will be at PTO for training on Tuesday). BTW, Bob is on leave all of next week, so he won't be here (unless you want to do it tomorrow or Friday).

You don't need to submit anything (I will notify the guards) and, yes, it is the same building as OCC (I will meet you at the front desk).

We can also have lunch in the cafeteria, if you want to??

Let me know what you want to and I will take care of it.

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Dang, Tram J. (b)(6)

**Sent:** Wednesday, August 10, 2016 10:19 AM

**To:** Freedman, Marla (b)(6)

**Cc:** Taylor, Robert (b)(6)

**Subject:** RE:

Thanks Marla. Let me know if I need to submit any personal for building access.

Is this in the same building with OCC?

I can just meet you or Bob at the front desk.

I can come Monday next week at 11:30 (I figure morning is too rushed for everyone), if not, Tuesday at 11:30.

I'll probably take around 30 minutes just to see you and tour the office ☺

Thanks

Tram

---

**From:** Freedman, Marla [mailto:(b)(6)]

**Sent:** Tuesday, August 9, 2016 1:14 PM

**To:** Dang, Tram J. <(b)(6)>

**Cc:** Taylor, Robert <(b)(6)>

**Subject:** RE:

Tram,

Which day is good for you? I just have to send your name downstairs, know the entrance you plan to use (like the metro entrance), the time you will arrive, and we'll be there.

Please let me know.

Thanks,

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Dang, Tram J. <(b)(6)>

**Sent:** Tuesday, August 9, 2016 10:26 AM

**To:** Freedman, Marla <(b)(6)>

**Cc:** Taylor, Robert <(b)(6)>

**Subject:** RE:

Thank you Bob and Marla.

I was thinking of stopping by to see you or Bob on the way to work. Would any morning at 7:00-7:30 this week or next week good for you? I won't take long.

This week, we are trying to wrap up Intel before Donna goes on vacation so it may be tight, but I could swing by before work (@8:30) ☺

Tram

---

**From:** Freedman, Marla [mailto: (b)(6)]  
**Sent:** Tuesday, August 9, 2016 7:14 AM  
**To:** Dang, Tram J. < (b)(6) >  
**Cc:** Taylor, Robert < (b)(6) >  
**Subject:** RE:

BTW Tram, I just re-read your email. You will get a tentative offer in writing once we clear CTAP postings, which should be this week. (I'm also cc'ing Bob on this email.)

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

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**From:** Freedman, Marla  
**Sent:** Monday, August 8, 2016 5:21 PM  
**To:** Dang, Tram J. < (b)(6) >  
**Subject:** RE:

Sure, his telephone is (b)(6) email is (b)(6)

Thanks!!

Sent from my Windows Phone

---

**From:** Dang, Tram J.  
**Sent:** 8/8/2016 4:18 PM

**To:** Freedman, Marla

**Subject:** RE:

Hi Marla

Do you have Bob's number or email?

Can I take a few more days for my answer?

I'd like to chat with Bob a bit first. This position is direct report to him, correct?

It would also help if I can see something in writing.

I should be in the office this week in case either Bob or you need to contact me. It shouldn't take me long.

Have a good day.

Tram

*Tram Jacquelyn Dang, CISA*  
Director, IT Audit  
U.S. Department of the Treasury  
Office of Inspector General  
Office: (b)(6)  
Cell: (b)(6)



**From:** [Taylor, Robert](#)  
**To:** [Hodge, James V.](#)  
**Subject:** Re: 2016 White House Christmas Ornament  
**Date:** Friday, August 5, 2016 5:32:42 PM  
**Attachments:** image001.png

---

That would sound good but I'm down in NC that week. Perhaps the following week. BTW we ran into Robert Todero at L'Enfant today. I guess DHS' CFO office is located near here.

Bob Taylor  
Assistant Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)

On Aug 5, 2016, at 3:48 PM, Hodge, James V. (b)(6) wrote:

I'm in training next week Tuesday. Let's shoot for possibly doing lunch on August 16<sup>th</sup>? I'll follow up with you late in the week next week to make sure the date works and figure out the best time to meet.

Enjoy your weekend Bob.

James

---

**From:** Taylor, Robert [[mailto:\(b\)\(6\)](#)]  
**Sent:** Wednesday, August 3, 2016 4:44 PM  
**To:** Hodge, James V. <(b)(6)>  
**Subject:** RE: 2016 White House Christmas Ornament

Of course the lunch. Full disclosure - not every Tuesday is tacos, but there is always something for everyone.

---

**From:** Hodge, James V. (b)(6)  
**Sent:** Wednesday, August 3, 2016 4:02 PM  
**To:** Taylor, Robert  
**Subject:** RE: 2016 White House Christmas Ornament

Maybe we should schedule lunch sometime soon - on a Tuesday of course.

---

**From:** Taylor, Robert [[mailto:\(b\)\(6\)](#)]  
**Sent:** Monday, August 1, 2016 3:39 PM  
**To:** Hodge, James V. <(b)(6)>  
**Subject:** RE: 2016 White House Christmas Ornament

Yes all is well. Tomorrow is Taco Tuesday in the cafeteria. Always a big hit.

**From:** Hodge, James V. [redacted] (b)(6)  
**Sent:** Monday, August 1, 2016 3:06 PM  
**To:** Taylor, Robert  
**Subject:** RE: 2016 White House Christmas Ornament

Brings a new context to "other duties as assigned" ☺. Hope all is well over yonder.

---

**From:** Taylor, Robert [mailto:[redacted]] (b)(6)  
**Sent:** Monday, August 1, 2016 1:23 PM  
**To:** Hodge, James V. [redacted] (b)(6)  
**Subject:** RE: 2016 White House Christmas Ornament

An audit director's work is never done.

---

**From:** Hodge, James V. [redacted] (b)(6)  
**Sent:** Monday, August 1, 2016 11:42 AM  
**To:** Freedman, Marla; Taylor, Robert  
**Subject:** FW: 2016 White House Christmas Ornament

Marla,

As you can see, I've taken over one of your important responsibilities ☺. Let me know if you (Bob, this applies to you too) would like me to order any ornaments for you.

James

---

**From:** Hodge, James V.  
**Sent:** Monday, August 1, 2016 11:28 AM  
**To:** OIG-OA-Directors [redacted] (b)(6)  
**Subject:** FW: 2016 White House Christmas Ornament

Good morning,

As you can see below, Marilyn is taking orders for this year's White House Christmas Ornaments. The cost is going to be \$18.00 each. Please let me know if you or your staff would like to order any Christmas ornaments. Please collect the information by directorate and let me know how many each person wants **no later than COB Monday, August 15<sup>th</sup>**. No money is due until she notifies that the ornaments have arrived.

Thanks,  
James

---

**From:** Evans, Marilyn  
**Sent:** Thursday, July 28, 2016 8:23 AM

**Cc:** Evans, Marilyn

**Subject:** 2016 White House Christmas Ornament

Yes it is that time of year again. I will be taking orders for the 2016 White House Ornaments. This price went up this year and will be \$18.00 (\$16.95 plus Maryland tax) per ornament. Let me know how many by COB 08/16/2016. I might extend the time due to vacations.

<image001.png>

Marilyn Evans

Senior Staff Accountant

Department of the Treasury

Office of the Deputy Chief Financial Officer

(b)(6)

---

This message was secured by ZixCorp<sup>(R)</sup>.

**From:** Taylor, Robert  
**To:** "Hodge, James V."  
**Subject:** RE: 2016 White House Christmas Ornament  
**Date:** Monday, August 1, 2016 3:39:00 PM  
**Attachments:** image001.png

---

Yes all is well. Tomorrow is Taco Tuesday in the cafeteria. Always a big hit.

---

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**To:** Taylor, Robert  
**Subject:** RE: 2016 White House Christmas Ornament

Brings a new context to "other duties as assigned" ☺. Hope all is well over yonder.

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Monday, August 1, 2016 1:23 PM  
**To:** Hodge, James V. (b)(6)  
**Subject:** RE: 2016 White House Christmas Ornament

An audit director's work is never done.

---

**From:** Hodge, James V. (b)(6)  
**Sent:** Monday, August 1, 2016 11:42 AM  
**To:** Freedman, Marla; Taylor, Robert  
**Subject:** FW: 2016 White House Christmas Ornament

Marla,

As you can see, I've taken over one of your important responsibilities ☺. Let me know if you (Bob, this applies to you too) would like me to order any ornaments for you.

James

---

**From:** Hodge, James V.  
**Sent:** Monday, August 1, 2016 11:28 AM  
**To:** OIG-OA-Directors (b)(6)  
**Subject:** FW: 2016 White House Christmas Ornament

Good morning,

As you can see below, Marilyn is taking orders for this year's White House Christmas Ornaments. The cost is going to be \$18.00 each. Please let me know if you or your staff would like to order any Christmas ornaments. Please collect the information by directorate and let me know how many each person wants **no later than COB Monday, August 15<sup>th</sup>**. No money is due until she notifies that the ornaments have arrived.

Thanks,  
James

---

**From:** Evans, Marilyn  
**Sent:** Thursday, July 28, 2016 8:23 AM  
**Cc:** Evans, Marilyn  
**Subject:** 2016 White House Christmas Ornament

Yes it is that time of year again. I will be taking orders for the 2016 White House Ornaments. This price went up this year and will be \$18.00 (\$16.95 plus Maryland tax) per ornament. Let me know how many by COB 08/16/2016. I might extend the time due to vacations.

Christmas

Bookstore


Jewelry & Accessories

Home and Office

For Children

White House Fine Art

 > Christmas > Ornaments > 2016 White House Christmas Ornament



Roll over image to zoom in

Made in USA 

### 2016 White House Christmas Ornament

**Availability:** In stock

**\$20.95**

Buy 25 for \$18.95 each  
Buy 100 for \$16.95 each  
Buy 500 for \$14.95 each

Qty:  [Add to Cart](#)

[+ Add to Wishlist](#)

Share This Product

[f](#) [t](#) [p](#)

Marilyn Evans  
Senior Staff Accountant  
Department of the Treasury  
Office of the Deputy Chief Financial Officer

(b)(6)

This message was secured by **ZixCorp<sup>(R)</sup>**.

**From:** Taylor, Robert  
**To:** "Hodge, James V."  
**Subject:** RE: 2016 White House Christmas Ornament  
**Date:** Monday, August 1, 2016 1:23:00 PM  
**Attachments:** image001.png

An audit director's work is never done.

**From:** Hodge, James V. (b)(6)  
**Sent:** Monday, August 1, 2016 11:42 AM  
**To:** Freedman, Marla; Taylor, Robert  
**Subject:** FW: 2016 White House Christmas Ornament

Marla,

As you can see, I've taken over one of your important responsibilities ☺. Let me know if you (Bob, this applies to you too) would like me to order any ornaments for you.

James

**From:** Hodge, James V.  
**Sent:** Monday, August 1, 2016 11:28 AM  
**To:** OIG-OA-Directors <(b)(6)>  
**Subject:** FW: 2016 White House Christmas Ornament

Good morning,

As you can see below, Marilyn is taking orders for this year's White House Christmas Ornaments. The cost is going to be \$18.00 each. Please let me know if you or your staff would like to order any Christmas ornaments. Please collect the information by directorate and let me know how many each person wants **no later than COB Monday, August 15<sup>th</sup>**. No money is due until she notifies that the ornaments have arrived.

Thanks,  
James


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**Sent:** Thursday, July 28, 2016 8:23 AM  
**Cc:** Evans, Marilyn  
**Subject:** 2016 White House Christmas Ornament

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[Christmas](#) | [Bookstore](#) | [Jewelry & Accessories](#) | [Home and Office](#) | [For Children](#) | [White House Fine Art](#)

 > [Christmas](#) > [Ornaments](#) > 2016 White House Christmas Ornament



Made in USA 

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[f](#) [t](#) [p](#)

Roll over image to zoom in



Marilyn Evans  
Senior Staff Accountant

Department of the Treasury  
Office of the Deputy Chief Financial Officer

(b)(6)

---

This message was secured by ZixCorp<sup>(R)</sup>.

**From:** Taylor, Robert  
**To:** Freedman, Marla; Hodge, James V.  
**Subject:** RE: 2016 White House Christmas Ornament  
**Date:** Monday, August 1, 2016 1:21:00 PM  
**Attachments:** image001.png

---

Same here.

---

**From:** Freedman, Marla  
**Sent:** Monday, August 1, 2016 1:16 PM  
**To:** Hodge, James V.; Taylor, Robert  
**Subject:** RE: 2016 White House Christmas Ornament

I will, thanks!!!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

(b)(6)

NOTICE: This electronic message transmission contains information, which may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974.

---

**From:** Hodge, James V. (b)(6)  
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**To:** Freedman, Marla (b)(6); Taylor, Robert (b)(6)  
**Subject:** FW: 2016 White House Christmas Ornament

Marla,

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James

---

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**Subject:** FW: 2016 White House Christmas Ornament

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**Cc:** Evans, Marilyn  
**Subject:** 2016 White House Christmas Ornament

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---

Share This Product

[f](#) [t](#) [p](#)

Roll over image to zoom in



Marilyn Evans  
Senior Staff Accountant  
Department of the Treasury  
Office of the Deputy Chief Financial Officer

(b)(6)

**From:** Taylor, Robert  
**To:** "Hodge, James V."  
**Subject:** RE: 2016 White House Christmas Ornament  
**Date:** Wednesday, August 3, 2016 4:44:00 PM  
**Attachments:** image001.png

---

Of course the lunch. Full disclosure - not every Tuesday is tacos, but there is always something for everyone.

---

**From:** Hodge, James V. (b)(6)  
**Sent:** Wednesday, August 3, 2016 4:02 PM  
**To:** Taylor, Robert  
**Subject:** RE: 2016 White House Christmas Ornament

Maybe we should schedule lunch sometime soon - on a Tuesday of course.

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Monday, August 1, 2016 3:39 PM  
**To:** Hodge, James V. (b)(6)  
**Subject:** RE: 2016 White House Christmas Ornament

Yes all is well. Tomorrow is Taco Tuesday in the cafeteria. Always a big hit.

---

**From:** Hodge, James V. (b)(6)  
**Sent:** Monday, August 1, 2016 3:06 PM  
**To:** Taylor, Robert  
**Subject:** RE: 2016 White House Christmas Ornament

Brings a new context to "other duties as assigned" ☺. Hope all is well over yonder.

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Monday, August 1, 2016 1:23 PM  
**To:** Hodge, James V. (b)(6)  
**Subject:** RE: 2016 White House Christmas Ornament

An audit director's work is never done.

---

**From:** Hodge, James V. (b)(6)  
**Sent:** Monday, August 1, 2016 11:42 AM  
**To:** Freedman, Marla; Taylor, Robert  
**Subject:** FW: 2016 White House Christmas Ornament

Marla,

As you can see, I've taken over one of your important responsibilities ☺. Let me know if you (Bob, this applies to you too) would like me to order any ornaments for you.

James

---

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**To:** OIG-OA-Directors (b)(6)  
**Subject:** FW: 2016 White House Christmas Ornament

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Thanks,  
James

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**Cc:** Evans, Marilyn  
**Subject:** 2016 White House Christmas Ornament

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 > Christmas > Ornaments > 2016 White House Christmas Ornament



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Share This Product

[f](#) [t](#) [p](#)

Marilyn Evans  
Senior Staff Accountant  
Department of the Treasury  
Office of the Deputy Chief Financial Officer

(b)(6)

This message was secured by [ZixCorp](#)<sup>(R)</sup>.



**From:** [Taylor, Robert](#)  
**To:** ["Carter, Lisa A."](#)  
**Subject:** RE: Congratulations to our new Assistant Inspector General for Audit!  
**Date:** Friday, August 12, 2016 9:05:00 AM

---

Things generally work out the way they should, including this.

---

**From:** Carter, Lisa A. [\(b\)\(6\)](#)  
**Sent:** Friday, August 12, 2016 8:54 AM  
**To:** Freedman, Marla; Taylor, Robert  
**Subject:** RE: Congratulations to our new Assistant Inspector General for Audit!

Agreed! ☺

---

**From:** Freedman, Marla [[mailto:](#) [\(b\)\(6\)](#)]  
**Sent:** Friday, August 12, 2016 8:54 AM  
**To:** Carter, Lisa A. <[\(b\)\(6\)](#)>; Taylor, Robert <[\(b\)\(6\)](#)>  
**Subject:** RE: Congratulations to our new Assistant Inspector General for Audit!

I think that's a good choice!

*Marla A. Freedman*  
*Deputy Inspector General for Audit*  
*Federal Housing Finance Agency*

[\(b\)\(6\)](#)

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---

**From:** Carter, Lisa A. [\(b\)\(6\)](#)  
**Sent:** Friday, August 12, 2016 8:52 AM  
**To:** Freedman, Marla <[\(b\)\(6\)](#)>; Taylor, Robert [\(b\)\(6\)](#)  
**Subject:** FW: Congratulations to our new Assistant Inspector General for Audit!

FYI

---

**From:** Thorson, Eric M  
**Sent:** Friday, August 12, 2016 8:44 AM  
**To:** OIG-All <[\(b\)\(6\)](#)>  
**Subject:** Congratulations to our new Assistant Inspector General for Audit!

**To all:**

Please join me in congratulating our new Assistant Inspector General for Audit, Debbie Harker!

Debbie has over 25 years of experience in financial and performance auditing in a wide range of activities, including Information Technology system conversion projects, organizational internal control frameworks and regulatory compliance.

She has been an outstanding Audit Manager and Audit Director. Now she will demonstrate her excellent leadership skills in heading up the best audit office in the entire US Government!

Congratulations, Debbie!

ERIC

*Eric M. Thorson*

**Inspector General  
Department of the Treasury**

(b)(6)



**From:** Taylor, Robert  
**To:** "Delmar, Richard K."; Freedman, Marla  
**Subject:** RE: contact information for auditors who worked on FISMA audit  
**Date:** Tuesday, September 20, 2016 1:17:00 PM

---

Intriguing email at the bottom, but I won't inquire further. Anyway, here's the info:

(b)(6)

Bob

**From:** Delmar, Richard K. (b)(6)  
**Sent:** Tuesday, September 20, 2016 12:25 PM  
**To:** Taylor, Robert; Freedman, Marla  
**Subject:** FW: contact information for auditors who worked on FISMA audit

Can you provide phone numbers and email addresses for (b)(6)?

**From:** (b)(6)  
**Sent:** Tuesday, September 20, 2016 10:39 AM  
**To:** Delmar, Richard K. <(b)(6)>  
**Cc:** (b)(6)  
**Subject:** contact information for auditors who worked on FISMA audit

This message was sent securely using ZixCorp.

Hi Rich,

We understand that (b)(6) have left the OIG. Could you please reach out to them to let them know that we would like to set up a background call with them to discuss their interactions with (b)(6) during the recent FISMA audit of the TFIN system? Or could you please provide us with their contact information? We are hoping to set up a call with them on Thursday.

Thank you very much,

Christina McMahon  
Office of the General Counsel (Enforcement and Intelligence)  
U.S. Department of the Treasury  
(b)(6)

---

This message was secured by ZixCorp<sup>(R)</sup>.

**From:** Taylor, Robert  
**To:** "Marshall, Susan G."  
**Subject:** RE: Final CIGFO Annual Report  
**Date:** Thursday, July 28, 2016 6:20:00 PM

---

Nice! Bet you're glad that's over. Take care, Bob

---

**From:** Marshall, Susan G. (b)(6)  
**Sent:** Thursday, July 28, 2016 4:00 PM  
**To:** Thorson, Eric M; Hollis, Tricia; 'Mark Bialek'; (b)(6)  
(b)(6); Fred Gibson (b)(6); Tushin,  
Sharon C. (b)(6); Jo Ann King (b)(6) (b)(6) Harrell, Mary  
Beth (b)(6) Roy Lavik (b)(6) (b)(6)  
Williams, Lawanda A. (b)(6); Hagen, James W (b)(6) Separ, Sharon  
(b)(6) Sharon Rengelman (b)(6)  
(b)(6) (b)(6) 'eric lippold'; 'Jenkins, Anne  
(b)(6); Wertheimer, Laura; Freedman, Marla; Taylor, Robert; (b)(6)  
Christy Romero (b)(6) Chad Bungard  
(b)(6) (b)(6)  
**Subject:** Final CIGFO Annual Report

All,

Attached is the final 2016 CIGFO Annual Report which will be provided to the FSOC and to our Hill contacts. Thank you all for contribution and assistance!

All the best,

**Susan Marshall**  
**Director, External Relations**  
**Office of Inspector General, Department of Treasury**  
(b)(6)



**From:** [Taylor, Robert](#)  
**To:** ["Lawrence, Jeffrey"](#)  
**Subject:** RE: GETS Card  
**Date:** Tuesday, August 23, 2016 4:28:00 PM

---

Thanks Jeff. The card is now toast.

---

**From:** Lawrence, Jeffrey [redacted] (b)(6)  
**Sent:** Tuesday, August 23, 2016 4:13 PM  
**To:** Taylor, Robert  
**Cc:** Freedman, Marla; Eldredge, Ernest P.  
**Subject:** RE: GETS Card

Hello Bob,

All is well here at OIG. Hope things are going great over at FHFA for you.  
I'll make sure your GETS card is deactivated and I think it's ok for you to shred it.

Thanks,

Jeffrey Lawrence  
Director, Administrative Services & Information Technology  
Office of Inspector General  
U.S. Department of the Treasury  
Office [redacted]  
Cell: [redacted] (b)(6)

---

**From:** Taylor, Robert [[mailto:\[redacted\]](#)] (b)(6)  
**Sent:** Tuesday, August 23, 2016 7:53 AM  
**To:** Lawrence, Jeffrey [redacted] (b)(6)  
**Cc:** Freedman, Marla [redacted] (b)(6)  
**Subject:** GETS Card

Hey Jeff,

Hope things are well over at Treasury OIG. Reason I'm writing is that FHFA OIG just issued me a GETS card, which reminded me that I still had the one issued by Treasury OIG. If it hasn't been cancelled yet, can you see that it is? If you need the card back, please let me know. Otherwise I'll shred it.

Thanks, Bob

**From:** [Taylor, Robert](#)  
**To:** [Torosian, Sharon](#)  
**Subject:** Re: Hi  
**Date:** Friday, September 9, 2016 10:25:38 AM

---

I thought the session on Antarctica yesterday was really interesting.

Bob Taylor  
Assistant Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)

> On Sep 9, 2016, at 10:21 AM, Torosian, Sharon <(b)(6)> wrote:  
>  
> Hi Bob,  
>  
> Yes we do. We miss you as well!!  
>  
> I hope all is well with you, and hopefully we can catch up soon.  
>  
> Sharon  
>  
> -----Original Message-----  
> From: Taylor, Robert [mailto:(b)(6)]  
> Sent: Friday, September 9, 2016 10:19 AM  
> To: Torosian, Sharon <(b)(6)>  
> Subject: Hi  
>  
> Debbie said you all have us under surveillance. Miss you guys and hope things are going well!  
>  
> Bob Taylor  
> Assistant Inspector General for Audits  
> Federal Housing Finance Agency OIG  
> (b)(6)  
>  
>

**From:** Taylor, Robert  
**To:** Harker, Deborah L.  
**Subject:** Re: Hi  
**Date:** Friday, September 9, 2016 10:48:00 AM

---

DEA must have been using BEP as its contracting office

Bob Taylor  
Assistant Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)

On Sep 9, 2016, at 10:43 AM, Harker, Deborah L. <(b)(6)> wrote:

:)

---

**From:** Taylor, Robert  
**Sent:** Friday, September 09, 2016 10:20:47 AM  
**To:** Harker, Deborah L.  
**Subject:** Fwd: Hi

Couldn't resist.

**From:** <(b)(6)>  
**Date:** September 9, 2016 at 10:19:16 AM EDT  
**To:** <(b)(6)>  
**Subject:** Hi

Debbie said you all have us under surveillance. Miss you guys and hope things are going well!

Bob Taylor  
Assistant Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)

**From:** Taylor, Robert  
**To:** "Harker, Deborah L."  
**Subject:** RE: Hope You Are Well  
**Date:** Thursday, June 30, 2016 6:48:00 AM

---

Thanks for the note Debbie. It is definitely different and having new challenges/change is good. Best of luck with the ECQs—you have a lot of accomplishments to talk about (and yes, brag about a little) and overall a very strong package! BTW, one of the few things I've hung on the wall here is the Russian-version \$100 Burson advertisement. Still quite a story.

---

**From:** Harker, Deborah L. [REDACTED] (b)(6)  
**Sent:** Wednesday, June 29, 2016 7:15 PM  
**To:** Freedman, Marla; Taylor, Robert  
**Subject:** Hope You Are Well

I just finished drafting my ECQs and so I was thinking about you both quite a bit over the last few days. Writing those darn things certainly makes you reflect a bit about your career and the people that have been part of it.

I hope you are enjoying your new positions. Things are fine here. There is a bit of tension with all the change, but I am hopeful we are moving in the right direction in your absence. If you are ever in the area, please stop by and see us.

Debbie Harker CPA, MBA  
Audit Director  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street, N.W.  
Washington, D.C. 20005

[REDACTED] (b)(6)

**From:** Taylor, Robert  
**To:** "Dang, Tram J."; Freedman, Marla  
**Subject:** RE: ICTAP  
**Date:** Tuesday, September 6, 2016 1:17:00 PM

---

That's great news. See you on the 19<sup>th</sup>!

---

**From:** Dang, Tram J. (b)(6)  
**Sent:** Tuesday, September 6, 2016 1:16 PM  
**To:** Freedman, Marla  
**Cc:** Taylor, Robert  
**Subject:** RE: ICTAP

Marla

I received the final offer letter. Thank you Marla for everything. I will see you in two weeks. Let me know if you need anything in the meantime.

Tram

*Tram Jacquelyn Dang, CISA*  
Director, IT Audit  
U.S. Department of the Treasury  
Office of Inspector General  
Office: (b)(6)  
Cell: (b)(6)

**From:** Taylor, Robert  
**To:** "Carter, Lisa A."  
**Subject:** RE: Interview Questions  
**Date:** Monday, August 1, 2016 1:59:00 PM  
**Attachments:** Directors, Financial Assistance and Fiscal Services (2014)(Final Master).doc

---

Hey Lisa,

Attached is the one we used to fill Jim's position.

B

---

**From:** Carter, Lisa A. (b)(6)  
**Sent:** Monday, August 1, 2016 1:27 PM  
**To:** Taylor, Robert  
**Subject:** Interview Questions

Hi Bob,

I hope things are going well. Do you know where I could find the GS-15 interview questions used in the past?

Thanks,  
Lisa

**From:** Taylor, Robert  
**To:** "Torosian, Sharon"  
**Subject:** RE: Krista  
**Date:** Wednesday, October 5, 2016 6:52:00 AM

---

Thanks for the email address Sharon. Hope things are going well.

---

**From:** Torosian, Sharon [(b)(6)]  
**Sent:** Tuesday, October 4, 2016 9:09 PM  
**To:** Taylor, Robert  
**Cc:** Freedman, Marla  
**Subject:** RE: Krista

Hi Bob,

Thanks for sharing, and Becky did let us know. It is very sad news. Yes we worked with her for many years, and she was a professional.

Becky's email address is [(b)(6)]

Take care,  
Sharon

---

**From:** Taylor, Robert  
**Sent:** Tuesday, October 04, 2016 7:49:03 PM  
**To:** Torosian, Sharon  
**Cc:** Freedman, Marla  
**Subject:** Krista

Sharon,

I'm sure you probably already heard but in case not, [(b)(6)] just told me that [(b)(6)] passed away last week. She was a consummate professional and nice to work with.

If you could send me [(b)(6)] email address, I'd like to send her my condolences.

Take care, Bob

**From:** [Taylor, Robert](#)  
**To:** [Delmar, Richard K.](#); [Freedman, Marla](#)  
**Subject:** RE: Law360: Why Financial Crisis Cases Against Wall Street Execs Veered Off Target  
**Date:** Monday, July 18, 2016 9:19:25 AM

---

Sounds interesting but you have to register for a trial subscription to view.

Bob Taylor  
Assistant Inspector General for Audit  
Federal Housing Finance Agency OIG

(b)(6)

---

**From:** [Delmar, Richard K.](#)  
**Sent:** 7/18/2016 8:24 AM  
**To:** [Freedman, Marla](#); [Taylor, Robert](#)  
**Subject:** Law360: Why Financial Crisis Cases Against Wall Street Execs Veered Off Target

Thought this would interest you.

## **Why Financial Crisis Cases Against Wall Street Execs Veered Off Target**

By Ed Beeson

Although federal authorities have been repeatedly slammed for not holding more individuals accountable for the financial crisis, many of the high-profile prosecutions that were brought have flopped before judges or juries or fizzled during the throes of litigation, raising questions about what more the government could have done.



**From:** (b)(6)  
**Sent:** 18 Aug 2016 17:26:04 +0000  
**To:**

(b)(6)

(b)(6) Acevedo, Olga; (b)(6); (b)(6)  
(b)(6) DeMarco, Leslie; (b)(6); (b)(6); Huber, Catherine; Johnson,  
Jay; (b)(6); (b)(6); (b)(6); (b)(6); (b)(6); (b)(6);  
(b)(6); (b)(6); (b)(6); (b)(6); (b)(6) Eldarrat,  
Christine; (b)(6) Hinkley, Robert  
**Subject:** FDIC ESNE Link

All,

This information was forwarded to us from our FDIC ESNE Instructors. Thanks so much for attending the training.

Here is the list of orders and actions on the FDIC website -

<https://www.fdic.gov/regulations/laws/matrix/exhibit2.html>

(b)(6)

*Office of Investigations  
Federal Housing Finance Agency  
Office of the Inspector General  
400 7<sup>th</sup> Street, SW  
Washington, DC 20219*

(b)(6)

**Non-Public Restricted**

(b)(6)

**To:**

(b)(6)

(b)(6) (b)(6) Baker, Brian; (b)(6)  
(b)(6) Acevedo, Olga; (b)(6) (b)(6) DeMarco, Leslie; (b)(6) Huber, Catherine; Johnson, Jay; (b)(6) (b)(6)  
(b)(6) (b)(6) (b)(6) (b)(6) (b)(6) (b)(6)  
(b)(6) (b)(6) (b)(6)

**Cc:** Aaron.Foster@treasury.gov;Malik Freeman;(b)(6);Febles,  
Rene;Conlon, Paul;(b)(6)

**Subject:** FDIC Training - Examination School for Non-Examiners (ESNE)

Good morning,

You have been invited to participate in the following Federal Deposit Insurance Corporation (FDIC) Training Course, Examination School for Non-Examiners (ESNE)

**When:** Tuesday, August 9, 2016 – Thursday, August 11, 2016 (Travel days are Monday, August 8, 2016 and Friday, August 12, 2016)

**Time:** 8:30 a.m. – 5:00 p.m.

**Where:** Federal Housing Finance Agency, Office of Inspector General (FHFA-OIG)  
(Constitution Center)

400 7<sup>th</sup> Street, SW  
Washington, DC 20219  
**1st Floor Training Rooms B and C**

**Building Access:** Participants from outside agencies will need to check in at the guard desk opposite the FHFA entrance. For those traveling by Metro, please use the 7<sup>th</sup> and D exit at L'Enfant Plaza (**look for the waving astronaut on the black background**)

and enter the building using the doors to the left of the Metro escalator (Constitution Center).

Upon completion of this course, participants will be able to:

- Recognize the risk management process and the Report of Examination components
- Recognize the fundamentals of examination component analysis
- Recognize the fundamentals of bank supervision
- Discuss the organization and structure of a Report of Examination

We look forward to seeing you on the 9<sup>th</sup>. If you cannot attend, please let me know ASAP, as we have a waiting list of participants. Space is very limited.

(b)(6)

Office of Investigations

*Federal Housing Finance Agency  
Office of the Inspector General  
400 7<sup>th</sup> Street, SW  
Washington, DC 20219*

(b)(6)

**Non-Public Restricted**

**Conlon, Paul**

---

**From:** Conlon, Paul  
**Sent:** Wednesday, January 27, 2016 1:17 PM  
**To:**

(b)(6)

**Subject:** CIGIE IT Investigations Sub-Committee - Next Meeting

Folks,  
Just as a place holder we are working on the scheduling of the next IT Investigations Sub-Committee Meeting. It will likely be March 17 but we are waiting confirmation for a proposed speaker. As soon as the date is confirmed I will send out an update.

Regards  
Paul

Paul G Conlon  
Assistant Inspector General for Investigations  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

Restricted – Non Public

## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Tuesday, February 23, 2016 2:16 PM  
**To:**

(b)(6)

**Subject:** CIGIE IT Committee, Investigations Subcommittee, Quarterly Meeting  
**Attachments:** CIGIE IT Committee Investigations Subcommittee Quarterly Meeting .ics

Good Afternoon,

The next CIGIE IT Committee, Investigations Subcommittee, quarterly meeting is scheduled for **Thursday, March 17 from 1:00 - 3:00 p.m.** will be hosted by the Department of Labor - OIG.

Please feel free to forward to any participant that may have been unintentionally excluded from this email (\*Subcommittee contact information below). Our calendar invite is attached.

### Agenda

- Opening Remarks – Paul Conlon
- UK National Crime Agency – (b)(6), Principal Officer, National Cyber Crime Unit (NCCU) – US Liaison Officer
- Continued Accreditation Discussion
  - Next Steps
  - Updates to the QSDF/QAR
- Digital Signatures in Fraud Investigations (Paul Conlon)
- Working Group Updates
- Roundtable

### Logistics

The Department of Labor, OIG is located is hosting the next meeting at conference space at the Bureau of Labor Statistics located at Postal Square Building, 2 Massachusetts Avenue, NE,

Washington, DC 20212-0001. Anyone attending needs to RSVP to SAC (b)(6) at (b)(6) by March 10, 2016.

Paul

\*Mailing list is derived from OMB Max - Inspectors General (IG) Community Investigations Subcommittee (IT Committee) webpage. Please update information or direct new members to <https://max.omb.gov/community/x/clQUKg>

\*\* *Members in the 'CC Fields have been initiated in Max or awaiting membership.*

Paul G Conlon  
Assistant Inspector General for Investigations  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

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**Conlon, Paul**

---

**From:** Conlon, Paul  
**Sent:** Friday, March 11, 2016 12:16 PM  
**To:**

(b)(6)

**Subject:** !URGENT! - Draft Recommendations on Digital and Multimedia FSSP Accreditation  
**Attachments:** DOJ-LA-2016-0002-0002.pdf

Team,

Last night we found out that the next meeting of the National Commission on Forensic Science is going to be on March 21 and March 22. Interestingly and very surprisingly they rolled out the attached document to push forward on lab accreditation and certification. And made it open for comment on regulations.gov, with the comment period closing on April 5. This is a pretty stunning development to be honest.

So this upcoming IT Investigations Sub-Committee is critically important for you to attend if possible as after the NCA presentation we will be discussing this and what our next steps should be.

Note: the link for commenting is at <http://www.regulations.gov/#!docketDetail;D=DOJ-LA-2016-0002>

Regards  
Paul

Paul G Conlon  
Assistant Inspector General for Investigations  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

Restricted – Non Public





## Conlon, Paul

---

**Subject:** Reminder: CIGIE IT Committee, Investigations Subcommittee, Quarterly Meeting  
**Location:** U.S. Department of Labor, 2 Massachusetts Avenue, NE, Washington, DC 20212-0001  
**Start:** Thu 3/17/2016 1:00 PM  
**End:** Thu 3/17/2016 1:30 PM  
**Show Time As:** Tentative  
**Recurrence:** (none)  
**Meeting Status:** Not yet responded  
**Organizer:** Conlon, Paul  
**Required Attendees:**

(b)(6)

Good Morning,

This is a reminder that the next CIGIE IT Committee, Investigations Subcommittee, quarterly meeting is scheduled for **Thursday, March 17 from 1:00 - 3:00 p.m.** will be hosted by the Department of Labor - OIG.

Please feel free to forward to any participant that may have been unintentionally excluded from this email (\*Subcommittee contact information below).

### Updated Agenda

- Opening Remarks – Paul Conlon
- UK National Crime Agency – (b)(6), Principal Officer, National Cyber Crime Unit (NCCU) – US Liaison Officer
- Continued Accreditation Discussion – Update on the NCFS proposal for Accreditation of Digital FSSPs
  - Next Steps

- Updates to the QSDF/QAR
- Digital Signatures in Fraud Investigations (Paul Conlon)
- DHS/US-CERT federal Network Authorization MOU's with Govt Agencies ([REDACTED] (b)(6) – ED-OIG)
- Working Group Updates
- Roundtable

#### Logistics

The Department of Labor, OIG is located is hosting the next meeting at conference space at the Bureau of Labor Statistics located at Postal Square Building, 2 Massachusetts Avenue, NE, Washington, DC 20212-0001. Anyone attending needs to RSVP to SAC [REDACTED] (b)(6) at [REDACTED] (b)(6) by March 10, 2016.

Paul

\*Mailing list is derived from OMB Max - Inspectors General (IG) Community Investigations Subcommittee (IT Committee) webpage. Please update information or direct new members to <https://max.omb.gov/community/x/clQUKg>

\*\* *Members in the 'CC Fields have been initiated in Max or awaiting membership.*

Paul G Conlon  
 Assistant Inspector General for Investigations  
 Federal Housing Finance Agency  
 Office of Inspector General

[REDACTED] (b)(6)

Restricted – Non Public

**Conlon, Paul**

---

**From:** Conlon, Paul  
**Sent:** Thursday, March 17, 2016 7:06 PM  
**To:**

(b)(6)

**Subject:** NCFS Meetings Monday & Tuesday  
**Attachments:** ncfs\_meeting\_9\_agenda\_final.pdf

Folks,  
As discussed today. Further information and how to register

<https://www.justice.gov/ncfs/term-2-meetings-8-15>

Agenda is attached.

Regards  
Paul

## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Friday, March 18, 2016 4:38 PM  
**To:**

(b)(6)

**Subject:** CIGIE IT Investigations Sub Committee Report of Meeting - March 17, 2016  
**Attachments:** Standing Federal Network Authorization Template.docx; ncfs\_meeting\_9\_agenda\_final.pdf

Greetings,

This email serves as the CIGIE IT Committee, Investigations Subcommittee, **Report of Meeting** (and attachments) from our November 10<sup>th</sup>, 2015 quarterly meeting. Special appreciation goes DOL OIG for hosting and associated support from SAC (b)(6). Please handle this email and associated attachments as **FOUO/GOV use only**.

### **Report of Meeting**

- SEC Inspector General Carl Hoecker provided opening remarks and summarized his conversations with sub-committee chairs of the National Commission on Forensic Science, Subcommittee on Accreditation and Certification. Mr. Hoecker encouraged everyone to attend the upcoming meeting of the National Commission, in particular the March 22 public meeting of the Subcommittee. He further advised that the subcommittee will be meeting with him and other representatives from the IG Community in a private meeting on Wednesday March 23 where our views will be communicated to subcommittee members. Mr. Hoecker outlined the importance of this topic to CIGIE and emphasized the importance of engaging with the commission and recommended that people attend as many sessions as possible of the 2 day open conference. (The agenda is attached – also you can register at <https://www.justice.gov/ncfs/term-2-meetings-8-15>)
- DOL Inspector General Scott Dahl also added his observations on the topic and provided useful context to any future CIGIE response.

- Continued Accreditation Discussion:
  - SSA (b)(6), DOJ-OIG provided an update on what DOJ-OIG was working on internally with DOJ on the topic.
  - ASAC (b)(6), DOE-OIG provided some useful insight regarding ASCLD as it applied to the DCFL.
  - SSA (b)(6), SEC-OIG suggested that we also consider discussing ISO 27037, 27041, 27042, 27043, and 27050 which may be more applicable.
- The next speaker was (b)(6), Principal Officer, UK National Crime Agency, National Cyber Crime Unit who provided an extensive overview of how the UK handles cyber crime investigations and the role the NCA plays in this regard. He introduced (b)(6) and (b)(6) who are both assigned as Liaison officers from NCA posted to the British Embassy in DC. (b)(6) highlighted examples of successful cases that had been worked jointly between the UK and US and outlined the various investigative processes they could use on such cases. The contact information for DC based liaison officers is:
  - (b)(6)
  - (b)(6)
- (b)(6) also provided references to UK Digital evidence guidelines that law enforcement agencies in the UK follow, and one that is more general for govt agencies. They are at
  - [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/118949/codes-practice-conduct.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/118949/codes-practice-conduct.pdf)
  - [http://www.digital-detective.net/digital-forensics-documents/ACPO Good Practice Guide for Digital Evidence v5.pdf](http://www.digital-detective.net/digital-forensics-documents/ACPO_Good_Practice_Guide_for_Digital_Evidence_v5.pdf)
- The next speaker was SA (b)(6), ED-OIG who spoke on the topic of US CERT Standing Federal Network Authorization Template provided at the last meeting. SA (b)(6) requested any feedback regarding US-CERT's interactions with other agencies and whether this was part of an attempt by US-CERT to steer cases to HSI or other parts of FBI. It was agreed to follow-up with FBI SSA overseeing the CY4 squad at FBI WFO. (The template is attached)
- The next speaker was AIGI Paul Conlon who sought case law referrals in relation to any chances prosecuted by members involving challenges to digital signatures. AIGI (b)(6) provided some context as to federal student loan applications, which are submitted digitally.

### Next Meeting

- We are interested in any topics and/or speakers.
- The next meeting will be hosted by VA-OIG

### Miscellaneous Updates

SA (b)(6) sought interest from anyone interested in taking over the Analysis WG and said that the next meeting would be scheduled shortly.

Regards  
Paul

Paul G Conlon

Assistant Inspector General for Investigations  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

Restricted – Non Public

## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Tuesday, March 22, 2016 8:56 PM  
**To:**

(b)(6)

**Subject:** RE: !URGENT! - Draft Recommendations on Digital and Multimedia FSSP Accreditation

Team,  
Just an update. I sat in on the pertinent portions of the NCFS meetings yesterday and today . My take away is that

(b)(5)

Today the Subcommittee co-chair that is considering this issue noted that the one digital forensic practitioner that was part of their subcommittee is no longer serving so they are seeking input from a mix of federal, state and private folks tomorrow (that's a pretty stunning situation to have a subcommittee deciding on a topic that has no one with the experience in the field to judge the appropriateness of the proposal.....). Anyhow, that meeting is tomorrow. Thanks to IG Hoecker we have some input to the process. We have no idea what that looks like or how the process will work but in addition to myself, SAC (b)(6) from DOJ-OIG, SAC (b)(6) from TIGTA are hoping to have an opportunity to communicate our thoughts.

What I also came away with is that they do seem to pay attention to comments that are filed. Today they noted as of last night there had been 34 submissions. The last version I saw had 25 or so, only two of which were broadly in favor of the proposal, one made technical corrections and the others were uniformly negative. Some had more value than others. One from a contract examiner noted that he as a sole examiner that usually works on contract to public defenders that he would essentially be put out of business and who would service public defenders in his area then....

(b)(5)

So again, I ask you to take the time to comment. The information is listed below, whatever your opinion is its important to have it included. For it to be impactful, make it substantive. I have seen some submissions made anonymously, so it looks like the name and email address fields are optional.

Regards

Paul

Ps I'm told that IG Horowitz told the CIGIE meeting today that CIGIE is working on a unified letter on behalf of CIGIE but that he encourages individual agencies or their digital examiners to also file comments as well

**From:** Conlon, Paul

**Sent:** Friday, March 11, 2016 12:16 PM

(b)(6)

**Subject:** URGENT! - Draft Recommendations on Digital and Multimedia FSSP Accreditation

Team,

Last night we found out that the next meeting of the National Commission on Forensic Science is going to be on March 21 and March 22. Interestingly and very surprisingly they rolled out the attached document to push forward on lab accreditation and certification. And made it open for comment on regulations.gov, with the comment period closing on April 5. This is a pretty stunning development to be honest.

So this upcoming IT Investigations Sub-Committee is critically important for you to attend if possible as after the NCA presentation we will be discussing this and what our next steps should be.

