



OFFICE OF  
**INSPECTOR GENERAL**  
U.S. DEPARTMENT OF THE INTERIOR



# SEMIANNUAL REPORT TO CONGRESS

For the Period Ending  
March 31, 2024



# OIG CONTACT INFORMATION



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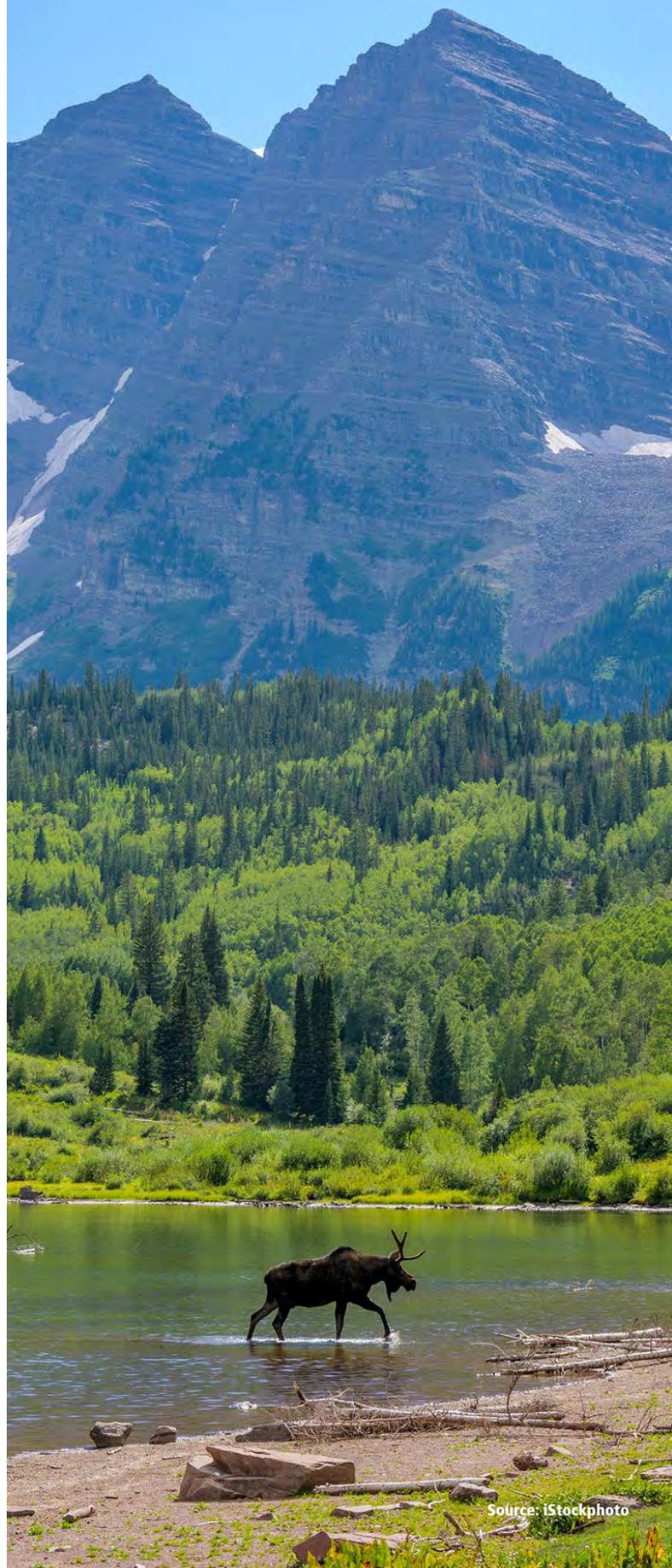
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# SEMIANNUAL REPORT TO CONGRESS OCTOBER 1, 2023–MARCH 31, 2024

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Source: iStockphoto

## Abbreviations List

<b>AIE</b>	Audits, Inspections, and Evaluations	<b>IRA</b>	Inflation Reduction Act of 2022
<b>BIA</b>	Bureau of Indian Affairs	<b>IT</b>	Information Technology
<b>BIE</b>	Bureau of Indian Education	<b>LWCF</b>	Land and Water Conservation Fund
<b>BLM</b>	Bureau of Land Management	<b>NPS</b>	National Park Service
<b>BOR</b>	Bureau of Reclamation	<b>OCIO</b>	Office of the Chief Information Officer
<b>BSEE</b>	Bureau of Safety and Environmental Enforcement	<b>OI</b>	Office of Investigations
<b>CSP</b>	Cloud Service Provider	<b>OIG</b>	Office of Inspector General
<b>DAS-M</b>	Deputy Assistant Secretary for Indian Affairs (Management)	<b>OLES</b>	Office of Law Enforcement and Security
<b>DLP</b>	Data Loss Prevention	<b>ONRR</b>	Office of Natural Resources Revenue
<b>DOI</b>	U.S. Department of the Interior	<b>OS</b>	Office of the Secretary
<b>DOJ</b>	U.S. Department of Justice	<b>OSMRE</b>	Office of Surface Mining Reclamation and Enforcement
<b>EIU</b>	Energy Investigations Unit	<b>OWF</b>	Office of Wildland Fire
<b>FY</b>	Fiscal Year	<b>PFM</b>	Office of Financial Management
<b>FWS</b>	U.S. Fish and Wildlife Service	<b>PII</b>	Personally Identifiable Information
<b>IA</b>	Indian Affairs	<b>PMB</b>	Office of Policy, Management and Budget
<b>IBC</b>	Interior Business Center	<b>SOL</b>	Office of the Solicitor
<b>IJA</b>	Infrastructure Investment and Jobs Act	<b>USPP</b>	U.S. Park Police
		<b>WFAF</b>	Women for America First
		<b>WSFR</b>	Wildlife and Sport Fish Restoration Program



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Source: iStockphoto

## Our Mission and Values

**A**s the Department of the Interior Office of Inspector General (DOI OIG), we provide independent oversight to promote accountability, integrity, economy, efficiency, and effectiveness within the DOI. We achieve our mission by conducting independent investigations, audits, inspections, and evaluations and by reporting our findings of fraud, waste, abuse, or mismanagement along with recommendations for improvement. Depending on the nature of the information, we share it with DOI officials, Congress, the U.S. Department of Justice (DOJ) and other law enforcement entities, and the public.

We use our findings to prompt corrective action when we find shortcomings and deficiencies and to prevent wrongdoing and mismanagement. We conduct outreach to those responsible for the expenditure of DOI funds, including employees, contractors, grantees, and Tribes. These outreach efforts help inform these audiences of the consequences of wrongdoing, red flags that they can identify, and how to report problems or concerns to us. We also make recommendations to the DOI for the suspension and/or debarment of recipients and potential recipients of DOI awards, which can protect taxpayer resources by preventing wrongdoers or those with a history

of poor performance or noncompliance from receiving new Federal awards.

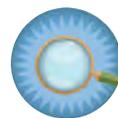
Our core values define the OIG's overall approach by guiding employee behavior and decisions at all levels. By adhering to these values—integrity, objectivity, and impact—we provide effective oversight that improves the DOI.

### INTEGRITY



We demonstrate our integrity by acting with honesty and professionalism. We treat people with dignity and respect.

### OBJECTIVITY



Objectivity is the foundation of our work. We maintain independence, gather all relevant facts, and base our findings on supportable evidence.

### IMPACT



Our work provides decision makers with information so that they can take corrective actions. We strive for continuous improvement in our own organization and the DOI.



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Source: iStockphoto

## Focus Areas of Oversight

The DOI's own responsibilities have a significant public impact, and we accordingly strive to conduct oversight that will have a positive effect on the DOI's programs and operations. To arrive at focus areas for our oversight, we considered the DOI's three major management challenges as we have defined them—managing spending, delivering core services, and ensuring health and safety—and stakeholder priorities, prior work, and emerging threats or vulnerabilities. The work we completed this reporting period addressed several areas, which are summarized below.

### CLIMATE CHANGE RESPONSE



The DOI has identified climate change as a cross-cutting issue that presents challenges related to how it fulfills its responsibility to Tribal communities; manages land use, water resources, and wildlife and their habitats; and adapts to the frequency and severity of natural disasters. Natural disasters can expose Federal real property assets—including office buildings, levees, roads, and bridges—to physical damage that can require substantial resources to repair or rebuild. We focus our oversight on the DOI's expenditures of monies and monitoring of grants and whether the DOI can define success in addressing the challenges that climate change poses.

### CYBERSECURITY



The DOI relies on complex, interconnected IT systems to carry out daily operations. Our oversight in this area helps ensure that the DOI's systems are protected from external threats and comply with Federal standards and regulations.

### DATA QUALITY



The DOI relies on a wide variety of data to perform its mission, and the quality and accuracy of this data substantially affects how the DOI accomplishes its mission. Our work continues to identify data reliability issues across a variety of DOI programs. Without complete, timely, and accurate data, the DOI will continue to face challenges in fostering accountability and accomplishing its mission efficiently.

### DEFERRED MAINTENANCE



DOI officials have stated repeatedly that the DOI has had insufficient funding for annual maintenance for its varied resources and assets—including national parks, historic sites, and Indian schools—and that this continues to pose a risk to public and employee health and safety. When maintenance and repairs are not completed on schedule, work may be delayed, or deferred—the DOI refers to this as deferred maintenance.



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## ENERGY



We conduct oversight of the implementation of DOI programs that manage lands, subsurface rights, and offshore areas that produce approximately 30 percent of the Nation's domestically produced energy—including oil, gas, coal, hydropower, and renewable energy.

## FINANCIAL MANAGEMENT



The DOI manages significant financial assets, including contracts and financial assistance awards as well as property and other resources. The OIG's oversight of these programs ensures taxpayer dollars are spent appropriately.

## INFRASTRUCTURE SPENDING



Infrastructure spending includes projects funded by the Great American Outdoors Act, the Infrastructure Investment and Jobs Act (IIJA), the Inflation Reduction Act of 2022 (IRA), and other sources. Since the passage of the IIJA in November 2021, the DOI reported that it has invested more than \$7.3 billion in over 1,300 projects Nationwide and hired more than 450 staff across bureaus and offices to implement new programming. Our series of flash reports, combined with reviews examining the DOI's preparedness to expend and oversee supplemental funds, help ensure that stakeholders understand the DOI's approach to these programs and identify lessons learned.

## PUBLIC HEALTH AND SAFETY



OIG oversight of programs in this area ensures the DOI upholds its responsibility for the safety of more than 70,000 employees, as well as members of the public who visit or live near the over 500 million acres of DOI-managed lands. The

DOI's law enforcement responsibilities include Indian Country communities as well as resource protection, public lands visitor safety, special event management, and crowd control in areas that require multiple agencies to coordinate. Among executive branch departments, the DOI has the fourth largest law enforcement component.

## RESPONSIBILITY TO NATIVE AMERICANS



The DOI is the primary Federal agency charged with carrying out the United States' trust responsibility to American Indians and Alaska Natives. The DOI provides services to 574 federally recognized Tribes and has trust responsibilities for extensive mineral resources on Tribal lands. Our oversight in this area helps ensure that DOI programs fulfill their responsibilities to these communities and that the DOI expends funds appropriately.

## WATER AND POWER MANAGEMENT



Oversight of the DOI's water programs, such as conservation projects and ecosystem restoration to address drought, helps ensure that the DOI—the largest wholesaler of water in the country—complies with relevant guidance for managing the delivery of water, protecting habitats, and the generation of hydroelectric power.

## WORKPLACE CULTURE AND HUMAN CAPITAL



Workplace culture and management of human capital affect the DOI's ability to execute its mission efficiently. Reviews and investigations of workplace culture and human capital hold the DOI and its workforce accountable to Government standards and regulations.



# SEMIANNUAL REPORT TO CONGRESS OCTOBER 1, 2023–MARCH 31, 2024

## Message From the Inspector General

It is my pleasure to submit this semiannual report detailing our oversight of the U.S. Department of the Interior between October 1, 2023, and March 31, 2024. As described throughout this report, our oversight work during this reporting period continued to address the highest-risk programs and operations within the DOI.

For example, our Office of Investigations (OI) addresses a wide range of criminal, civil, and administrative issues, and its work covers the full spectrum of DOI programs. For instance, OI's work during this reporting period addressed the National Park Service's (NPS) actions in preparing for the demonstration at the Ellipse on January 6, 2021, and a lack of clarity in oversight responsibilities for childcare centers operating in national parks.

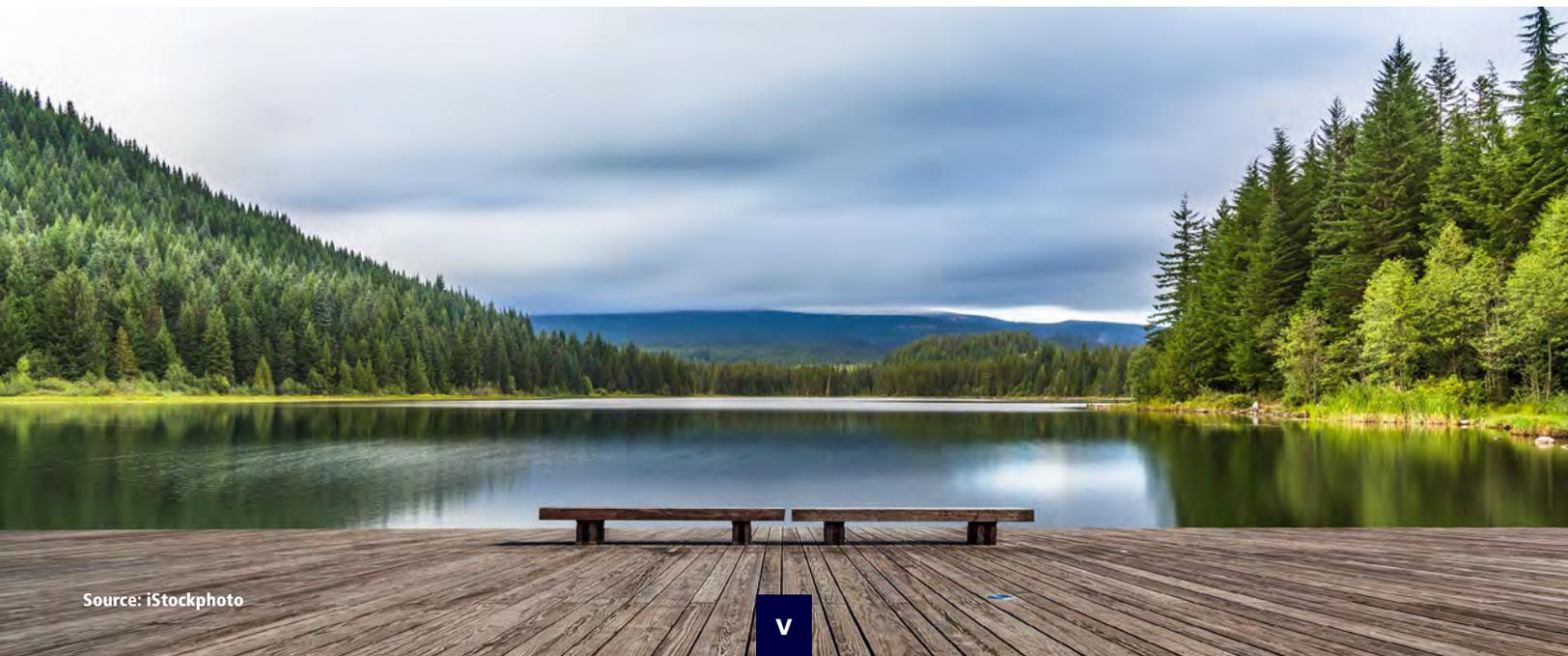
The results of the Energy Investigations Unit (EIU) are also particularly notable. In this reporting period, EIU obtained two substantial settlements collectively totaling more than \$60 million for False Claims Act violations that



resulted in underpayment of royalties on oil and gas leases on Federal and Native American lands. One case resulted in a \$34.6 million settlement for oil and gas royalty underpayment as well as an additional \$10 million payment to the Office of Natural Resources Revenue (ONRR). Another EIU case resulted in a \$16 million settlement, again for oil and gas royalty underpayment. These two recoveries illustrate the meaningful financial results that our investigative work brings to the Federal Government and accordingly to the American public.

We have also continued core oversight work that addresses key risks facing the DOI—for example, cybersecurity, health and safety, energy, deferred maintenance, and financial management. This semiannual report highlights several projects that examined these areas:

- Our evaluation of the DOI's cyber risk management and governance of cloud-based environments found that the DOI failed to implement and regularly test required controls to protect sensitive data contained in a cloud-based system from unauthorized access.





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- Our audit of the NPS' management of a guard services contract at the Statue of Liberty National Monument found that the DOI was not taking sufficient action to ensure the contractor met all contract terms and conditions, including some that were put in place to help ensure that potential threats to visitors and property are identified and addressed. For example, we observed two contract employees engaged on their personal cell phones rather than monitoring screening machines.
- Our evaluation of the DOI's wildland firefighting bureaus found that many vehicles were not routinely inspected for mechanical and safety issues in accordance with bureau requirements. This can cause risks to the health and safety of wildland firefighters and could hamper their effectiveness.
- Our evaluation of the Bureau of Indian Education (BIE)'s deferred maintenance found that Indian Affairs (IA) was unable to effectively manage deferred maintenance of school facilities due, in part, to funding delays, the practice of categorizing work orders as deferred maintenance based on a monetary threshold rather than on the type of work at issue, limited project management capacity, and unreliable work order data.
- Our evaluation of the NPS' Land and Water Conservation Fund (LWCF) State Side Program, which provides grants to State governments to create and expand outdoor recreation, found that the NPS did not adequately monitor States' administration of LWCF funds. Significant funding level increases from \$110 million in fiscal year (FY) 2017 to \$258 million in FY 2020 to \$443 million in FY 2021 amplify the importance of monitoring LWCF real property to avoid and to reduce the potential for ineligible costs and mismanagement of LWCF funds.

In each report, we issued actionable recommendations that, if implemented, will improve the DOI's operations and its ability to fulfill its mission.

Our Office of Audits, Inspections, and Evaluations (AIE) has emphasized the importance of follow-up and implementation of the recommendations that we made in these and many other reports. In particular, AIE modernized and refined its follow-up process in July 2023 to ensure that actions are taken promptly and effectively.

We are beginning to see the benefits of this revised recommendations process. For example, the Department is beginning to implement recommendations before our report issuance. Just this reporting period, 17 percent (25 of 145) were implemented before the final report was issued, and the DOI had already recovered \$429,422 of disallowed costs. These results are the product of ongoing communication and engagement with counterparts in the DOI, and we appreciate the bureaus' efforts to provide information and actions that allow us to close these recommendations.