Note: the link for commenting is at <http://www.regulations.gov/#!docketDetail;D=DOJ-LA-2016-0002>

Regards

Paul

Paul G Conlon

Assistant Inspector General for Investigations



Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

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Withheld pursuant to exemption

Non Responsive Record  
of the Freedom of Information and Privacy Act

Page 486 of 599

Withheld pursuant to exemption

Non Responsive Record  
of the Freedom of Information and Privacy Act

Page 487 of 599

Withheld pursuant to exemption

Non Responsive Record

of the Freedom of Information and Privacy Act

## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Thursday, March 24, 2016 10:32 PM  
**To:**

(b)(6)

**Subject:** Senior Special Agent position at SEC-OIG

Folks,  
See the below announcement for a Senior SA at SEC-OIG. The full announcement is at <https://www.usajobs.gov/GetJob/ViewDetails/432541000/>

regards  
Paul

**Job Title:** Criminal Investigator  
**Agency:** Securities and Exchange Commission  
**Job Announcement Number:** 16-MP-1645124-BS

**SALARY RANGE:**  
\$120,525.00 to \$198,204.00 / Per Year

**OPEN PERIOD:**  
Wednesday, March 23, 2016 to Friday, April 1, 2016

**SERIES & GRADE:**  
SK-1811-14

**POSITION INFORMATION:**  
Full Time - Permanent

**PROMOTION POTENTIAL:**

14

**DUTY LOCATIONS:**

1 vacancy in the following location:

Washington DC, DC [View Map](#)

**WHO MAY APPLY:**

Status Candidates (Merit Promotion and VEOA Eligibles)

**SECURITY CLEARANCE:**

Other

**SUPERVISORY STATUS:**

No

**JOB SUMMARY:**

This position is in the U.S. Securities and Exchange Commission (SEC or Commission) Office of Inspector General (OIG), located in Washington, DC.

The OIG is an independent office within the SEC that conducts, supervises, and coordinates audits and investigations of the programs and operations of the SEC. The mission of the OIG is to prevent and detect fraud, waste, and abuse and to promote integrity, economy, efficiency, and effectiveness in the Commission's programs and operations.

The SEC is looking for the best and brightest to join our team. Our mission includes advocating for investors who seek to secure a future for their family, providing guidance and regulations for the nation's securities industry in an increasingly global market, and taking action with an eye toward promoting the capital formation necessary to sustain economic growth.

A career with the Securities and Exchange Commission (SEC) offers work that is exciting, challenging and rewarding. You can contribute to securities regulation and enforcement while making a positive difference for the American investing public. The SEC provides:

- Careers that broaden and deepen your already accomplished knowledge, skills and abilities;
- An environment that allows you to work and learn with the nation's experts;
- Benefits, compensation and career expansion opportunities; and
- A balance between your professional and family life.

To find out more about the SEC, go to <http://www.sec.gov>.

**The SEC offers a number of enhanced pay and benefits plus the standard Federal benefits:**

- Paid dental and vision insurance;
- Subsidy for health insurance, which supplements your health benefits premiums by \$27.45 for self-only coverage, \$51.29 for self plus one, and \$54.90 for family coverage;
- Domestic Partner Health Insurance Reimbursement Program;

- Mass transportation subsidy;
- "WorkSmart" - Opportunities for flexible work schedules and expanded telework

## TRAVEL REQUIRED

- Occasional Travel
- Travel to various regional office locations.

## RELOCATION AUTHORIZED

- No

## KEY REQUIREMENTS

- You must be a U.S. Citizen

---

## DUTIES:

[Back to top](#)

If selected, you will join a well-respected team that is responsible for conducting complex civil, criminal and administrative investigations of SEC programs.

### **Typical Duties Include:**

- Serving as a Criminal Investigator and Technology Crimes Senior Special Agent and as an agency authority on complex criminal, civil and administrative cases involving information technology.
- Serving as a SEC investigative authority on digital forensics collection and analysis. Technical expert regarding crime scene searches regarding electronic evidence.
- Using expert knowledge of the UNIX, LINUX, Oracle, Novell net-ware, and Windows operating systems and the C, C+, and JAVA programming languages.
- Designing and implementing intrusion detection, analysis, penetration testing tools, and novel automated methods to recover evidentiary data from UNIX and other network-based systems penetrated by unauthorized parties.
- Establishing and maintaining liaison with OIG senior staff, the Commission's Office of Information Technology, forensic technicians, security officials, Federal Bureau of Investigation, US-CERT, other federal, state, and local criminal investigators, and members of the public.





## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Thursday, March 24, 2016 11:03 PM  
**To:**

(b)(6)

**Subject:** NCFS Update

Folks,  
On Wednesday IG Hoecker, (b)(6) and myself joined two CCIPS Attorneys, (b)(6) from FBI/SWGDE and another gentleman from SAIC (ex-DEA, ex-Army-CID) and I'm totally blanking on his name – and we all spent the day meeting with the subcommittee on Accreditation.

It was a long day and at times exasperating. There were definitely strong opinions present and some aspects were in fact quite educational. The subcommittee broke into groups to discuss proficiency testing, and paths to accreditation generally, but the bulk of the SME's stayed to hammer out what I thought was some kind of middle path, including an intriguing discussion based around the creation of a so-called scheme that is specific to Digital Evidence with ties back to the general standards outlined in 17020. The Commissioner who works for ANSI, I have to say, was very reasonable about this and outlined how many other federal programs had done this and cited NIJ's Scheme for body armor standards as an example. The Scheme owner would be an entity such as the OSAC or SWGDE and responsible for the testable elements. So I began to think we were getting somewhere and our conversation pivoted to what aspects of the process (imaging, or analysis, or both, or what were the exceptions) should such an accreditation cover – IG Hoecker made a good observation to break the impasse about focusing on FRE 70.2 – testimony as an expert. Again we had a good discussion based our expertise as to finding those lines between what would be included and what would not. Then we broke for lunch.

But upon the return of the other Commissioners I thought the entire emphasis switched back to this isn't a big deal, its not a heavy lift, its not expensive, the Digital community are just naysayers unless they are forced to do this they will never agree – these are summaries of actual quotes. These were not universal opinions, but these were the loudest voices in the room. By 3pm after 8 hours of this I will concede that further discussion was pointless. I'm not sure what will happen to the work done in the morning, if it is still being considered or what happens next or if we have had any

meaningful impact, but the co-chairs thanked us for engaging constructively and agreed to discuss with us again. We will meet the week after next to figure out next steps.

On the subject of comments. They do pay attention. But be careful of the comments that lack substance, some Commissioners mentioned such comments were from naysayers who would never accept any form of accreditation. Don't let them off the hook by being short. Take the time to add substance to the comments, and not just write that all these ISO standards don't apply, take the time to explain why. Or contrary if you believe they should. Provide examples.... If you work in a lab, or have worked in an ASCLD lab take the time to outline your experiences. If you have costed the impact of an ASCLD implementation for your lab, provide it. Many members seem to believe it's just a couple of thousand dollars and a relatively trivial implementation...of course the ASLCD employees encourage this sort of discussion.....

In short, I'm not sure what our impact has been, but at least we gave it a shot and this is not over yet!

Regards  
Paul

## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Friday, March 25, 2016 2:40 PM  
**To:**

(b)(6)

**Subject:** RE: NCFS Update

Folks,  
A number of people contacted me this past few days to talk through themes they wanted to make in their agency or personal comments. I've taken the liberty of drafting a few for everyone. They are not all encompassing, and there may be some you disagree with so feel free to use or discard as you wish. These are just some of the thoughts I've had myself (personally!!)

Regards  
Paul

Bullet points for consideration

- 1.
- 2.
- 3.
- 4.
- 5.

(b)(5)

6.

7.

8.

(b)(5)

**Conlon, Paul**

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**From:** Conlon, Paul  
**Sent:** Friday, March 25, 2016 3:14 PM  
**To:** (b)(6)  
**Subject:** RE: NCFS Update

(b)(5)

**From:** (b)(6)  
**Sent:** Friday, March 25, 2016 3:11 PM  
**To:** Conlon, Paul <(b)(6)>  
**Subject:** RE: NCFS Update

Paul,

(b)(5)

(b)(6)

(b)(6)

Special Agent (Cyber)  
Department of the Treasury  
Office of Inspector General

**OFFICE:** (b)(6)  
**MOBILE:**

**From:** Conlon, Paul [mailto:(b)(6)]  
**Sent:** Friday, March 25, 2016 2:40 PM

**To:** (b)(6)

(b)(6)

(b)(6)

**Subject:** RE: NCFS Update

Folks,

A number of people contacted me this past few days to talk through themes they wanted to make in their agency or personal comments. I've taken the liberty of drafting a few for everyone. They are not all encompassing, and there may be some you disagree with so feel free to use or discard as you wish. These are just some of the thoughts I've had myself (personally!!)

Regards

Paul

Bullet points for consideration

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

(b)(5)

**Conlon, Paul**

---

**From:** Conlon, Paul  
**Sent:** Tuesday, April 5, 2016 2:24 PM  
**To:**

(b)(6)

**Subject:** NCFS Comments on Accreditation on Digital Evidence Analysis

Folks,  
If you have not yet provided comment the comment period closes tonight so please get them in. You can also comment anonymously.

The link for commenting is at <http://www.regulations.gov/#!docketDetail;D=DOJ-LA-2016-0002>

Regards  
Paul

Paul G Conlon  
Assistant Inspector General for Investigations  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

DESK)  
CELL)

Restricted – Non Public

**Conlon, Paul**

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**From:** Conlon, Paul  
**Sent:** Wednesday, April 6, 2016 3:25 PM  
**To:**

(b)(6)

**Subject:** RE: HHS Submission (NCFS Policy Recommendation)  
**Attachments:** Accreditation Letter 4-4-2016.pdf; CIGIE Letter to NCFS.pdf; (b)(6) Accreditation Comments\_04-05-2016.pdf

Folks,  
Attached are some submissions to NCFS that I think you all will find valuable.

1. The CIGIE letter from IG Horowitz – thank you to SAC (b)(6) and SSA (b)(6) at DOJ-OIG for shepherding that through
2. The Submission from IG Tighe from Education OIG – Thank you to AIGI (b)(6) DAIGI (b)(6) and SAC (b)(6)
3. The Submission from IACIS that I was forwarded this morning

Thank you to everyone who submitted comments or who helped draft the comments submitted. This was an important effort.

I will report back on our on-going conversations with the subcommittee.

Regards  
Paul

**From:** (b)(6)

**Sent:** Tuesday, April 5, 2016 10:27 PM

**To:** Conlon, Paul <(b)(6)>

(b)(6)

(b)(6)



(b)(6)

**Subject:** HHS Submission (NCFS Policy Recommendation)

For your information – also publically posted.

I attached our response to the NCFS policy recommendation. In reading other comments that successfully covered many of our concerns -- I decided to mainly and specifically address the impact to individuals (our beneficiaries and the public). A little bit of an art to communicate the concern without over emphasizing the nexus... Hope this helps.

Thanks to all who commented. Thanks Paul for your leadership!

(b)(6)

**Conlon, Paul**

---

**From:** Conlon, Paul  
**Sent:** Monday, May 2, 2016 11:42 AM  
**To:** Febles, Rene; (b)(6)  
**Subject:** RE: Financial OIGs: Quarterly and Great Meeting with Chair  
**Attachments:** 2016\_05\_02\_11\_18\_54.pdf

Folks,

Take a read at this paper just published on the ECB website – I think it's worth reading and mulling the implications. I know that the issue of trading based on market moving information has come up before and SEC had spoken to us about this a few years back after they, HHS-OIG and FBI did a case involving an FDA scientist trading based on FDA information but I hadn't seen much on this topic since – maybe you all have. We have a case that we have been working on (and to be honest have been somewhat frustrated with DOJ on) that involved a counterparty front running interest rate hedges, but the case doesn't involve USG or GSE employees as subjects. This is an interesting area and something we should keep an eye on. Not sure how we could develop cases in this area and the authors do suggest that some of the market moving could also be from similar economic data collected and analyzed legitimately by the market makers themselves. It is however a topic worth keeping in the back of your minds.

The abstract reads

"We examine stock index and Treasury futures markets around releases of U.S. macroeconomic announcements. Seven out of 21 market-moving announcements show evidence of substantial informed trading before the official release time. Prices begin to move in the "correct" direction about 30 minutes before the release time. The pre-announcement price drift accounts on average for about half of the total price adjustment. These results imply that some traders have private information about macroeconomic fundamentals. The evidence suggests that the pre-announcement drift likely comes from a combination of information leakage and superior forecasting based on proprietary data collection and reprocessing of public information."

I've attached the page that summarizes the announcements and their perceived risk of front running. When I originally read about this paper I had assumed the FHFA housing data would be included, but the available sources that they sampled for their paper include USG as well as private macroeconomic data – so for example, the housing data they include came from Commerce and the Ntl Assoc of Realtors.

The acronyms for the sampled announcements are Automatic Data Processing, Inc. (ADP), Bureau of the Census (BC), Bureau of Economic Analysis (BEA), Bureau of Labor Statistics (BLS), Conference Board (CB), Employment and Training Administration (ETA), Federal Reserve Board (FRB), Institute for Supply Management (ISM), National Association of Realtors (NAR), Thomson Reuters/University of Michigan (TR/UM), and U.S. Department of Treasury (USDT)

So, of our group only FRB (sorry Larry!) draws a flag for Industrial Production releases, there is more for Commerce OIG or DOL OIG to mull over in this paper.

The full paper is at:

<https://www.ecb.europa.eu/pub/pdf/scpwps/ecbwp1901.en.pdf>

regards  
Paul

Paul G Conlon  
Assistant Inspector General for Investigations  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

(DESK)

(CELL)

Restricted – Non Public

Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Wednesday, May 4, 2016 12:01 PM  
**To:**

(b)(6)

**Subject:** Next CIGIE IT Investigations Subcommittee Meeting

Folks,  
As I start working on the next CIGIE IT Investigations meeting, can you let me know if you have any good guest speakers that the community would benefit to hearing from?

Also we continue to engage with the National Commission on Forensic Science – its somewhat of an exercise in frustration though..... They also recently put out a call for an additional NCFS nominations to fill a vacancy of a digital evidence specialist – more information is below – if you have an interest, or know someone who does that can represent our voices please have them apply.

Regards  
Paul

**From:** <swgde@xservices.com>  
**Date:** April 18, 2016 at 2:24:12 PM PDT  
**Subject:** SWGDE NewsBytes - Special Announcement - Solicitation for Digital Evidence Commissioner

@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@

SWGDE NewsBytes  
Special Announcement - National Commission on Forensic Science  
Posting for Digital Evidence Commissioner

@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@@

>> From The Chair/Editor:

The National Commission on Forensic Science (NCFS) has posted a Notice on the Federal Register soliciting applications for a new Digital Evidence Commissioner. This would fill an additional Commissioner spot. You can see the announcement here:

<https://www.federalregister.gov/articles/2016/04/18/2016-08926/national-commission-on-forensic-science-solicitation-of-applications-for-additional-commissioner>

Application instructions are included in the notice and submissions are due by Wednesday May 18th, 2016. Here's another more critical opportunity to have your voice heard.

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To unsubscribe, please copy the following link into your address bar:

<https://www.swgde.org/newsletter/newsletterUnsubscribe?id=45ff03aa2772f966dfbf77ceaa76e358f02d82ddedf16153f41730ece22fdc8c>

Paul G Conlon  
Assistant Inspector General for Investigations  
Federal Housing Finance Agency  
Office of Inspector General

|        |        |
|--------|--------|
| (b)(6) | (DESK) |
|        | (CELL) |

## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Tuesday, May 24, 2016 3:51 PM  
**To:**

(b)(6)

**Cc:**  
**Subject:** June 15, 2016 - Next CIGIE IT Investigations Sub-Committee Meeting

Folks,  
It's time to schedule the next CIGIE IT Investigations Subcommittee. I'll send out the agenda later but the meeting information is as follows:

Wednesday June 15, 2016 1-3pm

Location:  
FHFA-OIG  
400 7<sup>th</sup> St, SW  
Washington, DC 20219

Metro:  
L'Enfant Plaza

Please RSVP to me before COB Monday June 13<sup>th</sup> so I can put you on the list for the Security Force to expedite entry. Please also mention if you will be armed.

Regards  
Paul

Paul G Conlon  
Assistant Inspector General for Investigations

Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

(DESK)

(CELL)

Restricted – Non Public

## Conlon, Paul

---

**Subject:** Reminder: CIGIE IT Committee, Investigations Subcommittee, Quarterly Meeting  
**Location:** FHFA - 400 7th St, SW - L'Enfant Plaza  
**Start:** Wed 6/15/2016 1:00 PM  
**End:** Wed 6/15/2016 3:00 PM  
**Show Time As:** Tentative  
**Recurrence:** (none)  
**Meeting Status:** Not yet responded  
**Organizer:** Conlon, Paul  
**Required Attendees:**

(b)(6)

Good Morning,

This is a reminder that the next CIGIE IT Committee, Investigations Subcommittee, quarterly meeting is scheduled for **Wednesday, June 15 from 1:00 - 3:00 p.m.** will be hosted by the Federal Housing Finance Agency - OIG.

Please feel free to forward to any participant that may have been unintentionally excluded from this email (\*Subcommittee contact information below).

### Agenda

- Opening Remarks – Paul Conlon – FHFA-OIG
- Virtual Currencies – FBI SA (b)(6) IA (b)(6)
- Continued Accreditation Discussion – Update on the NCFS proposal for Accreditation of Digital FSSPs
  - CIGIE Engagement with NCFS – Paul Conlon – FHFA-OIG



- Update on SWGDE Denver Meeting – (b)(6) – DOL-OIG
- Update from DOJ – (b)(6) – DOJ-OIG
- Updates to the QSDF/QAR – Paul Conlon – FHFA-OIG/ (b)(6) – ED-OIG
- DHS/US-CERT National Cybersecurity and Communications Integration Center (b)(6) – ED-OIG)
- Working Group Updates
- Roundtable

#### Logistics

The Federal Housing Finance Agency is located at 400 7<sup>th</sup> St, SW. The L'Enfant Plaza Station is the nearest Metro stop. Please take the 7<sup>th</sup> and D Street exit and look for picture of the astronaut with the black background above the metro exit. This exit will bring you to the front door of the Constitution Centre Building where FHFA-OIG is located. – this is known as the D St Entrance. It's on D St between 6<sup>th</sup> and 7<sup>th</sup> streets, SW for those that are walking.

Parking in the area is limited to public meters and parking lots. We will pass along the participants' names to building security and office personnel at FHFA-OIG in advance to ensure everyone can get into the building without any hassle (being armed, etc.). We will also have someone to meet you in the lobby to provide an escort to the conference room. If you have not yet RSVP'd please do so and indicate whether you will be armed or not so that we can streamline your entry.

Paul

\*Mailing list is derived from OMB Max - Inspectors General (IG) Community Investigations Subcommittee (IT Committee) webpage. Please update information or direct new members to <https://max.omb.gov/community/x/clQUKq>

*\*\* if you received this email but are NOT on Max, please go to Max and get added to the group. I've included a few people who have emailed me directly but they need to add themselves to the official list.*

Paul G Conlon  
Assistant Inspector General for Investigations  
Federal Housing Finance Agency  
Office of Inspector General

|        |        |
|--------|--------|
| (b)(6) | (DESK) |
|        | (CELL) |

Restricted – Non Public

## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Friday, June 17, 2016 5:55 PM  
**To:**

(b)(6)

**Cc:**  
**Subject:** RE: June 15, 2016 - Next CIGIE IT Investigations Sub-Committee Meeting

On the topic of Virtual Currency....

Hacker May Have Taken \$50 Million From Cybercurrency Project

By NATHANIEL POPPERJUNE 17, 2016

A hacker appears to have moved digital money worth more than \$50 million from an experimental virtual currency project that recently raised more than \$150 million — all of it in the form of Ether, an alternative cybercurrency to Bitcoin.

An organizer working with the project, known as the Decentralized Autonomous Organization, sent out several emergency alerts on Friday morning, explaining that people working with the project were trying to determine how to respond — and had decided that shuttering it would probably be the best move.

"The D.A.O. is being attacked," Griff Green, a community organizer with the company that wrote the project's software, Slock.it, wrote on a chat channel for the project on Friday morning. "This is not a drill."

Thousands of people around the world financed the project by sending in Ether, a new virtual currency that has risen up to take on Bitcoin and that runs on the Ethereum network. The D.A.O. was supposed to act like a sort of venture capital fund, investing in projects that were voted upon by people who contributed money.

But just before the project stopped raising money in late May, computer scientists pointed out several vulnerabilities in the code underlying it — effectively warning that what happened to the experimental consortium would be possible or even likely.

Security experts said on Friday that it appeared that hackers had indeed taken advantage of one of these vulnerabilities to siphon money away from the project.

The specific mechanism the hackers used is known as a “recursive call vulnerability,” essentially a malicious transaction that moves money away from the D.A.O. into a side fund, in an endlessly repeating loop.

“This is one of the nightmare scenarios everyone was worried about: someone exploited a weakness in the code of the D.A.O. to empty out a large sum,” Emin Gun Sirer, a computer science professor at Cornell who co-wrote the paper pointing out problems with the project, said on Friday morning.

On the plus side, the Ether stolen from the project was frozen as of Friday, meaning it can be recovered, organizers of the project said.

The organizers asked people who bought into the organization to vote to move their money to another, unrelated project known as “Congo Split,” primarily to protect their investments.

“The community needs to spam the network so that it can mount a counterattack,” Stephan Tual, an employee with Slock.it, wrote on that company’s website. Programmers with Slock.it wrote the code for the D.A.O. but said they had no formal continuing role with the project.

Later on Friday, Mr. Tual said that leaders of the Ethereum project, with the Ethereum Foundation — a Swiss nonprofit composed of computer scientists who work with the blockchain technology that underlies both Ether and Bitcoin — had decided to tweak the code of Ether to freeze the money taken by the hacker. He said this would mark the end of the D.A.O. project.

“Thanks to a process called a ‘fork’ resulting from coordination with the Foundation, all stolen funds will be retrieved from the attacker,” Mr. Tual wrote in an email. “The same ‘fork’ process will make it possible for the D.A.O. Ether to be transferred to a smart contract which only contains a withdraw function. Since no money in the D.A.O. was ever spent, and nothing was stolen, nothing was lost.”

The “fork” solution that Mr. Tual proposed immediately encountered fierce resistance from many Ethereum aficionados, who said it amounted to a sort of human bailout for what was supposed to be a pure digital system.

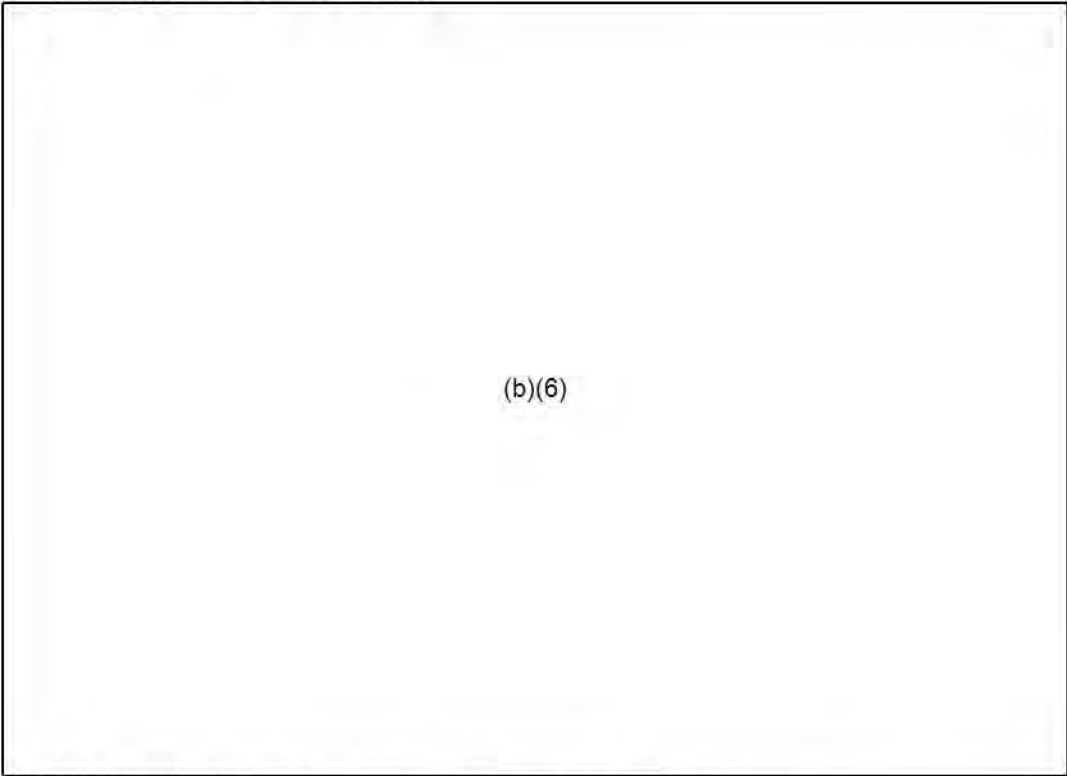
Interest in the project pushed up the value of Ether over the last few months. On Friday morning, the value of Ether was down more than 15 percent from a day earlier.

The price of Bitcoin has also been rising swiftly over the last week. On Thursday alone, it rose 11 percent, to hit \$770. But on Friday, the price of Bitcoin had fallen in parallel with Ether, though less sharply, and was around \$750.

**Conlon, Paul**

---

**From:** Conlon, Paul  
**Sent:** Wednesday, June 22, 2016 2:40 PM  
**To:**



**Cc:**  
**Subject:** CIGIE IT Investigations Sub Committee Report of Meeting - June 15, 2016

Greetings,

This email serves as the CIGIE IT Committee, Investigations Subcommittee, **Report of Meeting** (and attachments) from our June 15, 2016 quarterly meeting. Please handle this email as **FOUO/GOV use only**.

**Report of Meeting**

- Virtual Currency presentations from NCIJTF – FBI SA (b)(6) IA (b)(6) gave a thought provoking presentation on virtual currencies and how they can factor in criminal cases as mechanisms for money laundering or hiding funds. The presenters outlined the theory and history of blockchain based cryptocurrencies and provided examples of how they have come up in investigations.

If you encounter virtual currencies in the field and need some help, (b)(6) can be contacted at SSA (b)(6)

Office of Threat Pursuit (OTP) - Virtual Currency Team  
National Cyber Investigative Joint Task Force (NCIJTF)

(b)(6) (Desk)  
(b)(6) (Cell)

(b)(6)

- Continued Accreditation Discussion:

- Provided an update on CIGIE's engagement with the National Commission on Forensic Science (NCFS), SAC (b)(6) (Justice-OIG) and Paul Conlon (FHFA-OIG) provided updates on the daylong meeting they attended with CIGIE Investigations Committee Chair (b)(6) with the NCFS and the follow-up call that they participated on. In summary, CIGIE is actively engaged at every possible level in providing our perspective on Digital Evidence Analysis in general as well as CIGIE's in Quality Management Processes through the QAR process. Mr. (b)(6) is scheduled to testify before the full Commission on June 21, 2016 and will outline CIGIE's QAR process and the elements that we review
  - SSA (b)(6) DOJ-OIG provided an update on what DOJ-OIG was working on internally with DOJ on the topic.
  - SAC (b)(6) DOL-OIG) gave an update on the recent SWGDE meeting in Denver where this topic was hotly debated by SWGDE members. SWGDE appears deeply divided on the topic and a current draft position from SWGDE is to be voted on at the next SWGDE meeting in Portland, OR in September.
  - A participant noted that he had heard at a recent IACIS meeting that the State of Massachusetts recently had a significant court case go against them as a result of processes they had adopted because of their ASCLD/LAB DE Accreditation and as such they had decided to no longer accredit their DE lab.
- (b)(6) (Education-OIG) & Paul Conlon (FHFA-OIG) next spoke about updates to the QSDF and the C-2 checklist for the QAR. Its been four years since we pushed out the QSDF and its time to look back at what has worked well in eth QAR process and what has not. Its also time to reflect on the Accreditation discussion to determine any updates or changes that we feel are necessary to make to the QSDF and C2, as well as the QAR guideline and training documents as we go forward. We are seeking volunteers to work on this project.
  - The last speaker was SAC (b)(6) (Education-OIG) who spoke about the US-CERT National Cybersecurity and Communications Integration Center (NCCIC). The NCCIC has offered to house OIG agents at the facility in Arlington, however the logistics for having agents based there are difficult for most OIGs. A proposal was made that this could be a rotational duty shared among CIGIE members with agencies agreeing to man the CIGIE desk for weeks or months at a time with the understanding that they are actively working on identifying leads on behalf of all CIGIE agencies. We asked that folks discuss internally within your OIG's to gauge support for the topic and to see if they would be willing to provide resources to staff. This will be discussed in greater detail at the next meeting. (b)(6) (b)(6) (ED-OIG) have much more detail about what the NCCIC is and how they can help us in our intrusion investigations if you need further information.

### **Next Meeting**

- We are interested in any topics and/or speakers.
- We are looking for a host for the next meeting. Please contact me if you are interested in hosting.

Regards  
Paul

Paul G Conlon

Assistant Inspector General for Investigations  
Federal Housing Finance Agency  
Office of Inspector General  
(b)(6) (DESK)



## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Monday, August 15, 2016 3:30 PM  
**To:**

(b)(6)

**Subject:** RE: QSDF Update - Please Provide Suggestions

Folks,  
A couple of topics:

1. QSDF Updates – keep the comments coming in. This is important for everyone to look at the QSDF and identify areas where we need improvement.
2. Cloud Forensics

We have received an offer from a DOD component seeking our interest in having a workshop on the subject of Cloud Forensics. I think this would be a timely topic and likely be an all day training opportunity to give us some skills in this area. Could you let me know if you would be interested in attending (and if any of your colleagues not on this list would also be) and in particular if you or your agency could host the training.

3. SWGDE

I was forward this by a SWGDE member and thought it was important for everyone to fill out the survey and have your voice heard

SWGDE and OSAC Digital Evidence Subcommittee Survey on Accreditation, Standards and Certification

As the digital evidence forensic discipline progresses, there are questions regarding quality assurance policy that need to be addressed. The Scientific Working Group on Digital Evidence and the OSAC Digital Evidence Subcommittee created a survey to seek stakeholder opinions regarding laboratory accreditation, digital evidence standards, and examiner certification. Please take a few minutes and complete the survey; it will close on December 1<sup>st</sup>, 2016. Your participation is valued and will help those writing policy guides and standards from the perspective of the entire community.

<https://www.surveymonkey.com/r/7RD9DTM>

4. National Commission on Forensic Science  
The webcast is online for Meeting 10 at

<http://nist.gov/forensics/national-commission-on-forensic-science-webcast-10.cfm>

and the presentation material used in the DE presentations are at:  
<https://www.justice.gov/ncfs/meeting-materials-term-2#m10>

The 4 DE presentations are at the bottom

I'm working on scheduling the next meeting. If you would like to host or if you have topics to discuss could you let me know

Regards  
Paul

**From:** (b)(6)

Several suggestions for changes to the QSDF have been provided. Please take time to review the recommended changes and provide any comments you may have concerning the suggestion. To comment on a suggestion, simply click on the link for the suggestion to open and review the details. Then, you can click the Add Comments button to add your comment.

Thanks,

(b)(6)

Deputy Assistant Inspector  
General for Investigations  
Office of Inspector General  
U.S. Department of Education

(b)(6)

---

**From:** (b)(6)  
**Sent:** Tuesday, July 12, 2016 3:22 PM  
**Subject:** QSDF Update - Please Provide Suggestions

A page has been set up on Max to obtain recommendations for changes to the QSDF. It is under the [IT Investigations Subcommittee](#) page on Max. In the navigation on the top, click on the link for [QSDF Update](#). Please do not provide any comments on the C2 checklist at this time. We will update the C2 after the QSDF is complete (since it must be based on the QSDF).

Instructions for providing your comments are on the page (either specific or general). You can also comment on any recommendation made by others.

Please try to have any comments in by COB 22 July 16. A team will be pulled together at that time to address the recommendations.

Thanks,  
(b)(6)



(b)(6)

Deputy Assistant Inspector  
General for Investigations  
Office of Inspector General  
U.S. Department of Education

(b)(6)

**Conlon, Paul**

---

**From:** Conlon, Paul  
**Sent:** Friday, August 19, 2016 4:38 PM  
**To:**

(b)(6)

**Subject:** RE: QSDF Update - Please Provide Suggestions

Folks,  
So I have positive emails from 6 agencies on having the cloud forensics training. But I would expect some more RSVP's given that this impacts every IG. So I need to get more expressions of interest from you all before starting to put the work in place to commit to this. So please let me know!

Secondly, I'd really like to see if we can secure training space for this in DC. There is the potential that if we cannot locate space in DC our only option might be in Gaithersburg... so please check with your agency and see if you might be able to host. I'd expect that we should aim for October, November, early December as the time frame and we can be flexible.

Let me know  
Regards  
Paul

**From:** Conlon, Paul  
**Sent:** Monday, August 15, 2016 3:30 PM

(b)(6)

(b)(6)

**Subject:** RE: QSDF Update - Please Provide Suggestions

Folks,  
A couple of topics:

1. QSDF Updates – keep the comments coming in. This is important for everyone to look at the QSDF and identify areas where we need improvement.
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<https://www.surveymonkey.com/r/7RD9DTM>

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Regards  
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Thanks,

(b)(6)

Deputy Assistant Inspector  
General for Investigations  
Office of Inspector General  
U.S. Department of Education

(b)(6)

---

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**Sent:** Tuesday, July 12, 2016 3:22 PM

**Subject:** QSDF Update - Please Provide Suggestions

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Instructions for providing your comments are on the page (either specific or general). You can also comment on any recommendation made by others.

Please try to have any comments in by COB 22 July 16. A team will be pulled together at that time to address the recommendations.

Thanks,

(b)(6)

Deputy Assistant Inspector

General for Investigations  
Office of Inspector General  
U.S. Department of Education

(b)(6)

**Conlon, Paul**

---

**From:** Conlon, Paul  
**Sent:** Thursday, September 1, 2016 3:49 PM  
**To:**

(b)(6)

**Cc:**  
**Subject:** CIGIE IT Investigations Committee Update  
**Attachments:** DOJ-LA-2016-0018-0006.pdf

Folks,  
I'd like to schedule the next meeting. If you have a topic for consideration please let me know and also if you would like to host the quarterly meeting also let me know.

1. On the topic of Cloud Forensics training. Thank you to SAC (b)(6) and DOE-OIG for offering to host. This training will likely be later in the fall. Details are TBD.
2. QSDF Updates – keep the comments coming in. This is important for everyone to look at the QSDF and identify areas where we need improvement. – the comments are being tracked in MAX.
3. The National Commission on Forensic Science (NCFS) has posted a new document “ Initial Draft (Draft 2 after Public Comment)” regarding Universal Accreditation of Forensic Service Providers to address Digital and Multimedia Evidence (DME) FSSPs. The draft is attached and is also posted at <https://www.regulations.gov/document?D=DOJ-LA-2016-0018-0006>. Public comments can be provided at <https://www.regulations.gov/docket?D=DOJ-LA-2016-0018> before September 28, 2016, 11:59 PM EST. This

(b)(5)

(b)(5)

Please review and consider commenting.

4. The next NCFS meeting on September 12-13, 2016 will be held at the NIST campus in Gaithersburg, MD and will be webcast.

Anyone wishing to attend this meeting in-person must register on-line by 5:00 p.m. (EST), Tuesday, September 6, 2016. On-site registration will not be available for this meeting. Please see the Federal Register Notice for additional NIST Visitor Access requirements and instructions for Non-U.S. Citizens. Please note that seating is limited for public attendees, and will be granted on a first come first serve basis. An overflow room may be used if main conference room space is exceeded.

The Federal Register Notice, Agenda and meeting materials are posted here:

<https://www.justice.gov/ncfs/term-2-meetings-8-15#s11>

The webcast link will also be posted to this website prior to the meeting.

Regards

Paul

Paul G Conlon  
Assistant Inspector General for Investigations  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

Restricted – Non Public

**Conlon, Paul**

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**From:**  
**Sent:**  
**To:**

Conlon, Paul  
Tuesday, September 20, 2016 11:26 AM

(b)(6)

**Subject:**  
**Attachments:**

IT Investigations Sub-Committee - NCFS Updates of note  
(b)(6) Accreditation Comments\_09-19-2016.pdf; ag\_memorandum\_09062016\_and\_code\_of\_professional\_responsibility.pdf; DOJ-LA-2016-0018-0006.pdf

Folks,  
The window for comment to the National Commission on Forensic Science (NCFS) "Initial Draft (Draft 2 after Public Comment)" (see attached) is closing on September 28.

Its important to have your voice heard and please take the time to review the 2<sup>nd</sup> draft and comment accordingly.

Education IG (b)(6) has provided written comments that I have attached to this email and there is a CIGIE draft in process that hopefully will be finalized.

On a related note the AG recently announced updated codes of professional responsibility for forensic testimony. While digital is not mentioned the document certainly is thought provoking and something we probably need to reference in the updates to the QSDF. I've attached that memo also for your review. Any thoughts or feedback on that document and how it could or should apply to the updates to the QSDF effort that (b)(6) is heading up would be gratefully accepted. – please use the draft currently in MAX to comment.

Regards  
Paul

Ps here is the Press Release DOJ put out.

Justice Department Announces New Steps to Advance and Strengthen Forensic Science

Changes Include New Code of Professional Responsibility for Practice of Forensic Science

The Department of Justice announced new steps today as part of its ongoing commitment to strengthening and advancing forensic science. The department will implement a number of steps that will promote professional



responsibility among forensics practitioners, institute best practices and advance the relationship between the academic research of forensic science and implementation in the field.

"Today's announcement marks yet another step forward in the department's efforts to strengthen the practice of forensic science in our nation's laboratories and courtrooms," said Deputy Attorney General Sally Q. Yates. "We are continually looking at ways to ensure that forensic evidence is collected, analyzed and presented in a responsible and scientifically rigorous manner."

The new policies include adopting a new code of professional responsibility that builds upon existing policies and accreditation requirements for departmental forensic examiners and laboratories. The department believes the code will improve education and guidance on professional responsibility while establishing a process for identifying and addressing violations of professional conduct.

Department forensic laboratories will also review their policies and procedures to ensure that forensic examiners are not using the expressions "reasonable scientific certainty" or "reasonable (forensic discipline) certainty" in their reports or testimony. Department prosecutors will also abstain from using these expressions when presenting forensic reports or questioning forensic experts in court unless required by a judge or applicable law. This decision complements the department's efforts, announced earlier this year, to provide better guidance to forensic examiners and federal prosecutors on how to properly characterize the strength of forensic evidence in the courtroom.

The department also announced policies to implement greater transparency and access to forensic laboratory quality assurance documents and a plan to explore a grant funding of multiyear post-doctoral fellowships at federal, state and local forensic science service providers and forensic medicine service providers.

The new policies arose out of recommendations made by the National Commission of Forensic Science, which was established to advance the field of forensic science and make suggestions to the Attorney General on how to ensure that reliable and scientifically valid evidence is used when solving crimes. The Attorney General's decision to implement several of the commission's recommendations was announced at a meeting of the commission today. A memo was also sent to all department component heads directing the implementation of the recommendations. Additional information on the department's ongoing work to strengthen forensic science can be found at [www.justice.gov/forensics](http://www.justice.gov/forensics)

**Conlon, Paul**

---

**From:** Conlon, Paul  
**Sent:** Tuesday, September 27, 2016 4:32 PM  
**To:**

(b)(6)

**Subject:** RE: IT Investigations Sub-Committee - NCFS Updates of note

Team,  
A couple of updates.

1. (b)(6) has been working on Cloud Services issues as it relates to the OIG Community for some time now. Recently DOD reached out seeking input from LE regarding an upcoming meeting between DOD and the major cloud services providers (Google, Amazon and Microsoft). Specifically, they were asking "with Law Enforcement's concerns with discovery, search and seizure and chain-of-custody of evidence in a cloud environment."  
This is a tight turn around as the meeting is next week. If you have input or thoughts, or concerns regarding our work in cloud environments this is an opportunity to have those questions posed by senior DOD CIO staff directly with the vendors. This could help resolve speed bumps that we will be dealing with for years to come so your attention or thoughts could be very beneficial for the community. Please respond back to me and to (b)(6)  
(b)(6)
2. Secondly, the comment period for the National Commission on Forensic Science closes tomorrow. PLEASE take the time to submit some comments. It's important to build a record of constructive feedback that supports our community's position.
3. I'm working on putting the next meeting together, if you have topics for discussion or potential speakers could you please let me know.

Regards  
Paul

**From:** Conlon, Paul

**Sent:** Tuesday, September 20, 2016 11:26 AM

(b)(6)

**Subject:** IT Investigations Sub-Committee - NCFS Updates of note

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The new policies arose out of recommendations made by the National Commission of Forensic Science, which was established to advance the field of forensic science and make suggestions to the Attorney General on how to ensure that reliable and scientifically valid evidence is used when solving crimes. The Attorney General's decision to implement several of the commission's recommendations was announced at a meeting of the commission today. A memo was also sent to all department component heads directing the implementation of the recommendations. Additional information on the department's ongoing work to strengthen forensic science can be found at [www.justice.gov/forensics](http://www.justice.gov/forensics)

## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Tuesday, September 27, 2016 4:32 PM  
**To:**

(b)(6)

**Subject:** RE: IT Investigations Sub-Committee - NCFS Updates of note

Team,  
A couple of updates.

1. (b)(6) has been working on Cloud Services issues as it relates to the OIG Community for some time now. Recently DOD reached out seeking input from LE regarding an upcoming meeting between DOD and the major cloud services providers (Google, Amazon and Microsoft). Specifically, they were asking "with Law Enforcement's concerns with discovery, search and seizure and chain-of-custody of evidence in a cloud environment."  
This is a tight turn around as the meeting is next week. If you have input or thoughts, or concerns regarding our work in cloud environments this is an opportunity to have those questions posed by senior DOD CIO staff directly with the vendors. This could help resolve speed bumps that we will be dealing with for years to come so your attention or thoughts could be very beneficial for the community. Please respond back to me and to (b)(6) ( (b)(6) )
2. Secondly, the comment period for the National Commission on Forensic Science closes tomorrow. PLEASE take the time to submit some comments. It's important to build a record of constructive feedback that supports our community's position.
3. I'm working on putting the next meeting together, if you have topics for discussion or potential speakers could you please let me know.

Regards  
Paul

**From:** Conlon, Paul

**Sent:** Tuesday, September 20, 2016 11:26 AM

(b)(6)

**Subject:** IT Investigations Sub-Committee - NCFS Updates of note

Folks,

The window for comment to the National Commission on Forensic Science (NCFS) " Initial Draft (Draft 2 after Public Comment)" (see attached) is closing on September 28.

Its important to have your voice heard and please take the time to review the 2<sup>nd</sup> draft and comment accordingly.

Education IG (b)(6) has provided written comments that I have attached to this email and there is a CIGIE draft in process that hopefully will be finalized.

On a related note the AG recently announced updated codes of professional responsibility for forensic testimony. While digital is not mentioned the document certainly is thought provoking and something we probably need to reference in the updates to the QSDF. I've attached that memo also for your review. Any thoughts or feedback on that document and how it could or should apply to the updates to the QSDF effort that (b)(6) is heading up would be gratefully accepted. – please use the draft currently in MAX to comment.

Regards

Paul

Ps here is the Press Release DOJ put out.



## Justice Department Announces New Steps to Advance and Strengthen Forensic Science

### Changes Include New Code of Professional Responsibility for Practice of Forensic Science

The Department of Justice announced new steps today as part of its ongoing commitment to strengthening and advancing forensic science. The department will implement a number of steps that will promote professional responsibility among forensics practitioners, institute best practices and advance the relationship between the academic research of forensic science and implementation in the field.

"Today's announcement marks yet another step forward in the department's efforts to strengthen the practice of forensic science in our nation's laboratories and courtrooms," said Deputy Attorney General Sally Q. Yates. "We are continually looking at ways to ensure that forensic evidence is collected, analyzed and presented in a responsible and scientifically rigorous manner."

The new policies include adopting a new code of professional responsibility that builds upon existing policies and accreditation requirements for departmental forensic examiners and laboratories. The department believes the code will improve education and guidance on professional responsibility while establishing a process for identifying and addressing violations of professional conduct.

Department forensic laboratories will also review their policies and procedures to ensure that forensic examiners are not using the expressions "reasonable scientific certainty" or "reasonable (forensic discipline) certainty" in their reports or testimony. Department prosecutors will also abstain from using these expressions when presenting forensic reports or questioning forensic experts in court unless required by a judge or applicable law. This decision complements the department's efforts, announced earlier this year, to provide better guidance to forensic examiners and federal prosecutors on how to properly characterize the strength of forensic evidence in the courtroom.

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## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Wednesday, September 28, 2016 2:24 PM  
**To:**

(b)(6)

**Subject:** RE: IT Investigations Sub-Committee - NCFS Updates of note

Folks

If you have any updates on questions for cloud services could you please get them to me by COB tomorrow.

Thank you to the folks who took the time so far.

Regards  
Paul

Sent from my Windows Phone

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**From:** Conlon, Paul  
**Sent:** 9/27/2016 4:32 PM

(b)(6)

**Subject:** RE: IT Investigations Sub-Committee - NCFS Updates of note

Team,  
A couple of updates.