In keeping with our renewed focus on recommendations' implementation, Appendix 1 of this semiannual report includes new graphic representations of the data related to reports with open recommendations. In addition, Appendix 2 identifies all significant unimplemented recommendations as of April 1, 2024. This information provides the DOI and the American public with a summary of these high-impact unimplemented recommendations.

Our talented staff deserve the credit for the accomplishments reflected in this semiannual report, and I look forward to continuing to identify ways that the DOI can improve its programs and practices.

Mark Lee Greenblatt  
Inspector General



# HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

## STATISTICAL HIGHLIGHTS | OCTOBER 1, 2023–MARCH 31, 2024

### REPORTING ACTIVITIES



### RECOMMENDATIONS ISSUED

**145**  
Recommendations

**\$2,221,314**  
Questioned Costs-Unallowable

**\$10,125,275**  
Questioned Costs-Unsupported

Note: No funds for better use were identified during this reporting period

### New Significant & Unresolved Recommendations

● Significant    ● Unresolved    ● Both



### RECOMMENDATIONS CLOSED



**97**  
Recommendations

**\$468,607**  
Disallowed-Unallowable

**\$139,689**  
Disallowed-Unsupported



## FEATURED REPORTS

### THE U.S. DEPARTMENT OF THE INTERIOR NEEDS TO BETTER PROTECT DATA STORED IN THE CLOUD FROM THE RISK OF UNAUTHORIZED ACCESS (2022-ITA-025)



We found that weaknesses in DOI's cyber risk management and governance could cause mission disruptions, compromised data, and misuse of public funds. We evaluated whether the DOI's cloud-computing security controls prevent the loss of sensitive DOI data hosted by cloud service providers (CSPs). As part of our evaluation, we also assessed the DOI's internal controls for detecting and preventing the acquisition and deployment of unapproved and unauthorized cloud services. Finally, we evaluated whether selected DOI contracts with

CSPs incorporated recommended best practices for mitigating key business and IT security risks associated with moving DOI systems and data into a cloud-computing environment.

To determine the extent to which the DOI's cloud-computing security controls prevent the loss of sensitive data hosted by CSPs, we selected a key DOI cloud-based system for detailed testing. We found that the DOI failed to implement and regularly test required controls to protect sensitive data contained in the system from unauthorized access. We also reviewed cloud-computing security controls and found that the DOI did not have a complete inventory of its cloud-based systems and did not ensure that bureaus purchased services using procurement contracts and from Federal Risk and Authorization Management Program-approved



## HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

CSPs. These deficiencies occurred because the DOI:

1. Did not ensure the effectiveness of the cloud-based system's data loss prevention (DLP) controls.
2. Allowed employees to bypass the DOI's Cloud Program Office when acquiring cloud-computing systems with purchase cards.
3. Did not impose penalties when CSPs failed to meet contractually required service levels.

We acknowledge that the DOI has improved its acquisition and implementation of cloud-computing services since our prior evaluation. Nonetheless, weaknesses in the DOI's cybersecurity program, including in cyber risk management, contractor oversight, and cloud procurement practices, put sensitive personally identifiable information (PII) at high risk of unauthorized access and potentially impeded the DOI from fully realizing the benefits of moving its systems' data into a cloud. A PII breach of DOI CSP-hosted data could cost the DOI millions of dollars for credit-monitoring services and erode public trust.

According to the DOI, the cloud-based system we selected for testing contains sensitive PII for both DOI and non-DOI Federal employees. Sensitive PII could include, for example, names, social security numbers, biometric data records, credit card information, date and place of birth, or mother's maiden name. The system has been authorized to operate in a cloud for several years. Moreover, the DOI has designated the system as a high-value asset. High-value assets are systems that often contain sensitive data or support mission-critical operations. A breach of a high-value asset can be expected to have a serious adverse effect on DOI operations and may result in the loss of sensitive data.

As part of a weeklong data security test, we conducted technical testing of the DLP

solution using fictitious PII. We used a publicly available web application to generate our fictitious sensitive PII. The PII was created using appropriate rules necessary to create data that would appear valid to the DOI's security tools.

We found that the DOI's DLP solution did not prevent or detect our exfiltration tests. We successfully exfiltrated more than a gigabyte of sensitive PII, containing more than 30 million fictitious sensitive PII records from the subject system.

We also found that deficiencies in the Department's governance practices resulted in the acquisition and deployment of cloud services from unapproved CSPs. As a result, the Department did not have a complete inventory of its cloud systems or assurance that the cloud services met Federal requirements. Finally, we found that the Department can improve oversight of its CSPs both by enforcing penalties when CSPs fail to meet contractually required service levels and ensuring that contracts with CSPs incorporate required Office of the Chief Information Officer standards and best practices for procuring cloud services.

We made 10 recommendations that, if implemented, would help strengthen the Department's cyber risk management, contractor oversight, and IT governance practices for its cloud services. All recommendations still require implementation.

### **THE NATIONAL PARK SERVICE SHOULD INCREASE MONITORING AND OVERSIGHT TO PROTECT THE INTEGRITY AND RECREATIONAL VALUE OF THE LAND AND WATER CONSERVATION FUND STATE SIDE PROGRAM (2021-ER-026)**



We evaluated the NPS' LWCF State Side program, which provides grants to State Governments to create and expand outdoor recreation, for FYs 2017 through 2020. We reviewed the extent to which the NPS monitored the program to



## HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

ensure States adhered to the Land and Water Conservation Fund Act, DOI policies, the LWCF Manual, and other relevant Federal regulations. We also reviewed the grant award process to determine whether the NPS awarded and distributed LWCF grants in accordance with the LWCF Manual and the Notice of Funding Opportunity guidelines.

LWCF State Side funding levels have significantly increased from \$110 million in FY 2017 to \$258 million in FY 2020 to \$443 million in FY 2021. While these increases present opportunities to further the impact of the State Side program, they also amplify the importance of monitoring LWCF real property to avoid loss of property and to reduce the potential for ineligible costs and mismanagement of LWCF funds, which could threaten the success of the program.

We found that the NPS did not adequately monitor States' administration of LWCF funds. Notwithstanding policies and regulations requiring the States to provide such information to the DOI on a regular basis, the NPS did not maintain an accurate or complete LWCF real property listing to account for LWCF project sites in all 56 States, territories, and the District of Columbia or ensure that States completed post-completion inspection reports to verify LWCF sites were used in accordance with the Act. The NPS also failed to conduct program reviews, did not collect and analyze financial and performance reports in some cases, and did not track the States' eligibility to receive funds. Additionally, we found that the NPS did not ensure that States complied with the requirements for land acquisition, causing us to question \$454,500 (\$227,250 Federal share) spent on a noncompliant appraisal as an unallowable cost. NPS officials stated that these deficiencies occurred due to an inaccurate real property database, lack of staff and funding, and inoperable reporting systems.

In addition, we found that the NPS did not have written policies defining the amount of time it



Source: iStockphoto

should take to award project grants to recipients and did not track informally established targets. As a result, the NPS missed its own informal grant application approval target dates by as many as 515 days. According to State officials with whom we spoke, the NPS' delays in approving LWCF grant applications limited States' access to LWCF funds and created State program inefficiencies, such as construction project delays; inflated project costs; and, in some instances, the cancellation of potential projects.

We made 13 recommendations that, if implemented, would improve the NPS' performance of administrative, oversight, and monitoring responsibilities for the LWCF State Side program. Twelve recommendations still require implementation.

### **INDIAN AFFAIRS IS UNABLE TO EFFECTIVELY MANAGE DEFERRED MAINTENANCE OF SCHOOL FACILITIES (2022-CR-036)**



Indian Affairs, in collaboration with the Bureau of Indian Affairs (BIA) and BIE, manages a portfolio of school facilities and structures that requires ongoing maintenance and repair to mitigate risks to



## HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

the health and safety of staff and students. As of September 2022, IA reported in its facility management system that it would cost more than \$1 billion to address its deferred maintenance at school facilities.

We found that IA was unable to effectively manage deferred maintenance due, in part, to funding delays, its practice of processing work orders based on a monetary threshold, limited project management capacity, and unreliable work order data. Specifically, we found that work on deferred maintenance has been delayed, in part, because IA used a \$2,500 monetary threshold, rather than the type of maintenance or repair needed, when designating work orders as “deferred maintenance.” For example, we found instances of preventive maintenance, equipment, and other nondeferred maintenance work orders processed as deferred maintenance.

While school facility staff can immediately address operations and maintenance work, deferred maintenance work orders require a more time-intensive funding and approval process that must go through multiple layers of approval. Further, we identified approved deferred maintenance work orders that, even

22 years after approval, were still not funded. IA and other officials stated that the lack of managers to oversee projects contributed to the delays in funding and completing approved work orders. Based on our visits to 10 schools, we found that facility assets had deteriorated due to delays in schools receiving funding to make necessary repairs.

Additionally, we found that IA, BIE, and BIA cannot properly manage the deferred maintenance work orders due to unreliable data in the IA facility management system. More than half of the deferred maintenance work orders we reviewed at schools we visited were listed as open in the system, even though the work had been addressed. This leads to inaccurate information regarding the amount of reported deferred maintenance and the work that needs to be done at these schools, which may affect project prioritization or funding decisions.

Without reliable deferred maintenance data and standardized policies and procedures, IA and BIE cannot appropriately prioritize their deferred maintenance projects or accurately estimate costs of deferred maintenance at Indian education facilities. We made nine recommendations that, if implemented, will help IA and BIE improve the management of deferred maintenance at school facilities. All recommendations still require implementation.

### REPORTS ISSUED

#### **FLASH REPORT: ECOSYSTEM RESTORATION AND RESILIENCE PROGRAMS – THE U.S. DEPARTMENT OF THE INTERIOR PREPARES TO SPEND \$1.36 BILLION (2022-INF-050)**



We issued this flash report to provide information

regarding IJA-funded ecosystem restoration and resilience programs and to discuss program risks, such as overlapping funding and potential capacity limitations across bureaus, offices, and external partners.



Source: iStockphoto



# HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

## INSPECTOR GENERAL'S STATEMENT SUMMARIZING THE MAJOR MANAGEMENT AND PERFORMANCE CHALLENGES FACING THE U.S. DEPARTMENT OF THE INTERIOR, FISCAL YEAR 2023 (2023-ER-012)



We summarized what we have determined to be the most significant management and performance challenges facing the DOI for FY 2023.

## INDEPENDENT AUDITORS' REPORT ON THE U.S. DEPARTMENT OF THE INTERIOR'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2023 AND 2022 (2023-FIN-021)

 KPMG found three material weaknesses and one significant deficiency in the DOI's financial reporting internal controls. KPMG made nine recommendations to address the identified findings.

## INDEPENDENT AUDITORS' REPORTS ON THE TRIBAL AND OTHER TRUST FUNDS AND INDIVIDUAL INDIAN MONIES TRUST FUNDS FINANCIAL STATEMENTS FOR FISCAL YEARS 2023 AND 2022 (2023-FIN-020)

 KPMG audited trust funds financial statements from BTFA and found no material weaknesses in internal control over financial reporting (including safeguarding assets) and compliance with laws and other matters.

## THE U.S. DEPARTMENT OF THE INTERIOR AND ITS BUREAUS MADE PROGRESS IMPLEMENTING CORRECTIVE ACTIONS TO IMPROVE DISASTER PREPAREDNESS (2022-WR-041)

 The DOI took actions to address the six recommendations we reviewed.

We determined all six recommendations have been implemented.

## U.S. FISH AND WILDLIFE SERVICE GRANTS AWARDED TO THE STATE OF CONNECTICUT, DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION, FROM JULY 1, 2019, THROUGH JUNE 30, 2021, UNDER THE WILDLIFE AND SPORT FISH RESTORATION PROGRAM (2022-CR-038)

 We found that the Connecticut Department of Energy and Environmental Protection did not ensure that WSFR grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities and did not comply with applicable laws and regulations, U.S. Fish and Wildlife Service (FWS) guidelines, and grant agreements. Specifically, we found that the Department had unsupported other direct costs and in-kind contributions, unallowable central service costs, an unallowable indirect cost base, and control deficiencies.

## U.S. FISH AND WILDLIFE SERVICE GRANTS AWARDED TO THE STATE OF TENNESSEE, WILDLIFE RESOURCES AGENCY, FROM JULY 1, 2020, THROUGH JUNE 30, 2022, UNDER THE WILDLIFE AND SPORT FISH RESTORATION PROGRAM (2023-ER-002)

 We found that the Tennessee Wildlife Resources Agency generally ensured that WSFR grant funds awarded by the FWS and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We found, however, control deficiencies with subaward risk assessments and monitoring, subaward public reporting, unsupported in-kind contributions, inadequately tracked and incorrectly reported program income, unallowable use of a shooting range, and inaccurate multiyear license counts.



# HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

## **PROGRESS MADE BY THE U.S. DEPARTMENT OF THE INTERIOR IN IMPLEMENTING GOVERNMENT CHARGE CARD RECOMMENDATIONS, FISCAL YEAR 2023 (2024-FIN-002)**

**\$** The DOI has implemented many of our past audit recommendations addressing Government charge card internal controls. Four recommendations are resolved but have not yet been implemented.

## **U.S. FISH AND WILDLIFE SERVICE GRANTS AWARDED TO THE STATE OF NEW YORK, DEPARTMENT OF ENVIRONMENTAL CONSERVATION, DIVISION OF FISH AND WILDLIFE, FROM APRIL 1, 2019, THROUGH MARCH 30, 2021, UNDER THE WILDLIFE AND SPORT FISH RESTORATION PROGRAM (2022-ER-033)**

**\$** We found that the New York Department of Environment Conservation, Division of Fish and Wildlife, did not ensure that WSFR grant funds awarded by FWS and State hunting and fishing license revenue were used for allowable fish and wildlife activities and did not comply with

applicable laws and regulations, FWS guidelines, and grant agreements. Specifically, we found issues with in-kind contributions; therefore, we questioned \$9,943,832 in costs. We also identified a potential diversion of license revenue and internal control issues related to subawards and inventory. These were similar to equipment issues we identified in two of our three prior audits, dating back to our report issued in 2008.

## **U.S. FISH AND WILDLIFE SERVICE GRANTS AWARDED TO THE STATE OF NEBRASKA, GAME AND PARKS COMMISSION, FROM JULY 1, 2019, THROUGH JUNE 30, 2021, UNDER THE WILDLIFE AND SPORT FISH RESTORATION PROGRAM (2022-CR-032)**

**\$** We found that the Nebraska Game and Parks Commission generally ensured that WSFR grant funds awarded by FWS and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We also found some inaccurate reporting of in-kind contributions.

Source: iStockphoto





## HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

### **U.S. FISH AND WILDLIFE SERVICE GRANTS AWARDED TO THE STATE OF IOWA, DEPARTMENT OF NATURAL RESOURCES, FROM JULY 1, 2019, THROUGH JUNE 30, 2021, UNDER THE WILDLIFE AND SPORT FISH RESTORATION PROGRAM (2022-WR-004)**

**\$** We found that the Iowa Department of Natural Resources generally ensured that WSFR grant funds awarded by FWS and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We found some issues with potential diversion of license revenue and potential loss of control over real property.

### **U.S. FISH AND WILDLIFE SERVICE GRANTS AWARDED TO THE STATE OF INDIANA, DEPARTMENT OF NATURAL RESOURCES, DIVISION OF FISH AND WILDLIFE, FROM JULY 1, 2020, THROUGH JUNE 30, 2022, UNDER THE WILDLIFE AND SPORT FISH RESTORATION PROGRAM (2023-CGD-034)**

**\$** We found that the Indiana Department of Natural Resources, Division of Fish and Wildlife, ensured that grant funds and license revenue were used for allowable activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements.

### **U.S. FISH AND WILDLIFE SERVICE GRANTS AWARDED TO THE STATE OF WYOMING, GAME AND FISH DEPARTMENT, FROM JULY 1, 2020, THROUGH JUNE 30, 2022, UNDER THE WILDLIFE AND SPORT FISH RESTORATION PROGRAM (2023-CGD-037)**

**✓** We found that the Wyoming Game and Fish Department ensured that grant funds and license revenue were used for allowable activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements.



Source: National Interagency Fire Center

### **THE U.S. DEPARTMENT OF THE INTERIOR DID NOT ENSURE ITS WILDLAND FIREFIGHTING BUREAUS CONDUCTED ROUTINE VEHICLE INSPECTIONS (2022-ER-021)**

**✓** We found that the DOI's wildland firefighting vehicles were not routinely inspected for mechanical and safety issues in accordance with bureau requirements. We noted differing inspection and preparedness review practices across bureaus and a lack of Departmentwide policy and oversight to implement a single, coordinated wildland firefighting program.

### **U.S. FISH AND WILDLIFE SERVICE GRANTS AWARDED TO THE STATE OF ARIZONA, GAME AND FISH DEPARTMENT, FROM JULY 1, 2019, THROUGH JUNE 30, 2021, UNDER THE WILDLIFE AND SPORT FISH RESTORATION PROGRAM (2022-WR-003)**

**\$** We found that the Arizona Game and Fish Department did not ensure that grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities. We also found that it did not comply with applicable laws and regulations, FWS guidelines, and grant agreements. We questioned costs exceeding \$2 million.



# HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS



Source: OIG.

## **THE NATIONAL PARK SERVICE DID NOT ADEQUATELY OVERSEE THE GUARD SERVICES CONTRACT AT THE STATUE OF LIBERTY NATIONAL MONUMENT (2022-CGD-052)**



We found that the DOI had not taken sufficient action to ensure that the contractor met all contract terms and conditions. Specifically, we observed two contract employees engaged on their personal cell phones rather than monitoring screening machines, and neither the Contractor nor NPS could identify the whereabouts of 17 separated contract employees' DOI ID cards. In addition, neither the Contractor nor NPS could locate 9 percent of personnel documents, leaving us unable to determine whether some contract employees met the required qualifications. We also identified \$970,576 in claimed costs that were unsupported or unapproved as a result of an inadequate and inappropriate timekeeping system.

## **U.S. FISH AND WILDLIFE SERVICE GRANTS AWARDED TO THE STATE OF LOUISIANA, DEPARTMENT OF WILDLIFE AND FISHERIES, FROM JULY 1, 2019, THROUGH JUNE 30, 2021, UNDER THE WILDLIFE AND SPORT FISH RESTORATION PROGRAM (2023-CR-001)**



We determined that the Louisiana Department of Wildlife and Fisheries generally ensured that grant funds

and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We found, however, issues with unallowable leave benefits, unsupported in-kind contributions, and control deficiencies.

## **THE U.S. DEPARTMENT OF THE INTERIOR SHOULD COMPLY WITH REQUIREMENTS IN INFRASTRUCTURE INVESTMENT AND JOBS ACT SECTION 40206, "CRITICAL MINERALS SUPPLY CHAINS AND RELIABILITY" (2023-ISP-013)**



We found the Interagency Working Group on Mining Regulations, Laws, and Permitting did not fully meet IJIA Section 40206 reporting and performance metric requirements. Because its report did not address all statutory topics, Congress and relevant Federal agencies may not have all the information needed to determine whether or how to modify mining laws, regulations, and the permitting process.