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Regards  
Paul

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**Sent:** Tuesday, September 20, 2016 11:26 AM

(b)(6)

(b)(6)

**Subject:** IT Investigations Sub-Committee - NCFS Updates of note

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## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Thursday, September 29, 2016 9:42 AM  
**To:**

(b)(6)

**Subject:** CIGIE Comments to NCFS  
**Attachments:** CIGIE letter 9-28-16.pdf

Team,  
DOJ IG (b)(6) submitted comments yesterday to the Commission on behalf of CIGIE. The letter is attached. Its strongly worded and does a great job highlighting many of the concerns we all have felt regarding these recommendations and the process that been happening.

A big shout out to (b)(6) from DOJ-OIG who shuffled this over the finish line last night. We literally couldn't have been as successful with this without (b)(6) help and support.

Regards  
Paul

## Conlon, Paul

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**From:** Conlon, Paul  
**Sent:** Thursday, September 29, 2016 9:50 AM  
**To:** (b)(6)  
**Subject:** RE: CIGIE Comments to NCFS

Good question.

Im not sure what the cigie protocol is for that, but I'll ask. I'm just in the midst of sending it also to (b)(6) the sole DME Commissioner on the NCFS!

P

**From:** (b)(6) [mailto:(b)(6)]  
**Sent:** Thursday, September 29, 2016 9:46 AM  
**To:** Conlon, Paul <(b)(6)>  
**Subject:** RE: CIGIE Comments to NCFS

Paul,

I just finished reading it (got a copy through my OIG). It is an outstanding letter that really highlights the problems with the NCFS. Will it go on the CIGIE website?

V/R

(b)(6)  
Special Agent (Cyber)  
Department of the Treasury  
Office of Inspector General

**OFFICE:** (b)(6)  
**MOBILE:**

**From:** Conlon, Paul [mailto:(b)(6)]  
**Sent:** Thursday, September 29, 2016 9:42 AM

(b)(6)

(b)(6)

**Subject:** CIGIE Comments to NCFS

Team,

DOJ IG (b)(6) submitted comments yesterday to the Commission on behalf of CIGIE. The letter is attached. Its strongly worded and does a great job highlighting many of the concerns we all have felt regarding these recommendations and the process that been happening.

A big shout out to (b)(6) from DOJ-OIG who shuffled this over the finish line last night. We literally couldn't have been as successful with this without Keith's help and support.

Regards  
Paul

## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Tuesday, October 18, 2016 11:39 AM  
**To:**

(b)(6)

**Cc:**  
**Subject:** FW: Foreign Stored Data Reporting Requests

Folks,  
I just received the email below from the USAO DC and this is a relevant topic to all of us.

Regards  
Paul

**Subject:** FW: Foreign Stored Data Reporting Requests

FYI

Dear law enforcement partners,

We are writing to ask for your help. Please distribute this notification and request for assistance to all of the investigators who receive materials produced by service providers such as Google, Microsoft and Yahoo. Your help will be important to dealing with a significant issue that is impacting investigations across the country.

In July 2016, the United States Court of Appeals for the Second Circuit issued a decision about the scope of the Stored Communications Act. *See In re Warrant to Search a Certain E-Mail Account Controlled and Maintained by Microsoft Corp.*, -- F.3d --, 2016 WL 3770056 (2d. Cir. 2016). Specifically, the Second Circuit held that the warrant provisions of the Stored Communications Act cannot be used to compel a service provider to produce the contents of email stored abroad, even when the service provider is located within the United States. *Id.*

Since the Second Circuit's decision, several major U.S. providers – including Google, Yahoo, and Microsoft – have informed the Department of Justice that they intend to apply the Second Circuit's holding nationally, that is, they will

produce only information that is stored in the United States when responding to SCA warrants (and, possibly, other SCA process). The Department has already begun receiving reports of these providers making incomplete productions in reliance on the *Microsoft* decision.

(b)(5)

Thank you.



**Conlon, Paul**

---

**From:** Conlon, Paul  
**Sent:** Tuesday, October 18, 2016 2:36 PM  
**To:**

(b)(6)

**Cc:**  
**Subject:** FW: Foreign Stored Data Reporting Requests  
**Attachments:** Non-2ndCir\_E-mail account search warrant.docx

Folks,

(b)(6) at DOJ-OIG forwarded me the below information from CCIPS as regards go-bys for dealing with the Microsoft decision (see attached).

(b)(6) is the point person on the topic for CCIPS and you all can reach out to her with questions at any time.

As ever CCIPS is a great resource to our community.

Thank you (b)(6)

Regards  
Paul

**From:** (b)(6) [mailto:(b)(6)]

(b)(5)

(b)(5)

I hope this helps – please reach out to me with any questions or if you hear about any provider non-compliance.

(b)(6)

U.S. Department of Justice | Criminal Division  
Computer Crime and Intellectual Property Section  
1301 New York Ave., N.W., 6th Floor | Washington, D.C. 20530

(b)(6)

## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Friday, October 28, 2016 6:51 PM  
**To:**

(b)(6)

**Cc:**  
**Subject:** FW: Cyber Threats Advisory  
**Attachments:** Cyber Threats Advisory\_508 FINAL.PDF; Cyber Threats Advisory FAQs - FINAL 508.pdf;  
16-005 - Understanding Digital Footprints LEO Guide (20161020).pdf;  
PoliceChief\_October\_2016LORES.PDF

**Importance:** High

Folks,

A couple of updates. I'm still working on the planning of the next meeting. Hopefully I will have more information soon.

See attached advisories that FinCEN sent out this week that are pertinent to all of us (see also the email from FinCN below).

Also I have attached a document that our colleagues in HHS-OIG recently put out to their 1811 community that is relevant to all of us as it concerns how to protect your personal information.

Finally, I have attached an article written by HHS-OIG's Digital Investigations Branch entitled "Embracing the Cloud" that has recently been published by the International Chiefs of Police.

I hope you will find all of these to be helpful.

Regards  
Paul

**From:** (b)(6)  
**Sent:** Tuesday, October 25, 2016 12:53 PM  
**To:** \* Law Enforcement Rep (b)(6)  
**Subject:** FW: Cyber Threats Advisory  
**Importance:** High

FYI – see below

Good afternoon,

We wanted to provide advance notification that FinCEN will be publishing the Cyber Advisory later today and we wanted to provide you a copy of the final draft in advance. This advisory is intended to raise the awareness among financial institutions about the intersection between cyber and AML/CFT issues – clarifying how financial institutions should think about cyber issues as related to suspicious activity reporting obligations, and encouraging coordination between AML and cybersecurity staff to mitigate cyber/AML risks. This advisory updates some outdated FAQs and references current documents to provide a comprehensive resource in a single document; financial institutions have requested further clarification in this area.

This advisory has been extensively vetted and cleared, including through the White House, the Treasury Deputy Secretary, U/S Szubin, Treasury's Counsel's and Domestic Finance offices, and financial federal regulatory agencies. The advisory is the product of almost two years of work, research, and discussions with law enforcement, industry, and other government agencies and departments.

We believe that the advisory is well timed and will assist financial institutions in better understanding their reporting obligations with respect to cyber, will foster increased collaboration between AML and Cybersecurity Units within financial institutions, and will result in better reporting, which will benefit all of us as we move to address this significant issue.

Please let us know if you were to have any questions.

Best Regards,

(b)(6)  
Sr. Advisor & Manager  
Financial Institution Advisory Program—Office of Strategic Policy  
Financial Crimes Enforcement Network (FinCEN)  
U.S. Department of the Treasury  
Office: (b)(6)

## Conlon, Paul

---

**From:** Conlon, Paul  
**Sent:** Wednesday, November 2, 2016 5:30 PM  
**To:**

(b)(6)

**Cc:**  
**Subject:** IT Investigations Sub-Committee Update  
**Attachments:** DOJ\_Memo\_Intake\_and\_Charging\_Policy\_for\_Computer\_Crimes\_Matters\_2014.pdf;  
16-007 - Chatstep - LEO Information (20161102).pdf; 16-009 - UBER - LEO Information  
(20161102).pdf; 2016-25315.pdf

Team,  
I have an update on a number of topics. I'm still working on trying to nail down our next meeting. Hoping for early December, but its dependent on our speakers. In other news it's highly likely that CIGIE will host the second Darknet conference early in 2017 (likely in January). Watch this space for updates. I'm also working on the Cloud Forensics training that I mentioned before that will also be early in 2017 TBD.

In the meantime I have a number of documents to share

1. AAG Caldwell from the Criminal Division released an AG memo to USAO's updating DOJ's policy "under which we choose whether to bring charges under the Computer Fraud and Abuse Act: the 2014 Intake and Charging Policy for Computer Crime Matters. This document guides federal prosecutors in determining when to open an investigation or charge an offense under the Computer Fraud and Abuse Act." (See attached) The document noted all the specific factors AUSAs should consider but also noted "In addition, the policy requires prosecutors to conduct certain types of consultation to assure consistent practice across the department's many offices. In particular, prosecutors must consult with CCIPS before bringing charges under the Computer Fraud and Abuse Act".

AAG Caldwell also highlighted that "Prosecutors in U.S. Attorney's Offices across the country, in conjunction with the Computer Crime and Intellectual Property Section (CCIPS) in Washington, have brought cases against hackers and carders like Roman Seleznev and Marcel Lazar and cyberstalkers and sextortionists like Ryan Vallee and Michael Ford, and have conducted challenging and cutting-edge cybercrime operations, such as the takedown of the Darkode hacking forum last year.

2. Our colleagues at HHS OIG DIB sent us the LEO Guide for Chatstep – Anonymous Chat Room Service (See attached)
3. They also sent me the LEO guide for Uber (See Attached)
4. The final DFRAS rule has finally been issued for Cloud Services Vendors (See document 2016-25315.pdf – Attached) that require them to report intrusions and among other things requires vendors "d. Require contractors to ensure that external CSPs used in performance of the contract to store, process, or transmit any covered defense information meet security requirements equivalent to those established by the Government for the Federal Risk and Authorization Management Program (FedRAMP) Moderate baseline (available at <https://www.fedramp.gov/resources/documents/>) and comply with requirements in the clause for cyber incident reporting, malicious software, media preservation and protection, access to additional information and equipment necessary for forensic analysis, and cyber incident damage assessment"
5. Scott Vantrease from HHS sent me the SWGDE Newsbytes updates on a variety of SWGDE Draft publications. Please have your voice heard on these important topics and review the drafts and submit comments. The entire Newsbytes email is below.

Regards  
Paul

**From:** [fva-list-bounces@lists.umanitoba.ca](mailto:fva-list-bounces@lists.umanitoba.ca) [mailto:[fva-list-bounces@lists.umanitoba.ca](mailto:fva-list-bounces@lists.umanitoba.ca)] **On Behalf Of**

(b)(6)

**Sent:** Monday, October 31, 2016 12:54 PM

**To:** Forensic <[fva-list@lists.umanitoba.ca](mailto:fva-list@lists.umanitoba.ca)>

**Subject:** [FVA-List] New SWGDE Drafts Posted for Public Comment

The Scientific Working Group on Digital Evidence (SWGDE) is pleased to announce posting of the following 11 new draft documents for public review and comment at <https://www.swgde.org/documents/draftsForPublicComment>

1. SWGDE Best Practices for Image Content Analysis, version 1.0 (Imaging Committee)
2. SWGDE Best Practices for Photographic Comparison for All Disciplines, version 1.1 (Imaging Committee)
3. SWGDE Best Practices for the Acquisition of Data from Novel Digital Devices, version 1.0 (Forensics Committee)
4. SWGDE Core Competencies for Forensic Audio, version 2.0 (Audio Committee)
5. SWGDE Guidelines for Capturing Latent Impressions Using an Image Capture Device, version 1.0 (Photography Committee)
6. SWGDE Myths and Facts about Accreditation for Digital and Multimedia Evidence Labs, version 1.0 (Quality Standards Committee)
7. SWGDE Overview of the Accreditation Process for Digital and Multimedia Forensic Labs, version 1.0 (Quality Standards Committee)
8. SWGDE Photographic Equipment and Infrastructure Recommendations, version 1.0 (Photography Committee)
9. SWGDE Recommendations for Forensic Cell Site Analysis, version 1.0 (Forensics Committee)
10. SWGDE Technical Notes on FFmpeg, version 1.0 (Video Committee)
11. SWGDE Windows 8 and 8.1 Tech Notes, version 1.0 (Forensics Committee)

In accordance with SWGDE policy, draft documents will be posted for a minimum of 60 days for public comment. Each document on the SWGDE website now has a "Submit Comments" link next to it that opens an online comment form for that document. Comments are also still accepted via email to our Secretary ([secretary@swgde.org](mailto:secretary@swgde.org)) as per the instructions on the first page of each draft document. All feedback received prior to our next meeting in January 2017

will be reviewed by the appropriate subcommittee at that meeting.

At the conclusion of our recent meeting, SWGDE voted to release the following as Approved documents. They are available for download on the Current Documents page of the website: <https://www.swgde.org/documents>

1. SWGDE Best Practices for Digital Audio Authentication, version 1.1 (Audio Committee)
2. SWGDE Best Practices for Forensic Audio, version 2.2 (Audio Committee)
3. SWGDE Collection of Digital and Multimedia Evidence Myths vs Facts, version 1.0 (Ad-Hoc Committee)
4. SWGDE Comments on Forced Minimization Requirements for the Seizure of Digital Evidence, version 1.0 (Ad-Hoc Committee)
5. SWGDE Crime Scene/Critical Incident Videography Recommendations and Guidelines, version 1.0 (Video Committee)

As noted on the cover page of all our documents, SWGDE encourages stakeholder feedback and suggestions for modifications to any document are welcome at all times. Please use the "Submit Comments" link beside the listed document to provide feedback.

We appreciate your participation as SWGDE continues its mission to bring together organizations actively engaged in the field of digital and multimedia evidence to foster communication and cooperation as well as ensuring quality and consistency within the forensic community. Anyone interested in receiving regular updates via email is encouraged to sign up for the SWGDE NewsBytes newsletter here: <https://www.swgde.org/newsletter/newsletterSignUp>

Paul G Conlon  
Assistant Inspector General for Investigations  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

(DESK)  
(CELL)

Restricted – Non Public

**From:** (b)(6)  
**To:**  
**Subject:** Automatic reply: Do This First Listing - Be prepared for Life's events  
**Date:** Wednesday, September 14, 2016 9:17:43 AM

---

I will be away from the office from Sept 5 to Sept 16. I will respond to you when I return.



**From:**  
**To:**  
**Bcc:**

(b)(6)

(b)(6)

**Subject:**  
**Date:**

New Contact Information  
Friday, February 26, 2016 5:11:46 PM

---

Please see below! My cell phone is still the same. I just don't have it yet. Should though by Monday. Thanks!

Special Agent (b)(6)  
FHFA-Office of Inspector General  
400 7<sup>th</sup> Street SW  
2<sup>nd</sup> Floor  
Washington, DC 20024  
Cell- (b)(6)  
Fax-

**From:** (b)(6)  
**To:**  
**Subject:** RE: New Contact Information  
**Date:** Monday, February 29, 2016 9:59:15 AM  
**Attachments:** [image001.png](#)

---

Wow, that's awesome! You've always worked the heck out of your cases so I'm not surprised they saw the talent!!! I would LOVE an SSA position. The 14 pay without the 14 responsibility and you can work all the cases you want! That's heaven!!! AND you get to see the world! Wow! I will definitely let those I know looking know. I know (b)(6) has been looking to get back here for a while. I'll let him know. Thanks!

Special Agent (b)(6)  
FHFA-Office of Inspector General  
400 7<sup>th</sup> Street SW  
2<sup>nd</sup> Floor  
Washington, DC 20024  
Cell- (b)(6)  
Fax-

**From:** (b)(6)  
**Sent:** Monday, February 29, 2016 9:51 AM  
**To:** (b)(6)  
**Subject:** RE: New Contact Information

Things are really good. I actually got promoted. They offered me the ASAC, but I turned it down and then they came back and offered me the SSA position. I am still working international money laundering schemes with the FBI, so I am traveling abroad quite a bit. I am headed back to Israel next month for the fifth time. This case has taken us to France, Germany, and the Netherlands.

I really like it here, because the case work is unbelievable. A majority of our work is criminal, because we have a branch (squad) assigned to internal and employee investigations. I plan to ride this out as long as I can.

FYI, we are going to be hiring again for several positions this year if you know of anyone.

(b)(6)  
Senior Special Agent  
U.S. Treasury Department  
Office of Inspector General



(b)(6)

(b)(6)

Desk  
Cell

"NOTICE: This electronic message transmission contains information, which may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974 (5 U.S.C. 552a). Only authorized persons in the conduct of official government business may use any of the personal information contained in this correspondence. Any unauthorized disclosure or misuse of personal information may result in criminal and/or civil penalties. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the content of this information is prohibited. If you have received this communication in error, please notify me immediately by email and delete the original message."

**From:** (b)(6)

**Sent:** Monday, February 29, 2016 9:43 AM

**To:** (b)(6)

**Subject:** RE: New Contact Information

Thanks, (b)(6). How's everything at Treasury OIG. My buddy, (b)(6) and I just recently wrapped up a case there. I think you had just gone over there when he and I started working it.

Special Agent (b)(6)

FHFA-Office of Inspector General

400 7<sup>th</sup> Street SW

2<sup>nd</sup> Floor

Washington, DC 20024

Cell- (b)(6)

Fax-

**From:** (b)(6)

**Sent:** Monday, February 29, 2016 7:50 AM

**To:** (b)(6)

**Subject:** RE: New Contact Information

Congrats (b)(6). You spent a lifetime at HUD. I am sure FHFA will be a breeze for you. Take care.

(b)(6)

Senior Special Agent  
U.S. Treasury Department  
Office of Inspector General



(b)(6)

Desk  
Cell

"NOTICE: This electronic message transmission contains information, which may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974 (5 U.S.C. 552a). Only authorized persons in the conduct of official government business may use any of the personal information contained in this correspondence. Any unauthorized disclosure or misuse of personal information may result in criminal and/or civil penalties. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the content of this information is prohibited. If you have received this communication in error, please notify me immediately by email and delete the original message."

**From:** (b)(6)  
**Sent:** Friday, February 26, 2016 5:09 PM  
**To:** (b)(6)  
**Subject:** New Contact Information

Please see below! My cell phone is still the same. I just don't have it yet. Should though by Monday. Thanks!

Special Agent (b)(6)  
FHFA-Office of Inspector General  
400 7<sup>th</sup> Street SW  
2<sup>nd</sup> Floor  
Washington, DC 20024  
Cell- (b)(6)  
Fax-

**From:** (b)(6)  
**Bcc:** (b)(6)  
**Subject:** Do This First Listing - Be prepared for Life's events  
**Date:** Wednesday, September 14, 2016 9:17:00 AM  
**Attachments:** F-100\_FILLABLE.pdf

---

Hey, everybody! I am in retirement training (just under 8 years to go! Woo hoo!) They provided this useful document to us. I hope it can be of some use to you. Be safe! Take care!

Special Agent (b)(6)  
Federal Housing Finance Agency-Office of Inspector General  
400 7<sup>th</sup> Street SW  
Room 2-148  
Washington, DC 20024  
Cell- (b)(6)  
Fax- (b)(6)

**From:** (b)(6)  
**Sent:** Wednesday, September 14, 2016 7:18 AM  
**To:** (b)(6) Bloch, David  
(b)(6) an,  
(b)(6) Parker,  
Richard (b)(6)  
(b)(6) (b)(6)  
Watson, Josui (b)(6)  
**Subject:** Do This First Listing - Be prepared for Life's events

Good Morning All,

Attached is a document from the retirement counselor as she promised you yesterday. It is fillable but not savable document. Enjoy.

*Thanks!*

(b)(6)

Human Resources Specialist  
Federal Housing Finance Agency – Office of Inspector General  
400 7<sup>th</sup> Street, SW, Washington, DC 20219

(b)(6)

Office)  
Cell)  
Fax)

Non-Public

Page 554 of 599

Withheld pursuant to exemption

Non Responsive Record  
of the Freedom of Information and Privacy Act

Page 555 of 599

Withheld pursuant to exemption

Non Responsive Record

of the Freedom of Information and Privacy Act






OFFICE OF  
INSPECTOR GENERAL

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

March 16, 2016

MEMORANDUM FOR THOMAS J. CURRY  
COMPTROLLER OF THE CURRENCY

FROM: Marla A. Freedman /s/  
Assistant Inspector General for Audit 

SUBJECT: Termination Memorandum – Office of the Comptroller of the  
Currency's Supervision of Wells Fargo Bank; N.A.

In September 2014, we initiated a review of the Office of the Comptroller of the Currency's (OCC) supervision of Wells Fargo Bank, N.A. and affiliates (Wells Fargo), with a focus on the supervision of the bank's single-family mortgage underwriting and single-family quality assurance processes. Our audit objective was to assess OCC's supervision of Wells Fargo with respect to its single-family mortgage lending activities.

This review was in support of a Federal Housing Finance Agency (FHFA) Office of Inspector General (OIG) review of Wells Fargo's compliance with the Federal National Mortgage Association's and the Federal Home Loan Mortgage Corporation's single-family mortgage selling guidance. However, FHFA OIG is no longer pursuing this matter. Accordingly, we are terminating our review and will not be issuing a report.

We do want to extend our appreciation to the OCC staff who assisted with our review. Should you have any questions, please contact me at (202) 927-5400 or

(b)(6) Director, Banking Audits, at (b)(6)

cc: Mark Williams, Program Analyst - OIG/GAO Liaison

**Perez, Steven**

---

**From:** Perez, Steven  
**Sent:** Thursday, March 17, 2016 11:11 AM  
**To:** (b)(6)  
**Cc:**  
**Subject:** RE: Wells Fargo assignment transferred to OI

Thank you (b)(6)



**Steven Pérez**  
Special Agent in Charge  
Federal Housing Finance Agency  
Office of Inspector General  
Northeast Region

(b)(6)

Non-Public Restricted

**From:** (b)(6)  
**Sent:** Thursday, March 17, 2016 10:00 AM  
**To:** Perez, Steven  
**Cc:** (b)(6)  
**Subject:** RE: Wells Fargo assignment transferred to OI

Mr. Pérez,

I spoke with you last month regarding our support of your offices review of Wells Fargo's compliance with the Federal National Mortgage Association's and the Federal Home Loan Mortgage Corporation's single-family mortgage selling guidance. During our conversation, I mentioned that we would provide you with a copy of the termination memo if our office decided to terminate our review. Our office has decided to terminate our review and I've attached a copy of the termination memo we sent to OCC. Please let me know if you have any questions.

Thanks,

(b)(6)

Audit Manager, Banking Audits

Office of Inspector General

U.S. Department of the Treasury

740 15th Street NW, Suite 600

Washington DC 20220

(b)(6)

**From:** Perez, Steven [mailto:(b)(6)]

**Sent:** Wednesday, February 17, 2016 7:00 PM

**To:** (b)(6)

**Cc:** Febles, Rene <(b)(6)>

**Subject:** RE: Wells Fargo assignment transferred to OI

Good evening,

Please have Maria Freeman give Rene Febles, our Deputy Inspector General for investigations, a call to resolve your questions below. Rene is copied on this email and can be reached at (b)(6) Thanks.

Steven Pérez  
Special Agent in Charge  
Federal Housing Finance Agency  
Office of Inspector General  
Northeast Region

(b)(6)

---

**From:** (b)(6)

**Sent:** 2/17/2016 10:14 AM

**To:** Perez, Steven

**Subject:** RE: Wells Fargo assignment transferred to OI

Good morning Mr. Perez,

I appreciate your prompt reply. Based on FHFA's request, we initiated a review of OCC's Supervision of Wells Fargo compliance with single-family mortgage underwriting and/or single-family quality assurance processes. Here's the specifics:

1. What was FHFA's findings for the review?
2. Was the review cancelled or terminated?
  - ☐ If so, by who (IG, OI, or U.S. Attorney's office)?
  - ☐ What was the reason(s) for cancellation or termination?
  - ☐ When was it cancelled or terminated?
3. Did FHFA issue a report or memo?

Thank you for your help with this matter!

(b)(6)

GCOL, MSM-PSA

Office of Inspector General

Office of Audit

740 15th St. NW, Ste. 600

Washington, DC 20220

(o) (b)(6)  
(f)

(b)(6)

**From:** Perez, Steven [mailto:(b)(6)]  
**Sent:** Wednesday, February 17, 2016 9:14 AM  
**To:** (b)(6)  
**Cc:** Febies, Rene (b)(6)  
**Subject:** RE: Wells Fargo assignment transferred to OI

Good morning Ms. Thompson. SA Cabral advised that you're seeking information on the captioned matter.

Please send me an email outlining the specific information you need so I can determine how best to help you. Thanks.

Steven Pérez  
Special Agent in Charge  
Federal Housing Finance Agency  
Office of Inspector General  
Northeast Region  
(b)(6)

---

**From:** (b)(6)  
**Sent:** 2/17/2016 8:37 AM  
**To:** (b)(6)  
**Cc:** Davis, Alisa; (b)(6) Perez, Steven; (b)(6)  
**Subject:** RE: Wells Fargo assignment transferred to OI

Good morning (b)(6)

I just spoke with (b)(6) regarding FHFA's review of Wells Fargo in hopes of gathering a status. She provided your number (b)(6), but it's not in service. Is there a working number that I can call you at? Also, the number (b)(6) provided for Mr. Perez is not a working number. Thanks.

(b)(6) GCOL, MSM-PSA  
Office of Inspector General  
Office of Audit  
740 15th St. NW, Ste. 600  
Washington, DC 20220

(b)(6)

**From:** (b)(6)  
**Sent:** Thursday, February 5, 2015 9:53 AM  
**To:** (b)(6) Perez, Steven  
<(b)(6)>  
**Cc:** Davis, Alisa (b)(6)  
**Subject:** Wells Fargo assignment transferred to OI

Thanks (b)(6)

## Febles, Rene

---

**From:** Febles, Rene  
**Sent:** Tuesday, January 5, 2016 12:32 PM  
**To:** (b)(6)  
**Cc:** (b)(6)  
**Subject:** FDIC Training

On January 26-28, 2016, FHFA OIG will be hosting an FDIC training course entitled Examination School for Non-Examiners (ESNE).

The course is designed to provide participants with a basic overview of FDIC's risk management function, and to enhance their understanding of the bank examination process and the Report of Examination. In addition to in-class lectures/discussions, participants are expected to actively participate in group case studies and all other classroom activities.

Class will be held in the 1<sup>st</sup> Floor training room at our office 400 7<sup>th</sup> Street SW. We have space for about 15-20 people. Please let us know if you are interested in attending.

If your staff is interested, please contact (b)(6) at (b)(6) Please provide one list per Agency. Please identify those who will be armed.

We need to know by Monday January 11<sup>th</sup> so that we can provide the building with a list of LEOs who are armed. Thanks

## Febles, Rene

---

**From:** Febles, Rene  
**Sent:** Friday, March 18, 2016 9:45 AM  
**To:** [REDACTED] (b)(6)  
Conlon, Paul;  
**Subject:** RE: Financial OIGs: Quarterly and Great Meeting with Chair

Great. It has been awhile and would love to get together



**Rene Febles**  
Deputy Inspector General for Investigations  
Office of Inspector General  
Federal Housing Finance Agency  
400 7th Street, SW  
Washington, DC 20024  
(b)(6)

**From:** [REDACTED] (b)(6)  
**Sent:** Friday, March 18, 2016 8:37 AM  
**To:** [REDACTED] (b)(6)  
[REDACTED] (b)(6)  
[REDACTED] (b)(6)  
[REDACTED] (b)(6)  
**Subject:** RE: Financial OIGs: Quarterly and Great Meeting with Chair

I can host – we can set a date when we meet at the CIGIE IG/AIGI meetings in two weeks.

**From:** [REDACTED] (b)(6)  
**Sent:** Thursday, March 17, 2016 10:04 AM  
**To:** [REDACTED] (b)(6)  
[REDACTED] (b)(6)  
**Subject:** Financial OIGs: Quarterly and Great Meeting with Chair

Hey guys,

Just to follow up from our meeting in January, I ended up having two great meetings with CFPB Director Cordray and Chair Yellen last month. As discussed, I put forth our vision and casework, and we talked about mutual support, positive relationships with Enforcement, and the new pursuant and approach of fraud cases against the Board and CFPB.

Positive responses all around, and we asked them for some messages from the top down which they agreed and we are working on now. Thanks for your input. See you next quarterly.

Also, next quarterly, Tyler Smith from HHS wanted to connect with us and discuss some \$\$ objectives they are pursuing in his shop.

Who will host??

[REDACTED] (b)(6)

Office of Inspector General  
Board of Governors of the Federal Reserve System | Consumer Financial Protection Bureau

(b)(6)

[WWW.FederalReserve.GOV/OIG](http://WWW.FederalReserve.GOV/OIG)

---

## Febles, Rene

---

**From:** Febles, Rene  
**Sent:** Monday, July 18, 2016 11:04 AM  
**To:** (b)(6) Conlon, Paul; (b)(6)  
(b)(6)  
**Cc:** Conlon, Paul  
**Subject:** RE: Meeting

All

I spoke with Matt and offered to host the next meeting. Let me know if you are available August 11<sup>th</sup>, 19<sup>th</sup> or 25<sup>th</sup>. Or if not, please let me know of any other day. Also, does anyone know if (b)(6) is still at SEC or if there is an acting?

thanks

thanks



**Rene Febles**  
Deputy Inspector General for Investigations  
Office of Inspector General  
Federal Housing Finance Agency  
400 7th Street, SW  
Washington, DC 20024  
(b)(6)



## Febles, Rene

---

**From:** Febles, Rene  
**Sent:** Monday, July 25, 2016 6:01 PM  
**To:** (b)(6)  
**Cc:** Conlon, Paul  
**Subject:** RE: Meeting

Ok gents

I am going to schedule our meeting for August 25<sup>th</sup> at 10:30 am. 400 7<sup>th</sup> street sw. L'Enfant Plaza stop. When you come off the train look at both sides of the metro and you will see over the escalator on each side a big picture of an astronaut. One with a black background and one with a white background. Exit the metro on the side with the black background. Once up the escalators enter the building and ask for Paul or I. Lunch is on FHFA OIG. Let me know if the date is an issue.



**Rene Febles**  
Deputy Inspector General for Investigations  
Office of Inspector General  
Federal Housing Finance Agency  
400 7th Street, SW  
Washington, DC 20024

(b)(6)

## Febles, Rene

---

**From:** Febles, Rene  
**Sent:** Tuesday, July 26, 2016 9:40 AM  
**To:** (b)(6)  
**Subject:** RE: Meeting

Great. I need to give you a call on a matter. Are you around this afternoon?

Rene Febles, Deputy Inspector General for Investigations.

---

**From:** (b)(6)  
**Sent:** 7/26/2016 9:32 AM  
**To:** Febles, Rene  
**Subject:** RE: Meeting

Hi Renee –

John and I will be there.

Thanks.

(b)(6)  
Deputy Assistant Inspector General  
Treasury - Office of Inspector General  
Office of Investigations

(b)(6) desk  
(b)(6) cell



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**From:** Febles, Rene [mailto:(b)(6)]  
**Sent:** Monday, July 25, 2016 6:01 PM  
**To:** (b)(6) Conlon, Paul  
(b)(6)  
**Cc:** Conlon, Paul <(b)(6)>  
**Subject:** RE: Meeting

Ok gents

I am going to schedule our meeting for August 25<sup>th</sup> at 10:30 am, 400 7<sup>th</sup> street sw. L'Enfant Plaza stop. When you come off the train look at both sides of the metro and you will see over the escalator on each side a big picture of an astronaut. One with a black background and one with a white background. Exit the metro on the side with the black background. Once up the escalators enter the building and ask for Paul or I. Lunch is on FHFA OIG. Let me know if the date is an issue.



**Rene Febles**  
Deputy Inspector General for Investigations  
Office of Inspector General  
Federal Housing Finance Agency  
400 7th Street SW  
Washington, DC 20024

(b)(6)

## Febles, Rene

---

**From:** Febles, Rene  
**Sent:** Friday, July 29, 2016 9:01 AM  
**To:** (b)(6)  
**Subject:** RE: Meeting

Great

Rene Febles, Deputy Inspector General for Investigations.

---

**From:** (b)(6)  
**Sent:** 7/29/2016 8:55 AM  
**To:** Febles, Rene  
**Subject:** RE: Meeting

Rene,

The date is good for us, myself and my Deputy, Jerry Marshall will be there.

Thanks,

(b)(6)

(b)(6)  
**Assistant Inspector General  
Office of Investigations  
Department of the Treasury  
Office of Inspector General  
875 15<sup>th</sup> Street N.W. Suite 400  
Washington DC 20005**

(b)(6) Office  
Facsimile



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**From:** Febles, Rene [mailto:(b)(6)]  
**Sent:** Monday, July 25, 2016 6:01 PM  
**To:** (b)(6) Conlon, Paul

(b)(6)

Cc: Conlon, Paul <(b)(6)>

Subject: RE: Meeting

Ok gents

I am going to schedule our meeting for August 25<sup>th</sup> at 10:30 am. 400 7<sup>th</sup> street sw. L'Enfant Plaza stop. When you come off the train look at both sides of the metro and you will see over the escalator on each side a big picture of an astronaut. One with a black background and one with a white background. Exit the metro on the side with the black background. Once up the escalators enter the building and ask for Paul or I. Lunch is on FHFA OIG. Let me know if the date is an issue.



**Rene Febles**  
Deputy Inspector General for Investigations  
Office of Inspector General  
Federal Housing Finance Agency  
400 7th Street SW  
Washington, DC 20024

(b)(6)

## Febles, Rene

---

**From:** Febles, Rene  
**Sent:** Monday, August 1, 2016 6:30 PM  
**To:** (b)(6)  
**Cc:** Conlon, Paul; Perez, Steven  
**Subject:** RE: Meeting  
**Attachments:** I160562-12-16-2015-NY TIMES ARTICLE.pdf; I160562-12-16-2015-REFERRAL EMAIL FROM OGE\_Redacted.pdf

John

Per our discussion

Let me know if you have anything. DOJ was not interested in this at all.



**Rene Febles**  
Deputy Inspector General for Investigations  
Office of Inspector General  
Federal Housing Finance Agency  
400 7th Street, SW  
Washington, DC 20024

(b)(6)

**From:** (b)(6)  
**Sent:** Friday, July 29, 2016 8:55 AM  
**To:** Febles, Rene (b)(6)  
**Subject:** RE: Meeting

Rene,

The date is good for us, myself and my Deputy, (b)(6) will be there.

Thanks,

(b)(6)

**Assistant Inspector General**  
**Office of Investigations**  
**Department of the Treasury**  
**Office of Inspector General**  
**875 15<sup>th</sup> Street N.W. Suite 400**  
**Washington DC 20005**

(b)(6)

Office  
Facsimile



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**From:** Febles, Rene [mailto:(b)(6)]  
**Sent:** Monday, July 25, 2016 6:01 PM  
**To:** (b)(6) Conlon, Paul  
<(b)(6)>  
<(b)(6)>  
**Cc:** Conlon, Paul <(b)(6)>  
**Subject:** RE: Meeting

Ok gents

I am going to schedule our meeting for August 25<sup>th</sup> at 10:30 am. 400 7<sup>th</sup> street sw. L'Enfant Plaza stop. When you come off the train look at both sides of the metro and you will see over the escalator on each side a big picture of an astronaut. One with a black background and one with a white background. Exit the metro on the side with the black background. Once up the escalators enter the building and ask for Paul or I. Lunch is on FHFA OIG. Let me know if the date is an issue.



**Rene Febles**  
Deputy Inspector General for Investigations  
Office of Inspector General  
Federal Housing Finance Agency  
400 7th Street, SW  
Washington, DC 20024  
(b)(6)

**The New York Times** <http://nyti.ms/1l1ggEJ>

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BUSINESS DAY

# A Revolving Door Helps Big Banks' Quiet Campaign to Muscle Out Fannie and Freddie

A behind-the-scenes effort of Wall Street banks to take over the mortgage market is driven by advocates who switch between roles in Washington and the private sector.

By **GRETCHEN MORGENSON** DEC. 7, 2015





Seven years after their dubious lending practices helped push the United States economy to the brink of disaster, the nation's largest banks are closing in on a long-sought goal: to unseat Fannie Mae and Freddie Mac, the mortgage finance giants, and capture their share of the profits in the country's \$5.7 trillion home loan market.

Taking place largely behind the scenes, the movement to take over the mortgage market has been propelled in part by a revolving door between Washington and Wall Street, an investigation by The New York Times has found.

While the big banks' effort to enshrine their vision into law has failed so far, plans to replace Fannie and Freddie — which have long supported the housing market by playing a unique role as so-called government-sponsored enterprises, or G.S.E.s — are still very much alive. The Obama administration has largely embraced the idea, and government regulators are being pushed to put crucial elements into effect.

A review of lobbying records, legal filings, and internal emails and memorandums, as well as housing officials' calendars and White House and Treasury visitor logs, illuminates the banks' effort. Assisting in this work, the documents show, is a group of high-level housing finance specialists who have moved back and forth between public service and private practice in recent years.

The charge began under Michael D. Berman, who has served not only as chairman of the Mortgage Bankers Association, one of the industry's most influential lobbying organizations, but also as a senior adviser to Shaun Donovan, who was the secretary of Housing and Urban Development from 2009 to 2014.

Conversely, Mr. Berman recruited David H. Stevens — who was one of the lead architects of the Obama administration's proposal to phase out Fannie and Freddie — to the mortgage bankers group, where Mr. Stevens is now president and chief executive.

Many in Congress believe Fannie and Freddie contributed to the collapse of the housing bubble, and they still rest on a shaky financial foundation, largely because of actions taken by the Treasury and the companies' regulator.

While they continue to pose a risk to taxpayers, Fannie and Freddie so far have not been replaced by Wall Street behemoths, partly because local banks popular with many lawmakers are resistant. Moreover, some members of Congress are concerned that low-income borrowers would not be well served by private lenders.

For all the problems associated with Fannie and Freddie, some housing experts say, allowing the nation's largest banks to assume greater control of the mortgage market would most likely increase costs for borrowers. It would also reduce participation and competition from smaller lenders, and could imperil taxpayers because of the potential for even greater bailouts for financial institutions that Washington considers too important to be allowed to fail.

Elise J. Bean is among those who are troubled by the quiet advances Wall Street is making toward Fannie and Freddie's turf. A former chief counsel for the Senate Permanent Subcommittee on Investigations, Ms. Bean oversaw a bipartisan investigation into the causes of the financial crisis, playing a central role in the committee's four hearings and helping produce a revealing 650-page report.

"Fannie and Freddie have their flaws, but that doesn't mean the answer is to hand over their business to the banks," Ms. Bean said. "Their role in the mortgage market is too important to put under the thumb of banks with a history of toxic mortgages, structured finance abuse and consumer maltreatment."

## Behind the Bailout

Decades ago, Fannie Mae and Freddie Mac were created by the government to provide prospective home buyers with financing in both good times and bad. Fannie was born in 1938 during the Depression, when bank lending dried up. The company didn't make mortgage loans outright; it bought them from other entities. Later, it pooled loans in securities that it sold to investors.

If credit was scarce, the thinking went, banks would be more inclined to lend knowing they could sell a loan to Fannie or to Freddie, a competitor company created in 1970. A bank could then turn around and make another loan, earning fees while keeping the housing finance wheels spinning.

In addition to benefiting borrowers, this system enabled small community lenders to sell their loans to Fannie and Freddie as easily as even the biggest guns in banking. This gave borrowers a choice of lenders, encouraging competition and keeping costs down.

Although government creations, Fannie and Freddie also had public shareholders. Fannie sold shares for the first time in 1968 and Freddie followed suit two decades later. As

the nation's economy grew and homeownership expanded, Fannie and Freddie became increasingly powerful and profitable institutions.

The unusual hybrid of shareholder-owned companies carrying the government's imprimatur worked well for a long time. But the combination turned sour in the 1990s when Fannie executives began using the company's lush profits to finance lobbying efforts that enhanced their stature and independence in Washington.

Throughout these years, Fannie and Freddie's mounting profits, generated in part by their special ties to the government, which put them at a financial advantage, also drew resentment from the nation's largest banks.

Fannie's success wound up being a double-edged sword. Its enfeebled overseer, the Office of Federal Housing Enterprise Oversight, allowed its enormous operations to rest on the tiniest sliver of capital, increasing profits during the fat years. But when the financial crisis hit, expected loan losses at both Fannie and Freddie overwhelmed the small amount of capital the companies had on hand.

About a week before Lehman Brothers collapsed in September 2008, the government stepped in. It put Fannie and Freddie into conservatorship under the Federal Housing Finance Agency, a new and stronger regulator created that summer in the Housing and Economic Recovery Act. The companies ultimately drew about \$187.5 billion from taxpayers in the bailout. They were put on a tight leash by their government minders and were viewed as political poison by Democrats and Republicans alike.

In an interview on CNBC on Sept. 8, 2008, Henry M. Paulson, the Treasury secretary, talked about the government's rescue of Fannie and Freddie as a steppingstone to a new housing finance system. "Heaven help us and our nation if we don't figure out what the right structure is going forward," he said.

## Devising Alternatives

The ink was barely dry on the Fannie and Freddie bailout when the Mortgage Bankers Association got busy. Mr. Berman, then vice chairman of the lobbying group and founder of CWCcapital, a commercial real estate lender and management firm specializing in multifamily housing projects, was tapped to organize a campaign to privatize the nation's broken home mortgage system.

With the housing market in collapse and Fannie and Freddie weakened and reviled, it was the perfect time to push the mortgage bankers' plan to take over the companies' business and divide their prized assets.

But with banks' popularity plummeting after the financial crisis, their proposal had to be carefully framed as a way to protect taxpayers from future bailouts.

When President Obama entered office in 2009, taking Fannie Mac and Freddie Mac off government life support was far down his administration's to-do list. But when officials began turning their attention to the matter in 2010, the industry-sponsored coalition was ready.

Its answer was to create new mortgage guarantors, backed by private capital, to take the place of Fannie and Freddie. These entities would issue mortgage securities with government guarantees, a report issued by the 22-member Council on Ensuring Mortgage Liquidity in late summer 2009 proposed.

The council, overseen by Mr. Berman, was made up of mostly large banks and mortgage insurers. It also recommended that assets belonging to Fannie and Freddie "be used as a foundation" by the new entities.

Chief among these assets were the mortgage underwriting systems the government-sponsored enterprises had built to bundle loans into securities to be sold to investors.

"The M.B.A.'s position literally was: Get rid of Fannie and Freddie and create these new entities," Mr. Berman said in a recent interview. "But there were extraordinary amounts of value in the enterprises to be reused in different ways in the new system."

At first, the industry's views gained little traction. The economy was in tatters, and lawmakers were not yet ready to tackle the nation's enormous and complex housing finance system.

Besides, Fannie and Freddie were providing virtually the only access American borrowers had to mortgages during this period. Yes, they were still drawing money from taxpayers, but at least the companies were financing loans as they always had, while big banks were withdrawing from the market.

Throughout 2009 and 2010, Mr. Berman and his colleagues pitched the mortgage bankers' ideas, saying that their plan would prevent the need for future bailouts and keep the home loan spigot open.



As Mr. Berman made the rounds, administration officials at Treasury and HUD began working on their own plans regarding Fannie and Freddie. A primary participant in these discussions was Mr. Stevens, then commissioner of the Federal Housing Administration, a part of HUD.

Mr. Stevens had joined the housing administration in mid-2009 from the private sector, where he had been president of Long & Foster, the largest privately owned real estate company in the nation. Previously, he had been an executive at Freddie Mac and Wells Fargo.

Working on the future of Fannie and Freddie at HUD, Mr. Stevens attended large meetings of "G.S.E. principals," according to his calendars, which were obtained by The Times under the Freedom of Information Act.

At the same time Mr. Stevens was working on the administration's policy, he often interacted with high-level executives in the mortgage industry, his calendars show.

There is, of course, nothing unusual about government officials meeting with various interest groups affected by potential policy changes. And during this time, Mr. Stevens was tasked with other matters involving big banks.

But Mr. Stevens's calendars show far fewer meetings with other groups in the mortgage arena, such as advocates of low-income housing or those representing middle-class borrowers.

Mr. Stevens said he recalled meeting with every type of stakeholder during this time. "My own view is you meet with everybody to get as much input as you can," he said.

But Robert Gnaizda, general counsel for the National Diversity Coalition, and former general counsel to the Greenlining Institute, a nonprofit consumer organization in Berkeley, Calif., said he ran into a wall of disinterest within the Obama administration when he tried to raise issues important to his constituents.

"It's been a long time since HUD was an effective advocate for homeowners, much less low- or moderate-income homeowners," Mr. Gnaizda said.

## 'A Bank-Centric Model'

Mr. Stevens was certainly not the only official meeting with the big banks and their advocates to discuss issues related to Fannie and Freddie. Executives were fanning out across Washington to educate and influence members of the government charged with devising the administration's new housing policy.

Four meetings on the topic took place at the Treasury Department in late 2010, records show. One hosted by Timothy F. Geithner, the Treasury secretary, included Brian Moynihan, the chief executive of Bank of America, and two founders of giant private equity firms: Stephen A. Schwarzman, head of the Blackstone Group, and Leon Black of Apollo Management Group.

Just before Christmas that year, the Treasury's staff finished fashioning a framework for resolving Fannie and Freddie, an internal document shows. The recommendations became public in a 31-page report to Congress, titled "Reforming America's Housing Finance Market," issued jointly by the Treasury and HUD on Feb. 11, 2011.

After all the meetings and discussions, the administration laid out three options for housing finance reform. But the message was clear: Fannie and Freddie's days were numbered. Working with the Federal Housing Finance Agency, the administration would reduce their role in the mortgage market and wind them down.

The policy to eliminate Fannie and Freddie was a page out of the mortgage bankers' playbook. And like the authors of that plan, the administration emphasized that taxpayers would be protected and that a new, level playing field would benefit all participants in the housing market.

In private, however, officials cited another group of beneficiaries under the plan: big banks.

An internal Treasury memo written on Jan. 4, 2011, to Mr. Geithner by one of his top deputies characterized the administration's first option to wind down Fannie and Freddie as "a bank-centric model" that "benefits larger institutions" with the capacity to hold mortgages on their books.

But this raw assessment didn't make it into the final report. While the report acknowledged that "smaller lenders and community banks could have a difficult time competing for business," the "bank-centric" nature of the plan was for internal consumption only.

## Playing for Both Sides

Roughly a month after the administration published its long-awaited recommendations, Mr. Stevens agreed to become chief executive of the Mortgage Bankers Association. He had been hired away by Mr. Berman, who was promoted to chairman in 2010.

Mr. Berman proposed the move over dinner in early March 2011, according to a report in *The American Banker*.

It wasn't until March 15 that Mortgage Bankers announced the appointment. Mr. Stevens continued as commissioner of the Federal Housing Administration through March 31, 2011, his termination documents show. On March 14, for example, he met with Edward J. DeMarco, acting director of F.H.F.A., the conservator of Fannie and Freddie.

At the lobbying organization, Mr. Stevens continued to argue for a smaller role in housing finance for Fannie and Freddie and a bigger role for companies backed by private capital. Although the mortgage bankers group represents both large and small lenders, under Mr. Stevens it has been an advocate more for big institutions, smaller members say.

In an interview, Mr. Stevens said he joined the government from the industry "to try to help at a time where I thought I had some value."

"When you're picking people for technical roles in the government," he continued, "they have to have some experience."

The movement between government and business has gone both ways. Mr. Berman eventually found his own lofty perch in the Obama administration at HUD, the same agency from which he had recruited Mr. Stevens. In November 2012, Mr. Berman signed on as a senior adviser to Mr. Donovan, the HUD secretary.

"My company gets sold and Shaun Donovan asked me to join him as senior adviser," Mr. Berman recalled in the interview. "He said to me in our first conversation that my major focus would be on G.S.E. reform, to work with him and be his liaison to the White House and Treasury and the National Economic Council as well as Congress on that issue."

In February 2014, Mr. Berman returned to the private sector, where he now advises real estate lenders. He said he has also informally consulted for the F.H.F.A.

## A Rotating Cast at HUD

A revolving door between business and government is nothing new. But President Obama criticized the practice and in his first month in office issued an executive order intended to inhibit it. Many of the abuses of the past had ostensibly been outlawed by legislation.

Another former HUD official who worked on housing finance policy also consults for organizations that stand to profit from eviscerating the mortgage giants.

He is Jim Parrott, a research fellow at the Urban Institute and an adviser to financial entities. A confidant and colleague of Mr. Stevens at HUD, Mr. Parrott counseled Mr. Donovan from July 2009 to December 2010. He then moved to the National Economic Council at the White House, where he led housing finance policy until January 2013.

After leaving the White House, Mr. Parrott set up Falling Creek Advisors, a consulting firm whose clients have included Bank of America and a mortgage insurer.

Mr. Parrott said that when he left Washington, he planned to set up an institute of politics at the University of North Carolina. But financial institutions began asking for his help on housing. "I advise five or six companies; each of them are in different parts of the housing finance ecosystem," Mr. Parrott said. "These folks are by and large thoroughly confused about what policy makers are trying to do."

Michael Smallberg, an expert on ethics and until recently an investigator at the Project on Government Oversight, a nonpartisan independent watchdog group, said he was particularly disturbed by the comings and goings at HUD.

"This is a classic example of the revolving door at its worst," he said. "These are large financial institutions that already have an edge when it comes to getting their voices heard on Capitol Hill and at their regulatory agencies. When you hear they are hiring the key policy makers to represent them, it raises serious questions that these decisions are being made not on the merits but on those personal connections."

## The Code of Ethics

After leaving their government posts, Mr. Berman, Mr. Parrott and Mr. Stevens all continued to work on housing finance. Meeting logs and calendars received under the



Freedom of Information Act indicate that the three men have met with government officials in charge of matters involving Fannie and Freddie.

Mr. Stevens met or talked with housing policy officials most frequently: 19 times between February 2012 and April 2015. Since leaving the government, Mr. Parrott has had six meetings with housing officials at the White House; Mr. Berman has had two since starting his own firm, including one this past June.

Meeting logs show that Mr. Stevens met 13 times with officials at the White House working on Fannie and Freddie policy. He also met five times during the period with Mr. DeMarco, the former acting director of F.H.F.A., and had one phone call with him, Mr. DeMarco's calendars show.

Mr. Stevens said that his work at the Mortgage Bankers Association is being an advocate not on behalf of individuals or specific companies but "for an industry on a broad set of policy issues."



**Mortgage Bankers**  
@MBAMortgage

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--@DavidHStevens #MBAAnnual15

1:15 PM - 20 Oct 2015

1 1

In the interview, Mr. Berman said he kept working on the project with administration officials not as an advocate but because of his "contacts and granular knowledge of what was going on."

Mr. Parrott also said his meetings did not involve advocacy on behalf of his clients. "I give them a sense of how people are thinking and how things are likely going to develop in their world," he said.

Under federal law governing conflicts of interest, former federal officials must take care that their actions in the private sector do not violate the rules. For example, a violation could occur if a former official who worked on a particular matter circled back to the government on behalf of another person or organization to try to influence officials' thinking on that issue.

Richard W. Painter, a law professor at the University of Minnesota and former chief ethics lawyer at the White House under President George W. Bush, is an authority on this section of the law. He was provided a list of the housing finance meetings.

"With respect to Stevens, Parrott and probably Berman, it appears that these officials participated personally and substantially in the administration's decisions about resolving the financial difficulties of Fannie and Freddie," Mr. Painter said. "This means that they each have a lifetime ban on representing back to the United States government on either of these two particular party matters involving Fannie and Freddie."

Mr. Stevens and his lawyer, Scott Fredericksen of Foley & Lardner, disagree. They contend that his work in the government involved developing public policy, not a "particular matter," as specified in the law. "The law is clear that Mr. Stevens's activities involving development of public policy and even proposed legislation are not encompassed within the prohibited activities outlined" in the statute, Mr. Fredericksen said.

Mr. Berman also said that housing finance reform is a general matter that does not fit in the law's definition of a "particular matter." In any case, he said, "Since leaving HUD, I have not attempted to influence any employee of HUD or any department or agency on policies regarding housing finance reform and specifically G.S.E. reform."

Mr. Parrott said that before he left the White House, he had careful consultations with the counsel's office about what he could and could not do in the private sector. They were very clear that the statute "does not prohibit me from talking to government officials about general policy issues like housing finance reform," he said. "I don't advocate for anyone, so I'm also not communicating or appearing 'on behalf of another,' as is also required to be in breach of the statute."

The United States Office of Government Ethics holds executive branch agencies accountable for carrying out effective ethics programs. Asked whether Mr. Stevens, Mr. Parrott or Mr. Berman had consulted ethics officials at HUD for legal guidance on their meetings, a spokesman for the agency, Cameron R. French, said he could not comment. "However, political appointees and career senior executives are required to meet with the ethics office before departing the department," he said.

Mr. Painter said that in his view, anyone who participated personally and substantially in decisions having to do with the government's financial relationship with Fannie and Freddie was working on a matter involving particular parties and governed by the law.

Mr. Painter said it was hard to know what was said at the meetings. But if Mr. Stevens, Mr. Bernian and Mr. Parrott, "made statements at these meetings that were intended to influence government decisions in these two particular party matters involving Fannie and Freddie," he said, "they violated the statute."

## The Case for Recapitalization

Fannie and Freddie, still dominating the American mortgage market, not only have returned to the Treasury the \$187.5 billion they received in the bailout, but also will have contributed another \$53.8 billion by the end of December. Even so, an array of administration officials at both the Treasury and the White House have insisted in recent weeks that the government-run companies should not be allowed to recapitalize and emerge from conservatorship.

Despite generating huge profits since 2012, Fannie and Freddie have been kept financially weak, hobbled by their government minders during their years in conservatorship.

The argument against Fannie and Freddie rests on a powerful point: Radically reducing the government's footprint in the mortgage market could help protect taxpayers. Right now, with Fannie and Freddie backing 80 percent of the nation's mortgages, those risks sit squarely on the government's shoulders.

"The ideal version of housing finance reform is one in which we are clear about what's worked in the current system and what needs to be overhauled," Mr. Parrott said. What you want to avoid, he continued, "is a market duopoly that's got an implied government guarantee. It creates such a toxic mix of incentives where profit-seeking shareholders

maximize risk and profit at the expense of taxpayers sitting there waiting to hold the bag if the thing goes south.”

But bringing private capital into the mortgage securities market poses perils of its own, other housing experts say: Allowing too-big-to-fail banks to dominate the nation's mortgage market would crowd out smaller lenders and expand the federal safety net, putting taxpayers at greater risk of funding bailouts in a downturn. Relying on mortgage insurers to provide that capital also seems dubious given how badly these companies performed in the 2008 crisis.

Moreover, private capital would probably flee the mortgage market at the first sign of trouble, as it did during the recent credit debacle. This raises questions about the availability of home lending when such a system goes through a rough patch.

Lost in the debate over the future of Fannie and Freddie is the role Congress had in mind for the F.H.F.A. when it passed the Housing and Economic Recovery Act of 2008. Under the law, a conservator is supposed to put the regulated entities in a “sound and solvent condition” and “preserve and conserve” their assets and property.

Proponents of eliminating Fannie and Freddie say that allowing them to survive would also mean letting them go back to their abusive ways. The companies were a huge source of capital for reckless loan products, in Mr. Stevens's view. “We risk going back to that system,” he said, because the public cannot count on regulators “to protect us going forward and constrain these guys.”

But those who favor recapitalizing the companies — a group that includes hedge funds and other speculators that stand to gain, as well as supporters of low-income housing — say that the past need not be prologue. They contend that the companies could be restructured in a way that would prohibit dubious activities, and that allowing Fannie and Freddie to rebuild capital would reduce taxpayer risk.

The banks are continuing their push for access to Fannie and Freddie's assets and profits. But they are not putting all their eggs in the legislative basket. In recent months, they have urged Melvin L. Watt, director of the F.H.F.A., to put at least some of their recommendations in place administratively.

They are making inroads. The design of the new mortgage securitization system being built by Fannie and Freddie at significant expense — \$146 million so far — allows for future access to outside institutions like the big banks. And Fannie and Freddie are being

increasingly pressed to sell off portions of their securities to private entities. Big banks will benefit most from both arrangements.

Mr. Berman is encouraged by these moves.

"Over the last couple or three years under acting director DeMarco and following through with Mel Watt, from a regulatory standpoint the progress has been quite positive," he said.

Nicholas Fandos contributed reporting.

A version of this article appears in print on December 7, 2015, on page A1 of the New York edition with the headline: Insiders Aid Big Banks In Effort to Displace Fannie and Freddie.

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[REDACTED]

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**From:** Walter M. Shaub

**Sent:** 12/9/2015 4:55 PM

**To:** [REDACTED] (b)(6) Wertheimer, Laura; [REDACTED] (b)(6)

**Cc:** 'Horowitz, Michael E.(OIG)'; 'Mark Jones'; Atticus Reaser; David J. Apol; Seth Jaffe

**Subject:** NY Times article regarding former HUD employees and interactions with FHFA and Treasury

David, Laura, and Eric,

I am forwarding you a link to a New York Times article regarding the communications of three former HUD employees with FHFA and Treasury employees.

The reporter raises questions regarding post-employment restrictions on certain communications with, and certain appearances before, the government. Though she does not provide the specific statutory cite, she does discuss the requirements of 18 U.S.C. § 207. She also quotes a former White House ethics official who raises questions about the conduct of these individuals with regard to some of the elements of 18 U.S.C. § 207.

With regard to one of the former HUD officials, she suggests that he may have met with an FHFA official prior to leaving the government at time when he may have been negotiating for employment with an entity overseen by FHFA. However, she does not provide information regarding the subject of the meeting and does not directly allege that the meeting violated 18 U.S.C. § 208.

Here's the link to the New York Times article: [http://www.nytimes.com/2015/12/07/business/a-revolving-door-helps-big-banks-quiet-campaign-to-muscle-out-fannie-and-freddie.html?\\_r=1](http://www.nytimes.com/2015/12/07/business/a-revolving-door-helps-big-banks-quiet-campaign-to-muscle-out-fannie-and-freddie.html?_r=1). The story has been picked up by other media outlets, as well.

The reporter does not make a specific allegations that either 18 U.S.C. § 207 or 18 U.S.C. § 208 has been violated. In addition, the article does not contain sufficient detail to form a specific allegation that all the elements of these statutes have been met. Therefore, it is not clear whether, absent additional detail, this matter would warrant an investigation.

I do not know whether any of your offices are currently investigating matters related to the individuals identified in the article, but I wanted to let you know that the U.S. Office of Government Ethics is available to assist you in analyzing the law.

In particular, 18 U.S.C. § 207 is highly nuanced, with issues related to the concepts of "particular matter involving specific parties," "same particular matter," "participated personally and substantially," "intent to influence," and "representation." OGE's legal staff is experienced in these areas and can lend you a hand in applying this complex law to the facts. They can also talk about the role of agency ethics officials in counseling former government officials, who may have requested guidance on complying with the law before engaging in a variety of post-employment activities.

I do not have a view at this time as to whether an investigation is warranted. As I mentioned above, my only purposes in writing to you are to alert you to the article and to offer OGE's help if you want or need it. Feel free to contact me if OGE can be of assistance to you in this or any other matter.

Walt

Walter M. Shaub, Jr.  
Director  
U.S. Office of Government Ethics  
1201 New York Ave., NW, Suite 500  
Washington, DC 20005-3917  
Tel. (b)(6)

Visit OGE's website: [www.oge.gov](http://www.oge.gov)

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## Febles, Rene

---

**From:** Febles, Rene  
**Sent:** Tuesday, August 2, 2016 9:03 AM  
**To:** (b)(6)  
**Cc:** Conlon, Paul; Perez, Steven  
**Subject:** RE: Meeting

Ok great. Thx

Rene Febles, Deputy Inspector General for Investigations.

---

**From:** (b)(6)  
**Sent:** 8/2/2016 8:40 AM  
**To:** Febles, Rene  
**Cc:** Conlon, Paul; Perez, Steven  
**Subject:** RE: Meeting

Rene,

Our counsel's office reviewed this when it came in back in December 2015 and (b)(5) it was suggested at the time the HUD-OIG should receive the referral.

(b)(6)

**Assistant Inspector General  
Office of Investigations  
Department of the Treasury  
Office of Inspector General  
875 15<sup>th</sup> Street N.W. Suite 400  
Washington DC 20005**

(b)(6)

Office  
Facsimile



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**From:** Febles, Rene [mailto:(b)(6)]  
**Sent:** Monday, August 1, 2016 6:30 PM



To: [redacted] (b)(6)  
Cc: Conlon, Paul <[redacted] (b)(6)>; Perez, Steven <[redacted] (b)(6)>  
Subject: RE: Meeting

John

Per our discussion

Let me know if you have anything. [redacted] (b)(5)



**Rene Febles**  
Deputy Inspector General for Investigations  
Office of Inspector General  
Federal Housing Finance Agency  
400 7th Street, SW  
Washington, DC 20024  
[redacted] (b)(6)

From: [redacted] (b)(6)  
Sent: Friday, July 29, 2016 8:55 AM  
To: Febles, Rene <[redacted] (b)(6)>  
Subject: RE: Meeting

Rene,

The date is good for us, myself and my Deputy, Jerry Marshall will be there.

Thanks,

[redacted] (b)(6)

**Assistant Inspector General**  
**Office of Investigations**  
**Department of the Treasury**  
**Office of Inspector General**  
**875 15<sup>th</sup> Street N.W. Suite 400**  
**Washington DC 20005**

[redacted] (b)(6)

Office  
Facsimile



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**From:** Febles, Rene [mailto:(b)(6)]

**Sent:** Monday, July 25, 2016 6:01 PM

**To:** (b)(6) Conlon, Paul

(b)(6)

**Cc:** Conlon, Paul (b)(6)

**Subject:** RE: Meeting

Ok gents

I am going to schedule our meeting for August 25<sup>th</sup> at 10:30 am. 400 7<sup>th</sup> street sw. L'Enfant Plaza stop. When you come off the train look at both sides of the metro and you will see over the escalator on each side a big picture of an astronaut. One with a black background and one with a white background. Exit the metro on the side with the black background. Once up the escalators enter the building and ask for Paul or I. Lunch is on FHFA OIG. Let me know if the date is an issue.



**Rene Febles**  
Deputy Inspector General for Investigations  
Office of Inspector General  
Federal Housing Finance Agency  
400 7th Street, SW  
Washington, DC 20024  
(b)(6)

## Febles, Rene

---

**From:** Febles, Rene  
**Sent:** Thursday, August 25, 2016 9:28 AM  
**To:** [REDACTED] Conlon, Paul; [REDACTED]  
[REDACTED]  
**Cc:** Conlon, Paul  
**Subject:** RE: Meeting

All

I will meet you downstairs. Please try to use our entrance as you come up from the metro (astronaut with the black background). Once you come up the stairs, make a left and go into the building. thanks



**Rene Febles**  
Deputy Inspector General for Investigations  
Office of Inspector General  
Federal Housing Finance Agency  
400 7th Street, SW  
Washington, DC 20024  
[REDACTED]

**From:** [REDACTED]  
**Sent:** Tuesday, July 26, 2016 8:46 AM  
**To:** Febles, Rene <[REDACTED]> Conlon, Paul  
[REDACTED] (External)  
**Cc:** Conlon, Paul <[REDACTED]>  
**Subject:** RE: Meeting

INTERNAL FR

Sounds great. I will see you there.

**From:** Febles, Rene [mailto:[REDACTED]]  
**Sent:** Monday, July 25, 2016 6:01 PM  
**To:** [REDACTED] Conlon,  
Paul <[REDACTED]>  
(External) [REDACTED]  
**Cc:** Conlon, Paul <[REDACTED]>  
**Subject:** RE: Meeting

Ok gents

I am going to schedule our meeting for August 25<sup>th</sup> at 10:30 am. 400 7<sup>th</sup> street sw. L'Enfant Plaza stop. When you come off the train look at both sides of the metro and you will see over the escalator on each side a big picture of an astronaut. One with a black background and one with a white background. Exit the metro on the side with the black background. Once up the escalators enter the building and ask for Paul or I. Lunch is on FHFA OIG. Let me know if the date is an issue.



**Rene Febles**

Deputy Inspector General for Investigations  
Office of Inspector General  
Federal Housing Finance Agency  
400 7th Street, SW  
Washington, DC 20024

(b)(6)

**From:** Wertheimer, Laura  
**Sent:** 17 Jun 2016 14:50:29 +0000  
**To:** Marshall, Susan G.; Freedman, Marla  
**Cc:** Taylor, Robert; Lewis, Tara  
**Subject:** RE: CIGFO Annual Report review and approval- please respond by COB Tuesday, June 21

Susan,

(b)(5)

Thanks,  
Laura Wertheimer

Sent from my Windows Phone

---

**From:** Marshall, Susan G.  
**Sent:** 6/17/2016 10:06 AM  
**To:** Freedman, Marla  
**Cc:** Wertheimer, Laura; Taylor, Robert; Lewis, Tara  
**Subject:** RE: CIGFO Annual Report review and approval- please respond by COB Tuesday, June 21

Thank you, Marla. Please let me know if your email should be retained as the formal vote of approval for the report, as drafted, or if I should expect to receive another email with the Inspector General's vote.

Thanks and have a great weekend.

*Susan Marshall  
Director, External Relations  
Office of Inspector General, Department of Treasury  
(202) 927-9842*

---

**From:** Freedman, Marla [mailto:(b)(6)]  
**Sent:** Friday, June 17, 2016 7:50 AM  
**To:** Marshall, Susan G. <(b)(6)>  
**Cc:** Wertheimer, Laura <(b)(6)>; Taylor, Robert <(b)(6)>; Lewis, Tara <(b)(6)>  
**Subject:** RE: CIGFO Annual Report review and approval- please respond by COB Tuesday, June 21

Susan,

Thanks for the opportunity to review. We have no additional comments or edits.

**Marla A. Freedman**

Deputy Inspector General for Audit  
Federal Housing Finance Agency

(b)(6)

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**From:** Marshall, Susan G. (b)(6)  
**Sent:** Tuesday, June 14, 2016 1:45 PM  
**To:** Thorson, Eric M <(b)(6)> Hollis, Tricia <(b)(6)>; Joseph, Donna F. <(b)(6)>; Carter, Lisa A. <(b)(6)> 'Mark Bialek'  
(b)(6)  
'jennita.a.crumblin@frb.gov' (b)(6); Fred Gibson (b)(6); Jo Ann King (b)(6)  
(b)(6) Rushin, Sharon C. (b)(6)  
(b)(6) Harrell, Mary Beth (b)(6)  
'sharekr@sec.gov' (b)(6) Edwards, Shaneasha (b)(6)  
Hagen, James W (b)(6) Bruns, Bill  
(b)(6) (b)(6) Sharon Rengelman (b)(6)  
> Separ, Sharon (b)(6) > Roy  
Lavik (b)(6)  
(b)(6) Williams, Lawanda A. (b)(6)  
(b)(6) (b)(6); Jenkins, Anne  
(b)(6) Wertheimer, Laura <(b)(6)>  
(b)(6); Freedman, Marla <(b)(6)> Taylor,  
Robert <(b)(6)>; (b)(6)  
(b)(6) Chad Bungard (b)(6)  
(b)(6) (b)(6)

**Subject:** CIGFO Annual Report review and approval- please respond by COB Tuesday, June 21

All,

Attached for your review is the latest draft of the 2016 CIGFO Annual Report which includes your requested individual report changes, and (in track changes and highlights) proposed edits to the Chairman's Message and the CIGFO statement about FSOC's status on page 3.

Please send me an email with your thoughts on the proposed edits and, if possible, your vote on the final draft by COB Tuesday, June 21.

Thank you for all your help with the report and feel free to contact me if you have any questions or concerns.

Regards,

***Susan Marshall***  
***Director, External Relations***  
***Office of Inspector General, Department of Treasury***

(b)(6)

**From:** Wertheimer, Laura  
**Sent:** 9 May 2016 18:32:47 +0000  
**To:** Thorsen Eric ([REDACTED] (b)(6))  
**Subject:** Lunch

Eric—

Can I interest you in lunching with me some time this week or next Monday? Laura



**From:** Wertheimer, Laura  
**Sent:** 1 Jun 2015 20:34:49 +0000  
**To:** 'Gibson, Fred W.'; (b)(6)  
**Subject:** RE: Audit\_Rpt for Coordination with CIGFO Working Group 05292015 (BT)

Fred and Eric,

Perhaps the three of us could meet for coffee, or lunch, this week to discuss the issues raised below by Fred. I will make myself available to meet your schedules, save for Wednesday from 3-5 and Thursday from 10-noon.

Laura

---

**From:** Gibson, Fred W. [mailto:(b)(6)]  
**Sent:** Monday, June 1, 2015 3:43 PM  
**To:** (b)(6) Wertheimer, Laura  
**Subject:** Audit\_Rpt for Coordination with CIGFO Working Group 05292015 (BT)

Eric and Laura,

I've reviewed the draft audit report that has been developed by the FHFA OIG on FSOC's Monitoring of Interest Rate Risk. The draft is scheduled to be sent to FSOC for comment in the near future. I have some personal reactions that I wanted to raise with you before that time.

(b)(5)

Thanks for your consideration of these observations. I am out of the office later this afternoon, but will be in tomorrow and Wednesday should you wish to discuss with me. I can be reached on (b)(6) or by email at this address.

Best regards,  
Fred

**From:** Wertheimer, Laura  
**Sent:** 2 Jul 2015 08:56:52 -0400  
**To:** Marshall, Susan G.  
**Subject:** Re: From IG Thorson- your vote needed on the 2015 CIGFO Annual Report

Susan,

Attached is FHFA-OIG's redline draft of our individual report section. As you will see, we made a few nits and bits in track changes.

(b)(5)

Enjoy the holiday weekend.

Laura Wertheimer

---

From: "Marshall, Susan G." <(b)(6)>  
**Date:** Monday, June 29, 2015 at 10:28 AM  
**To:** "Thorson, Eric M" <(b)(6)> "Hollis, Tricia" <(b)(6)> "Brown, Patricia L." <(b)(6)> "Mark Bialek" <(b)(6)>  
<(b)(6)> <(b)(6)> "Fred Gibson" <(b)(6)>  
<(b)(6)> "Jo Ann King" <(b)(6)> "Tushin, Sharon C." <(b)(6)>  
<(b)(6)> "Harrell, Mary Beth" <(b)(6)>  
>, "Edwards, Tawana W." <(b)(6)> "Roy Lavik" <(b)(6)> <(b)(6)>  
"Williams, Lawanda A." <(b)(6)> Wertheimer Laura  
<(b)(6)> Bryan Saddler <(b)(6)>, "Lewis, Tara"  
<(b)(6)> Tina Jernigan <(b)(6)>  
"Jenkins, Anne" <(b)(6)> <(b)(6)> Separ, Sharon  
<(b)(6)> "Hagen, James"  
<(b)(6)> Christy Romero <(b)(6)>  
<(b)(6)> "Sharon Rengelman" <(b)(6)>  
<(b)(6)> "Chad Bungard"  
<(b)(6)> "Freedman, Marla A." <(b)(6)> "Taylor, Robert A." <(b)(6)>

**Subject:** From IG Thorson- your vote needed on the 2015 CIGFO Annual Report

All,

Attached for your review and approval is the 2015 CIGFO Annual Report. ***Please send your Annual Report votes to Susan Marshall, via email, by close of business Tuesday, July 7.***

Using the same report format that was used last year, the document includes individual Office of Inspector General report sections as submitted, along with requested edits, and a general description of CIGFO efforts during the last year. Also, the draft references the current CIGFO audit, which was transmitted to and received by FSOC last Thursday for comment.

If you have any questions or concerns please contact me or Susan Marshall.

***Eric M. Thorson***

***Inspector General, Department of the Treasury***

***Chairman, Council of Inspectors General on Financial Oversight***

**Susan Marshall**

Director, External Relations

Office of Inspector General

U.S. Department of Treasury

(b)(6)

**From:** Wertheimer, Laura  
**Sent:** 9 May 2016 18:37:37 +0000  
**To:** (b)(6)  
**Subject:** Lunch

Can I interest you in lunching with me some time this week or next Monday? Laura

**From:** Taylor, Robert  
**Sent:** Thu, 1 Dec 2016 18:27:39 +0000  
**To:** Rubb, Kieu T.  
**Subject:** RE: Leadership Changes in the Department of Energy Office of Inspector General

Sounds like she has gotten really anal. If you're in tomorrow, there is something I like to chat with you about re purchase card risk assessments.

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Thursday, December 1, 2016 10:01 AM  
**To:** Taylor, Robert  
**Subject:** RE: Leadership Changes in the Department of Energy Office of Inspector General

And now she is going through (b)(6) CPE records because she questioned our classification of hours between Gov't and Others.

I am getting CPE for this but I don't think I deserve it.

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Thursday, December 1, 2016 9:59 AM  
**To:** Rubb, Kieu T. (b)(6)  
**Subject:** RE: Leadership Changes in the Department of Energy Office of Inspector General

Please don't!! I do have to ask, what pray-tell does OPM's 511 study (I refer to it as Hubie's follies) have to do with CPE?

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Thursday, December 1, 2016 9:55 AM  
**To:** Taylor, Robert  
**Subject:** RE: Leadership Changes in the Department of Energy Office of Inspector General

So far, she has covered the 50 minute rule, NASB for sponsoring entities, what she did during our peer review for CPE's including selecting a sample of 76 out of 124 auditors, OPM's study of the 511 series.....i could go on.

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Thursday, December 1, 2016 9:52 AM  
**To:** Rubb, Kieu T. (b)(6)  
**Subject:** RE: Leadership Changes in the Department of Energy Office of Inspector General

How can CPE training take 3 hours? (My Yellow Book module isn't even that long.) Do you get CPE for it?

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Thursday, December 1, 2016 9:47 AM

**To:** Taylor, Robert

**Subject:** RE: Leadership Changes in the Department of Energy Office of Inspector General

3 long hours.....

---

**From:** Rubb, Kieu T.

**Sent:** Thursday, December 1, 2016 9:46 AM

**To:** 'Taylor, Robert' <(b)(6)>

**Subject:** RE: Leadership Changes in the Department of Energy Office of Inspector General

Do you know a (b)(6) from Labor? She is training us on CPE....and it's going to be 3 h

---

**From:** Taylor, Robert [mailto:(b)(6)]

**Sent:** Thursday, December 1, 2016 9:42 AM

**To:** Lewis, Tara <(b)(6)>; Rubb, Kieu T. (b)(6)

**Subject:** FW: Leadership Changes in the Department of Energy Office of Inspector General

Thought you would find this of interest...

---

**From:** Council of IGs Liaisons [mailto:CIGIE-LIAISONS@LIST.NIH.GOV] **On Behalf Of** Porter, Tara

**Sent:** Thursday, December 1, 2016 9:37 AM

**To:** CIGIE-LIAISONS@LIST.NIH.GOV

**Subject:** Leadership Changes in the Department of Energy Office of Inspector General

Please see the following announcement issued by DOE OIG this morning:

\*\*\*\*\*

FOR IMMEDIATE RELEASE: Acting Inspector General Rickey R. Hass is scheduled to retire as of December 31, 2016, after over 25 years of service to the Department of Energy and 22 years of service to the United States Marine Corps. April G. Stephenson has been appointed the Principal Deputy Inspector General for the Department of Energy, Office of Inspector General. Pending the confirmation of a new Inspector General (former Inspector General Gregory Friedman retired in October 2015), Principal Deputy Inspector General Stephenson will serve as the Acting Inspector General.

Prior to being appointed Principal Deputy Inspector General, Ms. Stephenson was the Assistant Inspector General for Audits and Inspections within the Department of Energy Office of Inspector General. Prior to her positions in the Office of Inspector General, Ms. Stephenson was the Chief Operating Officer of the Department of Energy's Loan Programs Office. Ms. Stephenson has also served as the Director of the Office of Financial Risk, Policy, and Controls, in the office of the Chief Financial Officer of the Department of Energy. Prior to joining the Department of Energy, Ms. Stephenson had 24 years with the Department of Defense, of which 22 years were spent auditing contractors.

The following individuals serve as other senior members of the Office of Inspector General Leadership team:

- Michelle Anderson – Deputy Inspector General for Audits and Inspections
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To learn more about the Department of Energy, Office of Inspector General call us at 202-253-2162 or visit us at:

<http://www.energy.gov/ig/office-inspector-general>

[Department of Energy Office of Inspector General](#)

[@EnergyOIG](#)

**From:** Taylor, Robert  
**Sent:** Mon, 19 Dec 2016 12:34:44 +0000  
**To:** Rubb, Kieu T.  
**Subject:** RE: GovExec - Why the NSA Inspector General Lost His Job (and Wants It Back)

Oh yes remember it well – he sort of walked on water. It was the type of send-off that made one wonder the real reason for leaving. Now we are starting to some more intel (excuse the pun) on the matter.

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Monday, December 19, 2016 7:29 AM  
**To:** Taylor, Robert  
**Subject:** RE: GovExec - Why the NSA Inspector General Lost His Job (and Wants It Back)

Remember the IC IG Forum did a retirement “ceremony” for him at the last annual training? Were you there?

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Monday, December 19, 2016 7:17 AM  
**To:** Rubb, Kieu T. (b)(6)  
**Subject:** FW: GovExec - Why the NSA Inspector General Lost His Job (and Wants It Back)

Your buddy is in the news. Lots of intrigue going on here.

## Why the NSA Inspector General Lost His Job (and Wants It Back)

By Charles S. Clark

December 16, 2016

In a little-noticed move earlier this year, George Ellard was removed from his position as the inspector general at the National Security Agency. It turns out the dismissal can be traced to the the first major use of whistleblower protection provisions included in a 2012 presidential directive.

As first reported by Adam Zagorin of the nonprofit [Project on Government Oversight](#), NSA chief Adm. Mike Rogers in May placed Ellard—a nine-year veteran at NSA—on administrative leave and proposed that he be terminated. The planned firing came after a panel of three inspectors general (from the CIA and the Treasury and Justice departments) concluded following an eight-month investigation that Ellard



had retaliated against a whistleblower. An earlier investigation by the Pentagon IG's office had failed to substantiate the whistleblower's claims of retaliation.

The three-IG panel did its work under the auspices of the 2012 directive.

Ellard had previously made waves in the whistleblower advocacy community in February 2014 when, in rare public comments reported by *Politico*, he told a Georgetown University Law Center gathering that former NSA contractor Edward Snowden could have gone through channels rather than leaking to the news media his bombshell 2013 revelation about U.S. domestic surveillance.

"Perhaps it's the case that we could have shown, we could have explained to Mr. Snowden his misperceptions, his lack of understanding of what we do," Ellard said.

Ellard himself became the subject of a complaint from an NSA employee who had contacted the Defense Department IG's hotline with allegations of NSA overspending at a conference in Nashville, Tennessee. In 2013, the whistleblower's identity was shared with Ellard, who then, according to the charges, denied the employee an assignment at the NSA IG's Office of Investigations.

An initial review by the Pentagon watchdog did not substantiate the retaliation complaint, according to POGO's report. But the whistleblower persisted, using President Obama's 2012 Presidential Policy Directive-19, which included new protections for whistleblowers at the 17 intelligence community agencies.

The three-IG special external review panel backed the whistleblower, resulting in the planned dismissal of Ellard. An effort to transfer Ellard to an appointment at the National Defense University also was canceled.

Ellard is a former criminal defense attorney and Capitol Hill staffer who served as counsel to the congressional inquiry into the terrorist attacks of Sept. 11, 2001. He also was chief of staff to a commission investigating the spy activities of rogue FBI employee Robert Hanssen, according to a biography from Princeton University's Woodrow Wilson School of International Affairs.

In a statement to *Government Executive*, provided on condition of anonymity and reviewed by NSA, the NSA whistleblower said, "I am proud that my case was the first to move through the President's IC whistleblowing initiative of 2012. ... The agency is currently engaged with me on the remedial portion of corrective action, the action needed to make me whole. To me, the PPD-19 process and the assistance of the Intelligence Community Inspector General's Office was critical to my success personally and professionally."

Ellard, according to several sources, has written to Defense Secretary Ash Carter seeking his NSA job back. Ellard could not be reached for comment, despite inquiries to his attorneys and the Defense Department. A DOD spokesman said, "We do not discuss personnel matters." The Defense and Justice IG offices also declined to comment.

The Intelligence Community IG provided a sketch of how the PPD-19 external review process works in procedures issued in July 2013. If an aspiring whistleblower exhausts the agency review process without success, he or she can contact the IC watchdog's office. The office has 45 days to complete a memo to the IG, who then has the authority to appoint an external panel. It collects evidence and has 180 days to make a decision. If the panel recommends action, the agency has another 90 days to respond. If no action is taken by then, the issue goes to the White House and, most likely, Congress.

Former assistant DOD IG John Crane told *Government Executive* he did the initial intake for the NSA whistleblower complaint about overspending at the conference. He said officials in the Pentagon IG office then revealed the whistleblower's identity to Ellard, which he characterized as a violation of the Inspector General Act. Crane spent 25 years in government before he was fired in 2013 after accusing the Pentagon watchdog office of whistleblower retaliation.

---

By Charles S. Clark

December 16, 2016

<http://www.govexec.com/defense/2016/12/why-nsa-inspector-general-lost-his-job-and-wants-it-back/133992/>

**From:** Taylor, Robert  
**Sent:** Thu, 15 Dec 2016 15:51:43 +0000  
**To:** Rubb, Kieu T.  
**Subject:** RE: CIGIE Monthly Meeting - 10:00 a.m., Tuesday, December 20, 2016

That's a bit over-reacting. There is no magic bullet except good leadership. In 2006, Treasury OIG was number 1 before agencies started to game it.

Perhaps a semi-annual awards program would do the trick.

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Thursday, December 15, 2016 10:45 AM  
**To:** Taylor, Robert  
**Subject:** RE: CIGIE Monthly Meeting - 10:00 a.m., Tuesday, December 20, 2016

Sometimes Debbie shares.....I am glad the modified review is taking hold.

I guess we don't like where we landed....Debbie and DAIGAs talked to TVA OIG yesterday because they landed in the No. 1 spot.

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Thursday, December 15, 2016 9:50 AM  
**To:** Rubb, Kieu T. (b)(6)  
**Subject:** FW: CIGIE Monthly Meeting - 10:00 a.m., Tuesday, December 20, 2016

Not sure how much of this stuff is shared with you, but I thought you might be interested in the latest draft guide for Evals peer reviews. The look (not the content) is very similar to your guide, and they have a modified peer review program as well (I guess that is needed for OIGs that don't do audits or evaluations).

This is still a convoluted approach. I still think they need to first add a standard for peer review to the Blue Book so it has more of a framework for the process.

I see the ratings came out for 2016 Best Places to Work. OCC took a nosedive.

---

**From:** Council of IGs Liaisons [mailto:CIGIE-LIAISONS@LIST.NIH.GOV] On Behalf Of (b)(6)  
**Sent:** Wednesday, December 14, 2016 12:42 PM  
**To:** CIGIE-LIAISONS@LIST.NIH.GOV  
**Subject:** Re: CIGIE Monthly Meeting - 10:00 a.m., Tuesday, December 20, 2016

Good Morning,

Please find attached a revised agenda for next week's meeting. I have added two additional topics for the meeting, the Inspections and Evaluations Peer Review Guide and the CIGIE Chair Election. The peer review guide and the associated evaluation of the pilot peer review process performed by EPA are attached for members consideration.

Thanks

(b)(6)

---

**From:** (b)(6)

**Sent:** Tuesday, December 13, 2016 2:21 PM

**To:** 'cigie@list.nih.gov' <cigie@list.nih.gov>

**Cc:** 'cigie-liaisons@list.nih.gov' <cigie-liaisons@list.nih.gov>

**Subject:** CIGIE Monthly Meeting - 10:00 a.m., Tuesday, December 20, 2016/Investigations Committee & IT Committee Newsletters

Members,

Attached is the draft agenda for next week's meeting that will be held at the American Institute of Architect's Boardroom, 1735 New York Avenue, NW, Washington, DC.

Additionally, please find attached the Investigations Committee and the IT Committee Newsletters for the month of December.

If any members have items that they would like considered for discussion at this month's meeting or at a future meeting, please don't hesitate to raise those to me or one of the Executive Council members.

Thanks and we'll see you next Tuesday.

(b)(6)

**From:** Taylor, Robert  
**Sent:** Wed, 7 Dec 2016 15:51:37 +0000  
**To:** Carter, Lisa A.  
**Cc:** Freedman, Marla  
**Subject:** Re: Are you going to AGA today?

We're passing today. Hope it's well with you too.

Bob Taylor  
Assistant Inspector General for Audits  
Federal Housing Finance Agency OIG

(b)(6)

On Dec 7, 2016, at 10:49 AM, Carter, Lisa A. (b)(6) wrote:

Happy Holidays! I hope all is well.

Lisa

**From:** Taylor, Robert  
**Sent:** Mon, 5 Dec 2016 23:01:51 +0000  
**To:** Rubb, Kieu T.  
**Subject:** FW: Voice Mail (27 seconds)  
**Attachments:** (b)(6) 27 seconds) Voice Mail.mp3

Hey Kieu,

Sorry to hear you were sick. I was off today. I'll call in the morning, around 7:30 or so. Let me know if you're not in.

Thanks, Bob

---

**From:** Microsoft Outlook On Behalf Of (b)(6)  
**Sent:** Monday, December 5, 2016 12:17 PM  
**To:** Taylor, Robert  
**Subject:** Voice Mail (27 seconds)

**You received a voice message from** (b)(6)

Caller-Id: (b)(6)

**From:** Taylor, Robert  
**Sent:** Thu, 1 Dec 2016 14:41:49 +0000  
**To:** Lewis, Tara; Rubb, Kieu T.  
**Subject:** FW: Leadership Changes in the Department of Energy Office of Inspector General

Thought you would find this of interest...

---

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<http://www.energy.gov/ig/office-inspector-general>

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[@EnergyOIG](#)





**From:** Taylor, Robert  
**Sent:** Mon, 19 Dec 2016 12:42:34 +0000  
**To:** Rubb, Kieu T.  
**Subject:** FW: FAEC Audit Resolution Summary Report  
**Attachments:** FAEC Audit Resolution Survey Summary Report (December 2016).pdf

I see (b)(6) is now at the Nuclear Regulatory Commission OIG. I wonder how many day(s) it took to become disillusioned with DoD OIG. He was more impressed with this report than I was, but it's hard to do these things.

---

**From:** (b)(6)  
**Sent:** 12/15/2016 7:31 AM  
**Cc:** [CIGIE-AUDIT@LIST.NIH.GOV](mailto:CIGIE-AUDIT@LIST.NIH.GOV)  
**Subject:** FAEC Audit Resolution Summary Report

To FAEC principals,

Attached is the summary report for the FAEC Audit Resolution Survey that we conducted during the spring. It includes valuable insight on OIG audit resolution practices and perspectives on agency coordination efforts. Our audit findings and recommendations help improve agency programs and save taxpayer dollars. Audit resolution is a key phase in the audit process where our audit recommendations transition into meaningful program improvements.

(b)(6) (NSF OIG) did a great job conducting the survey and pulling together a meaningful summary report. He also presented the preliminary results of the survey at the FAEC Annual Conference in September.

From discussions at the conference, we learned there is great interest in doing a deeper dive into audit resolution efforts within the OIG community so we are planning to hold an Audit Resolution Roundtable in the March timeframe. Please share the summary report with your staff and let me know who from your organization would be interested in participating in the roundtable. Date and location are TBD.

Have a safe and happy holiday season,

Brett

(b)(6)  
Chair, Federal Audit Executive Council  
Assistant Inspector General for Audit  
Nuclear Regulatory Commission OIG  
(b)(6)



*Council of the*  
**INSPECTORS GENERAL**  
*on INTEGRITY and EFFICIENCY*

**Federal Audit Executive Council  
Audit Resolution Survey Summary Report  
December 2016**

**Preface**

This report summarizes the results of the Federal Audit Executive Council (FAEC) Audit Resolution Survey that was conducted with the Office of Inspector General (OIG) community during the spring of 2016. The goal of the survey was to identify audit followup processes and associated challenges as OIGs coordinate with agencies in their efforts to address audit recommendation corrective actions.

**Response Rate and Survey Questions**

- The survey had a 67% response rate.
- Survey Questions
  - 1) Please briefly describe your office's follow-up process for ensuring audit recommendations are properly addressed and corrective actions are implemented. Also, please note any differences in this process for internal audits of the agency (ex. performance audits, the financial statement audit, etc) versus external audits (ex. grantee audits, contractor audits, etc.), if applicable.
  - 2) How does your office handle situations where the agency's corrective actions aren't fully responsive to an audit's recommendations?
  - 3) If the agency continues to be non-responsive to a recommendation, what additional steps would your office take (ex. 7-day letter, media notification, write-up in Semi-Annual Reports to Congress, etc.)?
  - 4) Please describe who makes the final decision (ie. agency, OIG, joint process, other) as to when a recommendation has been fully addressed and final action has occurred?
  - 5) Any additional feedback or general comments/observations?