## **FLASH REPORT: THE BUREAU OF RECLAMATION'S DROUGHT MITIGATION PLANS AND ACTIVITIES (2023-WR-032)**



The IRA authorizes \$4 billion in appropriations for the Bureau of Reclamation to mitigate drought in the Reclamation States of Arizona, California, Colorado, Idaho, Kansas, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, and Wyoming. We issued this flash report to provide information on BOR's use of IRA funding to mitigate drought. We describe risks, identify how BOR has stated that it plans to use IRA funding to mitigate drought, and discuss BOR's oversight and reporting strategy for the funds.



# HIGHLIGHTS FROM THE OFFICE OF INVESTIGATIONS

STATISTICAL HIGHLIGHTS | OCTOBER 1, 2023–MARCH 31, 2024

## INVESTIGATIVE ACTIVITIES

### Complaints

- Referred to the Department
- Complaints Received



### Investigations

- Opened
- Closed



## CRIMINAL PROSECUTION ACTIVITIES

- Indictments/Informations
- Convictions
- Sentencings



Note: These formulas represent the number of judgments and the resulting penalties. For example, 7 judgments resulted in a total of 276 months of probation.

### Criminal Matters

- Referred for Prosecution
- Declinations



## CIVIL INVESTIGATIVE ACTIVITIES

- Referrals
- Declinations



2: \$30,057,860 Civil Settlements

1: \$110,220 Civil Recovery

## ADMINISTRATIVE INVESTIGATIVE ACTIVITIES

### 2 Personnel Actions

- 1 Removal
- 1 Resignation

### 6 Procurement Remedies

- 5 Debarments
- 1: \$169,852 Recovery of Over Payment

### 1 Administrative Remedy

- 1: \$10,000,000 Administrative Settlement

### 7 General Policy Actions

## ROYALTIES

- 0: \$0 Regulatory Penalty
- 1: \$12,280,705 Settlement Agreement

## 3 PAST DUE RESPONSES

- 2 NPS
- 1 BSEE



# HIGHLIGHTS FROM THE OFFICE OF INVESTIGATIONS



Source: iStockphoto

## FEATURED REPORTS

### ENERGY INVESTIGATIONS RESULT IN \$60.6 MILLION IN SETTLEMENTS

Our Energy Investigations Unit (EIU) identifies risks and potential fraud in the DOI's energy, mineral, and revenue collection programs and investigates complex energy matters involving fraud and abuse in the DOI's multibillion-dollar energy royalties portfolio. During this reporting period, EIU's investigative work resulted in two substantial settlements—totaling \$60.6 million—for False Claims Act violations regarding underpaid royalties on oil and gas leases on Federal and Native American lands.

EIU worked closely with the DOJ's Civil Division, Commercial Litigation Branch, Fraud Section; the U.S. Attorney's Office for the Southern District of Texas; the U.S. Attorney's Office for the District of Colorado; and the DOI's Office of the Solicitor and ONRR on these cases. Investigations such as these help ensure that revenues generated from natural resources under Federal jurisdiction are appropriately accounted for and collected and that companies meet their legal responsibilities for mineral leases on Federal or Native American lands.

### HILCORP SAN JUAN RESOLVES FALSE CLAIMS ACT CLAIMS FOR OIL AND NATURAL GAS ROYALTY UNDERPAYMENTS TO THE UNITED STATES



**DOJ Press Release:** In February 2024, Hilcorp San Juan L.P. (Hilcorp), an oil and gas company in Aztec, New Mexico, and Houston, Texas, agreed to pay \$34.6 million to resolve allegations that it knowingly underpaid royalties owed on oil and natural gas leases on Federal lands. The settlement resolved allegations that Hilcorp knowingly made payments to the Federal Government based on estimated volumes, from August 2017 through December 2018, and did not subsequently update its payments to reflect actual volumes, as required. This resulted in a significant underpayment of royalties owed to the United States. In addition, Hilcorp agreed to pay an additional \$10 million to ONRR for additional unpaid royalties.

### XTO AGREES TO PAY \$16 MILLION TO RESOLVE NATURAL GAS ROYALTY UNDERPAYMENTS TO THE UNITED STATES



**DOJ Press Release:** In November 2023, XTO Energy Inc. (XTO) agreed to pay \$16 million to resolve allegations that it knowingly underpaid royalties



## HIGHLIGHTS FROM THE OFFICE OF INVESTIGATIONS

owed on natural gas produced from Federal and Native American lands. The settlement resolves allegations that XTO improperly deducted costs necessary to put the gas in marketable condition, deducted costs of transporting carbon dioxide, and failed to pay royalties on carbon dioxide.

### REVIEW OF THE U.S. DEPARTMENT OF THE INTERIOR'S ACTIONS RELATED TO JANUARY 6, 2021 (21-0286)



We reviewed the actions of the NPS and U.S. Park Police (USPP) in preparing for the Women for America First (WFAF) demonstration at the Ellipse on January 6, 2021. Our review focused primarily on the NPS' permitting process and related activities, although we also considered information-sharing between the NPS, the USPP, and their law enforcement partners. In addition, we reviewed the USPP's law enforcement activities on January 6 with a particular focus on WFAF's demonstration, the National Mall, and the response at the U.S. Capitol.

On December 19, 2020, WFAF first sought permission to hold a demonstration in Washington, DC on January 6, 2021, the date that the U.S. Congress was scheduled to meet and certify Electoral College votes and officially declare the results of the 2020 presidential election. On December 29, WFAF requested to hold this demonstration at the Ellipse.

In preparation for WFAF's demonstration at the Ellipse, the NPS coordinated with WFAF on logistics, required documentation, and security. Throughout the permitting process, the NPS asked WFAF if it planned to march after the demonstration, and WFAF repeatedly stated that it did not.

On January 1, 2021, the NPS issued a permit to WFAF authorizing it to conduct its demonstration at the Ellipse. Based on WFAF's application, the permit stated that 5,000 people were expected to attend and that the permit did not authorize a march from the Ellipse. Also on January 1, the



Source: U.S. Park Police

USPP and the NPS received confirmation from the U.S. Secret Service that President Donald Trump would be attending WFAF's demonstration.

In the days leading up to its demonstration, WFAF requested changes to its permit application, including notifying the NPS on January 3 that it expected an increase in the number of anticipated attendees from 5,000 to eventually 30,000. During this time, the USPP and its law enforcement partners continued to assess potential security threats and threats of violence on January 6 but concluded that the information they had was not specific enough to be deemed credible.

On January 6, USPP officers began arriving at the Ellipse at around 4:00 a.m. By approximately 7:00 a.m., hundreds of people were waiting to enter the Ellipse for WFAF's demonstration, which was scheduled to begin at 9:00 a.m. In addition, hundreds of attendees arrived at the Ellipse with backpacks and bags, which they abandoned around the National Mall because they were not permitted in the demonstration. Separately, USPP officers were confronted with



## HIGHLIGHTS FROM THE OFFICE OF INVESTIGATIONS

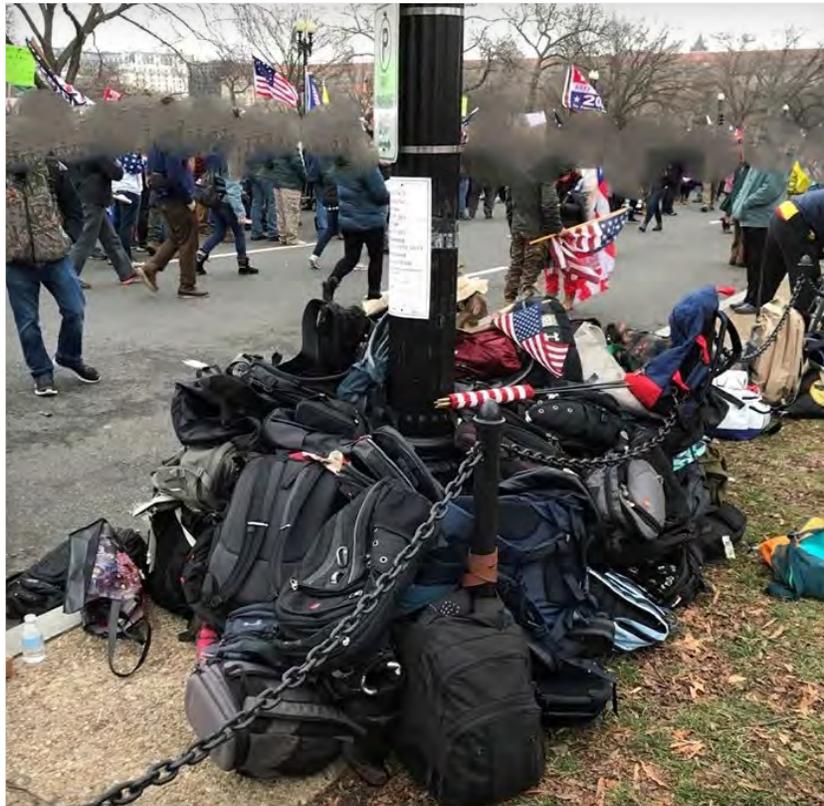
large, sometimes aggressive crowds and reported numerous armed individuals around the National Mall. Throughout the morning, the USPP and other law enforcement officials arrested several people around the National Mall for assault and possession of firearms, and USPP officers arrested one individual outside the Washington Monument.

WFAF's demonstration began at approximately 9:00 a.m., and President Trump began his speech at approximately 12:00 p.m. Several times during his speech, the President called for the crowd to march to the U.S. Capitol at the conclusion of the demonstration. After the President's speech, many demonstration attendees began moving toward the U.S. Capitol.

At approximately 1:31 p.m., the USPP received a report that U.S. Capitol Police (USCP) and DC Metropolitan Police Department (MPD) officers were heavily engaged with protesters at the U.S. Capitol. At 1:45 p.m., the USCP and MPD requested USPP assistance. The USPP arrived at the U.S. Capitol at approximately 2:00 p.m.

We concluded that the NPS complied with legal requirements in issuing the permit for WFAF's demonstration. However, we also concluded that NPS safety officials did not review WFAF's fire and life safety documentation or conduct a site inspection as required by NPS policy. The NPS did not comply with notice requirements regarding prohibited items at the Ellipse, including the prohibition on backpacks and bags, but did comply with notice requirements with respect to access restrictions around the Washington Monument on January 6. The NPS also failed to retain pre-demonstration photographs of the event site that could have been used to seek recovery for damages to Federal property.

Separately, we found that WFAF intentionally failed to disclose information to the NPS regarding its knowledge of a post-demonstration march.



Source: U.S. Park Police

Finally, we found no evidence that the USPP failed to exercise its law enforcement responsibilities in accordance with policy on January 6 at either the Ellipse or the U.S. Capitol.

### **THE NATIONAL PARK SERVICE SHOULD CLARIFY OVERSIGHT RESPONSIBILITIES FOR CHILDCARE CENTERS OPERATING IN NATIONAL PARKS (22-0609)**



In the course of other work, we learned that Yosemite National Park Childcare Center (Yosemite Childcare Center) operated two childcare facilities at Yosemite National Park. We identified what appears to be a lack of clarity regarding the requirements set forth in the relevant NPS guidance—namely, *Special Directive 85-1*, a 1985 directive that established requirements for all daycare centers on NPS lands. In particular, there appears to be uncertainty as to whether the two facilities must be licensed by the State of California and, if not, what requirements apply to these centers and



# HIGHLIGHTS FROM THE OFFICE OF INVESTIGATIONS



Source: iStockphoto

what entity should enforce those requirements. Additionally, the special use permit, which authorized Yosemite Childcare Center to operate, had not been updated to reflect guidance provided by the Office of the Solicitor in 2021 or otherwise.

The lack of clarity and the absence of an updated special use permit has led to potentially inconsistent implementation of health and safety standards. The lack of clarity has also led to unresolved questions regarding staffing, training requirements, and the two buildings in which the childcare center operates.

To determine whether these types of issues were more widespread, we more broadly examined NPS' practice of operating childcare centers within national parks. We learned that the NPS has six other childcare centers of this type, and we moreover learned that, unlike the Yosemite Childcare Center, all of the other childcare centers are licensed with their respective States. We did, however, identify various inconsistencies in the operating status of these facilities. In particular, although relevant NPS guidance provides that such childcare centers will operate under special use permits, NPS has in some cases used leases and general agreements for granting

authority to operate childcare centers. We also learned that the various instruments contain inconsistent language regarding health and safety requirements and the level of required NPS involvement and oversight.

We made four recommendations that focus on the need to provide clarity and updated guidance regarding these childcare centers. These recommendations are intended to assist the NPS in its current efforts to update guidance regarding these issues.

## REPORTS ISSUED

### **SUMMARY: COMPANY FAILED TO REPORT PRODUCTION AND PAY ROYALTIES FOR OIL AND GAS IN COLORADO (21-0282)**



We found that a company in Colorado failed to report production and pay royalties for oil and gas produced from Federal leases.

### **SUMMARY: CONTRACTOR WRONGFULLY OBTAINED OVER \$10 MILLION IN BUY INDIAN ACT CONTRACTS FROM BIA AND BIE (22-0007)**



We found that a contractor wrongfully obtained over \$10.7 million in Buy Indian Act set-aside contracts from BIA and BIE.

### **SUMMARY: NPS EMPLOYEE WRONGFULLY OBTAINED UNEMPLOYMENT INSURANCE/ PANDEMIC UNEMPLOYMENT COMPENSATION (22-0328)**



We found that a full-time NPS employee wrongfully obtained State unemployment insurance and Federal Pandemic Unemployment Compensation.

### **COLORADO MAN PLEADS GUILTY TO CHARGES IN WIRE FRAUD AND MONEY LAUNDERING SCHEME**



**DOJ Press Release:** James Matison pleaded guilty to conspiracy to commit



# HIGHLIGHTS FROM THE OFFICE OF INVESTIGATIONS

wire fraud and money laundering. Matison was the Program Director for Restoration Programs at WildEarth Guardians and was responsible for approving all Restoration Program project invoices submitted by contractors for payment. Matison faces up to 20 years in prison and up to \$250,000 in fines.

## PAVION COMPANY TO PAY \$1.75 MILLION TO RESOLVE FALSE CLAIMS ACT ALLEGATIONS OF SMALL BUSINESS CONTRACTING FRAUD

**\$** **DOJ Press Release:** The Pavion Company agreed to pay \$1.75 million to settle civil fraud allegations that it and its subsidiaries improperly obtained Government contracts that were set-aside for small businesses. Following its 2016 acquisition by a private equity firm, Pavion and its subsidiaries were awarded 117 set-aside small business contracts across 20 different Federal agencies that they were ineligible to receive.

## WATERVILLE MAN SENTENCED TO 9 MONTHS TIME SERVED, \$38,000 RESTITUTION FOR DOWNLOADING CHILD SEXUAL ABUSE MATERIAL

**Shield** **DOJ Press Release:** Terrence Talbot, of Waterville, Maine, was sentenced to time served (9 months) followed by 5 years of supervised release, for possessing child sexual abuse material. He was also ordered to pay \$38,000. According to court records, Talbot used a Government computer to search for and obtain child sexual abuse material.

## SUMMARY: FORMER BIA EMPLOYEE DEFRAUDS GOVERNMENT BY MISUSING GOVERNMENT CREDIT CARDS (18-1084)

**\$** **People** We found that a former BIA employee defrauded the Government through misuse of Government credit cards and other misconduct.

## LAS VEGAS-AREA ACCOUNTANT SENTENCED TO PRISON FOR BRIBERY AND TAX FRAUD

**\$** **DOJ Press Release:** Dustin M. Lewis, of Henderson, Nevada, was sentenced to 13 months in prison for his role in separate bribery and tax fraud conspiracies. In addition to his prison sentence, Lewis was ordered to serve 3 years of supervised release and to pay approximately \$704,002 in restitution. The court also imposed a criminal forfeiture money judgment against Lewis in the amount of \$704,002.



Source: iStockphoto

## SUMMARY: FWS EMPLOYEE USED GOVERNMENT TRAVEL AND PURCHASE CARDS FOR PERSONAL EXPENSES (22-0258)

**\$** We substantiated allegations that a former FWS Budget Analyst made unauthorized transactions with her Government travel and purchase cards. In May 2023, the budget analyst resigned from the FWS as a condition of her plea agreement; she has pleaded guilty to one felony count of violating 18 U.S.C. § 641, Theft of Government Money. In September 2023, she was sentenced to 5 years of probation, and, in November 2023, she was ordered to pay \$56,000 in restitution. The DOI's Suspension and Debarment Official also issued a 3-year debarment in September 2023.



# HIGHLIGHTS FROM THE OFFICE OF INVESTIGATIONS

## BIE HUMAN RESOURCES OFFICIALS RETALIATED AFTER EMPLOYEE REPORTED HARASSMENT ALLEGATIONS TO SENIOR OFFICIAL (19-0164)



We substantiated the employee’s claim of whistleblower reprisal by BIE HR officials.

We also found that BIE failed to meet its burden of showing by clear and convincing evidence that the HR officials would have taken the same actions against the employee absent the protected disclosures and activities. This report was not published on our website.



Source: iStockphoto

## NEW JERSEY MAN SENTENCED FOR AIDING AND ABETTING THEFT OF FEDERAL GRANT FUNDS



**DOJ Press Release:** Aleksey Krylov, of South Orange, New Jersey, was sentenced to 3 years

of Federal probation, including 6 months on home detention, and ordered to pay \$94,197.93 in restitution for aiding and abetting theft from programs receiving Federal funds.

## FORMER COURTESY PATROL OPERATOR PLEADS GUILTY TO BANKRUPTCY FRAUD



**DOJ Press Release:** Robert Martin of Beckley, West Virginia, pleaded guilty to fraudulent receipt of property from a debtor. Martin faces a maximum penalty of 5 years in prison, 3 years of supervised release, and a \$250,000 fine. Martin also owes restitution of \$37,072.76 to the U.S. Trustee and up to \$251,171.20 to the NPS.

## SUMMARY: OFFSHORE COMPANY FALSIFIED SITE CLEARANCE CERTIFICATION (19-0821)



We found that a subcontractor falsified documentation regarding clearing production platforms, causing the lessee to provide these documents to BSEE. The subcontractor reported that the decommissioned platform site was clear of seafloor obstructions and subsequently passed the certification to the company. After the company submitted the site clearance verification to BSEE, however, a commercial fisherman’s net snagged debris from the platform site while trawling for shrimp on three occasions in September 2017.

## FARMINGTON WOMAN CHARGED WITH VIOLATIONS OF THE FEDERAL OIL AND GAS ROYALTY MANAGEMENT ACT AND WIRE FRAUD



**DOJ Press Release:** A Federal grand jury returned an indictment charging Teresa McCown with violations of the Federal Oil and Gas Royalty Management Act and wire fraud. The total civil penalties assessed by ONRR for multiple violations by associated companies total \$1,707,339.58.

## EX-BUREAU OF LAND MANAGEMENT EMPLOYEE ADMITS STEALING, FORGING AND CASHING GOVERNMENT CHECKS



**DOJ Press Release:** Adrian Anthony Aragon, a former Bureau of Land Management employee, pleaded guilty



## HIGHLIGHTS FROM THE OFFICE OF INVESTIGATIONS

to theft of government property and aggravated identity theft. Aragon faces a maximum of 10 years in prison, a \$250,000 fine and 3 years of supervised release on the theft charge and a mandatory minimum of 2 years in prison, consecutive to any other sentence, a \$250,000 fine and 1 year of supervised release on the aggravated identity theft charge.

### **PENNSYLVANIA MAN PLEADS GUILTY TO BRIBING A FEDERAL OFFICIAL AND DEFRAUDING THE FEDERAL AVIATION ADMINISTRATION IN MOSES LAKE, WASHINGTON**



**DOJ Press Release:** Christopher Hamilton Clemens pleaded guilty to Conspiracy to Defraud the United States in connection with bribing a Federal contracting official with the BIA and fraudulently obtaining a contract with the Federal Aviation Administration in Moses Lake, Washington, after being ordered not to engage in Federal contracting for a period of 5 years.

### **WASHINGTON STATE MAN SENTENCED TO FEDERAL PRISON FOR MARKETING AND SELLING LOW-QUALITY BALLISTIC PROTECTIVE EQUIPMENT PRODUCED IN CHINA TO DOZENS OF LAW ENFORCEMENT AGENCIES AND THE U.S. MILITARY**



**DOJ Press Release:** Jeffrey Meining was sentenced to 12 months and 1 day in Federal prison and 3 years' supervised release for knowingly and intentionally marketing and selling low-quality ballistic protective equipment produced in China to dozens of domestic law enforcement agencies and the U.S. Military. This equipment included helmets, body armor, and shields. He lied about the origin of his products, including on Government contracts, and beginning in 2016, supplied goods to U.S. Tactical Supply under a GSA contract, the terms of which state that the Government could only purchase goods made in the United States or designated countries.



Source: iStockphoto



# APPENDIX 1

## Summary of Recommendation Activity

We are tracking a total of 506 open recommendations, including 89 that are considered significant and 27 that are unresolved. Open questioned costs total \$51,264,047, and we identified \$5,822,262 in funds to be put to better use.

In this reporting period, we issued 145 recommendations in 22 audit, inspection, and evaluation reports. Of those recommendations, 21 were determined to be significant, and 13 are unresolved. We identified \$12,346,589 in questioned costs.

We closed 97 recommendations this period, of which 25 recommendations were from reports issued in this reporting period and 72 recommendations were from reports issued in prior reporting periods (older than 6 months). In those closed recommendations, \$608,296 in costs were disallowed and recovered by the Department and 9 significant recommendations were closed.

Twenty-six recommendations that were previously unresolved have since been resolved through discussions with the Department and revisions to corrective action plans. We continue to coordinate with the Department and its bureaus to address 27 unresolved recommendations.

### SUMMARY

**506**

Number of Recommendations

**\$5,822,262**

Funds for Better Use

**\$15,346,954**

Questioned Costs-Unallowable

**\$35,917,093**

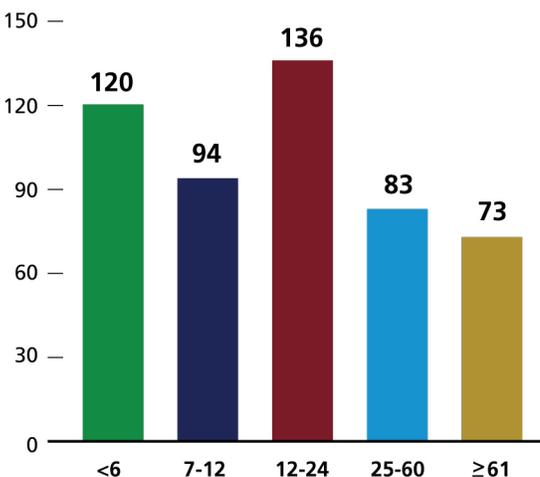
Questioned Costs-Unsupported

### Significant & Unresolved Recommendations

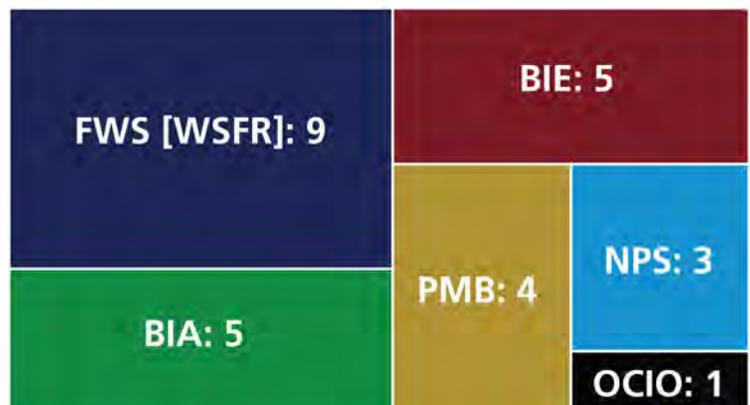
● Significant    ● Unresolved    ● Both



### Age of Recommendations (in Months)



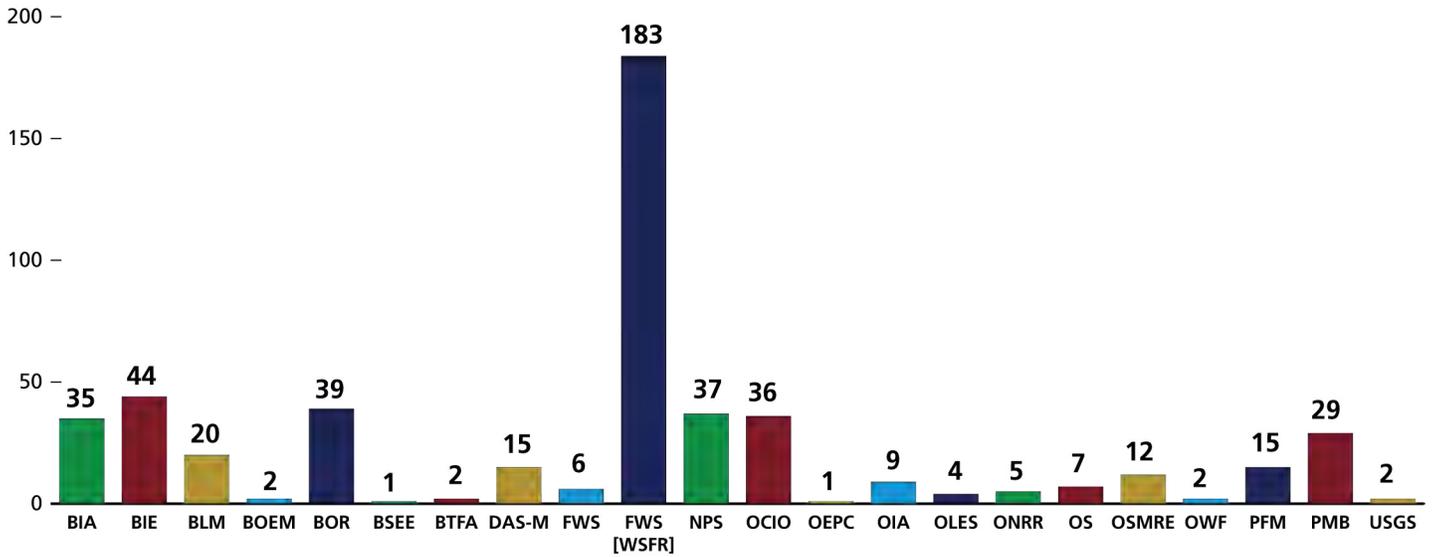
### Number Unresolved by Bureau





# APPENDIX 1

## Number of Recommendations by Bureau



## Bureau Acronyms

**BIA** Bureau of Indian Affairs  
**BIE** Bureau of Indian Education  
**BLM** Bureau of Land Management  
**BOEM** Bureau of Ocean Energy Management  
**BOR** Bureau of Reclamation  
**BSEE** Bureau of Safety and Environmental Enforcement  
**BTFA** Bureau of Trust Funds Administration  
**DAS-M** Deputy Assistant Secretary for Indian Affairs (Management)  
**FWS** U.S. Fish and Wildlife Service  
**NPS** National Park Service  
**OCIO** Office of the Chief Information Officer  
**OEPC** Office of Environmental Policy and Compliance

**OIA** Office of Insular Affairs  
**OLES** Office of Law Enforcement and Security  
**ONRR** Office of Natural Resources Revenue  
**OS** Office of the Secretary  
**OSMRE** Office of Surface Mining Reclamation and Enforcement  
**OWF** Office of Wildland Fire  
**PFM** Office of Financial Management  
**PMB** Office of Policy, Management and Budget  
**WSFR** Wildlife and Sport Fish Restoration Program  
**USGS** U.S. Geological Survey



## APPENDIX 2

# Reports With Unimplemented Recommendations

This provides a summary of reports issued by the Office of Audits, Inspections, and Evaluations that still had open (unimplemented) recommendations as of March 31, 2024. Unimplemented recommendations are divided into resolved and unresolved. Unresolved recommendations more than 6 months old are also reported. The listing includes only unimplemented recommendations. Since a single report may have both implemented and unimplemented recommendations the number of recommendations listed as resolved may be less than the total number of recommendations in the report.

- KEY**
-  **Funds To Be Put To Better Use**
  -  **Changed to Resolved\***
  -  **Questioned Costs Unallowable**
  -  **Questioned Costs Unsupported**
  -  **Sensitive**
  -  **Significant**
  -  **Unresolved**

\* Resolved after the final report was issued.

## Issued This Reporting Period

Report No.	Title	Issue Date
<a href="#"><u>2023-CR-001</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Louisiana, Department of Wildlife and Fisheries, From July 1, 2019, Through June 30, 2021, Under the Wildlife and Sport Fish Restoration Program	03/29/2024
Rec. No.	Recommendation	Bureau
2023-CR-001-08	We recommend that FWS require the Department to implement preventive controls to ensure that employees are performing their assigned tasks and that payroll charges are accurate.	FWS [WSFR] 
2023-CR-001-09	We recommend that FWS require the Department to implement controls that include maintaining records sufficient to determine the accurate impact of any future labor mischarging.	FWS [WSFR] 



## APPENDIX 2

Report No.	Title	Issue Date
<a href="#">2022-CR-036</a>	Indian Affairs Is Unable To Effectively Manage Deferred Maintenance of School Facilities	03/29/2024
Rec. No.	Recommendation	Bureau
2022-CR-036-01	We recommend that Indian Affairs incorporate the Department’s definition of deferred maintenance into the <i>Indian Affairs Manual</i> , the facility management system’s work order approval process, and the system training guidance.	DAS-M
2022-CR-036-02	We recommend that Indian Affairs define and add work order categories in the facility management system to establish appropriate work order processing and classification based on the type of maintenance or repair.	DAS-M
2022-CR-036-03	We recommend that Indian Affairs discontinue processing work orders as deferred maintenance based on a monetary threshold.	DAS-M
2022-CR-036-04	We recommend that, in coordination with Indian Affairs and Many Farms schools, the Bureau of Indian Education inspect and immediately address the foundation and boiler issues identified in the report.	BIE 
2022-CR-036-05	We recommend that, in coordination with Indian Affairs, the Bureau of Indian Education conduct a workforce study to ensure BIE has the capacity to oversee the transferred facility management responsibilities in its regions.	BIE  
2022-CR-036-06	We recommend that the Bureau of Indian Education close or cancel the 14 work orders that we concluded had been addressed (work order IDs AB157793, AB157794, AB155209, AB154396, AB381236, AB147686, AB159719, AB152087, AB385474, AB488840, AB207746, AB701825, AB664814, AB343991).	BIE
2022-CR-036-07	We recommend that the Bureau of Indian Education develop and implement a review process to assess the status of all open work orders and make appropriate updates in the facility management system.	BIE 
2022-CR-036-08	We recommend that, in coordination with Indian Affairs, the Bureau of Indian Education develop and implement a continual monitoring process to assess the statuses of and close deferred maintenance work orders in the facility management system that have been addressed.	BIE  



## APPENDIX 2

Rec. No.	Recommendation	Bureau
2022-CR-036-09	We recommend that, in coordination with Indian Affairs, the Bureau of Indian Education ensure that every school has staff trained on managing work orders in the facility management system, including procedures for properly classifying, updating, and closing work orders.	BIE 

Report No.	Title	Issue Date
<a href="#">2023-ISP-013</a>	The U.S. Department of the Interior Should Comply with Requirements in Infrastructure Investment and Jobs Act Section 40206, "Critical Minerals Supply Chains and Reliability"	03/29/2024

Rec. No.	Recommendation	Bureau
2023-ISP-013-02	We recommend that the Secretary for the U.S. Department of the Interior or a designee finalize the performance metrics as established in IIJA Section 40206(e), "Performance Metrics."	OS
2023-ISP-013-03	We recommend that the Secretary for the U.S. Department of the Interior or a designee coordinate with the U.S. Department of Agriculture to assign responsibility for the required annual report and ensure that each annual report is completed and that all components required in the report are addressed after the publication of the performance metric mentioned in Recommendation 2, as established in IIJA Section 40206(f), "Annual Reports."	OS

Report No.	Title	Issue Date
<a href="#">2022-WR-003</a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Arizona, Game and Fish Department, From July 1, 2019, Through June 30, 2021, Under the Wildlife and Sport Fish Restoration Program	03/25/2024

Rec. No.	Recommendation	Bureau
2022-WR-003-01	We recommend that the FWS require the Department to resolve the Federal share (\$1,497,008) of unallowable questioned costs related to the acquisition of an aircraft.	FWS [WSFR]   \$1,497,008
2022-WR-003-02	We recommend that the FWS require the Department to implement policies and procedures to ensure the costs of capital assets are properly allocated to WSFR grants based on the proportional benefits the grants receive.	FWS [WSFR] 



## APPENDIX 2

Rec. No.	Recommendation	Bureau	
2022-WR-003-03	We recommend that the FWS require the Department to resolve the Federal share (\$33,728) of questioned costs related to unallowable merit-based incentive pay charged to WSFR grants.	FWS [WSFR]	 \$33,728
2022-WR-003-04	We recommend that the FWS require the Department to implement policies and procedures to ensure merit-based incentive benefits allocated to a grant code do not exceed the value of the benefits earned on that grant.	FWS [WSFR]	
2022-WR-003-06	We recommend that the FWS require the Department to implement policies and procedures to ensure costs of tuition reimbursements receive prior written approval from the FWS.	FWS [WSFR]	
2022-WR-003-07	We recommend that the FWS require the Department to resolve the Federal share (\$16,021) of questioned costs related to unallowable administrative leave costs.	FWS [WSFR]	 \$16,021
2022-WR-003-08	We recommend that the FWS require the Department to require the Department to implement policies and procedures to ensure administrative leave costs are scrutinized for relation to grant purpose.	FWS [WSFR]	
2022-WR-003-10	We recommend that the FWS require the Department to resolve the Federal share (\$4,043) of unsupported questioned costs related to the payout of employees' annual leave costs charged to the grant.	FWS [WSFR]	 \$4,043
2022-WR-003-11	We recommend that the FWS require the Department to implement policies and procedures to ensure that leave paid to employees is properly allocated to a grant code and does not exceed the value of leave earned on that grant.	FWS [WSFR]	
2022-WR-003-12	We recommend that the FWS require the Department to develop policies and procedures to identify and evaluate potential sources of program income on grants.	FWS [WSFR]	
2022-WR-003-13	We recommend that the FWS require the Department to resolve damage to real property due to trespassing cattle.	FWS [WSFR]	
2022-WR-003-14	We recommend that the FWS require the Department to implement a mechanism to enforce existing policies that ensure compliance, where applicable, with the Federal Funding Accountability and Transparency Act requirements and Federal regulations for the proper reporting of subawards.	FWS [WSFR]	



## APPENDIX 2

Report No.	Title	Issue Date
<a href="#"><u>2022-CGD-052</u></a>	The National Park Service Did Not Adequately Oversee the Guard Services Contract at the Statue of Liberty National Monument	03/25/2024
Rec. No.	Recommendation	Bureau
2022-CGD-052-01	We recommend that NPS require the Contractor to update policies and procedures and provide enhanced training to supervisors to ensure that they have appropriate guidance and training to identify and address violations of contractual provisions.	NPS
2022-CGD-052-02	We recommend that NPS require the Contractor to update and implement Command Center written duties to include sufficient closed circuit television monitoring as an added measure to ensure compliance with all contractual requirements and identify violations.	NPS
2022-CGD-052-03	We recommend that NPS assess the contract monitoring plan for Contract No. 140P4521C0014 and determine whether technical representatives are necessary to ensure adequate contract oversight; if so, take appropriate steps.	NPS
2022-CGD-052-04	We recommend that NPS require the Contractor to document efforts to obtain missing ID cards from separated guards.	NPS
2022-CGD-052-05	We recommend that NPS require the Contractor to develop and implement a process, as required by the contract, to ensure ID cards are returned.	NPS
2022-CGD-052-06	We recommend that NPS enforce the contractual provision requiring the return of ID cards and periodically check that the Contractor is submitting the ID cards.	NPS
2022-CGD-052-07	We recommend that NPS enforce the contract requirement for the Contractor to provide an electronic, tamperproof method of employee attendance verification that is acceptable.	NPS
2022-CGD-052-08	We recommend that NPS, until an electronic attendance verification method is implemented, direct the Contractor to develop controls to prevent unsupported or unapproved manual timesheets and separate, rather than comingle, the invoiced hours billed to multiple timesheets.	NPS



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Rec. No.	Recommendation	Bureau	
2022-CGD-052-09	We recommend that NPS resolve the \$970,576 in unsupported or unapproved timesheets.	NPS	 \$970,576
2022-CGD-052-10	We recommend that NPS develop a process to review contract requirements to ensure all NPS contract oversight personnel are familiar with the contract and agree on appropriate oversight measures and documentation.	NPS	
2022-CGD-052-13	We recommend that NPS develop a process and standard operating procedures to periodically review a sample of personnel files to ensure contract compliance.	NPS	
2022-CGD-052-14	We recommend that NPS ensure the Contractor locates the missing personnel documents and determine whether employees are qualified. If missing documents are not located, rendering employees unqualified, initiate removal of unqualified employees from the contract and pursue contractual remedies as appropriate.	NPS	