**Additional Discussion Themes Identified in the Survey**

- Process Related Themes
  - o Follow-Up Audits
    - Many OIGs utilize follow-up audits to ensure compliance with recommendations.
    - Follow-up audits are also conducted as a quality control mechanism to measure the impact of prior recommendations and as a means to gather further information related to contested audits/recommendations.
  - o Starting Resolution During the Reporting Process
    - Multiple OIGs stated they start the audit resolution process prior to issuing the final report.

- This includes receiving Corrective Action Plans from the agency during the exit conference, identifying milestone dates for corrective action, and classifying recommendations as either unresolved, resolved, or closed at the time the final audit report is issued.
- Strong Working Relationship Between the OIG and Agency
  - Multiple OIGs stated that having a strong working relationship with the agency has been crucial in successfully implementing recommendations.
  - Characteristics of a strong working relationship include frequent communication, helping the agency adopt ownership over the recommendations, building trust between the OIG and agency, and setting a strong expectation for cooperation from senior management in both the OIG and the agency.
- Centralized vs Decentralized Resolution Process
  - OIGs use a myriad of processes to resolve audit recommendations, including resolution being conducted by a centralized unit versus having the audit team that conducted the audit also oversee the resolution.
  - Many OIG's also implement different resolution processes depending on the type of finding (ex. internal agency finding vs external grantee finding), including several variations of hybrid models that incorporate both centralized and decentralized characteristics.
- Auditing the Agency's Resolution Process
  - Multiple OIGs stated that they have audited or are considering auditing the agency's process for resolving recommendations.
  - Audit objectives include determining if departmental controls over the final action on audit recommendations are adequate, and determining if departmental resources provided to achieve final action are sufficient.
- TeamCentral
  - Multiple OIGs stated that they use TeamCentral (a module within the TeamMate audit management software) to track their recommendations. All of them mentioned that it has been very successful.
  - Recommendation tracking systems also vary across the community in regards to who operates them (OIG vs agency) and whether or not the OIG and agency share the same tracking systems.
- Recommendation Related Themes
  - Closing Unaddressed Recommendations and Acknowledging Acceptance of Risk
    - Some OIGs stated that when the agency disagrees with the recommendation, the recommendation will ultimately be closed, but a formal memo will be created stating that the agency is accepting the risk of not implementing the recommendation.

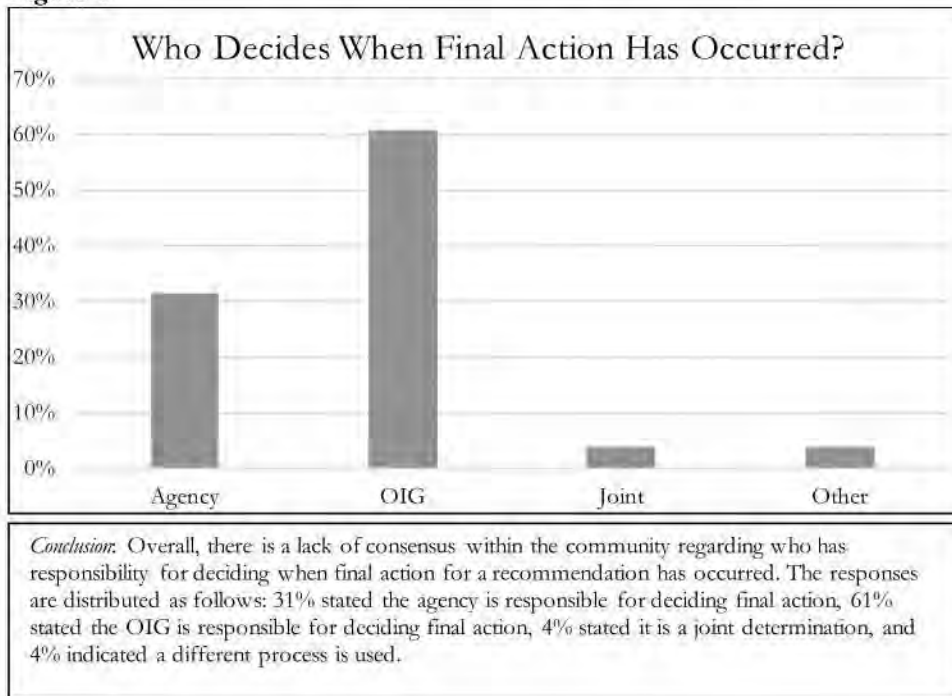
- Creating Multiple Levels of Recommendations (ex. Significant vs Non-Significant)
  - Multiple OIGs stated that they have multiple levels of recommendations including those that are significant and non-significant.
  - The level of the recommendation is used to determine how the recommendation will be tracked and escalated in case of disagreement with the agency.
  - Some OIGs employ objective criteria for delineating significant findings, and some OIGs use more subjective criteria.
- Leaving Recommendations Open Indefinitely
  - Some OIGs indicated that if there is disagreement about recommendations, they will simply leave the recommendation open indefinitely.
- Agency Tracking System and OIG Tracking System Can Diverge
  - One OIG stated that it has a separate recommendation tracking system from the agency. In some cases the tracking systems will diverge when the agency thinks the recommendation has been implemented but the OIG disagrees.
- Other
  - Debarment as a Tool
    - One OIG stated that debarment should be used as a tool more often for external auditees that do not implement recommendations.

### **Additional Resources**

- Audit Follow-Up Policies and Procedures
  - OMB Circular A-50: [https://www.whitehouse.gov/omb/circulars\\_a050](https://www.whitehouse.gov/omb/circulars_a050)
- Congressional Interest in Audit Follow-Up
  - Senate Hearing, *Implementing Solutions: The Importance of Following Through on GAO and OIG Recommendations*, December 10, 2015: <http://www.hsgac.senate.gov/hearings/implementing-solutions-the-importance-of-following-through-on-gao-and-oig-recommendations>
  - Proposed Senate Bill S. 3109, *Inspector General Recommendation Transparency Act of 2016*, June 29, 2016: <https://www.congress.gov/114/bills/s3109/BILLS-114s3109is.pdf>
- Audit Follow-Up Models
  - The Cooperative Audit Resolution and Oversight Initiative (CAROI) : <http://www2.ed.gov/policy/gen/guid/caroi/index.html>
  - Guide to Improving Program Performance and Accountability Through Cooperative Audit Resolution and Oversight: <https://www.agacfm.org/AGA/ToolsResources/documents/CAROI.pdf>

## Results Related to Non-Responsiveness and Final Action

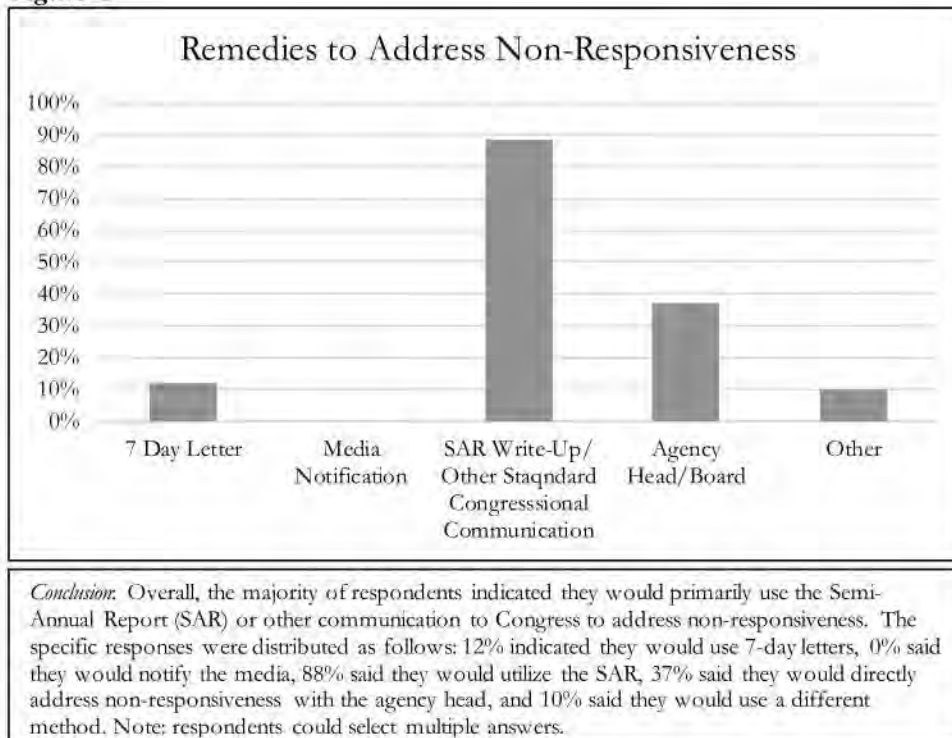
**Figure 1**



### Related Individual Comments from the Survey

- Agency formally transfers this authority to OIG.
- Closure is a management function and OIG has no authority to compel the agency to implement an action.
- OIG has the authority and indeed the responsibility for ensuring final action has occurred.

**Figure 2**



### Related Individual Comments from the Survey

- Grantees with unresolved recommendations do not receive further grant funds.
- OIGs can't force agencies to comply with recommendations.
- Section 5(12) of the IG Act should be utilized more often.
- Should OIGs contest the Office of Management and Budget's position that the agency has final authority?

**Acknowledgements** I would like to thank (b)(6), Audit Manager, National Science Foundation (NSF) OIG for his leadership in coordinating the survey and preparing the summary report. (b)(6), Director for Audit Services, NSF OIG, also made significant contributions. I'd also like to thank the respondents to the survey for providing meaningful insight and perspectives, and the CIGIE Audit Committee for its support.

(b)(6), Chair, Federal Audit Executive Council



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**Sent:** Thu, 15 Dec 2016 14:49:40 +0000  
**To:** Rubb, Kieu T.  
**Subject:** FW: CIGIE Monthly Meeting - 10:00 a.m., Tuesday, December 20, 2016  
**Attachments:** Draft CIGIE I&E Peer Review Guide.pdf, EPA Evaluation of Peer Review Process.pdf, Agenda - December 20, 2016 - Draft V2.docx

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(b)(6)

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**Cc:** 'cigie-liaisons@list.nih.gov' <cigie-liaisons@list.nih.gov>  
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(b)(6)

---

# **Guide for Conducting Peer Reviews of Inspection and Evaluation Organizations of Federal Offices of Inspector General**

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**September 2016**



*Council of the*  
**INSPECTORS GENERAL**  
*on INTEGRITY and EFFICIENCY*



Page 021 of 238

Withheld pursuant to exemption

(b)(5)

of the Freedom of Information and Privacy Act

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Withheld pursuant to exemption

(b)(5)

of the Freedom of Information and Privacy Act

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*Council of the*  
**INSPECTORS GENERAL**  
*on INTEGRITY and EFFICIENCY*

**Tuesday, December 20, 2016**  
**10:00 a.m. – 11:25 a.m.**

**American Institute of Architects' Boardroom**  
**1735 New York Avenue, NW**  
**Washington, D.C.**

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**Welcome**  
10:00

(b)(6)

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**OMB Cyber-Information Technology Update**  
10:00 – 10:10

(b)(6)

*Federal Chief Information Security Officer*  
*Office of Management and Budget*

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**Inspections and Evaluations Peer Review Guide**  
10:10 – 10:20

(b)(6)

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(b)(6)

*Deputy IG for Evaluation*  
*and Inspection*

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**PPD-19 Update**  
10:20 – 10:35

(b)(6)

*Executive Director for Intelligence Community*  
*Whistleblowing & Source Protection*  
*Office of the Inspector General*  
*of the Intelligence Community*

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**CIGIE Chairperson Election**  
10:35 – 10:45

(b)(6)

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**IG Empowerment Act**  
10:45 – 11:15

(b)(6)

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(b)(6)

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**Other CIGIE Business & Leadership Report**

11:15 – 11:25

|        |
|--------|
| (b)(6) |
|--------|

**From:** Taylor, Robert  
**Sent:** Tue, 20 Dec 2016 18:59:15 +0000  
**To:** Harker, Deborah L.  
**Cc:** Wolfe, Wm Heath  
**Subject:** FHFA Charge Card Risk Assessment

Hey Debbie,

Just wanted to follow-up on my voice mail to let you know that we plan to contact ARC about the charge card services they perform for FHFA as part of our annual risk assessment under the Charge Card Act. Heath Wolfe is our director on the assignment, and will be reaching out to Fiscal Service later this week.

Please let us know if you have any concerns.

Hope you have a good holiday season and thanks,

**Bob Taylor**

Assistant Inspector General for Audit  
Federal Housing Finance Agency  
Office of Inspector General

(b)(6)

NOTICE: This electronic message transmission contains information that may be FOR OFFICIAL USE ONLY or subject to the Privacy Act of 1974.

**From:** (b)(6)  
**Sent:** Fri, 30 Dec 2016 14:59:15 +0000  
**To:** Gambrill, Bobbie L.  
**Subject:** RE: CPE records?

Bobbie,

Thanks very much! Happy everything to you and yours.

--(b)(6)

---

**From:** Gambrill, Bobbie L. (b)(6)  
**Sent:** Friday, December 30, 2016 8:54 AM  
**To:** (b)(6)  
**Subject:** RE: CPE records?

Hi (b)(6),

Just returned from vacation. Everything is good here. Hope you are doing well. The password is cpe.  
Happy New Year!

Bobbie

---

**From:** (b)(6) [mailto:(b)(6)]  
**Sent:** Monday, December 12, 2016 8:21 AM  
**To:** Gambrill, Bobbie L. <(b)(6)>  
**Subject:** RE: CPE records?

Bobbie,

How are you? How are things? Anything interesting going on over there?

I got a request from our admin clerk over here to see if I could unlock this sheet so we could use it at FHFA OIG going forward. Would it be possible to either get the password (email, phone, however you like) or convince you to send an unprotected version (my hours, blank, however you like)?

If not, I could probably recreate it, but I figured I'd try the way that requires less total work first.

Thanks so much!

--(b)(6)

---

**From:** Gambrill, Bobbie L. (b)(6)  
**Sent:** Friday, September 23, 2016 1:45 PM  
**To:** (b)(6)  
**Subject:** RE: CPE records?

Hi (b)(6),

Good to hear from you. Happy to you know you are settling in. I have attached your CPE records to this email. I would prefer to send each individual their own CPE for privacy reasons. If you provide me their email addresses, I'll forward the records to them.

Hope you have a great weekend (b)(6)!

Bobbie

---

**From:** (b)(6) [mailto:(b)(6)]  
**Sent:** Friday, September 23, 2016 1:21 PM  
**To:** Gambrill, Bobbie L. <(b)(6)>  
**Subject:** CPE records?

Bobbie! Hi!

We're settling in across town – learning a few names and faces, figuring out where the bathroom and supply closets are, all the important stuff – and we come to find out that Bob wants our CPE records from the last two years. Is that something you could help with? I need records for:

(b)(6)  
Tram Dang

(b)(6)  
(b)(6)

(b)(6)  
(and (b)(6) if he has any – he's out today)

If you could send whatever records you have, that'd be great. If individuals need to request their own, I understand – just say the word and I'll have everybody send their own requests. If I need to bother somebody else, just let me know whom, or forward this message to them.

Thank you so much,

–(b)(6)

**From:** (b)(6)  
**Sent:** Mon, 12 Dec 2016 13:21:21 +0000  
**To:** Gambrill, Bobbie L.  
**Subject:** RE: CPE records?

Bobbie,

How are you? How are things? Anything interesting going on over there?

I got a request from our admin clerk over here to see if I could unlock this sheet so we could use it at FHFA OIG going forward. Would it be possible to either get the password (email, phone, however you like) or convince you to send an unprotected version (my hours, blank, however you like)?

If not, I could probably recreate it, but I figured I'd try the way that requires less total work first.

Thanks so much!

(b)(6)

---

**From:** Gambrill, Bobbie L. (b)(6)  
**Sent:** Friday, September 23, 2016 1:45 PM  
**To:** (b)(6)  
**Subject:** RE: CPE records?

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Good to hear from you. Happy to know you are settling in. I have attached your CPE records to this email. I would prefer to send each individual their own CPE for privacy reasons. If you provide me their email addresses, I'll forward the records to them.

Hope you have a great weekend (b)(6)

Bobbie

---

**From:** (b)(6) [mailto:(b)(6)]  
**Sent:** Friday, September 23, 2016 1:21 PM  
**To:** Gambrill, Bobbie L. (b)(6)  
**Subject:** CPE records?

Bobbie! Hi!

We're settling in across town – learning a few names and faces, figuring out where the bathroom and supply closets are, all the important stuff – and we come to find out that Bob wants our CPE records from the last two years. Is that something you could help with? I need records for:

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Tram Dang

(b)(6)

(b)(6)

(b)(6)

(and (b)(6) if he has any – he's out today)

If you could send whatever records you have, that'd be great. If individuals need to request their own, I understand – just say the word and I'll have everybody send their own requests. If I need to bother somebody else, just let me know whom, or forward this message to them.

Thank you so much,

-- (b)(6)

**From:** (b)(6)  
**Sent:** Tue, 29 Nov 2016 14:24:58 +0000  
**To:** Dye, Jeffrey  
**Cc:** Lewis, Tara; Carter, Lisa A.; Freedman, Marla; Taylor, Robert; Harker, Deborah L.  
**Subject:** RE: Discussion draft report on CIGFO audit of FSOC efforts to promote market discipline

Hi Jeff,

We appreciate the consideration of our comment on the OSM.

We have reviewed the updated language and are okay with the edits.

Thank you,

(b)(6), Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office: (b)(6) | Cell: (b)(6)  
(b)(6)

**Non-Public**

(b)(6)

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**From:** Dye, Jeffrey (b)(6)  
**Sent:** Tuesday, November 29, 2016 7:12 AM  
**To:** (b)(6)  
**Cc:** Lewis, Tara <(b)(6)>; Carter, Lisa A. <(b)(6)> Freedman, Marla <(b)(6)>; Taylor, Robert <(b)(6)>; Harker, Deborah L. <(b)(6)>  
**Subject:** RE: Discussion draft report on CIGFO audit of FSOC efforts to promote market discipline

(b)(6),

To address the concern about the information we provide in the OSM regarding the knowledgeable outside parties, we propose reducing the level of detail we have in the OSM about these individuals. Please see the attached file. We ran the proposed new language by the working group member who was adamant that we include some background info on these individuals. This person has no issues with the revised language.

We believe the revised language is a reasonable compromise. Please let me know your thoughts.

Thanks.



Jeff Dye  
Acting DAIGA for Financial Mgmt. and Transparency Audits  
Treasury OIG

(b)(6)

**From:** Dye, Jeffrey

**Sent:** Thursday, November 17, 2016 7:07 PM

**To:** (b)(6)

**Cc:** Lewis, Tara <(b)(6)>; Carter, Lisa A. <(b)(6)>; Freedman, Marla <(b)(6)>; Taylor, Robert <(b)(6)>; Harker, Deborah L. <(b)(6)>

**Subject:** RE: Discussion draft report on CIGFO audit of FSOC efforts to promote market discipline

(b)(6),

Thanks for getting back to us. We will fix the spelling of (b)(6) name.

As to the first comment, we are going to have to have discussions at our end on this. As you know, we originally did not have that info in the report. We added it because senior OIG management of one other Working Group member was

(b)(5)

(b)(5)

As a point of clarification, we told these outside parties that we would not include their names in the report. We do not use their names. I agree that if someone felt it was important to identify by name the outside parties, through research, they could probably figure it out, based on the info in Appendix A. I do think it is substantially less likely they would be able to match with 100% accuracy any of the outside party statements we mention in the body of the report to the exact individual who said it.

(b)(5)

But, as I said, we will have discussions on this at our end.

Jeff Dye  
Acting DAIGA for Financial Mgmt. and Transparency Audits  
Treasury OIG

(b)(6)

**From:** (b)(6) [mailto:(b)(6)]

**Sent:** Thursday, November 17, 2016 3:57 PM

**To:** Dye, Jeffrey <(b)(6)>

**Cc:** Lewis, Tara <(b)(6)>; Carter, Lisa A. <(b)(6)>; Freedman, Marla <(b)(6)>; Taylor, Robert <(b)(6)>

**Subject:** RE: Discussion draft report on CIGFO audit of FSOC efforts to promote market discipline

Hi Jeff,

We have completed our review of the CIGFO report, please see attached document.

We have two comments:

- 1) OSM – See comment added to this section of the report. Specifically we state “Our understanding was that these people were assured indemnification. It is easy to link the information provided here in the OSM and the body of the report and identify these people. We suggest the link be removed or allow those we spoke with to review the report.”
- 2) Appendix III - CIGFO Working Group Participants – FHFA OIG – (b)(6) last name is missing an “s” – it is spelled “(b)(6)”.

Please let us know if you have any questions.

Thank you,

(b)(6)

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**From:** Dye, Jeffrey (b)(6)  
**Sent:** Thursday, November 17, 2016 3:20 PM  
**To:** (b)(6)  
**Cc:** Lewis, Tara <(b)(6)>; Carter, Lisa A. <(b)(6)>  
**Subject:** RE: Discussion draft report on CIGFO audit of FSOC efforts to promote market discipline

I completely understand since you are in training this week. However, I and my management were given a non-movable deadline from our IG (Chair of CIGFO) to send the report to him this week before sending to FSOC. Let me assure you that if you have any edits for us on Monday, we will certainly consider them for inclusion in future versions of the report. The Chair wants a vote taken on the formal draft report on Dec. 15 at the CIGFO meeting so we had to get it out to him and FSOC and get an exit conference before then.

Jeff Dye  
Acting DAIGA for Financial Mgmt. and Transparency Audits  
Treasury OIG  
(b)(6)

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**From:** (b)(6) [mailto:(b)(6)]  
**Sent:** Thursday, November 17, 2016 1:05 PM  
**To:** Dye, Jeffrey <(b)(6)>  
**Cc:** Lewis, Tara <(b)(6)>  
**Subject:** RE: Discussion draft report on CIGFO audit of FSOC efforts to promote market discipline

Hi Jeff,

We would like an extension through Monday, November 21<sup>st</sup> to review the CIGFO report. Specifically, FHFA OIG Office of Audits it in training this week.

We expect that we will be able to provide a response by COB Monday.

Please let me know if you have any questions.

Thank you,

(b)(6) Senior Auditor  
Office of the Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, S.W. Washington, DC 20024  
Office: (b)(6) | Cell: (b)(6)  
(b)(6)

Non-Public

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**From:** Dye, Jeffrey (b)(6)  
**Sent:** Monday, November 14, 2016 12:46 PM  
**To:** (b)(6); (b)(6);  
(b)(6) <(b)(6)>; Lewis, Tara <(b)(6)>; (b)(6)  
(b)(6) (Auditor) <(b)(6)>; (b)(6)  
(b)(6)  
(b)(6)  
(b)(6)  
**Cc:** Perry III, Clyburn <(b)(6)>; Coney, Eduardo E. <(b)(6)>; Carter, Lisa A. (b)(6) Harker, Deborah L. (b)(6)  
**Subject:** Discussion draft report on CIGFO audit of FSOC efforts to promote market discipline  
**Importance:** High

Working Group members,

Attached for your review is the discussion draft report on FSOC and "too big to fail". We made notations in comment boxes regarding the changes we've made to the report since the last time I sent it out. These changes reflect suggested edits we received when we asked everyone to vote on whether to have a recommendation or not.

Please have any significant edits back to me by COB Wednesday as the Chair of CIGFO wants to see the report by Friday. After his review, we will issue to FSOC and arrange for an exit conference.

Also, since my last email on Oct. 20 updating you on the audit status, the Chair has decided to have CIGFO members vote on the draft report for comment at the December CIGFO meeting, not the final report as has been done in the past. As I mentioned in the Oct. 20 email, working group members will be given an opportunity to review all versions of the report.

Jeff Dye  
Acting DAIGA for Financial Mgmt. and Transparency Audits

Treasury OIG

(b)(6)

**From:** Freedman, Marla  
**Sent:** Wed, 7 Dec 2016 16:34:48 +0000  
**To:** Carter, Lisa A.  
**Subject:** RE: Are you going to AGA today?

It should ☺

**Marla A. Freedman**  
Deputy Inspector General for Audit  
Federal Housing Finance Agency

(b)(6)

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**From:** Carter, Lisa A. (b)(6)  
**Sent:** Wednesday, December 7, 2016 11:26 AM  
**To:** Freedman, Marla <(b)(6)>  
**Subject:** RE: Are you going to AGA today?

Marla,

I'll give you a call after AGA. Does this work with your schedule?

Lisa

---

**From:** Freedman, Marla [mailto:(b)(6)]  
**Sent:** Wednesday, December 7, 2016 11:12 AM  
**To:** Carter, Lisa A. <(b)(6)>  
**Subject:** RE: Are you going to AGA today?

No, we're not. When you get a chance, will you please give me a call. BTW, I will not be in the office tomorrow, but I will be in on Friday (if you don't get a chance to call today).

Thanks,

**Marla A. Freedman**  
Deputy Inspector General for Audit  
Federal Housing Finance Agency

(b)(6)

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**From:** Carter, Lisa A. [REDACTED] (b)(6)

**Sent:** Wednesday, December 7, 2016 10:49 AM

**To:** Freedman, Marla <[REDACTED] (b)(6)>; Taylor, Robert <[REDACTED] (b)(6)>

**Subject:** Are you going to AGA today?

Happy Holidays! I hope all is well.

Lisa

**From:** Freedman, Marla  
**Sent:** Tue, 29 Nov 2016 23:47:29 +0000  
**To:** Taylor, Robert; (b)(6)  
**Cc:** (b)(6)  
**Subject:** RE: 19th Annual Awards Ceremony (photos, videos, and booklets)

Sure is, very nice!

Marla Freedman  
Deputy Inspector General for Audits  
Federal Housing Finance Agency OIG  
(b)(6)

---

**From:** Taylor, Robert  
**Sent:** 11/29/2016 5:32 PM  
**To:** (b)(6)  
**Cc:** Freedman, Marla; (b)(6)  
**Subject:** FW: 19th Annual Awards Ceremony (photos, videos, and booklets)

Nice pic Andrea!

---

**From:** Council of IGs Liaisons [mailto:CIGIE-LIAISONS@LIST.NIH.GOV] **On Behalf Of** Mike Diavolakis  
**Sent:** Tuesday, November 29, 2016 5:17 PM  
**To:** CIGIE-LIAISONS@LIST.NIH.GOV  
**Subject:** 19th Annual Awards Ceremony (photos, videos, and booklets)

Good afternoon, everyone. Please see below for information on photos, videos, and booklets from this year's awards ceremony.

#### **PHOTOS**

The award acceptor and group photos from the ceremony are available on our business Web site (<https://www.ignnet.gov/pcieecie/cigie/cigieannualawards.htm>).



## VIDEOS

Videos from the ceremony are also available through the same link. You may view or download the full ceremony video or segment clips. I suggest downloading the videos onto your intranet site to better share with your colleagues.

In addition, the keynote address by the Honorable Tom A. Coburn, M.D., former U.S. Senator, Oklahoma, has also been made available on CIGIE's public Web site through <https://www.ignet.gov/content/awards>.



## BOOKLETS

We have 60 booklets remaining from the ceremony. These are available on a first-come, first-served basis. If you would like any of these copies, they must be picked up from CIGIE's headquarters at 1717 H Street, NW, Suite 825, Washington, D.C. If you want copies, please send me an e-mail

(b)(6)@cigie.gov) and I will reserve them for you to pick up. When requesting the number of booklets you would like, please be mindful of other agencies who might also want copies.





If you have any questions about the photos, videos, or booklets, please don't hesitate to contact me.

Regards,

(b)(6)

Senior Technical Writer/Editor  
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on Integrity and Efficiency  
1717 H Street, NW, Suite 825  
Washington, D.C. 20006

(b)(6)

[www.ignet.gov](http://www.ignet.gov)



**From:** Freedman, Marla  
**Sent:** Wed, 7 Dec 2016 16:12:17 +0000  
**To:** Carter, Lisa A.  
**Subject:** RE: Are you going to AGA today?

No, we're not. When you get a chance, will you please give me a call. BTW, I will not be in the office tomorrow, but I will be in on Friday (if you don't get a chance to call today).

Thanks,

**Marla A. Freedman**  
Deputy Inspector General for Audit  
Federal Housing Finance Agency

(b)(6)

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---

**From:** Carter, Lisa A. (b)(6)  
**Sent:** Wednesday, December 7, 2016 10:49 AM  
**To:** Freedman, Marla <(b)(6)>; Taylor, Robert <(b)(6)>  
**Subject:** Are you going to AGA today?

Happy Holidays! I hope all is well.

Lisa

**From:** Taylor, Robert  
**Sent:** Tue, 29 Nov 2016 22:32:14 +0000  
**To:** (b)(6)  
**Cc:** Freedman, Marla; (b)(6)  
**Subject:** FW: 19th Annual Awards Ceremony (photos, videos, and booklets)  
**Attachments:** CIGIE-2016\_088.jpg

Nice pic Andrea!

---

**From:** Council of IGs Liaisons [mailto:CIGIE-LIAISONS@LIST.NIH.GOV] **On Behalf Of** (b)(6)  
**Sent:** Tuesday, November 29, 2016 5:17 PM  
**To:** CIGIE-LIAISONS@LIST.NIH.GOV  
**Subject:** 19th Annual Awards Ceremony (photos, videos, and booklets)

Good afternoon, everyone. Please see below for information on photos, videos, and booklets from this year's awards ceremony.

#### PHOTOS

The award acceptor and group photos from the ceremony are available on our business Web site (<https://www.ignet.gov/pcieecie/cigie/cigieannualawards.htm>).



#### VIDEOS

Videos from the ceremony are also available through the same link. You may view or download the full ceremony video or segment clips. I suggest downloading the videos onto your intranet site to better share with your colleagues.

In addition, the keynote address by the Honorable Tom A. Coburn, M.D., former U.S. Senator, Oklahoma, has also been made available on CIGIE's public Web site through <https://www.ignet.gov/content/awards>.



### BOOKLETS

We have 60 booklets remaining from the ceremony. These are available on a first-come, first-served basis. If you would like any of these copies, they must be picked up from CIGIE's headquarters at 1717 H Street, NW, Suite 825, Washington, D.C. If you want copies, please send me an e-mail ([REDACTED] (b)(6)) and I will reserve them for you to pick up. When requesting the number of booklets you would like, please be mindful of other agencies who might also want copies.



If you have any questions about the photos, videos, or booklets, please don't hesitate to contact me.

Regards,

[REDACTED] (b)(6)

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**From:** Taylor, Robert  
**Sent:** Mon, 19 Dec 2016 16:08:59 +0000  
**To:** Smith, Andrea D.  
**Subject:** RE: Your Good News!

And you as well. Don't forget to change the second line of your email signature.

---

**From:** Smith, Andrea D. (b)(6)  
**Sent:** Monday, December 19, 2016 11:07 AM  
**To:** Taylor, Robert  
**Cc:** (b)(6)  
**Subject:** RE: Your Good News!

Hahahaha thank you so much and happy holidays!

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Monday, December 19, 2016 11:00 AM  
**To:** Smith, Andrea D. (b)(6)  
**Cc:** (b)(6)  
**Subject:** Your Good News!

Andrea,

(b)(6) couldn't wait to share. Congratulations!! I would say something about the trajectory of every director in your new position being better than last, but (b)(6) may take umbrage to that.☺

Bob

**From:** Taylor, Robert  
**Sent:** Mon, 19 Dec 2016 15:34:09 +0000  
**To:** Rubb, Kieu T.  
**Subject:** RE: Legislation Committee and Audit Committee Newsletters for December  
**Attachments:** GAO Data Reliability Assessment Guide.pdf

That's a good point and thanks for the reminder. We only set that up as a convenience to the Committee when the 2009 guide came out. This was before CIGIE really took hold. Now that CIGIE has, I think they should receive the inquiries. From a practical standpoint, I can see that happening with the next edition of the guide (when YB is revised again) not much before. However, Mary should be made aware and decide if she is ok with the practice, and certainly Debbie should be aware of your role here. I do think Brett should be nudged to establish an FAEC peer review subcommittee for this and other purposes.

BTW, I came across the attached 2009 GAO guide today on assessing computer-process data. Not sure you were aware of it, but it provides some useful info on when assessments aren't necessary and when they are.

---

**From:** Rubb, Kieu T. (b)(6)  
**Sent:** Monday, December 19, 2016 10:00 AM  
**To:** Taylor, Robert  
**Cc:** Audit Peer Review Guide  
**Subject:** FW: Legislation Committee and Audit Committee Newsletters for December

The update on the peer review training reminded me of something you mentioned this year about you proposing that CIGIE establishing a Peer Reviewing working group with a mailbox (to replace the (b)(6)) to capture peer review questions. Now that you are at FHFA OIG, I am the only one reading accessing the questions/comments. Have you brought it to the Audit Committee's attention at previous meetings? If not, would you bring it up in January 2017? Thanks!

Kieu

---

**From:** Harker, Deborah L.  
**Sent:** Monday, December 19, 2016 9:48 AM  
**To:** OIG-OA-Directors <(b)(6)>  
**Subject:** FW: Legislation Committee and Audit Committee Newsletters for December

---

**From:** Marshall, Susan G.  
**Sent:** Monday, December 19, 2016 9:23 AM  
**To:** Thorson, Eric M <(b)(6)> Hollis, Tricia <(b)(6)>; Harker, Deborah L. <(b)(6)>; Delmar, Richard K. <(b)(6)>; Phillips, John L.  
**Subject:** FW: Legislation Committee and Audit Committee Newsletters for December



From CIGIE.

*Susan Marshall*  
*Director, External Relations*  
*Office of Inspector General, Department of Treasury*

(b)(6)

---

**From:** Council of IGs Liaisons [<mailto:CIGIE-LIAISONS@LIST.NIH.GOV>] **On Behalf Of**

(b)(6)

**Sent:** Friday, December 16, 2016 5:10 PM

**To:** [CIGIE-LIAISONS@LIST.NIH.GOV](mailto:CIGIE-LIAISONS@LIST.NIH.GOV)

**Subject:** Legislation Committee and Audit Committee Newsletters for December

Folks,

Please find attached the Legislation Committee and Audit Committee Newsletters for December.

(b)(6)

July 2009  
External Version I

# Assessing the Reliability of Computer-Processed Data



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**Abbreviations**

|       |                                                  |
|-------|--------------------------------------------------|
| GAGAS | Generally accepted government auditing standards |
| GPRA  | Government Performance and Results Act           |

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# Preface

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Computer-processed data from outside sources are often central to audit reports. While these data are simply another type of evidence to rely on, assessing them may require more technical effort than other types. Computer-processed data, resulting from computer processing or entering data into a computer system, can vary in form. They may be data in electronic files or tables in published reports, including paper copies. (More specific examples are discussed in section 2.)

Intended to demystify the assessment of computer-processed data, this guide is consistent with the Yellow Book—the 2007 Government Auditing Standards—which defines generally accepted government auditing standards (GAGAS), and it replaces the 2002 Assessing the Reliability of Computer-Processed Data.<sup>1</sup>

Various tests of sufficiency and appropriateness are used for all types of evidence to assess whether the evidence standard is met. Because assessing computer-processed data requires more technical tests, it may seem that such data are subject to a higher standard of testing than other evidence. This is not the case. For example, we apply many of the same tests of sufficiency and appropriateness that we apply to other types of evidence, but in assessing computer-processed data, we focus on one test in the evidence standard—appropriateness. Appropriateness includes validity and reliability, which in turn includes the completeness and accuracy of the data.

This guide therefore provides a flexible, risk-based framework for data reliability assessments that can be geared to the specific circumstances of each engagement. The framework gives structure to planning and reporting, facilitates the right mix of skills on each engagement, and ensures timely management acceptance of assessment strategies. The framework is built on

- making use of existing information about the data,
- conducting only the amount of work necessary to determine whether the data are reliable enough for your purposes,

---

<sup>1</sup>Comptroller General of the United States, *Government Auditing Standards: July 2007 Revision*, GAO-07-731G (Washington, D.C.: Government Accountability Office, July 2007), and GAO, *Assessing the Reliability of Computer-Processed Data*, GAO-03-273G (Washington, D.C.: October 2002).

- 
- maximizing professional judgment, and
  - bringing the appropriate people, including management, to the table at key decision points.

The ultimate goal of data reliability assessment is to determine whether you can use the data for your intended purposes. This guide is designed to help you make an appropriate, defensible assessment in the most efficient manner. With any related questions, call Sidney Schwartz, the Director of the Center for Design, Methods, and Analysis in the Applied Research and Methods team, at (202) 512-7387.

A handwritten signature in black ink that reads "Nancy R. Kingsbury". The signature is written in a cursive, flowing style.

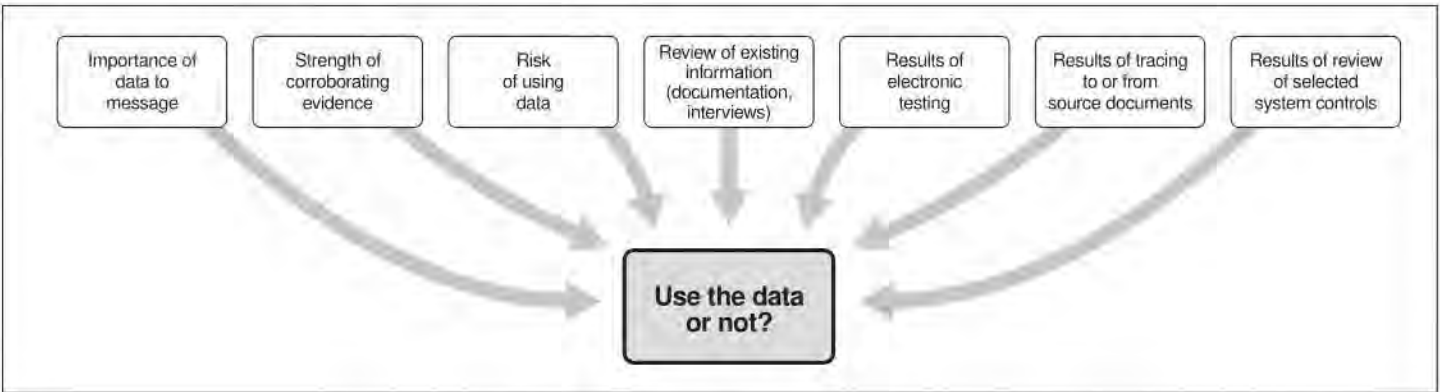
Nancy Kingsbury  
Managing Director, Applied Research and Methods

# Section 1: Introduction

This guide explains what data reliability means and provides a framework for assessing the reliability of computer-processed data. It includes guidance on determining when to do a data reliability assessment, factors contributing to the extent of the assessment, and suggestions for steps to take in conducting the assessment.

The ultimate goal of a data reliability assessment is to gather and evaluate the information needed to make the following decision: Can we use the data to answer the research question? Figure 1 gives an overview of the factors that help inform that decision. Not all the factors in the figure may be necessary for all research projects.

**Figure 1: Factors That Help Decide Whether to Use Data**



Source: GAO.

In addition, the guide suggests appropriate language for different circumstances in reporting the results of your assessment. Finally, it describes in detail all the stages of an assessment.

---

# Section 2: Understanding Data Reliability

---

For the purposes of this guidance, data reliability refers to the accuracy and completeness of computer-processed data, given the uses they are intended for. Computer-processed data may be data (1) entered into a computer system or (2) resulting from computer processing. In this guide, “data” always means computer-processed data.

Computer-processed data can vary in form—from electronic files to tables in published reports. The definition of computer-processed data is therefore broad. Some specific examples of computer-processed data are

- data extracts from databases, data warehouses, or data repositories;
- data maintained in Microsoft Excel or Access or similar commercial products;
- data extracts from enterprise software applications supported by information technology departments or contractors;
- public use data or other replicated detail or summary-level databases accessible through an application other than the original source system;
- data collected from forms and surveys on Web portals; and
- data summarized in a report or copied from a table in a document.

While the focus here is on computer-processed data, some of the principles and assessment tasks also apply to other kinds of data.

This guide will help you design a data reliability assessment appropriate to your project’s purpose and then evaluate the results of the assessment. According to the Yellow Book, auditors should assess the sufficiency and appropriateness of computer-processed information, regardless of whether this information is provided to auditors or they extract it independently.<sup>1</sup> A data reliability assessment should be performed for computer-processed data that materially support findings, conclusions, or recommendations.

---

<sup>1</sup>Comptroller General of the United States, *Government Auditing Standards*, section 7.23–27, pp. 134–37, and section 7.65, p. 151.



In this context, reliability means that data are reasonably complete and accurate, meet your intended purposes, and are not subject to inappropriate alteration.

- Completeness refers to the extent that relevant records are present and the fields in each record are populated appropriately.
- Accuracy refers to the extent that recorded data reflect the actual underlying information.
- Consistency, a subcategory of accuracy, refers to the need to obtain and use data that are clear and well defined enough to yield similar results in similar analyses. For example, if data are entered at multiple sites, inconsistent interpretation of data entry rules can lead to data that, taken as a whole, are unreliable.

While this guide focuses only on the reliability of data in terms of completeness and accuracy, other data quality considerations are just as important. In particular, consider validity. Validity (as used here) refers to whether the data actually represent what you think is being measured. For example, if we are interested in analyzing job performance and a field in the database is labeled “annual evaluation score,” we need to know whether that field seems like a reasonable way to gain information on a person’s job performance or whether it represents another kind of evaluation score.

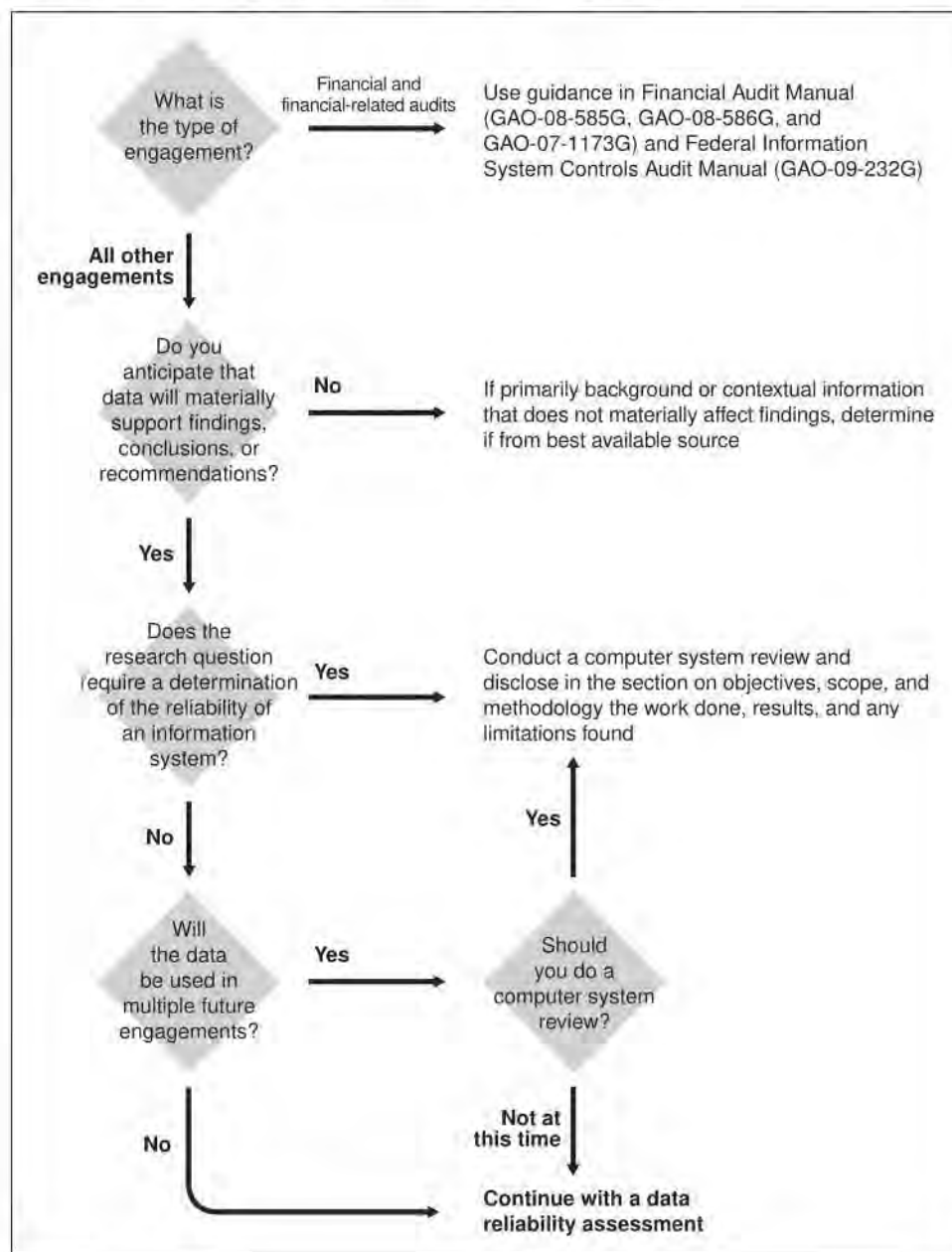
Consider data validity and reliability issues early on a job. Data analysts, methodologists, information technology specialists, statisticians, and other technical specialists can assist you.