Report No.	Title	Issue Date
<a href="#">2022-ER-021</a>	The U.S. Department of the Interior Did Not Ensure Its Wildland Firefighting Bureaus Conducted Routine Vehicle Inspections	03/21/2024

Rec. No.	Recommendation	Bureau	
2022-ER-021-01	We recommend that the Office of Wildland Fire develop and ensure implementation of a Departmentwide policy to standardize inspection and preparedness review requirements for wildland fire vehicles, which should include, at a minimum, inspection intervals and documentation requirements.	OWF	
2022-ER-021-02	We recommend that the Office of Wildland Fire develop and implement a Departmentwide oversight plan, including compliance monitoring and specific corrective actions, to ensure vehicle inspections are completed in accordance with the policy created in Recommendation 1.	OWF	
2022-ER-021-03	We recommend that the BIA conduct inspections of all active wildland fire vehicles and complete preparedness reviews in accordance with policy.	BIA	
2022-ER-021-04	We recommend that the BLM conduct inspections of all active wildland fire vehicles and complete preparedness reviews in accordance with policy.	BLM	



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Rec. No.	Recommendation	Bureau
2022-ER-021-05	We recommend that the FWS conduct inspections of all active wildland fire vehicles and complete preparedness reviews in accordance with policy.	FWS
2022-ER-021-06	We recommend that the NPS conduct inspections of all active wildland fire vehicles and complete preparedness reviews in accordance with policy.	NPS

Report No.	Title	Issue Date
<a href="#">2022-ITA-025</a>	The U.S. Department of the Interior Needs To Better Protect Data Stored in the Cloud From the Risk of Unauthorized Access	02/21/2024

Rec. No.	Recommendation	Bureau	
2022-ITA-025-01	We recommend that the Office of the Chief Information Officer extend the capability of its data loss prevention solution to include rule-based analysis to detect and prevent the exfiltration of sensitive data from the subject system in accordance with industry best practices.	OCIO	
2022-ITA-025-02	We recommend that the Office of the Chief Information Officer regularly test the Department's data loss prevention capability to ensure that sensitive data in the subject system is protected against data exfiltration attempts.	OCIO	
2022-ITA-025-03	We recommend that the Office of the Chief Information Officer evaluate data communication protocols in use by the subject system that are vulnerable to exploitation and implement controls to mitigate identified vulnerabilities.	OCIO	
2022-ITA-025-04	We recommend that the Office of the Chief Information Officer ensure the implementation and annual testing of contractually required data loss prevention controls on all cloud systems containing sensitive data.	OCIO	
2022-ITA-025-05	We recommend that the Office of the Chief Information Officer establish controls to identify, detect, and prevent unauthorized cloud services when they are acquired and used outside of the Office of the Chief Information Officer's process.	OCIO	



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Rec. No.	Recommendation	Bureau
2022-ITA-025-06	We recommend that the Office of the Chief Information Officer issue formal guidance to all Department employees and contractors detailing the Office of the Chief Information Officer's approved processes, procedures, and requirements for acquiring authorized cloud-computing services.	OCIO
2022-ITA-025-07	We recommend that the Office of the Chief Information Officer establish a process to regularly review purchase card transactions to identify and ensure that all cloud-computing systems used by Department employees and contractors on behalf of the Department are included in the Department's authoritative information system inventory.	OCIO
2022-ITA-025-08	We recommend that the Office of the Chief Information Officer establish controls to ensure that only FedRAMP-approved cloud-computing services are authorized to access the Department's network and that non-FedRAMP-approved cloud-computing services in use are discontinued and blocked from access to Department network resources in accordance with the Department's acceptable use policy.	OCIO  
2022-ITA-025-09	We recommend that the Office of the Chief Information Officer modify its Foundation Cloud Hosting Services contract to incorporate penalties for not meeting service-level agreements.	OCIO
2022-ITA-025-10	We recommend that the Office of the Chief Information Officer ensure all existing non-Foundation Cloud Hosting Services contracts are migrated to an approved enterprisewide cloud-hosting procurement or modified to incorporate OCIO requirements and best practices for procuring cloud services, as recommended by the Chief Acquisition Officer and Chief Information Officer Councils and OCIO policy.	OCIO



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Report No.	Title	Issue Date	
<a href="#"><u>2022-WR-004</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Iowa, Department of Natural Resources, From July 1, 2019, Through June 30, 2021, Under the Wildlife and Sport Fish Restoration Program	02/13/2024	
Rec. No.	Recommendation	Bureau	
2022-WR-004-01	We recommend that the FWS require the Department to provide accounting detail of license revenues used as investment principal.	FWS [WSFR]	
2022-WR-004-02	We recommend that the FWS require the Department to implement policies and procedures that ensure the Department maintains control over license revenue funds when they are invested.	FWS [WSFR]	
2022-WR-004-03	We recommend that the FWS require the Department to analyze and provide justification regarding the allowability of the Iowa Treasurer of State to invest restricted license revenue.	FWS [WSFR]	
2022-WR-004-04	We recommend that the FWS require the Department to resolve any potential diversion of license revenue.	FWS [WSFR]	
2022-WR-004-05	We recommend that the FWS require the Department to ensure wildlife management area staff are informed of boundaries and their responsible land areas.	FWS [WSFR]	
2022-WR-004-06	We recommend that the FWS require the Department to determine whether to establish formal agreements with private landowners to address mutually beneficial activities that may otherwise be considered trespass.	FWS [WSFR]	
2022-WR-004-07	We recommend that the FWS require the Department to implement activities aimed at eliminating encroachment on wildlife management areas, including—but not limited to—clearly marking and delineating boundaries in areas where wildlife management areas border residential areas.	FWS [WSFR]	
2022-WR-004-08	We recommend that the FWS require the Department to implement activities aimed at eliminating illegal dumping on lands acquired or maintained with WSFR grants or license revenues.	FWS [WSFR]	



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Report No.	Title	Issue Date
<a href="#">2022-CR-032</a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Nebraska, Game and Parks Commission, From July 1, 2019, Through June 30, 2021, Under the Wildlife and Sport Fish Restoration Program	02/02/2024
Rec. No.	Recommendation	Bureau
2022-CR-032-01	We recommend that the FWS require the Commission to resolve the Federal share of questioned costs related to unsupported in-kind volunteer match totaling \$15,837.	FWS [WSFR]   \$15,837
Report No.	Title	Issue Date
<a href="#">2022-ER-033</a>	U.S. Fish and Wildlife Service Grants Awarded to the State of New York, Department of Environmental Conservation, Division of Fish and Wildlife, From April 1, 2019, Through March 30, 2021, Under the Wildlife and Sport Fish Restoration Program.	01/31/2024
Rec. No.	Recommendation	Bureau
2022-ER-033-01	We recommend that the FWS require the Department to resolve the Federal share of questioned costs related to unsupported in-kind volunteer match totaling \$7,457,874.	FWS [WSFR]   \$7,457,874
2022-ER-033-02	We recommend that the FWS require the Department to evaluate the Department's current grant program in-kind policies and procedures and implement program-specific procedures that align with the overall Department <i>Leave and Accrual Tracking System Training Manual</i> , including supervisory review and approval of individual volunteer contributions.	FWS [WSFR]
2022-ER-033-03	We recommend that the FWS require the Department to evaluate the volunteer management system controls and implement any new controls to document volunteer certification of donated time.	FWS [WSFR]
2022-ER-033-04	We recommend that the FWS require the Department to develop and provide training, to include any updates and revisions after a policy review, for all Department employees with responsibility for reviewing in-kind documentation.	FWS [WSFR] 



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Rec. No.	Recommendation	Bureau	
2022-ER-033-06	We recommend that the FWS require the Department to analyze and provide justification regarding the allowability of investment of license revenue by the New York State Office of the State Comptroller.	FWS [WSFR]	
2022-ER-033-07	We recommend that the FWS require the Department to resolve any potential diversion of license revenue.	FWS [WSFR]	
2022-ER-033-08	We recommend that the FWS require the Department to update guidance to include justifications for determining whether WSFR funds pass through as subawards or contracts.	FWS [WSFR]	
2022-ER-033-09	We recommend that the FWS require the Department to ensure staff are trained on how to make subaward determinations using the newly developed guidance and provide evidence of training.	FWS [WSFR]	
2022-ER-033-10	We recommend that the FWS require the Department to update existing policies and procedures for performing regular inspections to ensure that all inventory is properly tagged and accounted for and the inventory system is up to date (including the removal of disposed items).	FWS [WSFR]	
2022-ER-033-11	We recommend that the FWS require the Department to establish controls and determine milestones to track the Department's progress in properly tagging and accounting for all inventory.	FWS [WSFR]	

Report No.	Title	Issue Date
<a href="#">2023-ER-002</a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Tennessee, Wildlife Resources Agency, From July 1, 2020, Through June 30, 2022, Under the Wildlife and Sport Fish Restoration Program	12/20/2023

Rec. No.	Recommendation	Bureau	
2023-ER-002-07	We recommend that the FWS require the Agency to implement a method of tracking program income in the accounting system that will identify it to a particular grant or associated project, as required.	FWS [WSFR]	



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Rec. No.	Recommendation	Bureau
2023-ER-002-08	We recommend that the FWS require the Agency to revise the current processes and procedures for tracking program income to incorporate the implementation of the accounting system update.	FWS [WSFR]
2023-ER-002-09	We recommend that the FWS require the Agency to discontinue the free use of the shooting range by non-Agency law enforcement.	FWS [WSFR]
2023-ER-002-10	We recommend that the FWS require the Agency to implement fees for non-Agency law enforcement.	FWS [WSFR]
2023-ER-002-11	We recommend that the FWS require the Agency to require funding reimbursement for Agency law enforcement to colocate investigative areas within the shooting range facility.	FWS [WSFR]
2023-ER-002-12	We recommend that the FWS require the Agency to develop range regulations to include who can use it and the disallowance of the free use of the range for law enforcement activity.	FWS [WSFR]

Report No.	Title	Issue Date
<a href="#"><u>2022-CR-038</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Connecticut, Department of Energy and Environmental Protection, From July 1, 2019, Through June 30, 2021, Under the Wildlife and Sport Fish Restoration Program	12/14/2023

Rec. No.	Recommendation	Bureau
2022-CR-038-01	We recommend that the FWS require the Department to resolve the Federal share of questioned costs related to unsupported other direct costs totaling \$171,199.	FWS [WSFR]
2022-CR-038-02	We recommend that the FWS require the Department to develop and provide training to Department personnel to ensure Federal regulations requiring adequate support for all claimed costs are adhered to.	FWS [WSFR]
2022-CR-038-03	We recommend that the FWS require the Department to resolve the Federal share of questioned costs related to the Federal reimbursement for the unsupported in-kind match totaling \$104,351.	FWS [WSFR]



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Rec. No.	Recommendation	Bureau	
2022-CR-038-05	We recommend that the FWS require the Department to develop and provide training to Department personnel with responsibility for reviewing in-kind documentation to ensure Federal regulations and Department policies and procedures are followed.	FWS [WSFR]	
2022-CR-038-06	We recommend that the FWS require the Department to resolve the Federal share of questioned costs related to unallowable central service costs totaling \$61,878.	FWS [WSFR]	  \$61,878
2022-CR-038-07	We recommend that the FWS require the Department to apply the questioned rate of 1.5 percent for SFY 2020 and 1.63 percent for SFY 2021 to other grants not listed in our report that had incurred costs claimed during those State fiscal years (grants for which a final SF-425 had not been submitted as of the period of audit) and resolve the questioned costs resulting from the application of the questioned rate.	FWS [WSFR]	
2022-CR-038-08	We recommend that the FWS require the Department to train personnel on incurred cost proposal preparation so employees can identify unallowable costs that should not be claimed.	FWS [WSFR]	
2022-CR-038-09	We recommend that the FWS require the Department to ensure that the 3-percent limitation calculation on the Statewide Cost Allocation Plan in relation to the Department's apportionment is computed and included in all subsequent indirect cost proposals.	FWS [WSFR]	
2022-CR-038-10	We recommend that the FWS require the Department to resolve the Federal share of questioned costs related to unallowable indirect cost base totaling \$6,477.	FWS [WSFR]	 \$6,477
2022-CR-038-11	We recommend that the FWS require the Department to revise the SF-425 for Grant No. F21AF00853 to ensure that only costs identified to the project are reported in the indirect cost base.	FWS [WSFR]	
2022-CR-038-12	We recommend that the FWS require the Department to implement internal controls to verify that costs included in the indirect cost base are assigned to the period in which the costs are incurred.	FWS [WSFR]	



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Rec. No.	Recommendation	Bureau
2022-CR-038-13	We recommend that the FWS require the Department to develop and implement a process that ensures expenditures claimed on grants are documented in the State financial system at a sufficient level that allows them to be easily traced to a specific grant without requiring manual adjustments.	FWS [WSFR]
2022-CR-038-14	We recommend that the FWS require the Department to develop and implement controls in the payroll system and accounting system to prevent project ID miscoding.	FWS [WSFR]
2022-CR-038-15	We recommend that the FWS require the Department to develop and implement monitoring procedures so only eligible costs are charged to grants.	FWS [WSFR]
2022-CR-038-16	We recommend that the FWS require the Department to implement and train officials involved in subaward management on oversight techniques applicable to Federal requirements and the Department's newly established policies and procedures on subawards.	FWS [WSFR]
2022-CR-038-17	We recommend that the FWS require the Department to review all open contracts to determine if any contracts should have been subawards. If so, amend the agreements, include all required elements, conduct risk assessments, develop monitoring plans, and report on USAspending.gov.	FWS [WSFR]
2022-CR-038-18	We recommend that the FWS require the Department to train subrecipients on their responsibilities under Federal awards.	FWS [WSFR]
2022-CR-038-19	We recommend that the FWS require the Department to develop policies and procedures to better identify and evaluate potential sources of program income on grants.	FWS [WSFR]
2022-CR-038-20	We recommend that the FWS require the Department to train all personnel responsible for conducting physical inventories on the frequencies required by the State regulations (e.g., annual, biennial, etc.).	FWS [WSFR]
2022-CR-038-21	We recommend that the FWS require the Department to assign assets to custodians rather than locations as required by the <i>Property Control Manual</i> .	FWS [WSFR]
2022-CR-038-22	We recommend that the FWS require the Department to conduct a physical inventory immediately and document the results.	FWS [WSFR]



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Report No.	Title	Issue Date
<a href="#"><u>2021-ER-026</u></a>	The National Park Service Should Increase Monitoring and Oversight To Protect the Integrity and Recreational Value of the Land and Water Conservation Fund State Side Program	12/04/2023
Rec. No.	Recommendation	Bureau
2021-ER-026-01	We recommend that the National Park Service comply with DOI-PGM-POL Reference No. 0003, which requires the National Park Service to maintain a record, such as a list, of Land and Water Conservation Fund Federal interest properties. At a minimum, the record must include the Federal award identifier number and information sufficient to document interest, authorized purpose, legal description, location, and size of the land parcel.	NPS
2021-ER-026-02	We recommend that the National Park Service determine the number of Land and Water Conservation Fund sites that are overdue for post-completion inspection reporting and require that States conduct inspections to ensure Land and Water Conservation Fund sites are operated and maintained for public outdoor recreation as required by the Land and Water Conservation Fund Act section 6(f)(3).	NPS
2021-ER-026-03	We recommend that the National Park Service develop and implement a process to ensure and verify that States submit mandatory post-completion inspection reports to ensure Land and Water Conservation Fund sites are operated and maintained for public outdoor recreation as required by the Land and Water Conservation Fund Act section 6(f)(3).	NPS
2021-ER-026-04	We recommend that the National Park Service conduct the required program review for all States in accordance with the National Park Service Land and Water Conservation Fund Manual and complete and distribute the required report to the National Park Service headquarters and State Governors in a timely manner.	NPS
2021-ER-026-06	We recommend that the National Park Service conduct an assessment of all open State Side grants to determine which are missing financial and performance reports from FYs 2017 through 2022.	NPS
2021-ER-026-07	We recommend that the National Park Service require States to submit all missing financial and performance reports and verify submission for open State Side grants.	NPS



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Rec. No.	Recommendation	Bureau	
2021-ER-026-08	We recommend that the National Park Service standardize the Statewide Comprehensive Outdoor Recreation Plan extension provision across regions.	NPS	
2021-ER-026-09	We recommend that the National Park Service consistently monitor and notify States when Statewide Comprehensive Outdoor Recreation Plans are nearing expiration and ensure each State's eligibility to receive Land and Water Conservation Funds.	NPS	
2021-ER-026-10	We recommend that the National Park Service in coordination with the Appraisal and Valuation Services Office, develop and implement a process to ensure internal appraisal reviews comply with the Uniform Appraisal Standards for Federal Land Acquisitions in accordance with 2 C.F.R. Section 1402.	NPS	
2021-ER-026-11	We recommend that the National Park Service resolve the \$227,250 in questioned costs associated with Grant No. P18AP00130.	NPS	 \$227,250
2021-ER-026-12	We recommend that the National Park Service assess its grant awarding processes for both formula and Outdoor Recreation Legacy Partnership grants to determine the appropriate milestones and targets.	NPS	
2021-ER-026-13	We recommend that the National Park Service establish policies for effective implementation of the grant awarding milestones and targets.	NPS	

Report No.	Title	Issue Date
<a href="#">2023-FIN-021</a>	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2023 and 2022	11/15/2023

Rec. No.	Recommendation	Bureau	
2023-FIN-021-A. PFM.001.1	We recommend that the Department strengthen process controls over the preparation, compilation, and review of its financial statement and related disclosures to include a thorough review of the annual OMB Circular No. A-136 <i>Financial Reporting Requirements</i> and the templates used in the process of generating the financial statements and the related disclosures.	PFM	



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Rec. No.	Recommendation	Bureau	
2023-FIN-021-B. PFM.002.1	We recommend that management across the Department strengthen the process for reviewing and evaluating existing accounting policies and guidance, specifically the guidance over unique transactions related to natural disaster events, to ensure the established Department policies clearly comply with GAAP.	PFM	
2023-FIN-021-B. PFM.002.2	We recommend that management across the Department provide comprehensive training programs for employees for reviewing and evaluating accounting transactions for compliance with GAAP, specifically the relevant FASAB SFFAS.	PFM	
2023-FIN-021-B. PFM.002.3	We recommend that management across the Department evaluate the remaining Natural Disaster Liability balance against the relevant SFFAS 5 criteria and determine the accurate amount to report as a liability of the Department.	PFM	
2023-FIN-021-C. PFM.004.1	We recommend that management across the Department develop and implement policy and standardized procedures in conjunction with the Asset Management Council for tracking fixed asset projects constructed by other Federal agencies.	PFM	!
2023-FIN-021-C. PFM.004.2	We recommend that management across the Department establish strong communication channels with external Federal agencies involved in constructing assets on the Department's behalf. This should include establishing formal agreements, regular meetings, and periodic reconciliations to ensure all fixed asset transactions are captured and recorded timely and accurately.	PFM	!
2023-FIN-021-C. PFM.004.3	We recommend that management across the Department put in place monitoring controls to regularly review and reconcile fixed asset transactions constructed by other Federal agencies within the financial records. This can involve periodic reviews of project documentation, invoices, and payment records to ensure completeness and accuracy.	PFM	!
2023-FIN-021-C. PFM.004.4	We recommend that management across the Department conduct training sessions for relevant personnel involved in financial record-keeping to enhance their understanding of the importance of tracking construction projects performed by other Federal agencies. This will help ensure compliance with established procedures and controls.	PFM	



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Rec. No.	Recommendation	Bureau
2023-FIN-021-D. PFM.005.1	We recommend that both programmatic and financial management across the Department enhance monitoring capabilities related to existing deficiencies to address existing design deficiencies and improve operating effectiveness of the related controls in a timely manner. Specifically, management should consider a baseline (current year) assessment and compare against management's design (future state) of the internal control system to address the objectives and risks of the Department.	PFM

KEY  Funds To Be Put To Better Use  Changed to Resolved\*  Questioned Costs Unallowable

 Questioned Costs Unsupported  Sensitive  Significant  Unresolved

\* Resolved after the final report was issued.

### Issued Last Reporting Period

Report No.	Title	Issue Date
<a href="#">2022-ER-019</a>	The Bureau of Indian Affairs' and the Office of Insular Affairs' Support for Climate Adaptation Practices	09/19/2023

Rec. No.	Recommendation	Bureau
2022-ER-019-01	We recommend that the Deputy Assistant Secretary of Policy and Environmental Management develop and implement performance measures and targets that can be used to measure progress in achieving the DOI's goals for responding to climate change.	OEPC
2022-ER-019-02	We recommend that the BIA TCR coordinate with the Deputy Assistant Secretary of Policy and Environmental Management to develop and implement performance measures and targets that align with its program mission and the DOI's goals for responding to climate change.	BIA
2022-ER-019-03	We recommend that the OIA TAP coordinate with the Deputy Assistant Secretary of Policy and Environmental Management to develop and implement performance measures and targets that align with its program mission and the DOI's goals for responding to climate change.	OIA



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Rec. No.	Recommendation	Bureau	
2022-ER-019-04	We recommend that the BIA TCR develop and implement policies and procedures to ensure the analysis of a potential awardee's risk of declination is conducted, as required by 25 C.F.R. Section 900, and is incorporated in the 638 agreement process to ensure the appropriate information and technical assistance is provided.	BIA	
2022-ER-019-05	We recommend that the Deputy Assistant Secretary for Indian Affairs (Management) develop and implement policies and procedures for performing risk evaluations, including guidance on how to determine and assign appropriate risk level to grant applicants.	DAS-M	
2022-ER-019-06	We recommend that the Deputy Assistant Secretary for Indian Affairs (Management) update its grant management policy for grant monitoring to provide detailed instructions on how to effectively monitor grants and to address late submission of financial and performance reports.	DAS-M	
2022-ER-019-08	We recommend that the BIA TCR develop and implement policies and procedures to ensure that all TCR awarding and monitoring documents are stored and retained and are accessible by authorized personnel.	BIA	
2022-ER-019-09	We recommend that the BIA TCR develop and implement policies and procedures for monitoring financial assistance awarded through 638 agreements, including addressing late submission of financial and performance reports, ensuring that funds are being put to use, and ensuring applicable personnel are trained on the policies and procedures.	BIA	
2022-ER-019-10	We recommend that the BIA TCR ensure that all grantees are current and in compliance with grant requirements, including obtaining all missing financial and performance reports from grantees.	BIA	
2022-ER-019-11	We recommend that the BIA TCR review Grant No. A20AP00170 and require that the Tribe return the funds if the grant is expired.	BIA	 \$150,000
2022-ER-019-12	We recommend that the OIA TAP develop and implement a proactive communication tool to address grantee late submission of semi-annual financial and performance reports.	OIA	



## APPENDIX 2

Report No.	Title	Issue Date	
<a href="#">2020-CR-066</a>	The National Park Service Faces Challenges in Managing Its Deferred Maintenance	09/13/2023	
Rec. No.	Recommendation	Bureau	
2020-CR-066-01	We recommend that the NPS develop and implement policies and procedures that define the circumstances and timeframe in which to enter work orders into its maintenance software system (e.g., the Facility Management Software System).	NPS	
2020-CR-066-02	We recommend that the NPS update current policies and procedures to clarify when to classify existing work orders as deferred maintenance in its maintenance software system (e.g., the Facility Management Software System).	NPS	
2020-CR-066-03	We recommend that the NPS identify and update deferred maintenance data in its maintenance software system (e.g., the Facility Management Software System) to ensure all data are accurate and complete.	NPS	
2020-CR-066-04	We recommend that the NPS develop and implement a monitoring mechanism for deferred maintenance data in its maintenance software system (e.g., the Facility Management Software System) to routinely verify that deferred maintenance data are accurate and complete. This monitoring mechanism should define the roles and responsibilities for each facility management level.	NPS	
2020-CR-066-05	We recommend that the NPS develop and implement policies and procedures that provide guidance for appropriately estimating the cost of maintenance projects.	NPS	 
2020-CR-066-06	We recommend that the NPS include accurate estimates for all existing and future work orders based on the guidance developed under Recommendation 5.	NPS	 
2020-CR-066-07	We recommend that the NPS verify that existing Health, Life, and Safety work orders address the original hazard, are completed, and are closed.	NPS	
2020-CR-066-08	We recommend that the NPS develop and implement an oversight mechanism that monitors Health, Life, and Safety work orders to verify the original hazards are addressed and completed within the required timeframes.	NPS	



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Report No.	Title	Issue Date
<b><u>2020-CGD-003</u></b>	Internal Control Within the U.S. Virgin Islands' Accounting System for U.S. Department of the Interior Hurricane Supplemental Funds	08/23/2023
Rec. No.	Recommendation	Bureau
2020-CGD-003-01	We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to develop and implement written procedures for determining cost allowability and for reviewing drawdown requests.	OIA
2020-CGD-003-02	We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to revise the Department of Finance Standard Operating Procedure 604 to include all methods of allocating compensation costs by documenting responsibilities and procedures for determining the allocation.	OIA
2020-CGD-003-03	We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to develop and implement a mechanism to ensure that separated employees have information systems access removed in a timely manner.	OIA
2020-CGD-003-04	We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to conduct a review of all current users on the enterprise resource planning and timekeeping systems and remove access for all users who are separated or no longer require access.	OIA
2020-CGD-003-05	We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to implement controls that require employees to comply with the Department of Finance Standard Operating Procedure 425.	OIA
2020-CGD-003-06	We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to develop a policy and mechanism to obtain and track pertinent information for employee training to establish that such training has occurred in accordance with policy. Such information should include the dates, names of attendees, attendee signatures, and certificates of completion.	OIA



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Report No.	Title	Issue Date
<a href="#"><u>2021-ER-029</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Maine, Department of Inland Fish and Wildlife, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program	07/28/2023
Rec. No.	Recommendation	Bureau
2021-ER-029-01	We recommend that the FWS address the questioned costs related to unfunded retirement and retiree health totaling \$2,250,417 (Federal share) in consultation with appropriate U.S. Department of the Interior offices to determine if the costs are allowable pursuant to Federal regulations and award terms and conditions.	FWS [WSFR]
		  \$2,250,417
Report No.	Title	Issue Date
<a href="#"><u>2020-ER-058-A</u></a>	Unfunded Liabilities for Wildlife and Sport Fish Restoration Program Grants	07/26/2023
Rec. No.	Recommendation	Bureau
2020-ER-058-A-01	We recommend that the FWS consult with appropriate U.S. Department of the Interior offices to determine the extent to which unfunded liabilities are allowable grant expenditures, considering reasonableness, classification, and the period incurred.	FWS
		
2020-ER-058-A-02	We recommend that the FWS develop and implement guidance pertaining to WSFR grant agreements that includes disclosure of State agencies' unfunded liabilities in project budgets and clarifies the allowability of unfunded liabilities.	FWS
		



## APPENDIX 2

Report No.	Title	Issue Date
<a href="#"><u>2022-CR-012</u></a>	The Chemawa Indian School Did Not Account for Its Financial Resources, and the Bureau of Indian Education Did Not Provide Financial Oversight	07/14/2023
Rec. No.	Recommendation	Bureau
2022-CR-012-01	We recommend that the BIE develop and provide training to Chemawa Indian School personnel on Bureau of <i>Indian Affairs Manual</i> part 62 chapter 8 to ensure proper Student Enterprise fund accounting, daily account balancing, and monthly reconciliations of the bank statements to the Student Enterprise accounting records that the Principal has approved.	BIE 
2022-CR-012-05	We recommend that the BIE develop and provide training to Chemawa Indian School personnel on <i>Indian Affairs Manual</i> part 30 chapter 8 to ensure the school reports any donated funds to the BIE Collections Officer.	BIE
2022-CR-012-06	We recommend that the BIE ensure that Chemawa Indian School enters into fundraising agreements with any non-Federal entities that solicit donations on behalf of the school.	BIE 
2022-CR-012-07	We recommend that the BIE ensure that Chemawa Indian School obtains the appropriate approvals for expenditure of donated funds.	BIE 
2022-CR-012-08	We recommend that the BIE develop and provide training to Chemawa Indian School personnel on Federal regulations to ensure the school provides any donations received to the BIE for deposit into a designated Treasury account and submits an annual report of donations received, including how the donations were used, to the BIE Director.	BIE 
2022-CR-012-09	We recommend that the BIE resolve the \$593,367 in questioned costs related to the inappropriate purchases.	BIE    \$593,367
2022-CR-012-11	We recommend that the BIE develop and implement Budget and Finance policies and procedures that set forth requirements and approval processes for establishing new academic or extracurricular programs.	BIE 



## APPENDIX 2

Rec. No.	Recommendation	Bureau	
2022-CR-012-12	We recommend that the BIE develop and implement Budget and Finance policies and procedures that provide guidance regarding purchases that can be made with the different funding sources provided to the schools, including Title I funds.	BIE	!
2022-CR-012-13	We recommend that the BIE develop and implement Budget and Finance policies and procedures for approving purchase requests, including ensuring the appropriate officials certify that purchases are allowable and reasonable.	BIE	!
2022-CR-012-14	We recommend that the BIE develop and provide training to Chemawa Indian School on the newly established Budget and Finance policies and procedures for establishing new academic or extracurricular programs, defining types of purchases that can be made with the different funding sources, and approving purchase requests.	BIE	
2022-CR-012-15	We recommend that the Assistant Secretary - Indian Affairs develop documented procedures for following protocols when constructing new facilities and for making operations and maintenance purchases of more than \$2,500.	DAS-M	!
2022-CR-012-16	We recommend that the BIE locate or develop lease agreements with businesses using Chemawa Indian School land.	BIE	!
2022-CR-012-17	We recommend that the BIE verify that past and current lease payments are paid in accordance with the terms of the lease agreements.	BIE	
2022-CR-012-18	We recommend that the BIE develop and disseminate policies and procedures to BIE-operated schools for establishing, managing, and overseeing leases that include, at a minimum, requirements and provisions outlined in 25 C.F.R. Section 48, defined roles and responsibilities, and requirements for validating that lease payments are paid in accordance with the lease agreements.	BIE	!
2022-CR-012-19	We recommend that the BIE require Chemawa Indian School to add accountable system-controlled property items that were not included on the inventory listing to the Indian Affairs Financial and Business Management System.	BIE	



## APPENDIX 2

Rec. No.	Recommendation	Bureau
2022-CR-012-20	We recommend that the BIE require Chemawa Indian School to assign responsibility for all accountable system-controlled property items by having employees sign a receipt of property form as required in <i>Indian Affairs Manual</i> part 23.	BIE
2022-CR-012-21	We recommend that the BIE require Chemawa Indian School to establish a mechanism to track the location of all accountable system-controlled property.	BIE
2022-CR-012-23	We recommend that the BIE conduct periodic unannounced, onsite reviews at Chemawa Indian School to monitor the ongoing inventory process and verify the accuracy and completeness of the Indian Affairs Financial and Business Management System inventory in keeping with Indian Affairs policy.	BIE 
2022-CR-012-24	We recommend that the BIE revise <i>Indian Affairs Manual</i> part 23 to ensure consistency, including the requirements for expendable property tagging and recordkeeping.	BIE
2022-CR-012-25	We recommend that the BIE develop and provide training for Chemawa Indian School personnel on <i>Indian Affairs Manual</i> part 23 to ensure that Chemawa maintains an inventory of and tags nonexpendable property under \$5,000 and to ensure understanding of requirements for expendable property tagging and recordkeeping.	BIE
2022-CR-012-26	We recommend that the BIE conduct and document periodic reviews to ensure that the Chemawa Indian School maintains receiving reports or packing slips to allow for specific identification of purchased items.	BIE



## APPENDIX 2

Report No.	Title	Issue Date
<b><u>2021-WR-030</u></b>	U.S. Fish and Wildlife Service Grants Awarded to the State of New Hampshire, Fish and Game Department, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program	06/28/2023
Rec. No.	Recommendation	Bureau
2021-WR-030-02	We recommend the FWS require the Department to develop policies that prohibit fixed-amount subawards using WSFR grant funding.	FWS [WSFR]
2021-WR-030-03	We recommend that the FWS require the Department to implement a process that ensures all expenditures claimed on grants are documented in the official State accounting system at a sufficient level of detail that allows them to be identified as grant costs.	FWS [WSFR]
2021-WR-030-04	We recommend that the FWS require the Department to develop and implement more specific guidance for determining whether Federal grants pass through as subawards or contracts.	FWS [WSFR]
2021-WR-030-05	We recommend that the FWS require the Department to finalize and implement the Department's subrecipient risk assessment and monitoring policies in accordance with Federal regulations.	FWS [WSFR]
2021-WR-030-06	We recommend that the FWS require the Department to implement a mechanism to enforce existing policies that ensure compliance, where applicable, with the Federal Funding Accountability and Transparency Act requirements and Federal regulations for the proper reporting of subawards.	FWS [WSFR]
2021-WR-030-07	We recommend that the FWS require the Department to develop and implement policies and procedures to ensure all subaward agreements contain all data elements required by Federal regulations as stated in 2 C.F.R. Section 200.332.	FWS [WSFR]



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Report No.	Title	Issue Date
<b><u>2022-CR-008</u></b>	U.S. Fish and Wildlife Service Grants Awarded to the Guam Department of Agriculture, Division of Aquatic and Wildlife Resources, From October 1, 2018, Through September 30, 2020, Under the Wildlife and Sport Fish Restoration Program	06/26/2023
Rec. No.	Recommendation	Bureau
2022-CR-008-01	We recommend that the FWS work with the Division to resolve the Federal share of questioned costs related to the unsupported drawdowns totaling \$20,210.	FWS [WSFR]
		 \$20,210
2022-CR-008-02	We recommend that the FWS work with the Division to develop and implement controls to ensure drawdowns are performed on actual and allowable expenditures.	FWS [WSFR]
2022-CR-008-03	We recommend that the FWS work with the Division to develop and implement controls to ensure expenditures are not incurred and charged to a grant after the period of performance.	FWS [WSFR]
2022-CR-008-04	We recommend that the FWS work with the Division to resolve the Federal share of questioned costs related to equipment totaling \$1,609.	FWS [WSFR]
		 \$1,609
2022-CR-008-05	We recommend that the FWS work with the Division to resolve the potential diversion of \$11,586 related to unsupported equipment.	FWS [WSFR]
		 \$11,586
2022-CR-008-06	We recommend that the FWS work with the Division to complete a physical inventory immediately.	FWS [WSFR]
2022-CR-008-07	We recommend that the FWS work with the Division to identify any equipment items that are obsolete, damaged, or disposed of, and update items in the asset management database.	FWS [WSFR]
2022-CR-008-08	We recommend that the FWS work with the Division to develop and implement a mechanism to hold Division employees accountable for ensuring physical inventories are conducted once every 2 years and assets reflect the correct status.	FWS [WSFR]



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Rec. No.	Recommendation	Bureau
2022-CR-008-09	We recommend that the FWS work with the Division to develop and implement a mechanism to ensure the Division carries over the grant objectives from the original grant award to the final project performance reports and explains any deviations from the original objective.	FWS [WSFR]
2022-CR-008-10	We recommend that the FWS work with the Division to ensure Division personnel receive adequate grants program management training to comply with Federal regulations.	FWS [WSFR]
2022-CR-008-11	We recommend that the FWS work with the Division to develop a mechanism to hold employees accountable for submitting Federal Financial Reports timely.	FWS [WSFR]
2022-CR-008-12	We recommend that the FWS work with the Division to develop and implement a mechanism of controls to ensure all indirect costs and approved indirect cost rates are accurately reported on Federal Financial Reports.	FWS [WSFR]
2022-CR-008-13	We recommend that the FWS work with the Division to develop and implement procedures to ensure compliance with Federal regulations and Federal Funding Accountability and Transparency Act requirements related to subaward reporting.	FWS [WSFR]
2022-CR-008-14	We recommend that the FWS work with the Division to develop and implement procedures to evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward.	FWS [WSFR]
2022-CR-008-15	We recommend that the FWS work with the Division to develop and implement procedures to adjust monitoring plans based on the results of each subrecipient's risk assessment.	FWS [WSFR]

Report No.	Title	Issue Date
<a href="#">2020-CGD-060</a>	The Bureau of Indian Affairs Can Improve the Closeout Process for Public Law 93–638 Agreements	06/12/2023

Rec. No.	Recommendation	Bureau	
2020-CGD-060-01	We recommend that the BIA take appropriate action on the 183 agreements with \$5,070,072 in unused funds identified in this report.	BIA	  \$5,070,072



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Rec. No.	Recommendation	Bureau	
2020-CGD-060-02	We recommend that the BIA develop a method to track and monitor the closeout process of Public Law 93–638 agreements.	BIA	
2020-CGD-060-03	We recommend that the BIA develop a methodology for identifying Public Law 93–638 agreements where the completion of specific administrative tasks would result in ability to close agreements.	BIA	

Report No.	Title	Issue Date
<a href="#"><u>2022-ER-034</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Ohio, Department of Natural Resources, From July 1, 2019, Through June 30, 2021, Under the Wildlife and Sport Fish Restoration Program	06/09/2023

Rec. No.	Recommendation	Bureau	
2022-ER-034-01	We recommend that the FWS require the Department to address the questioned costs related to unfunded liabilities totaling \$1,366,999 (Federal share) in consultation with appropriate U.S. Department of the Interior offices to determine if the costs are allowable pursuant to Federal regulations and award terms and conditions.	FWS [WSFR]	 \$1,366,999