Assessments of reliability are made in the broader context of the particular characteristics of your research project and the risk associated with the possibility of using insufficiently reliable data. A decision that computer-processed data are reliable does not necessarily mean that the data are error-free. Errors are considered acceptable in this circumstance: You have assessed the associated risk and conclude that the errors are not substantial enough to cause a reasonable person, aware of the errors, to doubt a finding, conclusion, or recommendation based on the data.

# Section 3: Deciding Whether a Data Reliability Assessment Is Necessary

To decide whether a data reliability assessment is necessary, consider the planned use of the data. Figure 2 illustrates the decision process.

**Figure 2: Determining the Need for a Data Reliability Assessment**



Source: GAO.

---

## Conditions Requiring Data Reliability Assessment

You should assess reliability if the data to be analyzed are intended to materially support your findings, conclusions, or recommendations. Keep in mind that a finding may include only a description of the condition, as in a purely descriptive report. Remember, too, that data can include record-level data, summary or aggregate data, and estimates or projections based on computer-processed data.

In your audit plan, you should discuss briefly how you plan to assess data reliability, as well as any limitations that may exist because of shortcomings in the data.

---

## Conditions Not Requiring Data Reliability Assessment

You do not need to assess the reliability of data if their use in the report does not materially affect findings, conclusions, or recommendations. In most circumstances, information presented as background, context, or example does not require an assessment. For example, data not needing an assessment might simply set the stage for reporting the project's results or provide information that puts the results in proper context. Such information could be the size of the program or activity you are reviewing. While such data may not need an assessment, you should still ensure that they are from the best available sources.

For instance, a finding might include the number of uninsured Americans and you might want to put this number in the context of the overall U.S. population. While the estimate of the number of Americans who are uninsured would require a data reliability assessment of some kind, as long as the estimate of the U.S. population were determined to have come from a reliable source (for instance, the U.S. Census), this number would not require an assessment.

Sometimes data that seem like background information may materially affect the findings. If data in the report appear to provide context but also serve as an impetus for the audit or are likely to be subjected to a high degree of scrutiny, you should conduct an assessment. For example, if an estimate of the amount of dietary supplements Americans take is presented as a basis for conducting an audit of a regulatory agency, you should conduct a data reliability assessment to be reasonably confident of the estimate's accuracy.

In addition, if an audit relies on information that is used for widely accepted purposes and is obtained from sources generally recognized as appropriate, it may not be practical or necessary to conduct procedures to verify the information. Such information could include, for example,

economic statistics that government agencies issue for adjusting for inflation or other such information authoritative organizations issue. Deciding to use such information without further assessment calls for professional judgment by individuals with appropriate knowledge of the nature of the information and how it is being used in the audit (for example, technical specialists).

Finally, for financial audits, you should not follow this guidance in assessing data reliability. For financial audits, which include financial statements and financial-related audits, you should follow the *Financial Audit Manual and the Federal Information System Controls Audit Manual*.<sup>1</sup> In an information system review, all controls in a computer system—for the full range of application functions and products—are assessed and tested. This includes

1. examining the general and application controls of a computer system,<sup>2</sup>
2. testing whether those controls are being complied with, and
3. testing data produced by the system.<sup>3</sup>

Information technology specialists can help you design an appropriate information system review, given your research question, and connect you with the resources you need.

---

<sup>1</sup>See GAO and President's Council on Integrity and Efficiency, *Financial Audit Manual*, vol. 1, GAO-08-585G (Washington, D.C.: July 2008), vol. 2, GAO-08-586G (Washington, D.C.: July 2008), and vol. 3, GAO-07-1173G (Washington, D.C.: Aug. 28, 2007), and GAO, *Federal Information System Controls Audit Manual*, GAO-09-232G (Washington, D.C.: February 2009).

<sup>2</sup>General controls refers to the structure, policies, and procedures—in all or a large segment of an organization's information systems—that help ensure proper operation, data integrity, and security. Application controls refers to the structure, policies, and procedures that apply to individual application systems, such as inventory or payroll.

<sup>3</sup>Guidance for reviewing general and application controls is in GAO, *Federal Information System Controls Audit Manual*.

---

# Section 4: Determining the Extent of the Assessment

---

The ultimate goal of a data reliability assessment is to determine whether you can use the data to answer the research questions. Perform assessments only for the portions of the data that are relevant to the project. You may need to assess only a few elements of a database or you may need to assess many variables in various modules of a data collection system. The extent of an assessment depends on the

- expected importance of the data to the final report,
- strength or weakness of any corroborating evidence, and
- anticipated level of risk in using the data.

---

## Expected Importance of the Data in the Final Report

In making an assessment, consider the data in the context of the final report:

- Will the project team depend on the data alone to answer a research question?

If the data are the sole source of information leading to findings and recommendations, a more extensive assessment may be necessary than if you have strong corroborating evidence.

- Will the data be summarized or will detailed information be reported?

Although the data elements underlying the summary data still need to be assessed, the presentation of more detailed information may require a deeper assessment. If you plan to report detailed information, then the assessment should focus on whether the data are reliable at the level you plan to report. For example, if you need to report only total dollars spent, you may have to do an assessment that does not go as deep as if you planned to report on expenditures in specific categories.

- Is it important to have precise data?

Do you need to do an assessment that allows you to report approximate data or do you need to do a more in-depth assessment that would allow you to report exact numbers? For example, when assessing the ability of charities to respond to a disaster, is it enough to know that resources will shelter a range of 400,000 to 500,000 people or do we need to know the exact figure?



---

## Corroborating Evidence

Consider the extent to which corroborating evidence exists and will independently support the findings, conclusions, or recommendations. Corroborating evidence is independent evidence that supports information in a database or derived from one. Such evidence, if available, can be found in alternative databases or expert views. Corroborating evidence is unique to each review, and its strength—or persuasiveness—varies.

For help in deciding the strength or weakness of corroborating evidence, consider the extent to which the corroborating evidence is

- consistent with Yellow Book standards of evidence—sufficiency and appropriateness;
- able to provide crucial support;
- drawn from multiple sources;
- drawn from multiple types of evidence, such as testimonial, documentary, and physical; and
- independent of other sources.

---

## Risk Level in Using the Data

Risk is the likelihood that using data of questionable reliability could have substantial negative consequences on the decisions of policymakers and others. To do a risk assessment, consider the following risk conditions, in which the data

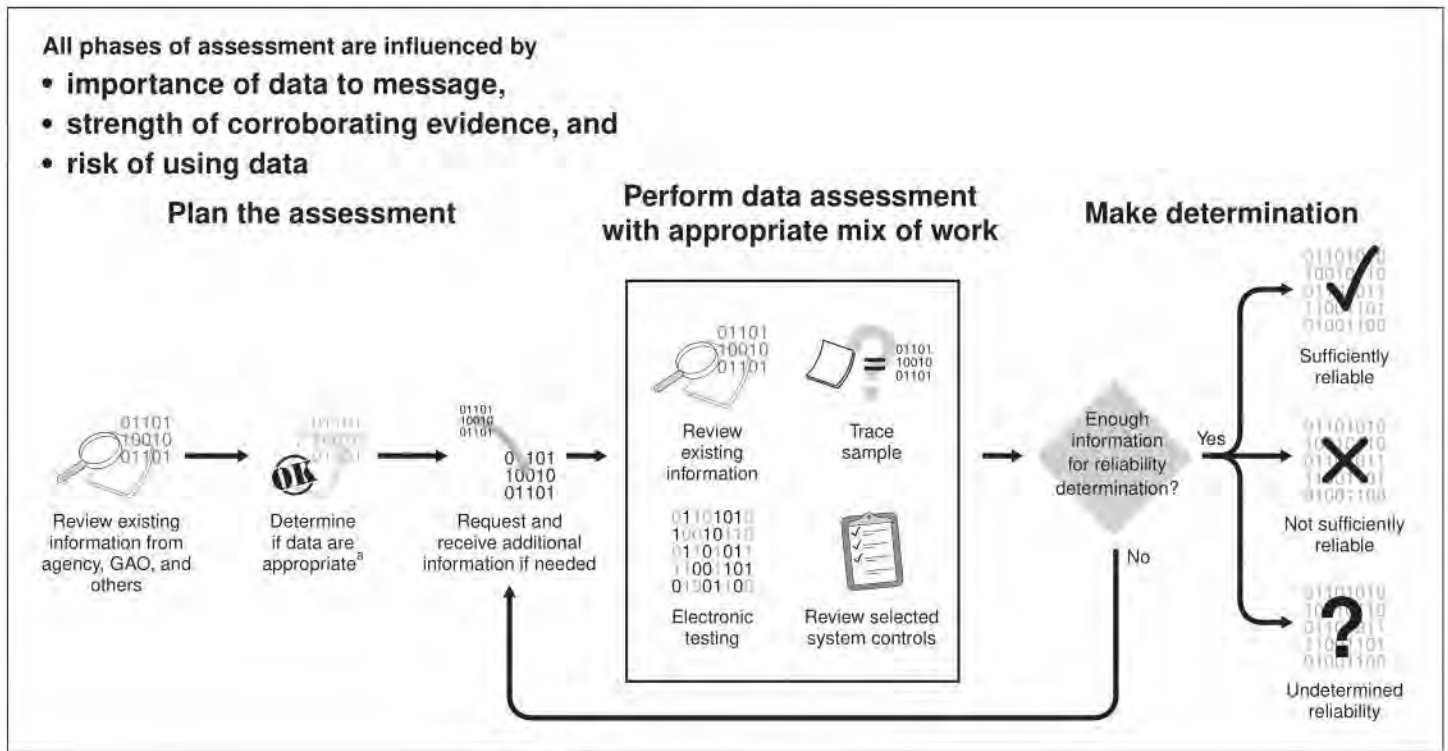
- could be used to inform legislation, policy, or a program that could have substantial effect;
- could be used to inform important decisions by individuals or organizations with an interest in the subject;
- will be the basis for numbers that are likely to be widely quoted, as in the statement, The United States owes the United Nations about \$1.3 billion for the regular and peacekeeping budgets;
- are relevant to a sensitive or controversial subject;
- have been judged for their quality by experts or external stakeholders who have taken positions on the information.

Bear in mind that any one condition may have more importance than another, depending on the project.

The assessment process should take these factors into account, along with what is learned during the assessment. The process is likely to differ from one job to another. However, it should include sufficient work to allow the auditor to have a good understanding of how the data were collected, the systems they were extracted from, and the process and system controls related to the key data elements. Technical specialists can help you consider these factors and plan your work.

Figure 3 illustrates the overall framework of the process for data reliability assessment. The framework identifies several key stages in the assessment, as well as actions to take and decisions to expect as you move through the process. The framework allows you to identify the appropriate mix of assessment steps to fit the particular needs of the job. In most cases, not all the elements in figure 3 would be necessary to complete the assessment. (Specific actions for each stage are discussed in sections 6 and 7.)

Figure 3: The Framework of the Data Reliability Assessment Process



Source: GAO.

\*After a review of initial information, you may determine that the data are not appropriate for answering the research question (for example, the database may not contain relevant data elements).



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# Section 5: Planning a Data Reliability Assessment

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When you plan a data reliability assessment, you need to decide on the timing—when to perform the assessment—and how to document your plans for the assessment and the assessment itself. In addition, important decisions about obtaining data at the summary or record levels of detail will affect how you can use the data in the report and the depth of your data reliability assessment.

---

## Timing an Assessment

Generally, a data reliability assessment is performed as early as possible on a project, preferably during the design phase. The audit plan helps by reflecting data reliability issues and any additional steps that still need to be taken in assessing the reliability of critical data. The audit team generally takes initial steps to test the data and review existing information about the data and the system that produces them before making the audit plan final. Examining this information early is also necessary to help the team determine whether the data would be appropriate for addressing the research question in the first place.

In some instances, the timing of the project may be very short. Section 6 has some suggestions for meeting data reliability assessment requirements in a short period of time.

---

## Level of Detail of the Data

Record-level data give the greatest opportunity to analyze the data and fully assess their reliability. This opportunity may be most important for data that are key to your research objectives. Summary-level data or a subset of data still require a data reliability assessment, but testing and understanding of the data may be more limited. It will also be important to understand any process used for summarizing or extracting the data; you may need to request the computer code or queries used to derive the data. Obtaining the code used to derive the records allows you a greater ability to see whether the correct criteria were used in providing you with the records, decreasing the chance of missing records. In general, it is preferable to obtain record-level data because they permit a more comprehensive data reliability assessment.

For example, auditors might be reviewing the timeliness of agency decisions. If you obtained the detailed data for all decisions, you might be able to report timeliness data at the national, regional, and field office levels. In addition, with this record-level data, you could check their reliability to see if important information was missing or whether duplicate records were in the file. You could also determine, if you were given beginning and ending dates, whether the agency was calculating

---

timeliness accurately. The record-level data request could give you more reporting flexibility, more opportunities to find data problems which could lead to a recommendation, and a greater ability to use the data in the findings. A request for only national, summary-level data would not allow you to report data at the regional and field office levels, might not allow you to fully test data reliability, and depending on the intended use of the data, could preclude using the data in the findings section of the report.

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## Documenting the Assessment

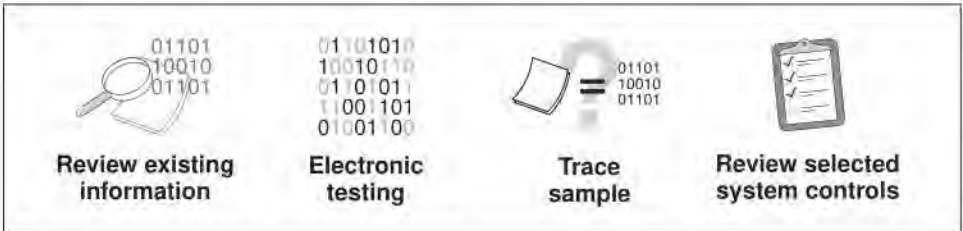
All work performed as part of the data reliability assessment should be documented and included in the project's documentation. Required documentation includes a plan for steps you will take in the assessment, as well as the results from all testing, documentation review, and interviews related to data reliability.

In addition, decisions made during the assessment, including the final determination of whether the data are sufficiently reliable for the overall purposes of the review, should be summarized in the documentation. The documentation should make clear what steps the project team took and what conclusions they reached.

# Section 6: Steps in the Assessment

Data reliability as a process includes a range of possible steps, as shown in figure 4. Assessing data reliability can entail reviewing existing information about the data, including conducting interviews with officials from the organization being audited; performing tests on the data, including advanced electronic analysis; tracing to and from source documents; and reviewing selected system controls.

Figure 4: Steps in Assessing Data Reliability



Source: GAO.

Deciding which steps to take is an iterative process. Most often you may start with the relatively simple steps of reviewing existing information and basic testing. The outcome of these steps may lead you to take other steps in order to gather enough information.

The mix of steps you take depends on any potential weaknesses you identify as you proceed and circumstances specific to the job, such as the importance of the data to the review and corroborating evidence. Focus particularly on the aspects of the data that pose the greatest potential risk, especially for the more labor-intensive activities. Some audits may take an extremely short time to complete; this section provides some advice for this situation.

As discussed in section 5, these steps take place early in the project and include the audit team members, as well as appropriate technical staff. The time and extent needed to take any of or all these steps will depend on the project and the amount of risk involved.

## Reviewing Existing Information

A review of existing information helps you determine what is already known about the data and the computer processing. The related information you collect can indicate both the accuracy and completeness of the entry and processing of the data, as well as how data integrity is maintained. This information can be in the form of reports, studies, or interviews with individuals who are knowledgeable about the data and the

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system. Sources for related information include the U.S. Government Accountability Office (GAO), the agency under review, and others.

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## GAO

GAO may already have related information in its reports available at [www.gao.gov](http://www.gao.gov). Consider whether information in any relevant GAO report is timely and appropriate for your uses.

GAO's Web site also provides other useful information. For example, in conducting the annual governmentwide consolidated financial audit, GAO's Information Technology team has been involved in reporting on the effectiveness of controls for financial information systems at major federal agencies, and relevant reports may be found on the site.

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## Agency under Review

Another source of information is the organization being reviewed. You can obtain documentation about a system, such as users' manuals, data dictionaries, system documentation, table layouts, codebooks, and data quality assurance program materials. You can also ask officials questions about their system and how it is used. You can often learn initial information about data and data reliability by interviewing agency officials and computer system specialists.

Ideally, as you engage in a project, interviews take place early. You can often identify potential reliability issues with the data in the initial steps of the assessment from interview questions, before you have done further assessment work. Interviewing agency officials early about how appropriate the data are for your research questions can help you make decisions as you plan further work to assess the reliability of the data. Interview questions focus on the completeness and accuracy of the data and the internal controls surrounding the information system that produces the data. Use what you know about the program under review and the computer system to focus interview questions on the specific issues that most directly affect the reliability of the data you plan to use in the audit.

In addition, agency officials are often aware of evaluations of their computer data or systems and usually can direct you to them. However, keep in mind that information from agency officials may be biased. Consider asking appropriate technical specialists to help in evaluating this information. (Appendixes I and II have sample questions on document requests, accuracy and completeness concerns, and process and system control issues.)

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Agency information also includes reports under the Federal Managers' Financial Integrity Act and the Clinger-Cohen Act, Government Performance and Results Act (GPRA) plans and reports, and Chief Information Officer and Inspector General reports.<sup>1</sup> Some of this information can be found in agency home pages on the Web.

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## Other Sources

Other sources include organizations and data users, as well as libraries of relevant literature. To help you identify them, you can use a variety of databases and other research tools that include the Congressional Research Service Public Policy Literature Abstracts and other organizations' Web sites. Additionally, agency officials may be able to identify outside users of their data.

Statistics collected and published by federal government statistical agencies constitute a significant portion of the available information about the U.S. economy, population, natural resources, environment, and public and private institutions. Standards and guidelines governing federal statistical agencies are intended to ensure that their surveys and studies are designed to produce reliable data as efficiently as possible and that their methods are documented and results presented in a manner that makes the data as accessible and useful as possible. In most cases, federal statistical agencies have information on their statistical collection procedures and methods readily available on the Internet. Often, this published information serves as much of the documentation you will need to review in conducting your data reliability assessment.

Although data that federal statistical agencies collect are generally reliable for their purposes, you must still assess whether these data are sufficiently reliable for your purpose. For example, census data indicate how many natural-born children are living with respondents, but these data are not reliable for determining how many natural-born children a respondent has ever had, because some children might be living independently or with other relatives or living in college or the military.

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<sup>1</sup>See Federal Managers' Financial Integrity Act of 1982, Pub. L. 97-255, Sept. 8, 1982, 96 Stat. 814, 31 U.S.C. § 3512; Clinger-Cohen Act of 1996, Pub. L. 104-106, divs. D, E, Feb. 10, 1996, 110 Stat. 642, 679, 40 U.S.C. § 1401 et seq.; Government Performance and Results Act of 1993, Pub. L. 103-62, Aug. 3, 1993, 107 Stat. 285, 31 U.S.C. § 1101; and Federal Information Security Management Act of 2002, 44 U.S.C. § 3541 et seq.



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It is also possible to inappropriately use otherwise reliable federal statistical data. For example, an audit team might want to determine from Current Population Survey data the proportion of law enforcement officers who are Asian. Because this information is at the intersection of two separate subpopulations—race and occupation—the number of people will be too small to be reliable because of the sampling design used to collect these data. Consider these kinds of data reliability issues when planning to use federal statistical agency data.

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## Performing Data Testing

Data testing can be done by applying logical tests to electronic data files or paper copies of reports. For record-level electronic data, you can use computer programs to test all entries of key data elements in an entire data file.<sup>2</sup> Keep in mind that you test only the data elements you plan to use in your review.

For paper copy or summarized data—provided by the agency or retrieved from the Internet—ask for the electronic data file that was used to create them. If you are unable to obtain electronic data, use the paper copy or summarized data and, to the extent possible, manually apply the tests to all instances of key data elements or, if the report or summary is voluminous, to a sample of them.

Whether you have an electronic data file or a paper copy report or summary, you can apply the same types of tests to the data. The tests you conduct will vary for each assessment and can include

- checking total number of records provided against agency totals;
- testing for missing data, either entire missing records or missing values in key data elements;
- looking for duplicate records;
- looking for invalid or duplicate identifiers;

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<sup>2</sup>An in-depth discussion of quality assurance practices to be used in electronic testing and analyses is beyond the scope of this guide. It is nonetheless important to perform appropriate checks to ensure that you have obtained the correct file. All too often, auditors receive an incorrect file (an early version or an incomplete file). Appropriate steps include counting records and comparing totals with the responsible agency or source.

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- testing for values outside a designated range;
  - looking for dates outside valid time periods or in an illogical progression;
  - following up on troubling aspects of the data—such as extremely high values associated with a certain geographic location—found while analyzing the data;
  - testing relationships between data elements (sometimes by merely doing a cross tabulation), such as whether data elements follow a skip pattern from a questionnaire; and
  - verifying that computer processing is accurate and complete, such as testing a formula used in generating specific data elements, or testing to ensure that edit checks are working correctly.

Depending on what will be tested, this testing can require a range of programming skills—from creating cross tabulations on related data elements to duplicating an intricate automated process with more advanced programming techniques. Consider asking appropriate technical specialists to help in conducting this testing.

Be sure to keep a log of your testing to include in the project's documentation.

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## Tracing to and from Source Documents

When record-level data are available, tracing a sample of data records to source documents helps you determine whether the computer data accurately and completely reflect these documents. In deciding what and how to trace, consider the relative risks of overstating or understating conclusions drawn from the data. For example, if you are particularly concerned that questionable cases might not have been entered into the computer system and that, as a result, the degree of compliance may be overstated, consider tracing from source documents to the database. However, if you are more concerned that ineligible cases have been included in the database and that, as a result, the potential problems may be understated, consider tracing from the database back to source documents.

The reason to trace only a sample is that sampling saves time and cost. To be useful, however, the sample should be random and large enough to estimate the error rate within reasonable levels of precision. Tracing an

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appropriate random sample can allow you to estimate the error rate and the magnitude of errors for the entire data file. It is this error rate that helps you determine the data reliability. (Consult statisticians to help you select the sampling method most suited to your project.)

Generally, every data file has some degree of error—here, example 1 shows error rate, example 2 magnitude of errors:

**Example 1.** In a random sample, 10 percent of the data records have incorrect dates, and those dates are off by an average of 3 days. Depending on what the data are used for, 3 days may not compromise reliability.

**Example 2.** The value of a data element was incorrectly entered as \$100,000 rather than \$1,000,000. The documentation of the database showed that the acceptable range for this data element was between \$100 and \$5,000,000. Therefore, the electronic testing would have confirmed that the value of \$100,000 fell within that range. In this case, the error could be caught not by electronic testing but only by tracing the data to source documents.

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## Tracing to Source Documents

Consider tracing to source documents when (1) they are available relatively easily or (2) the possible magnitude of error is especially critical.

To trace a sample to source documents, match the entered data with the corresponding data in the source documents. In attempting to trace entered data back to source documents, several problems can arise. Source documents may not be available because they were destroyed, were never created, or are not centrally located.

Several options are possible if source documents are not available. For documents that were never created—for example, when data may be based on electronic submissions—use interviews to obtain related information, any corroborating evidence obtained earlier, or a review of the adequacy of system controls.

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## Tracing from Source Documents

Consider tracing from source documents instead of, or in addition to, tracing a sample to source documents when you have concerns that the data are not complete. To trace a sample from source documents, match the source documents with the entered data. Such tracing may be appropriate to determine whether all data are completely entered.



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However, if source documents were never created or are now missing, you cannot identify the missing data.

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## Reviewing Selected System Controls

Your review of selected system controls—the underlying structures and processes of the computer where data are maintained—can provide some assurance that the data are sufficiently reliable. Examples of system controls are limits on access to the system and edit checks on data entered into the system.<sup>3</sup> Controls can reduce to an acceptable level the risk that a significant mistake could occur and remain undetected and uncorrected. Limit the review to evaluating the specific controls that can most directly affect the reliability of the data in question.

Choose areas for review on the basis of what is known about the system. Sometimes you identify potential system control problems in the first steps of the assessment. Other times, you may learn that source documents are not readily available. Therefore, a review of selected system controls is a good way to determine whether data were entered reliably. If needed, consult information system auditors or other technical specialists for help in evaluating system controls.

Using what you know about the system, concentrate on evaluating the controls that most directly affect the data. These controls will usually include (1) certain general controls, such as logical access and control of changes to the data, and (2) the application controls that help ensure that the data are accurate and complete, as well as authorized.

The steps for reviewing selected system controls are

- gain a detailed understanding of the system as it relates to the data and
- identify and assess the application and general controls that are critical to ensuring the reliability of the data required for the audit.

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<sup>3</sup>For more information about system controls, and how specific controls contribute to internal control and the reliability of computer processed data, see GAO, *Standards for Internal Control in the Federal Government*, GAO/AIMD-00-21.3.1 (Washington, D.C.: November 1999), and *Internal Control Management and Evaluation Tool*, GAO-01-1008G (Washington, D.C.: August 2001).

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## Working within Short Time Periods

In some instances, a project may have a time period that is very short. Despite this, you may have time to review existing information and test data that are critical for answering a research question. For example, you can question knowledgeable agency staff about data reliability or review GAO or Inspector General reports to quickly gather information about data reliability issues.

In addition, critical data elements can generally be tested electronically for obvious errors of completeness and accuracy in a short time on all but the most complicated or immense files. From that review and testing, you will be able to make a more informed determination about whether the data are sufficiently reliable to use for the purpose of your review and to decide whether further investigation is needed.

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# Section 7: Making the Data Reliability Determination

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Review the results of your work periodically and decide whether (1) the data are sufficiently reliable for your job's purpose, (2) the data are not reliable for that purpose, or (3) additional work is needed before a determination can be reached. Keep in mind that you are not attesting to the overall reliability of the data or database. You are determining only the reliability of the data as needed to support the review's findings, conclusions, or recommendations. As you gather information and make your judgments, consult appropriate technical specialists for assistance.

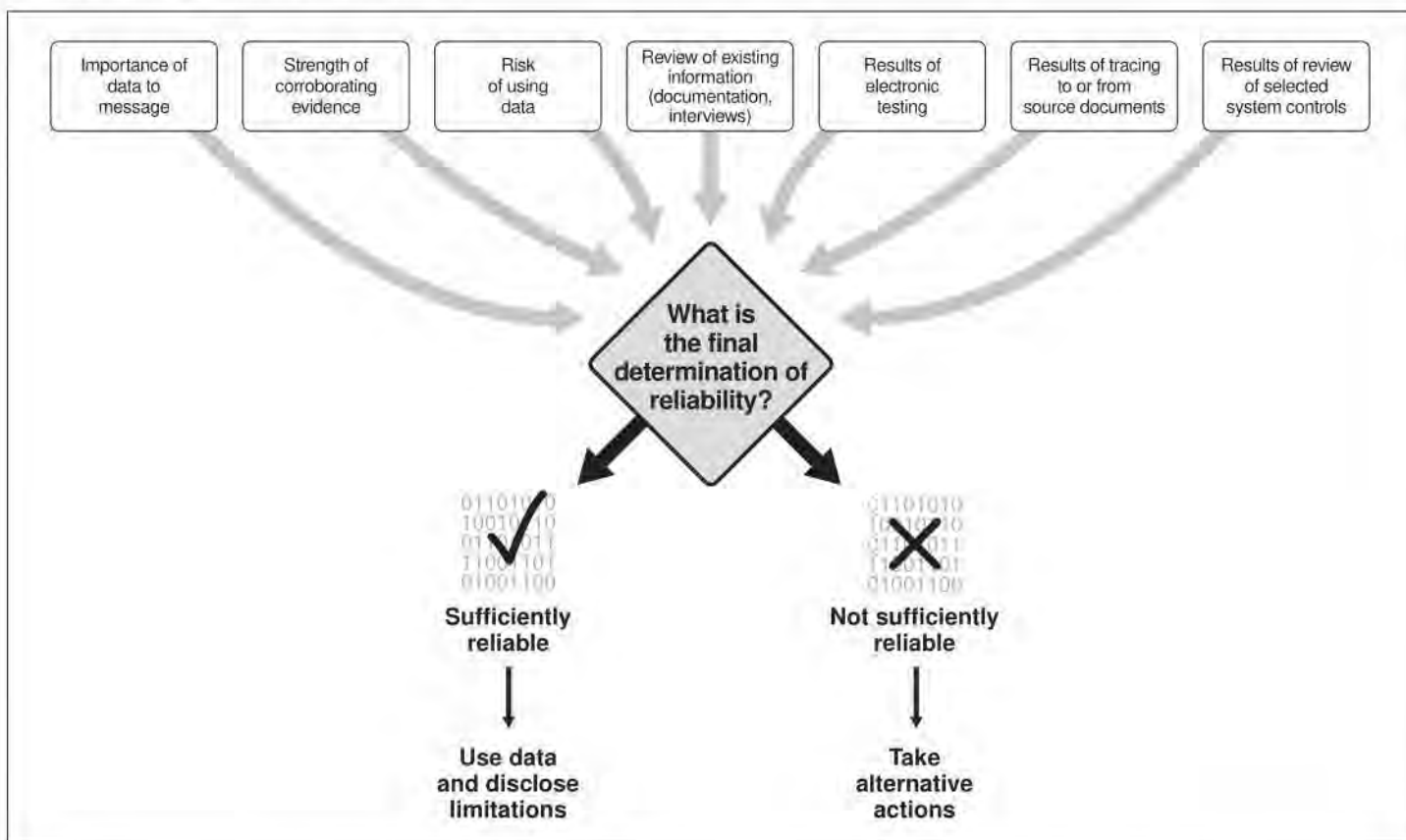
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## Factors to Consider in the Determination

To determine whether the data reliability for the engagement is sufficient, consider all factors related to aspects of your engagement as well as assessment work performed to this point. As shown in figure 5 (and discussed in section 4), these factors include

- the expected importance of the data in the final report,
- corroborating evidence,
- level of risk of using the data, and
- the results of assessment work conducted so far.

Figure 5: Making the Final Determination



Source: GAO.

## Considering the Results of Your Assessment Work

Before making a decision about the reliability of the data for your purposes, consider the results of all the steps you took in conducting the assessment. Appropriately document and review the results before entering into the decision-making phase of the assessment, because these results will, wholly or in part, provide the evidence that the data are sufficiently reliable—and therefore appropriate enough—or not sufficiently reliable for the purposes of your audit engagement. Remember that you may decide that you need to take further steps to come to a conclusion about the reliability of the data for your purposes.

## Outcomes to Consider in the Assessment

The strength of corroborating evidence and the degree of risk can suggest different data reliability decisions. If the corroborating evidence is strong and the risk is low, the data are more likely to be considered sufficiently

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reliable for your purposes. If the corroborating evidence is weak and the risk is high, the data are more likely to be considered not sufficiently reliable. If data testing did not raise any questions and answered all issues in the review of existing documentation, then the data are more likely to be considered sufficiently reliable for your purposes.

The overall determination is a professional judgment that the project team makes in discussions with team management and technical specialists.

The determination categorizes the data as sufficiently reliable, not sufficiently reliable, or of undetermined reliability. Each category has implications with respect to whether you need to take further steps in the assessment and whether you can use the data for your intended purposes.

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### Sufficiently Reliable Data

You can consider the data sufficiently reliable when you conclude the following: The results of your work (including testing results and reviews of existing information) provide assurance that (1) the likelihood of significant errors or incompleteness is minimal and (2) the use of the data would not lead to an incorrect or unintentional message. You could have some problems or uncertainties about the data, but they would be minor, given the research questions and intended use of the data.

In certain cases, after collaboration with the producers of the data, you may be able to make corrections that make the data sufficiently reliable for your purposes. You may also be able to alter your research question or planned use of the data to take into account any data limitations discovered. When your final determination indicates that the data are sufficiently reliable, use the data.

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### Not Sufficiently Reliable Data

You can consider the data to be not sufficiently reliable when you conclude the following: The results of your work indicate (1) significant errors or incompleteness in some of or all the key data elements and (2) that using the data would probably lead to an incorrect or unintentional message, given the research questions and intended use of the data.

When the determination indicates that the data are not sufficiently reliable, consider seeking evidence from other sources, including alternative computerized data—the reliability of which would also be assessed—or original data in other forms, such as surveys, case studies, or expert interviews.

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Coordinate with the requester if your attempts to seek reliable evidence from other sources are unsuccessful. Inform the requester that such data, necessary in order to respond to the request, are unavailable. Reach an agreement with the requester to

- redefine the research questions to eliminate the need to use the data,
- use the data with appropriate disclaimers, or
- end the engagement.

Remember that you and your audit team are responsible for deciding what data to use. Although the requester may want information based on insufficiently reliable data, you are responsible for ensuring that data are used appropriately to respond to the requester. If you decide you must report data that you have determined are not sufficiently reliable for the engagement's purpose, make the limitations of the data clear, so that incorrect or unintentional conclusions will not be drawn. Consult with appropriate management on your project before you agree to use data that are not sufficiently reliable.

Sometimes, when conducting data reliability work, you encounter issues that might lead you to consider recommending changes to the data or data system. Consider further investigating data reliability issues where there is a strong likelihood that the data problems you have found could (1) materially change publicly disseminated agency information; (2) materially change organizational decisions where the organization uses these data; (3) materially misrepresent an agency's program or an organization's operational inputs, clients, or outcomes; (4) call into question whether the entity was in compliance with federal laws or regulations; or (5) undermine internal controls over high-risk operations or financial resources.

However, if the data reliability issues are the result of the auditor's attempting to use the data for purposes other than those the organization uses them for and if they do not result in issues outlined above, then recommendations might not be warranted, unless the auditor can make a strong case that the data should be sufficiently reliable for the use the auditor intended. A strong case might be that these data are essential to document a condition critical to effective decisions or operations where an agency is not currently using these data.



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When the types of data reliability issues described above exist, consider making a recommendation that addresses the data problems or issuing a management letter to the audited organization. A management letter addresses management or operational issues that were found but that are beyond the substance of the audit.

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## Data of Undetermined Reliability

In your assessment of work performed so far, you may be unable to determine whether or not the data are sufficiently reliable. For example, the review of some information or testing may have raised questions about the data's reliability, or the work has provided too little information to judge reliability. In these cases, you may need to do additional work to determine reliability. If you are unable to perform additional work, the data are of undetermined reliability.

You can consider the data to be of undetermined reliability if specific factors are present—such as limited access to the data source, a wide range of data that cannot be examined with current resources, data limitations that prevent an adequate assessment, short time periods, the deletion of original computer files, or a lack of access to needed documents.

For example, you may have limited or no access to information about the data source. This is particularly likely when international agencies, other countries, or private organizations produce data or when there are privacy concerns with the data. It can occur where there is no audit authority to ask for more information or when insufficient information exists in the form of source documents or documentation about the data. In such cases, an attempt is made to gather as much information as possible, by contacting data owners or users or by looking for corroborating evidence, before concluding that the data are of undetermined reliability. Finding sufficient corroborating evidence, for example, may enable you to determine that the data are reliable enough for your purposes.

Alternatively, a wide range of data may have been gathered that is impossible to examine, such as in a survey of 50 state organizations asking for data that may have been collected differently within each state. You might then try to determine the overall reliability of the information, but may have insufficient resources to examine it all.

Finally, you may have conducted a data reliability assessment and still be unable to determine whether the data are sufficiently reliable, because data limitations prevented you from doing this. For example, you might

have found that financial data of interest are self-reported by other countries, affected by differences in exchange rates, and based on varying definitions. These limitations and lack of further access to the countries might prevent you from determining the reliability of the data.

To minimize last-minute crises, address data reliability issues in the planning phase of engagements, set realistic deadlines, and be prepared to ask for more time to assess data if it arrives later than expected. Inadequate planning earlier in the engagement is not a sufficient reason to use data of undetermined reliability, particularly if the data are being used as key evidence. Even though you may sometimes work within extremely tight time periods or may have received data or supporting documentation very late in an engagement, you will not want to use data that can lead to an incorrect message. GAO follows this principle, for example, to help ensure that GAGAS is met.

As noted with regard to insufficiently reliable data, when you decide that the data are of undetermined reliability, inform the audit's requester that sufficiently reliable data needed to respond to the request are unavailable. Remember that you and your audit team are responsible for deciding what data to use. Although the requester may want information based on data of undetermined reliability, you are responsible for ensuring that appropriate data are used. Consult with appropriate team management before you agree to use data of undetermined reliability. If you decide to use such data, clearly state their limitations, so that incorrect or unintentional conclusions will not be drawn.



# Section 8: Including Appropriate Language in the Report

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You should include in the report's methodology section a statement about having conformed to generally accepted government auditing standards. These standards include the appropriateness of the data being used. You conform to GAGAS by discussing in the report what you did to assess the data, disclose any data concerns, and make a judgment about the reliability of the data used in the report.

Further, in the methodology section, discuss your assessment of data reliability and the basis for your determination. The language in this discussion will depend on whether the data are sufficiently reliable, not sufficiently reliable, or of undetermined reliability. You may need to discuss the reliability of the data in other sections of the report as well. Whether you do so depends on how important the data are to the message. (Appendix III has samples of reporting language.)

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## Sufficiently Reliable Data

Present your basis for determining that the data are sufficiently reliable, given the research questions and intended use of the data. This presentation includes (1) noting the kind of assessment you relied on, (2) explaining the steps in the assessment, (3) describing any corrections made to the data, and (4) disclosing any data limitations. Such disclosure of limitations includes

- telling why using the data would not lead to an incorrect or unintentional message,
- explaining how limitations could affect any expansion of the message, and
- pointing out that any data limitations are minor in the context of the engagement.

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## Not Sufficiently Reliable Data

Present your basis for determining that the data are not sufficiently reliable, given the research questions and intended data use. This presentation should include the kind of assessment you relied on and explain the steps in the assessment. In this explanation, (1) describe the problems with the data, as well as why using them would probably lead to an incorrect or unintentional message, and (2) state that the data problems are significant or potentially significant. In addition, if the report contains a conclusion or recommendation supported by evidence other than these data, state this fact. Finally, if the data you assessed are not sufficiently reliable, consider whether to include this finding in the report and

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recommend that the audited organization take corrective action (section 7 discusses factors to consider).

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## Data of Undetermined Reliability

Present your basis for assessing that the data are of undetermined reliability. Include such factors as the deletion of original computer files, data limitations that prevent an adequate assessment, short time periods, and the lack of access to the data source or to needed documents. Explain the reasonableness of using the data—for example, the data are supported by credible corroborating evidence, are widely used by outside experts or policymakers, or are used to present a general indication and not to support specific findings.

In addition, make the limitations of the data clear, so that incorrect or unintentional conclusions will not be drawn from them. For example, indicate how using these data could lead to an incorrect or unintentional message. Finally, if the report contains a conclusion or recommendation supported by evidence other than these data, state this.

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# Appendix I: Collecting Information for Reliability Assessments

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This appendix suggests ways to help you think about questions related to data reliability assessments. It includes sample documentation requests and interview questions. Using your own judgment, select or modify items according to the relevance to your research objectives. Not all items will apply in every case; focus on the specific data elements that you will be using.

Data reliability assessment is often iterative, requiring some revisiting of issues as they arise in interviews, electronic testing, and data analysis. Once you have obtained the data, you may see unexpected elements or characteristics (for instance, a date or text entries in a numeric field). In such cases, it may be necessary to contact the source again.

It may be helpful to obtain documentation about the data if it is available, whether from a large and complicated system or a simple spreadsheet, and to review it before questioning individuals responsible for and familiar with the data. Established systems are likely to have many processes documented. Some documentation may be available on the Internet.

When information is not available beforehand, it can be requested in an interview. However, reviewing the documentation may require follow-up interviews to resolve questions brought up during document review.

Relevant documentation to request could include:

- information on a system's purpose and structure, such as user manuals, system flow charts, or design specifications;
- information on data elements (or fields) in the system, their definitions, descriptions, codes, and values (as in a data dictionary);
- financial statement audit reports, if data are used in the entity's financial statements;
- the survey form used to collect the data, if applicable;
- reviews of the quality of the data, including
  - Inspector General or internal audit reports,
  - internal reviews and studies,

- contractor or consultant studies,
- reports of congressional hearings or copies of congressional testimony related to the data, and
- summaries of ongoing or planned audits, reviews, or studies of the system or data.

Consider asking officials in an interview or written request some of the following questions if they are relevant and cannot be obtained from documentation you may have reviewed:

- When was the system created, and what is its purpose?
- How does the organization use the data from the system?
- Who are its primary users? How do users access the system?
- How and where are data collected? Who is responsible for data entry?
- How current are the data? How frequently are data entered?
- Who has access to enter or update information in the database?
- What procedures ensure that the data system consistently captures all data occurrences (records, observations) and all data elements? Is there written documentation of these procedures?
- Does the system have any edit checks or controls to help ensure that the data are entered accurately? For instance,
  - Does someone review at least a sample of data entries to ensure that key fields are accurate, nonduplicative, and sensible? (For example, the date an injury claim was filed should precede the date of adjudication.) If so, how often?
  - Are there electronic safeguards, such as error messages for out-of-range entries or inconsistent entries?
  - What are the procedures for follow-up if errors are found, and who is responsible for correcting them?

- Do systematic reviews or exception reports examine accuracy and present error rates? How frequently?
- Have there been changes to any of these procedures (including how a data element is defined, entered, or maintained) over the period of time for which you are requesting data?
- Has the system had problems that would affect the quality of the data, such as system crashes during which data were lost?

To assess the reliability of the data for your purposes, it may be useful to discuss with agency officials or other users of the data, such as academic researchers, how you intend to use the data. In that discussion, consider asking the following questions:

- What is your opinion of the quality of the data, specifically their completeness and accuracy? Are there any data limitations such as data elements that are often incomplete or incorrect?
- How would any limitations affect the intended use of the data?
- Are there concerns about timeliness or usability?
- Are there any purposes for which the data should not be used?
- What steps have others taken to clean or otherwise improve the data in order to conduct an analysis (for example, imputation of missing fields, weighting)?
- Is the organization taking any action to correct problems?

In asking these questions, you are looking for information on known limitations of the data. You are not looking for confirmation that the data are reliable. You must use your judgment to make the assessment.

You may be using data from statistical databases or data derived from samples or surveys, such as the Current Population Survey. If so, you may also need information on the following (which, for established systems, may be publicly available from the source):

- population definition;
- sample design;
- description of data editing procedures, including imputation, if used;
- impact of imputation;
- unit and item nonresponse rates;
- nonsampling error;
- comparability with related data, if any;
- information on limitations obtained from users, not producers, if applicable.

In developing your interview questions or information request, incorporate the questions or documents from above that are relevant for your assessment. You can start an interview or information request with language like the following, specifying the purpose of the request and data to be used:

We are conducting a review of \_\_\_\_\_. In this review, we plan to use data from your agency's \_\_\_\_ database or \_\_\_\_ program. We are following government auditing standards which require that we assess the reliability of data we use in our products. Therefore, we would like to ask you questions about the completeness and accuracy of the data and the information system that produces the data. The data fields we are interested in using are \_\_\_\_\_ for the purpose of \_\_\_\_\_.



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# Appendix II: Sample Interview Questions and Issues Related to Process and System Controls

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Your detailed understanding and review of selected process and system controls can help ensure that the data are sufficiently reliable. Process controls refer to an organization's policies and procedures that could affect the accuracy and completeness of data. System controls refer to the underlying structures and programming of the computer system that could affect the accuracy and completeness of data. Process and system controls differ but often interact. Both should be considered the internal controls surrounding the organization's input and use of data.

Process and system controls can reduce to an acceptable level the risk that significant data mistakes could occur and remain undetected and uncorrected. You can often identify potential process and system control problems in an assessment's initial steps through interview questions aimed at program officials and computer system specialists. The issues and questions below provide some additional guidance on developing interview questions as they relate to system and process controls.

Interviewing an agency's officials about process and system controls can help you make decisions about whether you need to plan further work to assess the reliability of the data. Use what you know about the program under review and the computer system to focus interview questions on the specific process and system controls that most directly affect the reliability of the data you plan to use.