Report No.	Title	Issue Date
<a href="#"><u>2022-CGD-010</u></a>	Indian Affairs Acquisitions Can Improve Administration and Oversight of Contract No. 140A1620C0007	06/09/2023

Rec. No.	Recommendation	Bureau	
2022-CGD-010-05	We recommend that the IA implement a process to ensure contract No. 140A1620C0007 is administered with monitoring and oversight practices sufficient to protect the Government’s interest.	DAS-M	
2022-CGD-010-06	We recommend that the IA resolve the \$3,857 of questioned costs that we identified for travel costs outside the period of contract performance (\$3,321) and other unallowable travel costs (\$536).	DAS-M	 \$3,857
2022-CGD-010-07	We recommend that the IA resolve the unsupported claim of \$6,773 for reimbursement of estimated privately owned vehicle mileage.	DAS-M	 \$6,773



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Report No.	Title	Issue Date	
<a href="#"><u>2021-CR-042</u></a>	The U.S. Department of the Interior Does Not Analyze Effective Royalty Rates	06/02/2023	
Rec. No.	Recommendation	Bureau	
2021-CR-042-01	We recommend that the Office of Natural Resources Revenue develop, document, and implement a plan to calculate and analyze the effective royalty rates for oil and gas sales reported to the Office of Natural Resources Revenue.	ONRR	
2021-CR-042-02	We recommend that the Office of Natural Resources Revenue develop and implement a means of communicating the oil and gas effective royalty rates to stakeholders and decision makers on an ongoing basis.	ONRR	
Report No.	Title	Issue Date	
<a href="#"><u>2020-ER-058</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Maine, Department of Marine Resources, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program	05/16/2023	
Rec. No.	Recommendation	Bureau	
2020-ER-058-01	We recommend that the FWS address the questioned costs related to unfunded retirement and retiree health totaling \$386,763 (Federal share) in consultation with appropriate U.S. Department of the Interior offices to determine if the costs are allowable pursuant to Federal regulations and award terms and conditions.	FWS [WSFR]	 \$386,763
2020-ER-058-03	We recommend that the FWS require the Maine Department of Marine Resources to implement policies and procedures for the recordkeeping of employment history for retirement payouts of leave balances to ensure that they are appropriately allocated, as defined by 2 C.F.R. Section 200.405, to the proper U.S. Fish and Wildlife Service program.	FWS [WSFR]	



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Report No.	Title	Issue Date
<a href="#">2022-WR-040-A</a>	Detention Facility Health and Safety Concerns	04/27/2023

Rec. No.	Recommendation	Bureau
2022-WR-040-A-01	We recommend that Indian Affairs coordinate with the Division of Facilities Management and Construction and the BIA Office of Justice Services to develop and implement a plan to identify and address all critical health and safety issues at the facilities mentioned in this management advisory. This plan should include, at a minimum, specific corrective actions and associated milestones for each identified issue.	DAS-M  

Report No.	Title	Issue Date
<a href="#">2022-ITA-028</a>	Summary: Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2022	04/05/2023

Rec. No.	Recommendation	Bureau
2022-ITA-028-02	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2022-ITA-028-04	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2022-ITA-028-06	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2022-ITA-028-07	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2022-ITA-028-08	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	



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Rec. No.	Recommendation	Bureau
2022-ITA-028-09	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2022-ITA-028-12	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2022-ITA-028-13	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2022-ITA-028-15	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2022-ITA-028-19	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2022-ITA-028-20	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2022-ITA-028-22	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	



## APPENDIX 2

- KEY Funds To Be Put To Better Use Changed to Resolved\* Questioned Costs Unallowable
- Questioned Costs Unsupported Sensitive Significant Unresolved

\* Resolved after the final report was issued.

### Reports That Are 1-2 Years Old

Report No.	Title	Issue Date
<a href="#"><u>2020-WR-070</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Hawaii, Department of Land and Natural Resources, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program	03/17/2023
Rec. No.	Recommendation	Bureau
2020-WR-070-01	We recommend that the FWS work with the Department to resolve the Federal share of questioned costs related to unsupported leave payouts totaling \$53,262.	FWS [WSFR]  \$53,262
2020-WR-070-02	We recommend that the FWS require the Department to implement policies and procedures to ensure that leave payouts are allocated based on activity charged to specific grants, as required by Federal regulations.	FWS [WSFR]
2020-WR-070-03	We recommend that the FWS require the Department to establish policies and procedures that ensure the Department minimizes the time between the drawdown date and related expenditures.	FWS [WSFR]
2020-WR-070-04	We recommend that the FWS require the Department to implement a process with sufficient internal controls to provide for a reconciliation of all grant claims to actual expenditures recorded in FAMIS, the official Statewide accounting system.	FWS [WSFR]
2020-WR-070-05	We recommend that the FWS require the Department to develop a mechanism to hold Department employees accountable for timely submitting Federal financial and performance reports.	FWS [WSFR]
2020-WR-070-06	We recommend that the FWS require the Department to implement policies and procedures that ensure the Department is calculating and reporting indirect costs using the approved indirect cost rates.	FWS [WSFR]



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Rec. No.	Recommendation	Bureau
2020-WR-070-07	We recommend that the FWS require the Department to develop and implement procedures to ensure compliance with Federal regulations related to subaward reporting.	FWS [WSFR]
2020-WR-070-08	We recommend that the FWS work with the Department to develop and implement guidance for determining whether WSFR funds pass through as subawards or contracts.	FWS [WSFR]

Report No.	Title	Issue Date
<a href="#">2019-WR-026</a>	The U.S. Department of the Interior Can Improve Its Oversight of Tasers	03/13/2023

Rec. No.	Recommendation	Bureau
2019-WR-026-02	We recommend that the DOI ensure bureaus finalize their taser policies within a reasonable timeframe to comply with the DOI policy.	OLES
2019-WR-026-04	We recommend that the DOI update its policy to establish and implement standards for supervisory review of incident reports, including appropriate steps for supervisors to take pursuant to those reviews.	OLES
2019-WR-026-05	We recommend that the DOI establish and implement training on how to use required incident report systems and require all supervisors to attend.	OLES
2019-WR-026-10	We recommend that the DOI implement and require training for supervisors on how to review and analyze taser activity reports.	OLES

Report No.	Title	Issue Date
<a href="#">2021-CR-018</a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Michigan, Department of Natural Resources, From October 1, 2018, Through September 30, 2020, Under the Wildlife and Sport Fish Restoration Program	02/28/2023

Rec. No.	Recommendation	Bureau	
2021-CR-018-01	We recommend that the FWS work with the Department to resolve the questioned costs of \$50,597 from improper Federal reimbursement.	FWS [WSFR]	 \$50,597



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Rec. No.	Recommendation	Bureau
2021-CR-018-02	We recommend that the FWS require the Department to develop and implement processes to reconcile scantron forms to the Department's Excel tracking spreadsheet and to identify and remove paid training instructors.	FWS [WSFR]
2021-CR-018-03	We recommend that the FWS require the Department to develop and implement a process for volunteers to complete a separate timesheet to track classes and hours daily.	FWS [WSFR]
2021-CR-018-04	We recommend that the FWS require the Department to reconcile the information in its Excel tracking spreadsheet and scantron forms to identify and remove all duplicate, multiple, or paid instructor hours claimed during FY 2019 to date.	FWS [WSFR]
2021-CR-018-06	We recommend that the FWS require the Department to develop and implement an internal control mechanism to ensure the program income method is properly applied and reported in accordance with grant award approvals and regulations.	FWS [WSFR]
2021-CR-018-08	We recommend that the FWS require the Department to develop a mechanism to track items sent to the DTMB for disposal to ensure inventory liaisons verify reimbursement of funds back to the Department's Game and Fish Protection Fund.	FWS [WSFR]
2021-CR-018-09	We recommend that the FWS require the Department to amend all open subaward agreements to date to include all required elements.	FWS [WSFR]
2021-CR-018-10	We recommend that the FWS require the Department to develop and implement policies and procedures to ensure subaward agreements comply with Federal regulations by including the required elements.	FWS [WSFR]
2021-CR-018-11	We recommend that the FWS require the Department to develop and implement a mechanism, such as a template or checklist, to ensure subaward agreements contain all the necessary elements as required by Federal regulations.	FWS [WSFR]



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Report No.	Title	Issue Date
<b><u>2020-ITA-030</u></b>	The U.S. Department of the Interior's Cyber Risk Management Practices Leave Its Systems at Increased Risk of Compromise	02/28/2023
Rec. No.	Recommendation	Bureau
2020-ITA-030-01	We recommend that the OCIO develop and implement a process to evaluate all systems' Authorizations to Operate annually for accuracy and completeness to ensure systems are operating with a valid authorization determined by actual residual risk.	OCIO 
2020-ITA-030-02	We recommend that the OCIO develop and implement a process to conduct quality control reviews at least annually to ensure that all systems within the official system of record (Cyber Security Assessment and Management system) have an accurate operating status.	OCIO 
2020-ITA-030-03	We recommend that the OCIO develop and implement a process to validate the accuracy of bureau and office annual assurance statements before submitting the statements to Congress.	OCIO
2020-ITA-030-04	We recommend that the OCIO, in addition to ongoing continuous monitoring, develop and implement a policy to direct system owners to test all of the controls for their systems at least every 3 years.	OCIO
2020-ITA-030-05	We recommend that the OCIO develop and implement a policy to ensure data and control implementation status are accurately represented in the official system of record.	OCIO
2020-ITA-030-06	We recommend that the OCIO develop and implement a policy to verify that bureaus and offices perform control assessments every 3 years.	OCIO
2020-ITA-030-07	We recommend that the OCIO develop and implement a review process that includes, at minimum, verifying that system owners have completed required testing for a sample of controls for each system before accepting the annual assurance statement.	OCIO



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Rec. No.	Recommendation	Bureau
2020-ITA-030-08	We recommend that the OCIO develop and implement a comprehensive quality control plan to perform required quarterly reviews of Plans of Action and Milestones in the official system of record to ensure that bureaus and offices address them in a timely manner, close them as appropriate, and continuously monitor and track them.	OCIO
2020-ITA-030-09	We recommend that the OCIO direct system owners to perform annual reviews of the data contained in all operational IT systems to ensure that an accurate privacy impact assessment has been completed and, when necessary, adjust the system's security categorization.	OCIO
2020-ITA-030-10	We recommend that the OCIO develop and implement a process to ensure that a Privacy Impact Assessment is conducted before a system is granted Authorization to Operate.	OCIO
2020-ITA-030-11	We recommend that the OCIO develop and implement a policy clarifying the roles and responsibilities regarding control assessment and implementation.	OCIO

Report No.	Title	Issue Date
<a href="#"><u>2021-ER-034</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Maryland, Department of Natural Resources, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program	02/23/2023

Rec. No.	Recommendation	Bureau	
2021-ER-034-01	We recommend that the FWS work with the Department to resolve the questioned costs related to timber sales totaling \$40,350.	FWS [WSFR]	 \$40,350
2021-ER-034-02	We recommend that the FWS work with the Department to develop and implement a mechanism to train staff to use the correct method of accounting to appropriately account for, track, and ensure all program income is spent before the Department requests reimbursement.	FWS [WSFR]	
2021-ER-034-04	We recommend that the FWS work with the Department to resolve the potential diversion of \$2,981 related to uncollected license revenue.	FWS [WSFR]	 \$2,981
2021-ER-034-05	We recommend that the FWS work with the Department to develop and implement policy to ensure that license revenue is used only for the functions required to manage the Department and fish and wildlife resources.	FWS [WSFR]	



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Rec. No.	Recommendation	Bureau
2021-ER-034-06	We recommend that the FWS work with the Department to resolve the \$35,634 of unused license revenue to improve fish- and wildlife-related resources.	FWS [WSFR]
		 \$35,634
2021-ER-034-07	We recommend that the FWS work with the Department to develop and implement a mechanism to ensure that policies are reviewed and updated on a periodic basis to align with current processes and relevant Federal guidance.	FWS [WSFR]
2021-ER-034-08	We recommend that the FWS work with the Department to develop and implement a mechanism to ensure that Department employees are trained on current regulations.	FWS [WSFR]
2021-ER-034-10	We recommend that the FWS work with the Department to establish an accountable process for regular periodic inventory of equipment so that the inventory list is up to date and all firearms are accounted for.	FWS [WSFR]
2021-ER-034-12	We recommend that the FWS work with the Department to establish controls and determine milestones to track the progress of the Department in properly tagging and accounting for all equipment.	FWS [WSFR]
2021-ER-034-14	We recommend that the FWS work with the Department to develop a mechanism to ensure all relevant Department staff adhere to Federal subaward requirements, including following Departmentwide guidance for determining whether WSFR funds pass through as subawards or contracts and checking the USASpending.gov website.	FWS [WSFR]

Report No.	Title	Issue Date
<a href="#">2021-FIN-032</a>	The Bureau of Indian Affairs Great Plains Region Did Not Oversee CARES Act Funds Appropriately	02/10/2023

Rec. No.	Recommendation	Bureau
2021-FIN-032-03	We recommend that the BIA Great Plains Region develop and implement written policies and procedures that describe the roles and responsibilities of BIA officials and the review processes for Federal Financial Reports and Annual Narrative Reports to ensure submitted reports are complete, accurate, and address areas of concern.	BIA
2021-FIN-032-04	We recommend that the BIA Great Plains Region in accordance with developed and implemented written policies and procedures, provide and track annual training for BIA officials responsible for reviewing Federal Financial Reports and Annual Narrative Reports.	BIA



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Report No.	Title	Issue Date
<a href="#"><u>2022-CGD-023</u></a>	The U.S. Department of the Interior Has an Opportunity To Protect Its Research and Development	01/19/2023

Rec. No.	Recommendation	Bureau
2022-CGD-023-01	We recommend that the DOI develop and implement a process through which relevant stakeholders (for example, a working group consisting of the Departmental Ethics Office, the U.S. Geological Survey, etc.) can identify and address potential conflicts of commitment relating to foreign risk pending the National Science and Technology Council issuance of National Security Presidential Memorandum–33 implementation guidance.	PMB  
2022-CGD-023-02	We recommend that the DOI issue interim guidance defining potential conflicts of interest, including financial interests, conflicts of commitment, and outside employment that may affect DOI research.	PMB 
2022-CGD-023-03	We recommend that the DOI issue interim guidance regarding DOI employee participation in foreign government-sponsored talent recruitment programs.	PMB 
2022-CGD-023-04	We recommend that the DOI issue interim guidance addressing conflicts of commitment with respect to solicitations, notices of funding opportunities, and awards.	PMB
2022-CGD-023-05	We recommend that the DOI develop a process to identify, review, and remediate foreign influence risk indicators for DOI employees.	PMB 
2022-CGD-023-06	We recommend that the DOI provide training concerning foreign influence to contracting officials, grant officers, and offices involved with scientific integrity, including conflicts of interest as defined in the newly developed interim guidance, the U.S. Constitution’s “Foreign Emoluments Clause” (U.S. Const. art. I, Section 9, cl. 8), and foreign government-sponsored talent recruitment programs.	PMB



## APPENDIX 2

Report No.	Title	Issue Date
<a href="#">2021-ITA-005</a>	P@s\$w0rds at the U.S. Department of the Interior: Easily Cracked Passwords, Lack of Multifactor Authentication, and Other Failures Put Critical DOI Systems at Risk	01/03/2023

Rec. No.	Recommendation	Bureau	
2021-ITA-005-01	We recommend that the Department prioritize implementing PIV or other Department-approved MFA methods that cannot be bypassed to allow single-factor authentication for all applications, starting with the Department's HVAs.	OCIO	
2021-ITA-005-02	We recommend that the Department develop and implement a process to track and validate MFA status for all Department information systems.	OCIO	
2021-ITA-005-05	We recommend that the Department prioritize the inventory, monitoring, and enforcement of existing controls as well as the controls we recommended in this report for accounts belonging to senior Government employees or accounts with elevated privileges.	OCIO	
2021-ITA-005-06	We recommend that the Department revise account management policy to prohibit related accounts from using the same passphrases and passwords (e.g., shared mailboxes, service accounts, or users with multiple service-level accounts).	OCIO	
2021-ITA-005-07	We recommend that the Department implement guidance requiring temporary passphrases and passwords to be unique and complex, rather than using a common variation or reusing the same passphrase or password.	OCIO	
2021-ITA-005-08	We recommend that the Department establish procedures and accountability mechanisms to ensure compliance with policies regarding account management monitoring and timely disabling of inactive accounts.	OCIO	



## APPENDIX 2

Report No.	Title	Issue Date
<b><u>2021-FIN-032-B</u></b>	The Omaha Tribe Did Not Account for CARES Act Funds Appropriately	12/29/2022
Rec. No.	Recommendation	Bureau
2021-FIN-032-B-01	We recommend that the BIA resolve the unreasonable hazard pay costs of \$29,574 by requiring the Omaha Tribe to perform an analysis of the costs incurred to applicable criteria and document its determination of reasonableness.	BIA
		 \$29,574
2021-FIN-032-B-02	We recommend that the BIA resolve the questioned hazard pay costs of \$27,841 for Payment 1 by requiring the Omaha Tribe to provide detailed reconciliation of incurred costs to supporting documentation.	BIA
		 \$27,841
2021-FIN-032-B-03	We recommend that the BIA resolve the questioned costs of \$182,388 for Payment 2 by requiring the Omaha Tribe to provide detailed complete supporting documentation for the hazard pay and indirect costs.	BIA
		 \$182,388
2021-FIN-032-B-04	We recommend that the BIA review the Omaha Tribe's revised policy regarding the custody of checks and document that proper controls have been implemented.	BIA
2021-FIN-032-B-05	We recommend that the BIA resolve the questioned costs of \$42,067 by requiring the Omaha Tribe to provide a detailed list of the questioned transactions and voided checks to the BIA for its files to ensure these transactions are not claimed for reimbursement.	BIA
		 \$42,067
2021-FIN-032-B-06	We recommend that the BIA resolve the questioned costs of \$10,792 by requiring the Omaha Tribe to reallocate these costs to the appropriate funding source.	BIA
		 \$10,792
2021-FIN-032-B-07	We recommend that the BIA require the Omaha Tribe to revise its policy to ensure a complete property record for CARES Act-funded assets in accordance with 2 C.F.R. § 200.313(d)(1).	BIA