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## Process Controls

Process controls that could affect the accuracy and completeness of data include, among others, training, case control, guidance, incentive structure, interaction with stakeholders, management reviews, and system changes.

### **Training**

Is data system training made available to users entering data into the system? What is the quality of the data system training? How is the training implemented—for example, do all new users have to go through the training? Is refresher training made available?

### **Case Control**

Are procedures in place to ensure that all cases are entered into a data system? Can a case or transaction be processed without being entered into the data system? Can a case move to the next step of a process without

having been entered into the data system? Are procedures in place to prevent the duplicate recording of the same record?

### **Guidance**

Does the agency or organization provide clear guidance for data entry in grey areas? For example, if a case could be accurately described in more than one way, is there guidance on how the case should be categorized when entered into the data system?

### **Incentive Structure**

How does measuring employee or agency performance affect the quality of data entered into the system? For example, if employees are measured on the timeliness of case processing, could they enter incorrect dates into the system, indicating that cases were completed in a timely manner when in fact they were not?

### **Interaction with Stakeholders**

Do users of the data or individuals whose programs are the subject of data records receive periodic updates regarding data in the system? Do these users or stakeholders have a chance to bring attention to incorrect data or data that need to be updated?

Interaction with stakeholders can help make sure that the people most likely to have knowledge of the correct data can work to ensure its accuracy as it is captured in the system.

### **Management Reviews**

Does the organization's management review data informally or systematically? Informal management reviews could include reviews of summary-level reports to look for outliers or the evaluation of period-to-period changes, looking for differences from historic trends. Outliers and unusual changes could (but do not necessarily) signal problematic data issues.

Do agency systematic management reviews include a random sample of cases that management reviews during each period? Does the computer system generate exception reports for unusual data being generated? Does management systematically review these exception reports?



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### System Changes

What are the organizational procedures regarding changes to the system? For example, are reporting requirements created by policy personnel correctly translated into programming requirements for system technicians?

Policy personnel might request reporting on the number of cases meeting specific criteria. Does the implemented programming generate accurate reporting of all cases in the system that meet those criteria? Are some cases meeting the criteria not reported because of programming logic that has errors? Are programming changes first conducted in a test environment before being implemented? What procedures define new data elements? What procedures are in place to change data elements?

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### System Controls

System controls that could affect the accuracy and completeness of data include, among others, edit checks, access controls, system assigned data, and case history.

#### Edit Checks

When personnel enter information in the system, do they receive error messages when they enter obviously incorrect data? For instance, edit checks could demand certain precision for dates that can be entered. If money is being obligated for a current fiscal year, does the system allow only dates from the current fiscal year?

The precision of data entry that edit checks demand can be important in determining the reliability of the data. Sometimes the edit checks are not precise enough to ensure data quality. Conversely, the precision of the edit checks could affect data quality negatively. For instance, if only some data entries are allowed by edit checks in the system, do personnel enter data that are allowed by the system but that are incorrect so they can avoid the edit checks?

#### Access Controls

Who can access the system? What controls limit access to only the appropriate people? What are the controls on who has "read" access versus "write" access to the system? Who is able to change programming in the system?

### **System-Assigned Data**

Another system control could have the computer assign data instead of their being entered by agency personnel. For instance, does the computer generate a time and date stamp? This could ensure that dates are accurate and not susceptible to manipulation.

### **Case History**

Does the system maintain historic data about the case? For instance, if a case moves from an old to a new status, is this history captured, or is the old status overwritten?

While auditors can learn about process and system controls through interview procedures, they should take additional steps to validate the effectiveness of process and system controls. The amount of validation needed is affected by the expected importance of the data to the final report. Validation could occur through inspecting case entry procedures as a case moves through a program. An auditor could examine personnel interactions with the data system at various stages in a process. To check for accuracy, auditors could choose a small sample of source documents and compare information in physical files with data in the system. Validation of programming requirements and access controls can be technically difficult and auditors might consult with information technology specialists if needed.

# Appendix III: Sample Language for Reporting on Data Reliability

In a report's introductory paragraphs and section on objectives, scope, and methodology, include a statement about conformance to generally accepted government auditing standards. These standards include the appropriateness of the data being used.

You conform to GAGAS by discussing in the report what you did to assess the data, any data concerns, and your judgment about the reliability of the data for use in the product. When data are used to answer one or more of the researchable questions, summarize these points in the introductory section of the report.

## General Examples

Here are four general examples.

### Example 1:

We assessed the reliability of \_\_\_\_\_ data by (1) performing electronic testing of required data elements, (2) reviewing existing information about the data and the system that produced them, and (3) interviewing agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for the purposes of this report.

### Example 2:

We assessed the reliability of \_\_\_\_\_ data by (1) performing electronic testing of required data elements, (2) reviewing existing information about the data and the system that produced them, and (3) interviewing agency officials knowledgeable about the data. In addition, we traced a statistically random sample of data to source documents (see appendix x for details). We determined that the data were sufficiently reliable for the purposes of this report.

### Example 3:

To assess the reliability of \_\_\_\_\_'s data, we (1) performed electronic testing for obvious errors in accuracy and completeness; (2) reviewed related documentation, including contractor audit reports on data verification; and (3) worked closely with agency officials to identify any

data problems. When we found discrepancies (such as nonpopulated fields or data entry errors), we brought them to \_\_\_\_\_'s attention and worked with \_\_\_\_\_ to correct the discrepancies before conducting our analyses. We determined that the data were sufficiently reliable for the purposes of our report.

**Example 4:**

To assess the reliability of the data elements needed to answer the engagement objectives, we (1) performed electronic testing of required data elements, (2) reviewed related documentation, and (3) interviewed agency officials knowledgeable about the data. The results of our electronic testing showed that data elements key to our review contained high percentages of missing data. (See appendix x for further details.) Therefore, we determined that the data were not sufficiently reliable for the purposes of this report. To answer the research question, we . . .

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**Examples Adapted from  
GAO Reports**

**Sufficiently Reliable**

Here, adapted from GAO reports, are five examples of sufficiently reliable data, with no or few caveats.

**Example 1:**

To assess the reliability of the Federal Trade Commission's cost and fee collection data, we talked with agency officials about data quality control procedures and reviewed relevant documentation. We determined that the data were sufficiently reliable for the purposes of this report.

Source: GAO, *Telemarketing: Implementation of the National Do-Not-Call Registry*, GAO-05-113 (Washington, D.C.: Jan. 28, 2005).

Example 2:

To assess the reliability of the FBI's October 2002 through May 2003 criminal fingerprint submission data, we (1) reviewed existing documentation related to the data sources, (2) electronically tested the data to identify obvious problems with completeness or accuracy, and (3) interviewed knowledgeable agency officials about the data. We determined that the data were sufficiently reliable for the purposes of this report.

Source: GAO, *Law Enforcement: Information on Timeliness of Criminal Fingerprint Submissions to the FBI*, GAO-04-260 (Washington, D.C.: Jan. 27, 2004).

Involved some tracing to source documents and working with agency to resolve discrepancies

Example 3:

We obtained and analyzed data on the time associated with the grant award and distribution processes. We reviewed these data for obvious inconsistency errors and completeness and compared them for the five selected states with paper documents we obtained from these states. When we found discrepancies, we brought them to the attention of the Office for Domestic Preparedness and state and local officials and worked with them to correct the discrepancies before conducting our analyses. From these efforts, we determined that the time period data were sufficiently reliable for the purposes of this report.

Discussion of use of background data

... We also obtained and analyzed grant funding and expenditure data from selected states and local jurisdictions. Given that the grant funding and expenditure data are used for background purposes, we did not assess their reliability.

Source: GAO, *Homeland Security: Management of First Responder Grant Programs Has Improved but Challenges Remain*, GAO-05-121 (Washington, D.C.: Feb. 2, 2005).

Example 4:

This documentation included information on staffing requirements and the number of bags per hour that can be screened by in-line explosives detection systems, compared with stand-alone explosives detection systems and explosives trace detection machines. We also interviewed officials from the Transportation Security Administration (TSA), air carriers, airports, explosives detection systems equipment manufacturers, and airport industry associations to obtain information on TSA's efforts to improve checked baggage screening operations using explosives detection system machines.

Use of corroborating evidence

Although we could not independently verify the reliability of all this information, we compared it with other available supporting documents to determine data consistency and reasonableness. From these efforts, we believe the information we obtained is sufficiently reliable for this report.

Further, we reviewed the results from unannounced, undercover, covert testing of checked baggage screening operations that TSA's Office of Internal Affairs and Program Review conducted, and we questioned TSA officials about the procedures used to ensure the reliability of the covert test data. From their answers, we believe that the covert test data are sufficiently reliable for the purposes of our review.

Source: GAO, *Aviation Security: Systematic Planning Needed to Optimize the Deployment of Checked Baggage Screening Systems*, GAO-05-365 (Washington, D.C.: Mar. 15, 2005).



Reviewed various system  
documentation and reports

Example 5:

We obtained online access to the DAISY, MIDAS, DODAAD, and FEDLOG programs, and we obtained copies of the SAMMS databases for fiscal years 2002 and 2003 and Government Liquidation LLC databases for June 2001 through December 2004. For each Department of Defense (DOD) system and database we used in our work, we (1) obtained information from the system owner or manager on its data reliability procedures; (2) reviewed systems documentation; (3) reviewed related DOD Inspector General reports, Defense Logistics Agency (DLA) comptroller budget data, and independent public accounting firm reports related to these data; and (4) performed electronic testing of commodity purchase and excess inventory databases to identify obvious errors in accuracy and completeness.

Worked with agency to  
resolve discrepancies and  
disclosed limitations in report

We verified database control totals, where appropriate. We also received FEDLOG training from the Defense Logistics Information Service (DLIS) service provider. When we found obvious discrepancies, such as omitted national stock number data in the DLA commodity purchases databases and transaction condition coding errors in the Defense Reutilization and Marketing Service (DRMS) excess property systems data, we brought them to the attention of agency management for corrective action. We made appropriate adjustments to transaction data used in our analysis, and we disclosed data limitations with respect to condition coding errors and the omission of national stock number data that affected our analysis.

Performed statistical testing

Our data analysis covered commodity purchases and excess commodity turn-ins and disposal activity during fiscal years 2002 and 2003. In addition, we statistically tested the accuracy of excess inventory transactions at five Defense Reutilization and Marketing Offices (DRMO) and five DLA supply depots. We also reviewed summary data and selected reports on DRMS compliance reviews of 91 DRMOs during fiscal year 2004 to determine the extent to which DRMS had identified problems with adherence to DOD and DRMS policies, made recommendations for corrective actions, and monitored DRMO actions to address its recommendations. From these procedures, we are confident that the DOD data were sufficiently reliable for the purposes of our analysis and findings.

Source: GAO, *DOD Excess Property: Management Control Breakdowns Result in Substantial Waste and Inefficiency*, GAO-05-277 (Washington, D.C.: May 13, 2005).

Here, adapted from GAO reports, are four examples of sufficiently reliable data, with caveats and specific purpose stated.

Example 1:

To address the staffing effort for the Coalition Provisional Authority (CPA), we collected and analyzed information CPA, the United States Agency for International Development, the Department of State, and the Army Corps of Engineers provided. We interviewed officials of these organizations as well as from the departments of Justice and Treasury.

We relied primarily on staffing data from the CPA personnel office, as its data were the most comprehensive and it was responsible for processing and managing CPA personnel requirements. To assess the reliability of these data, we (1) interviewed the officials at CPA who are responsible for compiling these data and (2) performed some basic reasonableness checks of the data against other sources of information. According to CPA officials, the staffing data are only about 90 percent accurate because of difficulties in tracking personnel entering and exiting Iraq. We determined that the data from March 2004 onward were sufficiently reliable to make comparisons of the type of personnel directly supporting CPA.

Source: GAO, Rebuilding Iraq: Resource, Security, Governance, Essential Services, and Oversight Issues, GAO-04-902R (Washington, D.C.: June 28, 2004).

Limitations noted and  
specific purpose for use of  
data stated



Example 2:

To obtain fiscal year 2003 expenditure data for personal protection equipment (PPE), we asked the U.S. Coast Guard to survey all 188 stations and their oversight units. Each station and unit was asked to provide the total amount of fiscal year 2003 funds spent on PPE for personnel assigned to the station during the year. These totals included expenditures for station personnel at the group and district levels.

Tracing to source documents  
with results reported

To verify the accuracy of these data, we reviewed original expenditure documentation for a judgmentally selected sample of 29 stations. From this documentation, we independently quantified PPE expenditures for each station. Our count of total PPE purchases at the 29 stations was 9 percent higher than the total the Coast Guard provided—our count was 4 percent less than the Coast Guard's, after removing expenditures for one outlier station. Coast Guard officials attributed the difference to errors station personnel made when compiling the expenditure data.

Limitations noted and  
specific purpose for use of  
data stated

As a result of these differences, however, we refer to the total expenditure for fiscal year 2003 as an estimate. Because Coast Guard officials considered gathering expenditure data for fiscal year 2002 too labor intensive for station personnel, given their current workloads, we used the Coast Guard's data on planned PPE expenditures for fiscal year 2002. After reviewing possible limitations in the PPE data provided us, we determined that the data were sufficiently reliable for the purpose of providing estimates of expenditures.

Source: GAO, *Coast Guard: Station Spending Requirements Met, but Better Processes Needed to Track Designated Funds*, GAO-04-704 (Washington, D.C.: May 28, 2004).

Example 3:

To assess the reliability of the data on the pledges and disbursements international donors made, we (1) interviewed the official at the Department of State who is responsible for compiling these data, based on information provided by the government of Afghanistan, and (2) performed some basic reasonableness checks of the data against other sources of information. We determined that the data were sufficiently reliable for the purpose of making a broad comparison of U.S. contributions to those of other major donors and the combined total for all other donors.

However, we also noted several limitations in the data—notably that the data were largely self-reported by donor nations to the Afghan government and were affected by differences in exchange rates. In addition, donors both overreported and underreported, because of different definitions of disbursement. Furthermore, the data on larger donors are considered more reliable than the data on smaller donors, according to the Department of State.

Source: GAO, *Afghanistan Reconstruction: Deteriorating Security and Limited Resources Have Impeded Progress; Improvements in U.S. Strategy Needed*, GAO-04-403 (Washington, D.C.: June 2, 2004).

Data used for broad  
comparisons rather than  
precise amounts, with  
limitations noted

Examined reliability of data  
obtained through survey

Example 4:

To assess the reliability of cost data federal agencies provided on our questionnaire, we examined the cost information for obvious errors and inconsistencies, and we examined responses to the questionnaire items requesting information on the development of the cost data. When necessary, we contacted respondents to clarify responses, and we reviewed documentation about the cost data. Federal agencies generated their cost data from various sources such as their financial accounting systems, credit card logs, and security services contracts.

This cost information is not precise and the costs are not likely to represent all additional costs for the Code Orange alert periods. In some cases, we have concerns about the reliability of the cost data source within particular agencies. For example, 6 of the 16 federal agencies reported that they extracted some of the Code Orange alert cost data from their financial accounting systems. As reported in the fiscal year 2005 President's Budget, 5 of these agencies' financial management performance reports had serious flaws as of December 31, 2003.

Despite these limitations, we believe the cost data are sufficiently reliable as indicators of general ranges of cost and overall trends. However, they should not be used to determine the cumulative costs for all federal agencies for Code Orange alert periods.

... We reported cost data that the Department of Homeland Security (DHS) collected from states and localities for the three Code Orange alert periods only to illustrate the range of costs that states reported to DHS for reimbursement. Cost information states submitted to DHS does not include all costs for states and localities during the Code Orange alert periods. In particular, not all states submitted costs to DHS for reimbursement, and it may be that not all state agencies and localities in states that submitted cost information reported costs to their states for submission to DHS.

In addition, the cost information states submitted does not include additional costs for training or equipment and material purchases during Code Orange alert periods, because these costs are not reimbursable

Detailed limitations and  
specific purpose noted

Detailed limitations and  
specific purpose noted

through the critical infrastructure protection grant programs. Moreover, some states have not finished validating costs they plan to submit for reimbursement.

Despite these limitations, we believe the cost data are sufficiently reliable as indicators of general ranges of costs that states submitted for reimbursement to DHS and overall trends. However, because this cost information from states and localities is not complete, it should not be used to reach conclusions about the financial effect of Code Orange alerts on states and localities.

Source: GAO, *Homeland Security: Communication Protocols and Risk Communication Principles Can Assist in Refining the Advisory System*, GAO-04-682 (Washington, D.C.: June 25, 2004).

### Not Sufficiently Reliable

Here are two examples with reference to data of insufficient reliability for some purposes.

#### Example 1:

Staff of the Office of Records Services of the U.S. Citizenship and Immigration Service (USCIS) provided cost estimates for existing change of address processing costs and for an annual nonimmigrant alien address reporting requirement. We tried to obtain supporting explanations and documentation to verify these estimates but were not provided information on them all.

On the basis of our efforts to determine the reliability of the estimates for which supporting information was provided—which included verifying calculations and bringing any discrepancies we found to USCIS’s attention—we believe that they are sufficiently reliable for the purposes of this report. We did not use cost estimates for which supporting information was not provided.

Source: GAO, Alien Registration: Usefulness of a Nonimmigrant Alien Annual Address Reporting Requirement Is Questionable, GAO-05-204 (Washington, D.C.: Jan. 28, 2005).

Some data not used for lack  
of supporting information

#### Example 2:

Although we did not independently verify the accuracy of the self-reported information these agencies provided, we took a series of steps—from survey design through data analysis and interpretation—to minimize potential errors and problems. To identify potential questions, we spoke with numerous transportation experts, agency officials, and officials at organizations relevant to transportation planning and decision making, including the American Association of State Highway and Transportation Officials, the American Public Transportation Association, and the Association of Metropolitan Planning Organizations (AMPO).

Examined reliability of data  
obtained through survey

To verify the clarity, length of time of administration, and understandability of the questions, we pretested the questionnaire with 12 transit agencies, state departments of transportation, and metropolitan planning organizations. We also had the questionnaire reviewed by a survey expert and AMPO staff. In addition, we examined survey responses for missing data and irregularities. We analyzed the survey data by calculating descriptive statistics of state transportation and transit agency responses.<sup>a</sup>

<sup>a</sup>We also surveyed state transportation departments about the analysis of benefits and costs of transit projects and the importance of different factors in decision making, for capacity-adding transit projects in their states. However, from the inconsistencies and irregularities of the survey responses, low response rate, and telephone conversations with survey respondents, we concluded that the information from this survey was not sufficiently reliable for our purposes. Therefore, we did not use the information from this survey in our analysis or include it in the report.

Some data not used because  
of problems found; explicit  
statement that did not use

Source: GAO, *Highway and Transit Investments: Options for Improving Information on Projects' Benefits and Costs and Increasing Accountability for Results*, GAO-05-172 (Washington, D.C.: Jan. 24, 2005).



Here are three examples of data of insufficient reliability leading to agency changes or recommendations.

Example 1:

To assess the reliability of [early and late] release data, we reviewed the process by which the District of Columbia Department of Corrections tracks these data and the extent to which each relevant data element is complete and accurate. To do this, we interviewed department staff about the processes used to capture early and late release errors, the controls over those processes, and the data elements involved. For late release errors, we also traced data to their corresponding source documents.

We identified inconsistencies in the information, prompting the department to review its methodology for identifying late releases. This review led it and us to conclude that its methodology had been incomplete and had produced an undercount of the true number of late releases. The department modified its methodology in April 2004 to be more comprehensive.

Because the department did not have complete data on early and late inmate releases, it does not know the full extent to which they occurred and may not discover an early release error until long after an inmate has been released. With respect to late releases, the department used an incomplete methodology and, therefore, may have understated the actual number of late releases. During our review, the department modified the methodology to more accurately identify the number of late releases.

Source: GAO, *District of Columbia Jail: Management Challenges Exist in Improving Facility Conditions*, GAO-04-742 (Washington, D.C.: Aug. 27, 2004).

Data problems found during review led to a statement of possible effect and modification by agency

Because of the quality of the data, database reliability became a reporting objective

Example 2:

*From Results in Brief:* Our review of prospective ruling request cases showed that the Legal Case Inventory System (LCIS), the Office of Regulation and Rulings' (OR&R) automated database, continued to face data reliability challenges potentially hindering its effectiveness as a tool for tracking and monitoring the progress and history of cases and measuring timeliness. For example, our comparison of LCIS data to case files showed that 88 of the 325 cases we reviewed were inaccurately coded as rulings in LCIS.

In response to recommendations we made in our September 2000 report, and to data errors we found in this review, OR&R has taken corrective actions to improve the accuracy and reliability of LCIS data, such as developing uniform procedures for recording cases in LCIS. However, they may not resolve the LCIS data reliability challenges. Although the corrective actions include goals such as correctly coding cases and entering timely and accurate information into the database, some of the actions lack specific procedures for effective implementation. For example, OR&R did not provide specific guidance as to how, when, and by whom information letters are to be coded. This report contains a recommendation to the OR&R Assistant Commissioner regarding continued assessment of LCIS data reliability to determine whether the corrective actions are sufficient.

Data collection included a file review of randomly selected cases, with comparison to the database and review of documents such as standard operating procedures

*From Objectives, Scope, and Methodology:* To determine whether OR&R resolved the data reliability challenges it faced with LCIS, we interviewed OR&R management officials, reviewed case file information for our sample of 325 OR&R headquarters cases categorized in LCIS as prospective rulings, and collected and reviewed other available information. This information included the July 2002 Standard Operating Procedure, intended to ensure a consistent process for receiving, acknowledging, assigning, recording, tracking, updating, signing, and closing ruling cases in LCIS.

In reviewing OR&R's case files for our sample of cases and noting discrepancies with LCIS data for "type of case code," "case category code," "date assigned," and "date closed," we did not discuss each case with OR&R officials to determine the reasons that case file data did not



match LCIS data or data were missing from case files. To do so would have been time consuming and complex, for us as well as OR&R, with little likelihood of determining the reason for each discrepancy. In carrying out the work for our September 2000 report on OR&R headquarters rulings, we asked OR&R officials to explain the reasons for discrepancies. However, we reported that we could not always identify the reasons why LCIS data were inaccurate for the cases we reviewed.

*From Recommendations:* To help ensure that LCIS data are accurate and that OR&R can reliably use the database as a management tool to record and monitor prospective rulings and measure timeliness, we recommend that the OR&R Assistant Commissioner take steps to continue to assess LCIS data reliability to determine whether recent improvements sufficiently correct past problems.

Source: GAO, *U.S. Customs Service: Prospective Rulings More Timely, but Database Reliability Questions Remain*, GAO-03-828 (Washington, D.C.: Aug. 6, 2003).

Example 3:

In our effort to examine General Services Administration's (GSA) FAIRS systems, we reviewed the extent and quality of controls over federal aircraft data. In doing so, we sought to determine whether (1) GSA had management controls in place to provide reasonable assurance that the FAIRS data included in its report were valid and reliable and (2) FAIRS data were sufficiently reliable for our intended use.

We identified and evaluated GSA's management controls over the processes to collect, analyze, and report costs, use, and numbers of government aircraft. We did not audit the data that agencies submit to FAIRS, and we did not audit the data produced by FAIRS or the information GSA included in its annual reports. We conducted background research and site visits, interviewed GSA officials, and collected and reviewed documentation on GSA and FAIRS to gain an understanding of GSA's operations and FAIRS processes, its inherent and control risk factors, and existing management controls. We documented our understanding of the processing of aircraft inventory, cost, and use data in FAIRS, and the identified internal controls in a process flow chart. For each relevant process identified, we assessed the overall effectiveness of existing controls by conducting a walk-through of the system and performing control testing—physical observation of how controls actually operated.

Further, we evaluated the results of our analyses and testing to conclude whether GSA management controls provide reasonable assurance that the FAIRS data included in GSA's annual report are valid and reliable. We found that information in the database was not sufficiently reliable to accurately determine the composition and cost of federal aircraft programs. However, we used the information to provide descriptive and summary statistics (in app. II). As a result, we developed recommendations for improving or establishing management controls to help ensure FAIRS data quality.

*From Recommendations:* To improve the completeness and accuracy of the FAIRS database so that it captures all aircraft program costs and is useful for conducting detailed analyses of the condition and

Engagement involved review of internal controls for system, as well as reliability of information in the database

performance of the federal aircraft fleet, we are making the following three recommendations to the Administrator of GSA:

- Clarify existing FAIRS guidance to agencies to identify the cost elements that all aircraft programs should report to the FAIRS system, make the reporting of those elements mandatory, and develop a mechanism to ensure that agencies comply with reporting requirements.
- Expand existing FAIRS guidance to require that programs report additional aviation costs associated with acquiring aircraft, not currently required; this would provide more complete and accurate data on the composition and cost of the federal aircraft fleet and, thus, enhance GSA's annual report on federal aircraft operations. At a minimum, agencies should be required to report acquisition, financing, and self-insurance costs.
- Test the FAIRS database periodically to ensure that existing systems controls are working as designed and work with the Interagency Committee for Aviation Policy to identify, develop, and implement additional controls as necessary.

Source: GAO, *Federal Aircraft: Inaccurate Cost Data and Weaknesses on Fleet Management Planning Hamper Cost Effective Operations*, GAO-04-645 (Washington, D.C.: June 18, 2004).

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  /CropImagesToFrames true
  /ErrorControl /WarnAndContinue
  /FlattenerIgnoreSpreadOverrides false
  /IncludeGuidesGrids false
  /IncludeNonPrinting true
  /IncludeSlug false
  /Namespace [
    (Adobe)
    (InDesign)
    (4.0)
  ]
  /OmitPlacedBitmaps false
  /OmitPlacedEPS false
  /OmitPlacedPDF false
  /SimulateOverprint /Legacy
>>
<<
  /AllowImageBreaks true
  /AllowTableBreaks true
  /ExpandPage false
  /HonorBaseURL true
  /HonorRolloverEffect false
  /IgnoreHTMLPageBreaks false
  /IncludeHeaderFooter false
  /MarginOffset [
    0
    0
    0
    0
  ]
  /MetadataAuthor ()
  /MetadataKeywords ()
  /MetadataSubject ()
  /MetadataTitle ()
  /MetricPageSize [
    0
    0
  ]
  /MetricUnit /inch
  /MobileCompatible 0
  /Namespace [
    (Adobe)
    (GoLive)
    (8.0)
  ]
  /OpenZoomToHTMLFontSize false
  /PageOrientation /Portrait
  /RemoveBackground false
  /ShrinkContent true
  /TreatColorsAs /MainMonitorColors

```



```

/UseEmbeddedProfiles false
/UseHTMLTitleAsMetadata true
>>
<<
/AddBleedMarks false
/AddColorBars false
/AddCropMarks false
/AddPageInfo false
/AddRegMarks false
/BleedOffset [
  0
  0
  0
  0
]
/ConvertColors /ConvertToCMYK
/DestinationProfileName (U.S. Web Coated \ (SWOP\ ) v2)
/DestinationProfileSelector /UseName
/Downsample16BitImages true
/FlattenerPreset <<
  /ClipComplexRegions true
  /ConvertStrokesToOutlines false
  /ConvertTextToOutlines false
  /GradientResolution 300
  /LineArtTextResolution 1200
  /PresetName ([High Resolution])
  /PresetSelector /HighResolution
  /RasterVectorBalance 1
>>
/FormElements true
/GenerateStructure true
/IncludeBookmarks true
/IncludeHyperlinks true
/IncludeInteractive false
/IncludeLayers false
/IncludeProfiles false
/MarksOffset 6
/MarksWeight 0.250000
/MultimediaHandling /UseObjectSettings
/Namespaces [
  (Adobe)
  (CreativeSuite)
  (2.0)
]
/PDFXOutputIntentProfileSelector /UseName
/PageMarksFile /RomanDefault
/PreserveEditing true
/UntaggedCMYKHandling /LeaveUntagged
/UntaggedRGBHandling /UseDocumentProfile
/UseDocumentBleed false
>>
]
>> setdistillerparams
<<
  /HWResolution [2400 2400]

```

```
/PageSize [612.000 792.000]  
>> setpagedevice
```

**From:** Smith, Andrea D.  
**To:** (b)(6)  
**Subject:** RE: 19th Annual Awards Ceremony (photos, videos, and booklets)  
**Date:** Wednesday, November 30, 2016 10:06:48 AM  
**Attachments:** image001.jpg  
image002.jpg  
image003.jpg  
image004.jpg  
image005.jpg  
image006.jpg  
image007.jpg

---

I and Treasury OIG agree (b)(5) DOD, DOJ, and Education all disagreed since their agency's will not have File C so they will be pulling from D1 and D2.

We all certainly missing working with you as well. I am looking forward to my use or lose!

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

---

**From:** (b)(6)  
**Sent:** Wednesday, November 30, 2016 9:51 AM  
**To:** Smith, Andrea D. (b)(6)  
**Subject:** RE: 19th Annual Awards Ceremony (photos, videos, and booklets)

Interesting, well that revised sampling approach is simpler and if acceptable to the powers that be that's good. The problem that I always saw was that if you limited the selection to file c, summary level financial transactions (payroll, intergovernmental) are not then subject to selection and testing (even through analytical review procedures). So you are in effect relying on the accuracy of the systems from which the information came. Again, if all agree on the new approach that is great.

As for the last bullet, if file c is absent or incomplete wouldn't you just declare a failure, issue a report to that effect and move on?

Well this certainly keeps you busy and at the forefront of the IG community! I am back dealing with how to make criticisms of bank examiners stick in the face of their powerful "examiner's judgment" card.









## Keynote Address

19th Annual Awards Ceremony  
October 20th 2016





Inspector General  
DEPARTMENT OF JUSTICE  
OFFICE OF INSPECTOR GENERAL



## 19th Annual Awards Ceremony

October 20th 2016





*Council of the*

**INSPECTORS GENERAL**

*on INTEGRITY and EFFICIENCY*



CIGIE

TRAINING INSTITUTE

Say hello to the team for me. Things are going well here but I do miss working with you all on a daily basis.

(b)(6)

---

**From:** Smith, Andrea D. (b)(6)  
**Sent:** Wednesday, November 30, 2016 8:33 AM  
**To:** (b)(6)  
**Subject:** RE: 19th Annual Awards Ceremony (photos, videos, and booklets)

We got A LOT of comments from GAO...and quite a few comments from common methodology and technical approach sub-groups. Outside of GAO, DOD, DOJ, and Education had the most questions regarding the guide but when we were developing the guide in the summer assistance from the sub-groups were minimal. I'm interested to see what the future holds for our new DAIGA who led the team at DOD. High level revisions include:

(b)(5)

The common methodology and technical approach sub-groups met weekly here at TOIG to make continuous updates. Quite honestly we would have continued to run in circles attempting to please the needs at every single agency. We got the guide to Debbie a couple weeks ago for review but she has a lot of other reports to review.

(b)(5)

(b)(5)

(b)(5)

We meet with GAO tomorrow so I am anticipating the number of questions they will have.

The good news is 36 OIGs have initiated readiness reports and 11 have been released. The remaining plan to issue before the end of the calendar year.

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

**From:** (b)(6)  
**Sent:** Wednesday, November 30, 2016 8:18 AM  
**To:** Smith, Andrea D. <(b)(6)>  
**Subject:** RE: 19th Annual Awards Ceremony (photos, videos, and booklets)

Not that it's any of my business anymore, but are the revisions focused on the sampling methodology? (I thought that we were headed in the right direction before)

**From:** Smith, Andrea D. (b)(6)  
**Sent:** Wednesday, November 30, 2016 8:10 AM  
**To:** (b)(6)  
**Subject:** RE: 19th Annual Awards Ceremony (photos, videos, and booklets)

That's my future SES profile lol. The guide is still under review by Debbie. GAO hasn't seen the guide since we released the initial draft in September. We've made heavy revisions and have gotten buy in from Christina's team. (b)(5)

(b)(5) GAO took 3 weeks to review the last time and with the holiday season (b)(5)

(b)(5)

(b)(5)

(b)(5)

In order to not be charged we have to co-host with a tenant in the building (FTC, FHFA, OCC)...you may be hearing from me soon (hint, hint).

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Phone: (b)(6)  
Cellular: (b)(6)  
Fax: 202-927-5379

---

**From:** (b)(6)  
**Sent:** Wednesday, November 30, 2016 8:04 AM  
**To:** Smith, Andrea D. <(b)(6)>  
**Subject:** RE: 19th Annual Awards Ceremony (photos, videos, and booklets)

You always look good with an American flag in the background!

How's it going with GAO and the required review guide?

---

**From:** Smith, Andrea D. <(b)(6)>  
**Sent:** Wednesday, November 30, 2016 7:58 AM  
**To:** Taylor, Robert <(b)(6)>  
**Cc:** Freedman, Marla <(b)(6)> <(b)(6)>  
**Subject:** RE: 19th Annual Awards Ceremony (photos, videos, and booklets)

Thank you!! I feel like Christina Ho these days =)

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

---

**From:** Taylor, Robert [mailto:(b)(6)]  
**Sent:** Tuesday, November 29, 2016 5:32 PM  
**To:** Smith, Andrea D. <(b)(6)>  
**Cc:** Freedman, Marla <(b)(6)>  
**Subject:** FW: 19th Annual Awards Ceremony (photos, videos, and booklets)

Nice pic Andrea!

---

**From:** Council of IGs Liaisons [mailto:CIGIE-LIAISONS@LIST.NIH.GOV] On Behalf Of (b)(6)  
**Sent:** Tuesday, November 29, 2016 5:17 PM

**To:** CIGIE-LIAISONS@LIST.NIH.GOV

**Subject:** 19th Annual Awards Ceremony (photos, videos, and booklets)

Good afternoon, everyone. Please see below for information on photos, videos, and booklets from this year's awards ceremony.

### **PHOTOS**

The award acceptor and group photos from the ceremony are available on our business Web site (<https://www.ignet.gov/pciiece/cigie/cigieannualawards.htm>).



### **VIDEOS**

Videos from the ceremony are also available through the same link. You may view or download the full ceremony video or segment clips. I suggest downloading the videos onto your intranet site to better share with your colleagues.

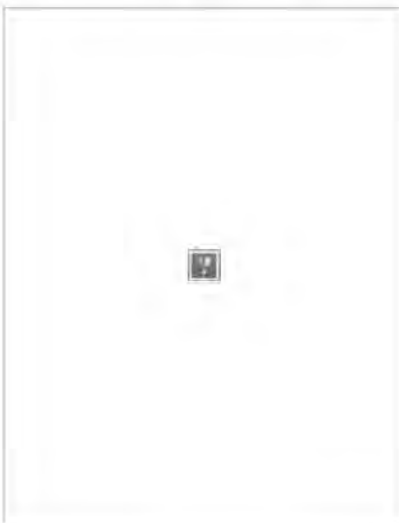
In addition, the keynote address by the Honorable Tom A. Coburn, M.D., former U.S. Senator, Oklahoma, has also been made available on CIGIE's public Web site through <https://www.ignet.gov/content/awards>.

cid:image004.jpg@01D24AE2.8390E0A0

### **BOOKLETS**

We have 60 booklets remaining from the ceremony. These are available on a first-come, first-served basis. If you would like any of these copies, they must be picked up from CIGIE's headquarters at 1717 H Street, NW, Suite 825, Washington, D.C. If you want copies, please send me an e-mail

(b)(6) and I will reserve them for you to pick up. When requesting the number of booklets you would like, please be mindful of other agencies who might also want copies.



If you have any questions about the photos, videos, or booklets, please don't hesitate to contact me.

Regards,

(b)(6)

Senior Technical Writer/Editor  
Council of the Inspectors General  
on Integrity and Efficiency  
1717 H Street, NW, Suite 825  
Washington, D.C. 20006

(b)(6)

Fax: (202) 254-0162

[www.ignet.gov](http://www.ignet.gov)





**From:** Tomasetti, John N.  
**To:** (b)(6)  
**Subject:** RE: congratulations  
**Date:** Monday, December 12, 2016 2:00:18 PM

---

Thanks, Jim! Glad to finally get that one out!...now to finish the ARC review.

How are things at FHFA now that you've had a chance to settle in?

John

---

**From:** (b)(6)  
**Sent:** Friday, December 9, 2016 11:17 AM  
**To:** Tomasetti, John N.; (b)(6)  
**Cc:** Smith, Andrea D. <(b)(6)>  
**Subject:** congratulations

John, Congratulations on issuing your readiness review report last week! -Jim

(b)(6) CPA  
Audit Director  
Office of Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street SW, Washington DC 20219  
(b)(6)

**From:** (b)(6)  
**To:** Carter, Lisa A.  
**Subject:** RE: Time to chat  
**Date:** Friday, December 9, 2016 9:39:00 AM

---

Were you still planning to call?

---

**From:** (b)(6)  
**Sent:** Friday, December 9, 2016 7:44 AM  
**To:** 'Carter, Lisa A.' <(b)(6)>  
**Subject:** RE: Time to chat

9:30 should work. I have a meeting with Bob at 8. If it's still going at 9:30, then I'm having a bad day ☺ Do you want to call me or have me call you, If I call you I'll need your number.

---

**From:** Carter, Lisa A. (b)(6)  
**Sent:** Friday, December 9, 2016 7:39 AM  
**To:** (b)(6)  
**Subject:** Time to chat

Hi (b)(6)

Great to hear from you. Do you have a few minutes to chat later today? Maybe around 9:30 or this afternoon?

Thanks  
Lisa

**From:** (b)(6)  
**To:** Smith, Andrea D.  
**Subject:** RE: Update  
**Date:** Monday, December 19, 2016 9:44:00 AM

---

CONGRATULATIONS!!!! They certainly made the right choice! Good Luck.

Will you be reporting to Jeff to start or has the new DAIGA started?

---

**From:** Smith, Andrea D. (b)(6)  
**Sent:** Monday, December 19, 2016 9:41 AM  
**To:** (b)(6)  
**Subject:** Update

Happy Holidays (b)(6)

I got the GS-15 position for the Fiscal Services Directorate!!! Early Christmas for me.

Regards,

Andrea D. Smith, MBA, CFE  
Audit Manager, Fiscal Service Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

(b)(6)

Fax: 202-927-5379

**From:** (b)(6)  
**Sent:** Fri, 23 Sep 2016 18:09:32 +0000  
**To:** Gambrill, Bobbie L.  
**Subject:** RE: CPE records?

Cool! Thanks Bobbie.

Regards,  
(b)(6)  
Office of Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, SW  
Washington DC 20219  
(b)(6)

---

**From:** Gambrill, Bobbie L. (b)(6)  
**Sent:** Friday, September 23, 2016 2:04 PM  
**To:** (b)(6)  
**Subject:** FW: CPE records?

Hi (b)(6)

Hope you are settling in at FHFA OIG. Dan Jensen asked me to forward your CPE records. For privacy reasons, I am sending your records to you.

Hope you have a great weekend!

Bobbie

---

**From:** (b)(6)  
**Sent:** Friday, September 23, 2016 1:21 PM  
**To:** Gambrill, Bobbie L. (b)(6)  
**Subject:** CPE records?

Bobbie! Hi!

We're settling in across town – learning a few names and faces, figuring out where the bathroom and supply closets are, all the important stuff – and we come to find out that Bob wants our CPE records from the last two years. Is that something you could help with? I need records for:

(b)(6)

(and (b)(6) if he has any – he's out today)

If you could send whatever records you have, that'd be great. If individuals need to request their own, I understand – just say the word and I'll have everybody send their own requests. If I need to bother somebody else, just let me know whom, or forward this message to them.

Thank you so much,

-(b)(6)

**From:** (b)(6)  
**Sent:** Thu, 22 Sep 2016 13:41:04 +0000  
**To:** Klimpel, Larissa  
**Subject:** RE: Hello

Thanks Larissa. Yeah, it's overwhelming but still nice for a change over here. I can't complain.

Thanks --  
Jackie

---

**From:** Klimpel, Larissa (b)(6)  
**Sent:** Thursday, September 22, 2016 9:31 AM  
**To:** (b)(6)  
**Cc:** Joseph, Donna F.  
**Subject:** RE: Hello

And with that, here are the requested files with the four non-personal performance appraisals removed. I would say 'enjoy', but it's rather hard to enjoy paperwork. ;)

~~~Larissa

---

**From:** Joseph, Donna F.  
**Sent:** Wednesday, September 21, 2016 12:54 PM  
**To:** (b)(6)  
**Cc:** Klimpel, Larissa (b)(6)  
**Subject:** RE: Hello

But it's not a fresh start working with the same old people from here. Don't tell them ☺

---

**From:** (b)(6)  
**Sent:** Wednesday, September 21, 2016 12:53 PM  
**To:** Joseph, Donna F.  
**Cc:** Klimpel, Larissa (b)(6)  
**Subject:** RE: Hello

No problems Donna. I don't need to have appraisals. Haha...I'm still testing the water.

I'm going by (b)(6) over here for now, as a fresh start ☺

Later,

(b)(6)

---

**From:** Joseph, Donna F. (b)(6)  
**Sent:** Wednesday, September 21, 2016 12:47 PM  
**To:** (b)(6)  
**Cc:** Klimpel, Larissa  
**Subject:** RE: Hello

Hi (b)(6)

We agreed to everything but others' performance appraisals. You can have your own though. We will put together and send but it would be easier if you would just come back☺

Donna

---

**From:** (b)(6)  
**Sent:** Wednesday, September 21, 2016 12:45 PM  
**To:** Klimpel, Larissa <(b)(6)>  
**Cc:** Joseph, Donna F.  
**Subject:** Hello

Hello from FHFA OIG,

Just want to say Hi.

Larissa, please check for me if Rich approved my files and if you don't mind sending them to me. Many thanks.

Have a nice day!

(b)(6)  
Office of Inspector General  
Federal Housing Finance Agency  
400 7<sup>th</sup> Street, SW  
Washington DC 20219  
(b)(6)

(b)(6)

---

**From:** (b)(6)  
**Sent:** Tuesday, November 29, 2016 3:49 PM  
**To:** Catlett, Carter N.; (b)(6)  
**Cc:** (b)(6)  
**Subject:** RE: WF- Follow up call

Hi (b)(6)

I am tied up in a proffer most of the Friday but am happy to chat another day this week or next.

(b)(6)

**From:** Catlett, Carter N. (b)(6)  
**Sent:** Tuesday, November 29, 2016 1:44 PM  
**To:** (b)(6)  
<(b)(6)>  
**Cc:** (b)(6)  
**Subject:** RE: WF- Follow up call

Yes mam.

---

**From:** (b)(6)  
**Sent:** Tuesday, November 29, 2016 1:37:04 PM  
**To:** (b)(6) Catlett, Carter N.; (b)(6) (b)(6)  
**Cc:** (b)(6)  
**Subject:** WF- Follow up call

(b)(6) and I would like to touch base to give y'all some updates and check in on where the interviews stand. Are you free on Friday at 2:00 PM? Thanks.

(b)(6)

Deputy Criminal Chief  
Assistant United States Attorney  
Western District of North Carolina  
227 West Trade Street, Suite 1650  
Charlotte, NC 28202

(b)(6)



**From:** Conlon, Paul  
**To:** (b)(6)  
**Subject:** FW: Dark Net 2017 - Agenda and Registration Information  
**Date:** Friday, November 20, 2020 10:39:13 AM  
**Attachments:** Dark Net Agenda 120916.pdf

---

(b)(6)

This is the only email I have to an oig.treas.gov user.

Regards  
Paul

---

**From:** Conlon, Paul <(b)(6)>  
**Sent:** Thursday, December 15, 2016 5:05 PM

(b)(6)

**Subject:** FW: Dark Net 2017 - Agenda and Registration Information

Folks,

A couple of points.

1. See attached draft agenda for the upcoming CIGIE DARKNET conference (and registration information below). I think the conference will be valuable for all. In lieu of the conference we won't have a meeting of the IT Investigations subcommittee in January but I'm working on rescheduling the meeting I had planned for December but had a speaker drop out. If you can host a meeting in February please let me know.



# **DARK NET**

## **CONFERENCE**

**JANUARY 11-13, 2017**

# **DARK NET 2017:** **Emergent Countermeasures**

**January 11-13, 2017**

**DARK NET CONFERENCE**

George Mason University  
Founders Hall  
3351 Fairfax Drive  
Arlington, VA 22201



*Council of the*  
**INSPECTORS GENERAL**  
*on INTEGRITY and EFFICIENCY*





# DARK NET CONFERENCE

JANUARY 11-13, 2017

## DAY ONE - Afternoon

**Wednesday, January 11**

**12:30 PM Registration** (*Lunch on your Own*)

**1:00 PM Welcome and Opening Remarks**

*Dean Mark Rozell, Schar School at GMU*

*David Montoya, Inspector General, OIG, HUD*

**1:20 PM Keynote Speaker** (*Invited not confirmed*)

### PART ONE - DATA WAKE: PURSUIT THROUGH CYBER SPACE

**1:45 PM Assault on the Dark Net: Supply Chain Disruption**

*Jonathan Tabb, FinCEN*

**2:45 PM Break** (*15 min.*)

**3:00 PM Raiding a Thieves Market: How Criminal Enterprise Groups Use and are Caught on the Dark Net**

*Sean Evans, Senior Intelligence Analyst, FinCEN*

**4:00 PM Fast Guns for Hire: Mission Support for Data Analytics Operations**

*Moderator Bill Siemer, AIGI, OIG, USPS*

*Jim Stokes, PlanetRisk Visionary Analytics*

*Invited, Babel Street*

*Bryan Jones, Elder Research Data Science & Predictive Analytics*

**5:00 PM Adjourn**

## DAY TWO - Morning

**Thursday, January 12**

### PART TWO - LAW ENFORCEMENT RESPONSE

**9:00 AM Into the Woods: Investigating Digital Crimes**

*Panel Chair, Paul Conlon, AIGI, OIG, FHFA*

*Tyler Smith, AIGI, OIG, HHS*

*Matt Wright, ICE, DOJ*

*Speaker TBD, FBI*

*Speaker TBD, US Secret Service*

**10:15 AM Break** (*15 min.*)

**10:30 AM Follow the Money**

*Sean Evans, FinCEN*

**11:15 AM A Day in the Life: Profiles of Successful Cyber Criminal Investigations**

*Tigran Gambaryan, Special Agent, IRS, CID-Force, Bridges Bitcoin Case*

*Haley Hawkins, Special Agent, NASA - Estonian Organized Crime in America*

*Brad Dunn, Special Agent, OIG, DOT - Digital Payments System Fraud*

**12:15 PM Lunch** (*Provided*)



## DAY TWO - Afternoon

**Thursday, January 12**

- 1:00 PM** Open and Shut: Legal Strategies and Constraints  
*Benjamin Fitzpatrick, Senior Counsel, Computer Crime and Intellectual Property Section, DOJ*
- 2:00 PM** Break (15 min.)
- 2:15 PM** The Heart of Darkness: Global Access into the Deep Web  
*Dr. Louise Shelley, George Mason University*
- 2:45 PM** Digital Weaponry  
*Professor Michael Hayden (Former Director of the CIA, former Director of the NSA)*
- 3:30 PM** The Allied Forces I: The Private Sector  
*P. Faisal Islam, Fintech Payments & Compliance Advisor*
- 4:30 PM** The Allied Forces II: Specialized Federal Agencies and Digital Forensic Resources  
*Paul Conlon, AIGI, OIG, FHFA*  
*Sean Evans, FinCEN*
- 5:15 PM** Adjourn

## DAY THREE - Morning

**Friday, January 13**

- 8:30 AM** Near-Future Trends: The Evolution of Digital Crime and Enforcement  
*Panel Chair, Paul Conlon, AIGI, OIG, FHFA*  
*Speaker TBD, FBI*  
*David Bringle, DARPA*  
*Bob Deitz, Former General Counsel at NSA*
- 9:30 AM** Break (30 min.)
- 10:00 AM** The Network Effect: Collaboration Among the IG Community  
*Panel Chair, Chuck Coe, AIGI, OIG, DOE*  
*Tyler Smith, AIGI, OIG, HHS*  
*John Garriss, OIG, NASA*  
*Paul Conlon, AIGI, OIG, FHFA*  
*Bill Siemer, AIGI, OIG, USPS*
- 11:00 AM** My New Partner: Meet the Cyborgs  
*Tim O'Brien, Palantir Technologies*
- 11:45 AM** Conclusion  
*David Williams, George Mason University*
- 12:00 AM** Adjourn



**Sponsored by:**



Council of the  
**INSPECTORS GENERAL**  
on INTEGRITY and EFFICIENCY

2) I'm looking for a place to host the Cloud Forensics training block that I have previously mentioned. If your agency could host this for us it will be extremely valuable for the community.

3) The next meeting of the National Commission on Forensic Science will be held January 9 and 10 in DC. If you have an interest on the topic and can help by sitting in or keeping track of the event via webcast can you email me off-line as I could use a little help keeping up with what NCFS is working on.

I hope everyone has a great holiday and looking forward to seeing you all in 2017

Regards

Paul

---

**From:** Council of Inspectors General [<mailto:CIGIE@LIST.NIH.GOV>] **On Behalf Of** (b)(6)  
**Sent:** Monday, December 12, 2016 1:58 PM  
**To:** [CIGIE@LIST.NIH.GOV](mailto:CIGIE@LIST.NIH.GOV)  
**Subject:** Dark Net 2017 - Agenda and Registration Information

The following is being sent on behalf of Professional Development Committee Chair David Montoya.

Dear Colleagues:

We hope this e-mails finds you well. With a change in administration occurring in January we know work is busy, but ask that you find a few minutes to register your staff and possibly yourself to attend the Dark Net 2017 Conference. Please see the attached agenda. You may recall this well-attended conference by the IG community in December of 2015. Over 300 participants gathered to look at the threats against the government posed by illegal uses of computers and the internet. The conference focused on the use of the Dark Net market place and supply chain by criminals to direct schemes and attacks against your Departments and Agencies.

As we said at the conclusion of the first Dark Net conference, the following conference would focus on new investigative and audit techniques that serve as countermeasures set to meet and attack government cybercrime. The conference is scheduled for January 11-13 and will feature interesting speakers from federal agencies and the private sector. These presentations will demonstrate and describe the new techniques of inquiry and explain how to access support from specialized federal agencies to join you in attacking these complex crimes.

The government is facing quite a challenge and federal investigators and Departments are off to a delayed start in meeting these new substantial threats from cyber criminals. IGs will eventually catch up and will incorporate these new skills and resources, but it is time to begin in earnest. Dark Net 2017 is a good beginning of your long-awaited response to cyberattacks and cybercrimes.

We hope you join us for this important community gathering and support this worthwhile and highly

useful conference. Attendees may earn up to 14.5 CPE credits by signing the designated sheet at the conference for each morning and afternoon session. Please register at the following link below. If you have any questions please do not hesitate to contact (b)(6) at (b)(6)

<https://www.eventbrite.com/e/dark-net-2017-tickets-28229085956>

Sincerely,

(b)(6)

George Mason University

(b)(6)

Chair – Professional Development Committee for CIGIE





**OFFICE OF INSPECTOR GENERAL**  
**Federal Housing Finance Agency**  
400 7<sup>th</sup> Street, SW, Washington, DC 20219  
Tel: (202) 730-0384 Fax: (202) 318-8604

U.S. Department of Treasury OIG Hotline  
1500 Pennsylvania Ave., N.W.  
Washington, DC 20220

RE: FHFA-OIG Complaint Number H-16-1984

Dear Sir or Madame:

The Federal Housing Finance Agency – Office of the Inspector General (FHFA-OIG) received the enclosed consumer correspondence. As the issues presented appear to concern matters under the jurisdiction of the U.S. Department of Treasury – Office of the Inspector General, we are forwarding the correspondence to you for appropriate handling. This transmission should not be construed as an expression of FHFA-OIG opinion regarding the matter.

If you have any questions concerning this matter, please feel free to contact me at (b)(6)

(b)(6)

Sincerely

(b)(6)

Mark Higgins  
Special Agent in Charge  
Office of Investigations

11/17/16

## Perez, Steven

---

**From:** Febles, Rene  
**Sent:** Tuesday, August 2, 2016 9:03 AM  
**To:** Phillips, John L.  
**Cc:** Conlon, Paul; Perez, Steven  
**Subject:** RE: Meeting

Ok great. Thx

Rene Febles, Deputy Inspector General for Investigations.

---

**From:** Phillips, John L.  
**Sent:** 8/2/2016 8:40 AM  
**To:** Febles, Rene  
**Cc:** Conlon, Paul; Perez, Steven  
**Subject:** RE: Meeting

Rene,

Our counsel's office reviewed this when it came in back in December 2015 and found no nexus to Treasury, it was suggested at the time the HUD-OIG should receive the referral.

John

**John L. Phillips**  
**Assistant Inspector General**  
**Office of Investigations**  
**Department of the Treasury**  
**Office of Inspector General**  
**875 15<sup>th</sup> Street N.W. Suite 400**  
**Washington DC 20005**  
**(b)(6) Office**  
**202-927-5799-Facsimile**



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**From:** Febles, Rene [mailto: (b)(6)]  
**Sent:** Monday, August 1, 2016 6:30 PM  
**To:** Phillips, John L. < (b)(6)>  
**Cc:** Conlon, Paul < (b)(6)>; Perez, Steven < (b)(6)>  
**Subject:** RE: Meeting

John

Per our discussion

Let me know if you have anything. DOJ was not interested in this at all.



**Rene Febles**  
Deputy Inspector General for Investigations  
Office of Inspector General  
Federal Housing Finance Agency  
400 7th Street, SW  
Washington, DC 20024  
(b)(6)

**From:** Phillips, John L. (b)(6)  
**Sent:** Friday, July 29, 2016 8:55 AM  
**To:** Febles, Rene < (b)(6)>  
**Subject:** RE: Meeting

Rene,

The date is good for us, myself and my Deputy, Jerry Marshall will be there.

Thanks,

John

**John L. Phillips**  
Assistant Inspector General  
Office of Investigations  
Department of the Treasury  
Office of Inspector General  
875 15<sup>th</sup> Street N.W. Suite 400  
Washington DC 20005  
(b)(6) Office  
202-927-5799-Facsimile



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**From:** Febles, Rene [mailto:(b)(6)]  
**Sent:** Monday, July 25, 2016 6:01 PM  
**To:** Lawrence Valett <(b)(6)>; Phillips, John L. (b)(6); Conlon, Paul  
(b)(6) Alessandrino, Matthew T. (b)(6) Marshall, Jerome S.  
(b)(6)  
**Cc:** Conlon, Paul <(b)(6)>  
**Subject:** RE: Meeting

Ok gents

I am going to schedule our meeting for August 25<sup>th</sup> at 10:30 am. 400 7<sup>th</sup> street sw. L'Enfant Plaza stop. When you come off the train look at both sides of the metro and you will see over the escalator on each side a big picture of an astronaut. One with a black background and one with a white background. Exit the metro on the side with the black background. Once up the escalators enter the building and ask for Paul or I. Lunch is on FHFA OIG. Let me know if the date is an issue.



**Rene Febles**  
Deputy Inspector General for Investigations  
Office of Inspector General  
Federal Housing Finance Agency  
400 7th Street, SW  
Washington, DC 20024

(b)(6)

**From:** Marshall, Susan G.  
**Sent:** Tue, 23 Feb 2016 14:47:59 +0000  
**To:** Thorson, Eric M; Hollis, Tricia; Kennon, Angela; Freedman, Marla A.; Taylor, Robert A.; Dye, Jeffrey; Mark Bialek; (b)(6)  
(b)(6); Fred Gibson (b)(6) Jo Ann King (b)(6); Tushin, Sharon C. (b)(6) Harrell, Mary Beth  
(b)(6) Edwards, Tawana W. (b)(6); Roy Lavik  
(b)(6) Williams, Lawanda A.  
(b)(6) Wertheimer, Laura; Saddler, Bryan; Nahrwold, Stacey (b)(6); Hagen, James W; Sharon Rengelman (b)(6) Separ, Sharon  
(b)(6) v'  
(b)(6) Jenkins, Anne  
(b)(6) (b)(6) (b)(6); Chad Bungard  
**Subject:** From IG Thorson- CIGFO meeting on Monday, March 28 at 10:00 a.m.

All,

***The next CIGFO meeting will be held at 10:00 a.m. on Monday, March 28 in room 4436 of the main Treasury building which is located at 1500 Pennsylvania, Ave., NW, Washington, D.C.*** An agenda and other meeting materials will be sent to you prior to our meeting.

If you intend to be at the meeting please send your RSVP to Susan Marshall so she can ensure you gain entry into the building. My assistant, Pat retired so Angela Kennon kindly agreed to answer my phone and help me with meeting planning. If you need any assistance from my office please contact Angela at

(b)(6)

If you have questions about the CIGFO meeting please feel free to contact Susan at either (b)(6)

(b)(6)

***Eric M. Thorson***  
***Inspector General, Department of Treasury***  
***Chair, Council of Inspectors General on Financial Oversight***

**From:** Marshall, Susan G.  
**Sent:** Wed, 25 May 2016 13:45:41 +0000  
**To:** Thorson, Eric M; Hollis, Tricia; Taylor, Robert A.; Dye, Jeffrey; 'Mark Bialek'; (b)(6); (b)(6); Fred Gibson; (b)(6); Nahrwold, Stacey; Jo Ann King; Roy Lavik; (b)(6); Williams, Lawanda A.; (b)(6); (b)(6); Harrell, Mary Beth; Edwards, Tawana W.; (b)(6); Hagen, James W; Sharon Rengelman; (b)(6); Separ, Sharon; (b)(6); (b)(6); gov); Jenkins, Anne; Wertheimer, Laura; (b)(6); (b)(6); Chad Bungard; (b)(6); Carter, Lisa A.; Joseph, Donna F.  
**Subject:** From Inspector General Thorson- CIGFO Meeting on Tuesday, June 7, 2016 at 9:30 a.m.

All-

The next CIGFO meeting will ***take place at 9:30 a.m. on Tuesday, June 7, 2016, in Room 4436 at the Treasury Building, located at 1500 Pennsylvania Avenue, NW, Washington D.C.***

During the meeting session guest speaker Patrick Pinschmidt, Deputy Assistant Secretary and Executive Director for the Financial Stability Oversight Council (FSOC) will be joined by FSOC Director of Operations, Mark Stevens and they will discuss, among other things, FSOC's transition plans.

If you are able to attend the meeting please contact Susan Marshall at (b)(6) or by phone at (b)(6)

In the meantime, if you have any questions or concerns please feel free to contact me or Susan.

Regards,

***Eric M. Thorson***  
***Chair, Council of Inspectors General on Financial Oversight***  
***Inspector General, Department of the Treasury***

**From:** Davis, Alisa  
**Sent:** Wed, 17 Feb 2016 13:39:28 +0000  
**To:** Febles, Rene;Nahrwold, Stacey  
**Subject:** FW: Wells Fargo assignment transferred to OI

Rene and Stacey,

Please see the message below. This work was transferred from OA/CFI to OI more than a year ago. I believe OI is the appropriate group to respond to Treasury OIG's request.

Thanks.

Alisa J. Davis  
FHFA OIG

(b)(6)

Non-Public

---

**From:** Thompson, Fawntrella L. (b)(6)  
**Sent:** Wednesday, February 17, 2016 8:37 AM  
**To:** (b)(6)  
**Cc:** Davis, Alisa (b)(6) Perez, Steven  
(b)(6); Thompson, Fawntrella L. (b)(6)  
**Subject:** RE: Wells Fargo assignment transferred to OI

Good morning (b)(6)

I just spoke with Ms (b)(6) regarding FHFA's review of Wells Fargo in hopes of gathering a status. She provided your number (b)(6) but it's not in service. Is there a working number that I can call you at? Also, the number (b)(6) provided for Mr. Perez is not a working number. Thanks.

Fawn Thompson, GCOL, MSM-PSA  
Office of Inspector General  
Office of Audit  
740 15th St. NW, Ste. 600  
Washington, DC 20220  
(o) (b)(6)  
(f) 202.927.5379  
(b)(6)

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---

**From:** (b)(6)  
**Sent:** Thursday, February 5, 2015 9:53 AM  
**To:** Thompson, Fawntrella L. (b)(6) Cabral, Ines (b)(6)

Perez, Steven <(b)(6)>  
**Cc:** Davis, Alisa  
**Subject:** Wells Fargo assignment transferred to OI

Thanks Fawntrella,

Per our conversation our Office of Audits is in the process of transferring the Wells Fargo assignment to our Office on Investigations. The POCs for OI are:

- (b)(6) - Special Agent, Investigations | email: (b)(6) phone: (b)(6)  
(b)(6)
- Steven Perez - Special Agent in Charge, Investigations | email: (b)(6) phone: (b)(6)

We very much appreciate your help. Just to review for Steven and (b)(6) (cc'd) in December 2014 we asked Treasury IG for applicable documents regarding OCC's examinations, information from reports of examination and enforcement actions, if any, related to Wells Fargo's single-family mortgage underwriting and/or single-family quality assurance processes for the period January 2003 through December 2013. Treasury IG had graciously agreed to provide a briefing to us once they had reviewed the information requested. Fawntrella informed me that that briefing might take place in the near future.

(b)(6) CIA, CFE  
Audit Manager  
Federal Housing Finance Agency OIG  
Washington D.C.  
(b)(6)

Non-Public Restricted

---

**From:** Thompson, Fawntrella L. (b)(6)  
**Sent:** Thursday, February 05, 2015 9:12 AM  
**To:** (b)(6)  
**Subject:** Hi

Hi Drew,

My contact information is below. Thanks!

Fawn Thompson, GCOL, MSM-PSA  
Office of Inspector General  
Office of Audit  
740 15th St. NW, Ste. 600  
Washington, DC 20220  
(o) (b)(6)  
(f) 202.927.5379  
(b)(6)

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**From:** Wertheimer, Laura  
**Sent:** Tue, 17 Nov 2020 14:38:35 +0000  
**To:** (b)(6)  
**Subject:** FW: From CIGFO Chair, Eric Thorson- copy of final draft CIGFO audit (your vote required)  
**Attachments:** finalauditdrfttofsoc1282016.docx

---

**From:** Marshall, Susan G. <(b)(6)>  
**Sent:** Thursday, December 8, 2016 10:49 AM  
**To:** Thorson, Eric M. <(b)(6)>; Delmar, Richard K. <(b)(6)>; Harker, Deborah L. <(b)(6)>; Carter, Lisa A. <(b)(6)>; Dye, Jeffrey <(b)(6)>; 'Mark Bialek' <(b)(6)>; (b)(6) <(b)(6)>; (b)(6) <(b)(6)>; Edwards, Tawana W. <(b)(6)>; Harrell, Mary Beth <(b)(6)>; 'Raftovich, Roberta' <(b)(6)>; Hagen, James W. <(b)(6)>; (b)(6) <(b)(6)>; Separ, Sharon <(b)(6)>; Sharon Rengelman <(b)(6)>; Fred Gibson <(b)(6)>; (b)(6) <(b)(6)>; Jo Ann King <(b)(6)>; Tushin, Sharon C. <(b)(6)>; 'Jenkins, Anne' <(b)(6)>; Wertheimer, Laura <(b)(6)>; Freedman, Marla <(b)(6)>; Taylor, Robert <(b)(6)>; Christy Romero <(b)(6)>; Chad Bungard <(b)(6)>; Fillinger, Roderick <(b)(6)>

**Subject:** From CIGFO Chair, Eric Thorson- copy of final draft CIGFO audit (your vote required)

All,

At next week's CIGFO meeting, you will be asked to cast your vote on the attached final draft CIGFO audit of FSOC's efforts to promote market discipline. If you are unable to attend the meeting, please send your vote to Susan at this email address.

Once the document is approved it will be provided to FSOC for final comment and then it will issued to Congress and the FSOC.

The Working Group conducted its fieldwork for this audit from October 2015 through August 2016 and on December 1, 2016, it briefed FSOC representatives on the Working Group's conclusions.

It was a complicated effort so I want to thank each CIGFO Audit Working Group member for his and her outstanding work. To date, each of the Working Group members has been provided a copy of the document along with an opportunity to comment on it.



(b)(5)

Regards,

***Eric M. Thorson***

***Chair, Council of Inspectors General on Financial Oversight  
Inspector General, Department of Treasury***

# **Audit of the Financial Stability Oversight Council's Efforts to Promote Market Discipline**

***Report to the Financial Stability Oversight  
Council and Congress***

**Prepared by  
The Council of Inspectors General  
on Financial Oversight**

**Month 2016  
CIGFO-17-XXX**



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Withheld pursuant to exemption

(b)(5)

of the Freedom of Information and Privacy Act

## ***Abbreviations***

|                        |   |
|------------------------|---|
| <b>BHC</b>             | Bank holding company                                      |
| <b>CIGFO</b>           | Council of Inspectors General on Financial Oversight      |
| <b>Dodd-Frank Act</b>  | Dodd-Frank Wall Street Reform and Consumer Protection Act |
| <b>FDIC</b>            | Federal Deposit Insurance Corporation                     |
| <b>FMU</b>             | Financial market utility                                  |
| <b>FRB</b>             | Board of Governors of the Federal Reserve System          |
| <b>FSOC or Council</b> | Financial Stability Oversight Council                     |
| <b>GAO</b>             | Government Accountability Office                          |
| <b>OFR</b>             | Office of Financial Research                              |
| <b>SEC</b>             | Securities and Exchange Commission                        |
| <b>TBTF</b>            | Too big to fail   |
| <b>Treasury</b>        | Department of the Treasury                                |

Placeholder for Transmittal letter

**~This page is intentionally blank~**

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## **Appendix II: FSOC Response**

## Appendix III: CIGFO Working Group

|   |                    |                   |
|---|--------------------|-------------------|
| <b>Department of the Treasury Office of Inspector General, Lead Agency</b>          |                    |                   |
| Eric M. Thorson, Inspector General, Department of the Treasury, and CIGFO Chair     |                    |                   |
| Deborah Harker  | Lisa Carter        | Jeffrey Dye       |
| Jenny Ahn   | April Ellison      | Clyburn Perry III |
| Eduardo Coney   | Susan Marshall     |                   |
| <b>Board of Governors of the Federal Reserve System Office of Inspector General</b> |                    |                   |
| Mark Bialek, Inspector General, Board of Governors of the Federal Reserve System    |                    |                   |
| Charlene Fadirepo   | Saurav Prasad      | Sam Withers       |
| <b>Federal Deposit Insurance Corporation Office of Inspector General</b>            |                    |                   |
| Fred Gibson, Acting Inspector General, Federal Deposit Insurance Corporation        |                    |                   |
| Robert Fry  | Travis Sumner      |                   |
| <b>Federal Housing Finance Agency Office of Inspector General</b>                   |                    |                   |
| Laura Wertheimer, Inspector General, Federal Housing Finance Agency                 |                    |                   |
| Marla Freedman  | Bob Taylor         | Tara Lewis        |
| Terese Blanchard  | Pamela L. Williams |                   |
| <b>National Credit Union Administration Office of Inspector General</b>             |                    |                   |
| James Hagen, Inspector General, National Credit Union Administration                |                    |                   |
| Marvin Stith  |                    |                   |
| <b>Securities and Exchange Commission Office of Inspector General</b>               |                    |                   |
| Carl Hoecker, Inspector General, Securities and Exchange Commission                 |                    |                   |
| Rebecca Sharek  | Colin Heffernan    | Lee Richardson    |

**From:** Wertheimer, Laura  
**Sent:** Tue, 17 Nov 2020 14:36:38 +0000  
**To:** (b)(6)  
**Subject:** FW: From CIGFO Chair, Thorson- Meeting Materials  
**Attachments:** cigfoagenda121516.docx, williamsbrownbiography.docx, 2017cigfoannualrptschedule.docx, draftcigfomins9152016.docx, 2017cigfoannualrptschedule.docx

I will forward to you emails responsive to your FOIA search request. Here is the first one that I found.

**From:** Marshall, Susan G. (b)(6)  
**Sent:** Tuesday, December 13, 2016 11:29 AM  
**To:** Thorson, Eric M (b)(6); Harker, Deborah L. (b)(6); Carter, Lisa A. (b)(6); Dye, Jeffrey (b)(6); 'Mark Bialek'  
(b)(5)  
(b)(5) Fred Gibson (b)(5)  
(b)(6) Jo Ann King (b)(6) Tushin, Sharon C.  
(b)(5)  
(b)(6) Hagen, James W  
(b)(5) Sharon Rengelman (b)(5)  
>; Separ, Sharon (b)(5) Wertheimer, Laura (b)(5); Freedman, Marla (b)(5); Taylor, Robert (b)(6); Christy (b)(5)  
Romero (b)(6) Chad Bungard  
(b)(6) 'Rokosz, Frank A. (b)(6)  
(b)(6) Harrell, Mary Beth  
(b)(6) 'Edwards, Tawana W. (b)(6) Fillinger, Roderick (b)(6)  
**Subject:** From CIGFO Chair, Thorson- Meeting Materials

All,

**Attached is the agenda for the next CIGFO meeting which will be held this Thursday at 10:00 a.m. in my office (room 4436) in the Main Treasury building which is located next to the White House.**

I've also included here, for your review, draft meeting minutes outlining the proceedings from our September session. Please contact me or Susan if you have any questions or concerns about either document.

During our meeting we will hear from Orice Williams Brown, the managing director of the Government Accountability Office's (GAO) financial markets and community investment section. I am sure many of you know Brown and her team who have played a critical role in helping ensure new financial reform laws are effectively implemented.



In addition, Mark Stevens, FSOC's Director of Operations will join us to talk about the roles and responsibilities of the FSOC Secretariat staff as well as each of the FSOC member agencies during the transition to a new Administration.

Also, for those of you who have not already cast your vote on the latest CIGFO audit we will take some time during the meeting to allow everyone to record their ballots. The final draft was sent to you in an email last week.

Finally, we will review and discuss the attached proposed schedule for completing the next CIGFO Annual Report (see attached).

As a quick reminder, if you need assistance the day of the meeting please feel free to phone Angela, who will be sitting in my office that day, at (b)(6) or you can ask Susan for help by calling her on her cell phone at (b)(6)

Regards,

**Eric M. Thorson**

**Chair, Council of Inspectors General on Financial Oversight  
Inspector General, Department of the Treasury**

## **Council of Inspectors General on Financial Oversight Meeting**

December 15, 2016  
U.S. Department of Treasury  
4436 Main Treasury  
10:00 a.m.

### **Agenda**

|                                  |  |
|----------------------------------|--|
| Welcome and Announcements        | Eric Thorson, Chair<br>Inspector General<br>Department of the Treasury                         |
| Approval of Minutes              | Thorson  |
| Government Accountability Office | Mrs. Orice Williams Brown<br>Managing Director, Financial Markets<br>And Community Investments |
| FSOC Update                      | Mark Stevens, Director of Operations<br>FSOC   |
| CIGFO Audit Vote                 | Thorson  |
| Open Discussion                  | All  |
| Adjourn                          | Thorson  |

## ***Orice Williams Brown, Government Accountability Office***

During the past two decades, Orice Williams Brown has become a trusted expert for members of Congress on financial regulatory matters, from investigating hedge fund abuses in the 1990s to examining the full panoply of laws and policies put in place as a result of the 2008 economic crisis.

As the managing director of the Government Accountability Office's (GAO) financial markets and community investment section, Brown and her team have played a critical role in helping ensure new financial reform laws are effectively implemented and that citizens and businesses received the intended economic recovery assistance quickly and correctly.

In the past few years, Brown has overseen dozens of reports that carefully examined and offered recommendations to improve the \$700 billion Troubled Asset Relief Program (TARP), the Wall Street regulatory reform law, and initiatives to prevent housing foreclosures. She is also a leading expert on the government's flood insurance program and on the activities of the Federal Reserve.

"Orice is a strategic thinker," said Patricia Dalton, GAO's chief operating officer. "She's good at perceiving what the issues are, determining the most important information and developing recommendations that are practical and will have the greatest impact. When she speaks, people listen."

In the wake of the financial crisis, Brown was instrumental in building and co-leading a multidisciplinary team to monitor the TARP program that created financial stability for major banks, insurers and the auto industry. The GAO has produced comprehensive reports every 60 days, and made more than 70 recommendations to improve Treasury's management of TARP-related programs and activities. This included evaluation of the government's ownership interest in major financial institutions, and its management and monitoring of these investments, as well as exit strategies.

Brown also played a pivotal role in the first comprehensive audit of the Federal Reserve's credit facilities, which were established to respond to the financial crisis, and in more than 40 reports that analyzed various aspects of the Dodd-Frank Wall Street Reform and Consumer Protection Act, including potential impacts of regulations on the financial markets. In addition, her team examined the federal program designed to help struggling borrowers avoid home foreclosures, finding it was falling short and recommending a number of ways to improve existing strategies to help borrowers.

"The GAO team Orice leads has made a series of recommendations to help homeowners understand their rights in the foreclosure process," said Nikki Clowers, a director at GAO. "For instance, they don't need to leave their home immediately, since the process can take from one to two years, and it is better if the property does not become vacant. We made the recommendations to bank regulators and they have taken action."

The topics Brown and her team of 125 analysts investigate are complex and often politically charged, but she has managed to navigate these treacherous waters, providing objective analysis for Congress while keeping the financial regulators on their toes.

## **2017 CIGFO Annual Report Schedule**

This report will include any CIGFO audits or agency work products completed and issued between March 31, 2016 and March 31, 2017

- April 21, 2017- Submit to Susan any joint CIGFO member oversight proposals you think should be added to a final Annual Report
- April 28, 2017- Submit to Susan your individual CIGFO member reports
- May 15, 2017- Susan sends a draft CIGFO Annual Report to CIGFO members for initial review
- June- Final editing
- June- CIGFO members receive final draft document for review and approval (electronic vote)
- July- CIGFO Annual Report issued

**Council of Inspector General for Financial Oversight**  
**September 15, 2016**  
**Main Treasury**  
**Room 4436**  
**10:00 a.m.**  
***Draft***

**Council Members Present**

Eric M. Thorson, Chair

Khalid Hasan, Senior Manager, Office of Inspector General, Board of Governors of the Federal Reserve System and Consumer Financial Protection Bureau

Judy Ringle, Deputy Inspector General and Chief Counsel, Office of Inspector General, Commodities Futures Trading Commission

Fred Gibson, Acting Inspector General, Federal Deposit Insurance Corporation

Frank RokoszD, Deputy Inspector General, U.S. Department of Housing and Urban Development

William Bruns, Deputy Inspector General, National Credit Union Administration

Rod Fillinger, General Counsel, Office of Inspector General, Securities and Exchange Commission

**Others Attending**

I. Charles McCullough, III, Intelligence Community Inspector General

David Moore, Office of Intelligence Community Inspector General

Debbie Harker, Assistant Inspector General for Audit, Office of Inspector General, Department of Treasury

Jeff Dye, Acting Deputy Inspector General for Financial Management and Transparency Audits, Office of Inspector General, Department of the Treasury

Susan Marshall, Executive Director, Council of Inspectors General on Financial Oversight

At 10:01 a.m. the Chair called the meeting to order. He asked for consideration of the minutes and whether the members had any corrections or additions to the draft. There being none, the Chair called for a motion to approve the minutes, which was made and seconded. The minutes were approved by unanimous consent.

Following the approval of the minutes the Chair introduced Intelligence Community Inspector General I. Charles McCullough, III. McCullough briefed members on the current and planned work of the Inspectors General responsible for oversight of agency implementation of the recently enacted Cybersecurity Information Sharing Act (CISA). CISA authorizes the sharing of cyber threat data between and among government and industry in an effort to prevent future cyber theft and fraud. He said he and his colleagues are meeting regularly and working to collect the necessary data to meet the Congress' reporting deadlines as outlined in the law. He concluded by saying that he and the other Inspectors General look forward to working with the CIGFO over the course of the next year.

Next Dye provided members with a CIGFO audit update and told them he expected to receive additional agency specific information in the near future.

At the conclusion of the open discussion session Thorson thanked the members for attending and asked for a motion to adjourn, which was made and seconded. The Chair adjourned the meeting.

## **2017 CIGFO Annual Report Schedule**

This report will include any CIGFO audits or agency work products completed and issued between March 31, 2016 and March 31, 2017

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- April 28, 2017- Submit to Susan your individual CIGFO member reports
- May 15, 2017- Susan sends a draft CIGFO Annual Report to CIGFO members for initial review
- June- Final editing
- June- CIGFO members receive final draft document for review and approval (electronic vote)
- July- CIGFO Annual Report issued

**From:** Wertheimer, Laura  
**Sent:** Tue, 17 Nov 2020 14:41:47 +0000  
**To:** (b)(6)  
**Subject:** FW: NOTIFICATION OF ACCESS GRANTED - Resent

-----Original Message-----

From: McQueen-Bronson, Joyce M. <(b)(6)>  
Sent: Monday, November 28, 2016 12:28 PM  
To: Wertheimer, Laura <(b)(6)>  
Cc: Marshall, Susan G.  
Subject: FW: NOTIFICATION OF ACCESS GRANTED - Resent

Good Afternoon Ms. Wertheimer,

You have been cleared in the Main Treasury Building. This is in reference to your CIGFO meeting with Mr. Thorson, on December 15, at 10:00 am.

Please bring this document with you, when you come.

Also, if you have any questions or need further information, please contact me (see below).

Enjoy your day.

Joyce Bronson  
Executive Assistant  
Treasury, IG  
(b)(6)

-----Original Message-----

From: (b)(6)  
Sent: Monday, November 28, 2016 12:16 PM  
To: McQueen-Bronson, Joyce M. <(b)(6)>  
Subject: NOTIFICATION OF ACCESS GRANTED

Your visitor access request has been granted. See below for the details of your appointment. Please reference code:

(b)(6)

MEETING DATES: 12/15/2016 at 10:00 a.m.

ROOM LOCATION: 4436 at Main Treasury

PERSON MEETING WITH : Eric Thorson

LIST OF PEOPLE GRANTED ACCESS:

Laura Wertheimer

When visiting the Main Treasury complex:

- U.S. Citizens should bring at least one of the following: a driver's license, U.S. Passport, or U.S. Government/Military ID



- Foreign Nationals must bring a passport (this is the only acceptable form of ID)
- The appointment code referenced above

Also, you should arrive within an hour before or after the appointment time above, otherwise you will not be given access.

**From:** Wertheimer, Laura  
**Sent:** Tue, 17 Nov 2020 14:41:58 +0000  
**To:** (b)(6)  
**Subject:** FW: NOTIFICATION OF ACCESS GRANTED

-----Original Message-----

**From:** McQueen-Bronson, Joyce M. <(b)(6)>  
**Sent:** Monday, November 28, 2016 12:25 PM  
**To:** Wertheimer, Laura <(b)(6)>  
**Cc:** Marshall, Susan G.  
**Subject:** Recall: NOTIFICATION OF ACCESS GRANTED

McQueen-Bronson, Joyce M. would like to recall the message, "NOTIFICATION OF ACCESS GRANTED".

**From:** Wertheimer, Laura  
**Sent:** Tue, 17 Nov 2020 14:42:21 +0000  
**To:** (b)(6)  
**Subject:** FW: NOTIFICATION OF ACCESS GRANTED

-----Original Message-----

From: McQueen-Bronson, Joyce M. (b)(6)  
Sent: Monday, November 28, 2016 12:21 PM  
To: Wertheimer, Laura (b)(6)  
Cc: Marshall, Susan G.  
Subject: FW: NOTIFICATION OF ACCESS GRANTED

Good Afternoon Ms. Wertheimer,

You have been cleared in the Main Treasury Building. This is in reference to your CIGFO meeting with Mr. Thorson, on December 15, at 10:00 am.

Please bring this document with you, when you come.

Enjoy your day.

-----Original Message-----

From: (b)(6)  
Sent: Monday, November 28, 2016 12:16 PM  
To: McQueen-Bronson, Joyce M. (b)(6)  
Subject: NOTIFICATION OF ACCESS GRANTED

Your visitor access request has been granted. See below for the details of your appointment. Please reference code:  
(b)(6)

MEETING DATES: 12/15/2016 at 10:00 a.m.

ROOM LOCATION: 4436 at Main Treasury

PERSON MEETING WITH : Eric Thorson

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- Foreign Nationals must bring a passport (this is the only acceptable form of ID)
- The appointment code referenced above

Also, you should arrive within an hour before or after the appointment time above, otherwise you will not be given access.

## FHFA-OIG Hotline Complaint: H-16-1984

Complaint By: WEB SUBMISSION Taken By: HOTLINE1 Office of Investigations, Washington DC  
Initiated Date: 12/23/2015 Received Date / Time: 12/18/2015 12:28 PM

**Complainant Release Information**

: Waive confidentiality and agree to release name and information to OIG and/or non-OIG personnel in order to investigate this complaint

: Confidentiality Expected (explain OIG policy) : Anonymous Complainant X : N/A

**Complainant Contact Information**

First Name: (b)(6); (b)(7)(C) Last Name: (b)(6); (b)(7)(C)  
MI: Gender: Male  
Home Addr 1: (b)(6); (b)(7)(C)  
Home Addr 2:  
City/State/Zip: (b)(6); MICHIGAN 48393  
Home Phone: (b)(6); (b)(7)(C) Work Phone:  
Cell Phone: Email: (b)(6); (b)(7)(C)  
Employer: Title:  
Comments:

**Complainant Type:**

Person: (Mortgage/Private Industry/Unemployed) (Not GSE)

**How did you hear about us?:**

OIG Poster Semi Annual Report  
Web Search Other: UNKNOWN,

**Program Area: (Required)**

X FHFA FHLB Fannie Mac Freddie Mac Other

**Case Type (Required)**

Other

**Allegation (Required)**

Other

**Allegation Source (Required)**

PRIVATE CITIZEN

**Subject Information (Insitution)**

Firm Name: US DEPARTMENT OF TREASURY Employer ID Number:  
Firm Addr 1:  
Firm Addr 2:  
City: State Zip:  
Firm Phone: Firm Fax:

Firm Name: FHFA Employer ID Number:  
Firm Addr 1:  
Firm Addr 2:  
City: State Zip:  
Firm Phone: Firm Fax:

**Subject Information (Person)**

First Name: BARACK Last Name: OBAMA MI:  
Gender: Male SSN:  
Home Addr 1:  
Home Addr 2:

|                                  |                                   |             |                 |
|----------------------------------|-----------------------------------|-------------|-----------------|
| City:                            |                                   | STATE ZIP:  |                 |
| Home Phone:                      |                                   | Work Phone: |                 |
| Cell Phone:                      |                                   | Email:      |                 |
| Employer:                        | EXECUTIVE OFFICE OF THE PRESIDENT | Title:      | PRESIDENT       |
| Comments:                        |                                   |             |                 |
| First Name:                      | JACOB                             | Last Name:  | LEW MI:         |
| Gender:                          | Male                              | SSN:        |                 |
| Home Addr 1:                     |                                   |             |                 |
| Home Addr 2:                     |                                   |             |                 |
| City:                            |                                   | STATE ZIP:  |                 |
| Home Phone:                      |                                   | Work Phone: |                 |
| Cell Phone:                      |                                   | Email:      |                 |
| Employer:                        | US DEPT. OF TREASURY              | Title:      | SECRETARY       |
| Comments:                        |                                   |             |                 |
| First Name:                      | TIMOTHY                           | Last Name:  | GEITHNER MI:    |
| Gender:                          | Male                              | SSN:        |                 |
| Home Addr 1:                     |                                   |             |                 |
| Home Addr 2:                     |                                   |             |                 |
| City:                            |                                   | STATE ZIP:  |                 |
| Home Phone:                      |                                   | Work Phone: |                 |
| Cell Phone:                      |                                   | Email:      |                 |
| Employer:                        | US DEPT. OF TREASURY              | Title:      | SECRETARY       |
| Comments:                        |                                   |             |                 |
| FORMER SECRETARY OF THE TREASURY |                                   |             |                 |
| First Name:                      | ED                                | Last Name:  | DEMARCO MI:     |
| Gender:                          | Male                              | SSN:        |                 |
| Home Addr 1:                     |                                   |             |                 |
| Home Addr 2:                     |                                   |             |                 |
| City:                            |                                   | STATE ZIP:  |                 |
| Home Phone:                      |                                   | Work Phone: |                 |
| Cell Phone:                      |                                   | Email:      |                 |
| Employer:                        | FHFA                              | Title:      | ACTING DIRECTOR |
| Comments:                        |                                   |             |                 |
| FORMER ACTING DIRECTOR OF FHFA   |                                   |             |                 |
| First Name:                      | MEL                               | Last Name:  | WATT MI:        |
| Gender:                          | Male                              | SSN:        |                 |
| Home Addr 1:                     |                                   |             |                 |
| Home Addr 2:                     |                                   |             |                 |
| City:                            |                                   | STATE ZIP:  |                 |
| Home Phone:                      |                                   | Work Phone: |                 |
| Cell Phone:                      |                                   | Email:      |                 |
| Employer:                        | FHFA                              | Title:      | DIRECTOR        |
| Comments:                        |                                   |             |                 |

**Narrative (Who, What, When, Where, Why, Which, Whose, How, How Much/Many/Long, and Impact):** *(Required)*

THE COMPLAINANT, (b)(6); (b)(7)(C) IS REPORTING FHFA, THE US DEPARTMENT OF TREASURY, ED DEMARCO, TIMOTHY GEITHNER, MEL WATT, JACOB LEW, AND PRESIDENT OBAMA. (b)(6) ALLEGES ALL THE SUBJECTS "HAVE COMMITTED A TAKINGS WITHOUT DUE COMPENSATION". (b)(6) STATED THE FHFA AND US DEPARTMENT OF TREASURY ARE STEALING BILLIONS OF DOLLARS FROM FANNIE MAE AND FREDDIE MAC. (b)(6) CLAIMS THIS OCCURRED "WHEN THE THIRD AMENDMENT WENT INTO EFFECT". (b)(6) BELIEVES THIS IS AN ONGOING ISSUE, AND THE RESULTS ARE AFFECTING HOUSING. (b)(6) MENTIONS THERE ARE "BACK DOOR DEALS" BETWEEN FHFA AND THE US DEPARTMENT OF TREASURY. (b)(6) DOES NOT INCLUDE ANY ADDITIONAL INFORMATION IN THE WEB FORM COMPLAINT.

**Other Notes:**

(b)(6); (b)(7)(C) CONTACTED THE FHFA-OIG HOTLINE ON 12/22/2015. (b)(6) STATED HE IS A STOCK HOLDER AND A TAX PAYER THAT IS NOT BEING PROTECTED BY THE FHFA, THE US TREASURY, AND THE PRESIDENTIAL ADMINISTRATION. (b)(6) CLAIMS FHFA IS NOT PROTECTING FNMA AND FHLMC. (b)(6) BELIEVES BOTH FHFA AND THE US TREASURY ARE NOT ALLOWING FNMA AND FHLMC TO MAKE ANY PROFITS OR TO GAIN CAPITAL. (b)(6) DID NOT MAKE ANY SPECIFIC ALLEGATIONS AGAINST MEL WATT, ED DEMARCO, TIMOTHY GEITHNER, JACOB LEW, OR PRESIDENT OBAMA. (b)(6) STATED HE INCLUDED THE INDIVIDUALS IN HIS WEB FORM COMPLAINT BECAUSE THEY ARE OR WERE IN CHARGE OF THE AGENCIES HE IS REPORTING. (b)(6) DID NOT ELABORATE ON HIS ALLEGATIONS AGAINST THE FEDERAL AGENCIES HE IS REPORTING, WHICH INCLUDED "BACK DOOR DEALS" BETWEEN FHFA AND THE DEPARTMENT OF TREASURY. (b)(6) STATED HE DID NOT HAVE ANY ADDITIONAL INFORMATION TO GIVE OVER THE PHONE THAT WAS NOT IN HIS WEB FORM COMPLAINT. (b)(6) MAILING ADDRESS IS

(b)(6); (b)(7)(C)

**Recommended Disposition:**

Close

Refer to Audits

Refer to Evaluations

X Refer to FHFA for Info

Refer to FHFA for Response

Open Case

Other: FHFA; DEPARTMENT OF TREASURY OIG

**Associated Files**

| Date       | Type                             | Name  |
|------------|----------------------------------|---|
| 12/23/2015 | HOTLINE DOCUMENT / COMMUNICATION | H161984-12-23-2015-FHFA- (b)(6); (b)(7)(C) WEB-FORM-COMPLAINT-12-18-2015.PDF                          |
| 12/23/2015 | CASE INITIATION                  | H161984_INIT.TXT  |
| 12/28/2015 | OTHER DOCUMENT                   | H161984-12-28-2015-FHFA- (b)(6); (b)(7)(C) CONFIRMATION-LETTER-12-28-2015.PDF                         |
| 12/28/2015 | REFERRAL LETTER                  | H161984-12-28-2015-FHFA- (b)(6); (b)(7)(C) REFERRAL-LETTER-FHFA-12-28-2015.PDF                        |
| 12/28/2015 | REFERRAL LETTER                  | H161984-12-28-2015-FHFA- (b)(6); (b)(7)(C) REFERRAL-LETTER-DEPARTM ENT-OF-TREASURY-OIG-12-28-2015.PDF |

Final Action Date:

12/30/15

Approving Supervisor:

(b)(6); (b)(7)(C)

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