## APPENDIX 2

Report No.	Title	Issue Date
<a href="#"><u>2021-ER-015</u></a>	The Bureaus of Indian Affairs and Indian Education Have the Opportunity To Implement Additional Controls To Prevent or Detect Multi-dipping of Pandemic Response Funds	11/29/2022
Rec. No.	Recommendation	Bureau
2021-ER-015-1.BIA	We recommend that the Bureaus of Indian Affairs and Indian Education develop and implement policies, procedures, or guidance designed to prevent or detect multi-dipping.	BIA 
2021-ER-015-1.BIE	We recommend that the Bureaus of Indian Affairs and Indian Education develop and implement policies, procedures, or guidance designed to prevent or detect multi-dipping.	BIE 
2021-ER-015-2.BIA	We recommend that the Bureaus of Indian Affairs and Indian Education communicate the policies and procedures developed and train bureau personnel and Tribes on preventing and detecting multi-dipping.	BIA 
2021-ER-015-2.BIE	We recommend that the Bureaus of Indian Affairs and Indian Education communicate the policies and procedures developed and train bureau personnel and Tribes on preventing and detecting multi-dipping.	BIE 
Report No.	Title	Issue Date
<a href="#"><u>2022-FIN-029</u></a>	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2022 and 2021	11/15/2022
Rec. No.	Recommendation	Bureau
2022-FIN-029-A. BOR.003.3	We recommend that Reclamation continue training of project managers and properly accountants to ensure reliable and accurate reporting by project managers to drive the consistent application of applicable accounting standards, policy, and guidance across the Department's various construction in process assets.	BOR
2022-FIN-029-A. NPS.002.2	We recommend that NPS strengthen review controls to allow for the timely adjustment of underlying accounting records and/or redesign/implement an accounting system configuration that will correctly account for advances and prepayments on capitalizable projects.	NPS



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Rec. No.	Recommendation	Bureau	
2022-FIN-029-B. PFM.007.1	We recommend the Department complete a full entity risk profile and provide to OMB by the required due date.	PFM	
2022-FIN-029-B. PFM.007.2	We recommend the Department continually monitor and reevaluate whether corrective action plans applied were effective and implemented timely. The Department should consider whether implementing financial auditors' recommendations is enough to close a corrective action plan, or if there is a need to employ additional remedies to fix a control deficiency. As such, the Department should perform an independent root cause analysis during the corrective action plans development process to gain an in-depth understanding of what caused the control deficiency and to ensure corrective actions are complete and will fully remediate the issues.	PFM	

Report No.	Title	Issue Date
<a href="#"><u>2021-CR-008</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Texas, Parks and Wildlife Department, From September 1, 2018, Through August 31, 2020, Under the Wildlife and Sport Fish Restoration Program	09/29/2022

Rec. No.	Recommendation	Bureau	
2021-CR-008-01	We recommend that the FWS work with the Department to resolve the Federal share of unsupported costs related to other direct costs totaling \$45,659.	FWS [WSFR]	 \$45,659
2021-CR-008-02	We recommend that the FWS work with the Department to resolve the potential diversion of \$14,412 related to unsupported license expenditures.	FWS [WSFR]	 \$14,412
2021-CR-008-03	We recommend that the FWS work with the Department to develop a mechanism to hold employees accountable for following Federal and State policies and procedures that require personnel to obtain proper documentation to support all expenditures.	FWS [WSFR]	
2021-CR-008-06	We recommend that the FWS work with the Department to develop a mechanism to hold employees accountable for following the Department's existing policies on verification of subrecipient compliance, financial and performance report review, and pass-through entity responsibilities.	FWS [WSFR]	



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Rec. No.	Recommendation	Bureau
2021-CR-008-08	We recommend that the FWS work with the Department to evaluate its current grant program in-kind policies and procedures to ensure that program-specific procedures agree with the overall <i>Federal Grants Guidance Manual</i> and to ensure segregation of timesheet entry and approver duties.	FWS [WSFR]
2021-CR-008-09	We recommend that the FWS work with the Department to evaluate the volunteer management system controls and implement any new controls to prevent duplicate entries and timesheet charges entered prior to the date of service.	FWS [WSFR]
2021-CR-008-10	We recommend that the FWS work with the Department to develop a mechanism to hold employees accountable for following established policies and procedures.	FWS [WSFR]
2021-CR-008-18	We recommend that the FWS work with the Department to develop a mechanism to hold employees accountable for following the Department's existing policies on risk assessments, subrecipient monitoring and compliance, and pass-through entity responsibilities.	FWS [WSFR]
2021-CR-008-19	We recommend that the FWS work with the Department to develop a mechanism to hold employees accountable for following the Department's existing policies on oversight of subrecipients' compliance with Federal laws and regulations and grant terms and conditions.	FWS [WSFR]
2021-CR-008-20	We recommend that the FWS work with the Department to maintain an accurate and comprehensive inventory of all lands purchased with WSFR funds or license revenue.	FWS [WSFR]

Report No.	Title	Issue Date
<a href="#"><u>2020-CGD-001</u></a>	The Bureau of Indian Education, the Bureau of Indian Affairs, and the Turtle Mountain Band of Chippewa Indians Need To Improve Accountability for Federal Funds	09/29/2022

Rec. No.	Recommendation	Bureau	
2020-CGD-001-01	We recommend that the BIE work with the Turtle Mountain Band of Chippewa Indians to resolve the questioned costs of \$216,878.	BIE	 \$216,878



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Rec. No.	Recommendation	Bureau
2020-CGD-001-02	We recommend that the BIE require the Turtle Mountain Band of Chippewa Indians to develop and implement internal controls that will ensure administrative costs claimed support school operations.	BIE
2020-CGD-001-03	We recommend that the BIA Division of Facilities Management and Construction work with the Turtle Mountain Band of Chippewa Indians to identify potential uses for the unspent \$120,943.	DAS-M   \$120,943
2020-CGD-001-04	We recommend that the BIA Division of Facilities Management and Construction work with the Turtle Mountain Band of Chippewa Indians to update the current project list in the MAXIMO system.	DAS-M 

Report No.	Title	Issue Date
<a href="#">2021-FIN-032-C</a>	The Three Affiliated Tribes Did Not Account for CARES Act Funds Appropriately	09/28/2022

Rec. No.	Recommendation	Bureau
2021-FIN-032-C-01	We recommend that the BIA resolve the questioned costs of \$237,270 by requiring the Three Affiliated Tribes to provide supporting documentation to ensure that the incurred costs are allowable, allocable, and reasonable.	BIA   \$237,270
2021-FIN-032-C-02	We recommend that the BIA require the Three Affiliated Tribes to establish controls to ensure that it can determine the appropriate funding source for each CARES Act expense.	BIA 
2021-FIN-032-C-03	We recommend that the BIA resolve the questioned costs of \$106,280 by creating and adjusting journal entries to reallocate the funds from the U.S. Department of the Interior to the U.S. Department of Health and Human Services.	BIA   \$106,280
2021-FIN-032-C-04	We recommend that the BIA resolve the questioned costs of \$89,623 by creating adjusted journal entries to reallocate the funds from the BIA CARES Act to the appropriate funding source.	BIA   \$86,623



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Report No.	Title	Issue Date
<a href="#"><u>2022-CGD-026</u></a>	The U.S. Department of the Interior Needs To Continue To Strengthen Governance Practices To Improve Its Management of Geospatial Data	09/26/2022
Rec. No.	Recommendation	Bureau
2022-CGD-026-05	We recommend that the Office of the Chief Information Officer coordinate with the bureaus to determine why their datasets in the GeoPlatform had missing or inaccurate metadata and establish appropriate controls to help ensure future accuracy.	OCIO
2022-CGD-026-06	We recommend that the Office of the Chief Information Officer direct the Bureau of Ocean Energy Management to ensure that metadata are harvested from Data.gov into the appropriate datasets on the GeoPlatform.	OCIO
2022-CGD-026-07	We recommend that the Office of the Chief Information Officer direct the Bureau of Safety and Environmental Enforcement to ensure that metadata are harvested from Data.gov into the appropriate datasets on the GeoPlatform.	OCIO
2022-CGD-026-08	We recommend that the Office of the Chief Information Officer direct the National Park Service to ensure that metadata are harvested from Data.gov into the appropriate datasets on the GeoPlatform.	OCIO
2022-CGD-026-09	We recommend that the Office of the Chief Information Officer direct the U.S. Geological Survey to ensure that metadata are harvested from Data.gov into the appropriate datasets on the GeoPlatform.	OCIO
Report No.	Title	Issue Date
<a href="#"><u>2020-WR-021</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Nevada, Department of Wildlife, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program	07/19/2022
Rec. No.	Recommendation	Bureau
2020-WR-021-03	We recommend that the FWS require the Department to implement or revise policies and procedures to ensure leave allocated to a grant code does not exceed the value of leave earned on that grant.	FWS [WSFR]





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Report No.	Title	Issue Date
<b><u>2020-WR-064</u></b>	U.S. Fish and Wildlife Service Grants Awarded to the State of Oklahoma, Department of Wildlife Conservation, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program	06/23/2022
Rec. No.	Recommendation	Bureau
2020-WR-064-01	We recommend that the FWS work with the Department to resolve the questioned costs of \$975,408 (\$731,559 Federal share) resulting from excessive employer retirement contribution expenses charged to grants from July 1, 2017, through June 30, 2019.	FWS [WSFR]
		 \$731,559
2020-WR-064-03	We recommend that the FWS work with the Department to identify and resolve the Federal share of any other excess employer retirement contributions charged to grants before July 1, 2017, and after June 30, 2019. This amount should include the Federal share of any associated indirect costs.	FWS [WSFR]
2020-WR-064-05	We recommend that the FWS work with the Department to resolve the questioned costs related to unallowable indirect costs totaling \$54,711 (\$41,033 Federal share).	FWS [WSFR]
		 \$41,033
2020-WR-064-06	We recommend that the FWS work with the Department to implement controls that ensure capital expenditures and subawards are properly coded.	FWS [WSFR]
2020-WR-064-07	We recommend that the FWS work with the Department to review object code categories that may be associated with capital expenditures and implement controls that ensure indirect costs are not charged to capital expenditures.	FWS [WSFR]
2020-WR-064-08	We recommend that the FWS work with the Department to resolve the questioned costs related to unallowable and unsupported other direct costs totaling \$53,741 (\$40,306 Federal share).	FWS [WSFR]
		 \$30,647
		 \$9,659
2020-WR-064-11	We recommend that the FWS work with the Department to resolve the questioned costs of \$27,705 (\$20,779 Federal share) related to unreported program income.	FWS [WSFR]
		 \$20,779



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Rec. No.	Recommendation	Bureau	
2020-WR-064-13	We recommend that the FWS work with the Department to resolve the questioned costs related to unsupported in-kind contributions totaling \$1,785 (\$1,339 Federal share).	FWS [WSFR]	 \$1,339
2020-WR-064-21	We recommend that the FWS work with the Department to implement policies and procedures that ensure leave allocated to a grant code does not exceed the value of leave earned on that grant.	FWS [WSFR]	

Report No.	Title	Issue Date
<a href="#"><u>2021-ER-002</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the U.S. Virgin Islands Department of Planning and Natural Resources, From October 1, 2017, Through September 30, 2019, Under the Wildlife and Sport Fish Restoration Program	05/20/2022

Rec. No.	Recommendation	Bureau	
2021-ER-002-01	We recommend that the FWS resolve the questioned costs related to unsupported indirect costs totaling \$435,624.	FWS [WSFR]	 \$435,624
2021-ER-002-02	We recommend that the FWS work with the Department to develop and implement a mechanism to hold its staff accountable for following Federal regulations related to indirect costs and record retention, and its own SOPs.	FWS [WSFR]	
2021-ER-002-03	We recommend that the FWS resolve the questioned costs related to unsupported other direct costs totaling \$201,708.	FWS [WSFR]	 \$201,708
2021-ER-002-04	We recommend that the FWS work with the Department to develop a mechanism to hold staff accountable for following its SOPs related to purchase requests and documentation retention.	FWS [WSFR]	
2021-ER-002-05	We recommend that the FWS resolve the questioned costs related to drawdowns totaling \$169,989.	FWS [WSFR]	 \$169,989
2021-ER-002-06	We recommend that the FWS work with the Department to develop a mechanism to hold staff accountable for following its SOPs for conducting drawdowns and maintaining adequate documentation for expenditures in the accounting system.	FWS [WSFR]	



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Rec. No.	Recommendation	Bureau	
2021-ER-002-07	We recommend that the FWS resolve the questioned costs related to unallocated leave payouts totaling \$6,480.	FWS [WSFR]	 \$6,480
2021-ER-002-08	We recommend that the FWS require the Department to update and implement its SOPs to ensure that leave payouts are properly allocated in accordance with Federal regulations.	FWS [WSFR]	
2021-ER-002-09	We recommend that the FWS ensure the Department allocates resources and prioritizes the reconciliation of its inventory list with the DPP as required by Federal regulations and the Department's SOPs; this should include establishing a plan with milestones.	FWS [WSFR]	

Report No.	Title	Issue Date
<a href="#">2021-CR-011</a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Missouri, Department of Conservation, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program	05/02/2022

Rec. No.	Recommendation	Bureau
2021-CR-011-02	We recommend that the FWS work with the Department to require the electronic system for volunteer work to limit the number of hours that can be claimed on a specific day to ensure hours are reported daily.	FWS [WSFR]
2021-CR-011-03	We recommend that the FWS work with the Department to update policies and procedures to include guidance for daily entry of hours.	FWS [WSFR]
2021-CR-011-04	We recommend that the FWS work with the Department to develop and implement training for supervisors and volunteers to ensure proper documentation and approval of volunteer time.	FWS [WSFR]



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Report No.	Title	Issue Date
<a href="#"><u>2021-CR-003</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Virginia, Department of Wildlife Resources, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program	05/02/2022

Rec. No.	Recommendation	Bureau
2021-CR-003-02	We recommend that the FWS work with the Department to develop and implement detailed guidance to ensure the Department makes accurate subrecipient or contractor determinations for all third-party agreements using Federal award funds, to include requiring justifications for determinations.	FWS [WSFR]
2021-CR-003-03	We recommend that the FWS work with the Department to conduct and document subrecipient or contractor determinations for any of the third-party agreements that did not have determinations.	FWS [WSFR]
2021-CR-003-04	We recommend that the FWS work with the Department to ensure agreements determined to be subawards (based on the review performed under Recommendation 3) comply with subaward requirements.	FWS [WSFR]

Report No.	Title	Issue Date
<a href="#"><u>2021-ITA-037</u></a>	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2021	04/28/2022

Rec. No.	Recommendation	Bureau
2021-ITA-037-16	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2021-ITA-037-17	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2021-ITA-037-18	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	



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Rec. No.	Recommendation	Bureau
2021-ITA-037-19	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2021-ITA-037-20	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2021-ITA-037-21	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2021-ITA-037-33	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2021-ITA-037-38	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2021-ITA-037-42	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2021-ITA-037-44	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2021-ITA-037-45	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2021-ITA-037-47	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2021-ITA-037-50	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	



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Rec. No.	Recommendation	Bureau
2021-ITA-037-59	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2021-ITA-037-60	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	

Report No.	Title	Issue Date
<a href="#">2021-CR-017</a>	U.S. Fish and Wildlife Service Grants Awarded to the State of North Dakota, Game and Fish Department, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program	04/18/2022

Rec. No.	Recommendation	Bureau
2021-CR-017-06	We recommend that the FWS work with the Department to provide FWS with a current real property list to reconcile to the FWS real property records.	FWS [WSFR]

- KEY Funds To Be Put To Better Use Changed to Resolved\* Questioned Costs Unallowable Questioned Costs Unsupported Sensitive Significant Unresolved

\* Resolved after the final report was issued.

### Reports That Are 3-4 Years Old

Report No.	Title	Issue Date
<a href="#">2021-CR-007</a>	The Bureau of Land Management Did Not Review the Federal Exclusions List Before Issuing Federal Mineral Leases	01/20/2022

Rec. No.	Recommendation	Bureau
2021-CR-007-04	We recommend that the BLM update applicable manuals to detail the processes for documenting the review of the Federal exclusions list for all leasing actions.	BLM



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Report No.	Title	Issue Date
<a href="#">2020-CR-009</a>	Better Internal Controls Could Ensure Accuracy of the Office of Natural Resources Revenue's Royalty Reporting and Adjustments	01/20/2022
Rec. No.	Recommendation	Bureau
2020-CR-009-03	We recommend that ONRR evaluate the use of ARC 10, Adjustments, to determine its effectiveness and create additional codes to capture accurate reasons for adjustments.	ONRR
2020-CR-009-13	We recommend that ONRR develop and implement a process to prevent modification of adjustments made as a result of compliance activities without approval from ONRR.	ONRR
2020-CR-009-14	We recommend that ONRR develop and implement processes to reduce unnecessary manual transactions as the BPRM effort is being implemented.	ONRR
Report No.	Title	Issue Date
<a href="#">2021-FIN-036</a>	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	11/15/2021
Rec. No.	Recommendation	Bureau
2021-FIN-036-B. BOR.002.01	We continue to recommend that the Department and bureaus enhance internal control over CIP as follows: Enhance oversight processes to ensure that project managers are adequately documenting and communicating the status of construction projects and are adhering to accounting policies and procedures.	BOR
2021-FIN-036-B. BOR.002.02	We continue to recommend that the Department and bureaus enhance internal control over CIP as follows: Improve training and supervision for all project managers and property accountants on matters affecting the financial statements, including adhering to accounting policies and procedures.	BOR
2021-FIN-036-B. BOR.002.03	We continue to recommend that the Department and bureaus enhance internal control over CIP as follows: Enhance CIP regional and corporate accounting oversight processes to ensure adequate monitoring and documentation of project costs and key data elements to mitigate the risk of untimely transfer of service assets.	BOR



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Rec. No.	Recommendation	Bureau	
2021-FIN-036-D. PFM.009.02	We continue to recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows: Complete a comprehensive risk assessment for certain financial reporting and accounting processes to address all potential identified risks and develop the appropriate testing plans.	PFM	
2021-FIN-036-D. PFM.009.03	We continue to recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows: Enforce the independence and objectivity concepts when performing internal OMB A-123 test work.	PFM	
2021-FIN-036-D. PFM.009.04	We continue to recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows: Ensure all internal control functions, in support of financial reporting, are adhering to appropriate accounting policies and procedures.	PFM	
2021-FIN-036-D. PFM.009.06	We continue to recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows: Perform an evaluation of the Department's entity level controls and determine if each of the GAO Green Book components and principles have been addressed by the entity level controls that have been put in place by the Department.	PFM	

Report No.	Title	Issue Date
<a href="#">2020-FIN-073</a>	Pandemic Purchase Card Use	10/22/2021

Rec. No.	Recommendation	Bureau	
2020-FIN-073-03	We recommend that the BLM resolve the \$11,321 in questioned costs due to insufficient documentation.	BLM	 \$11,321



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Report No.	Title	Issue Date
<a href="#"><u>2021-FIN-010</u></a>	Pandemic-Related Contract Actions	10/12/2021
Rec. No.	Recommendation	Bureau
2021-FIN-010-04	We recommend that the DOI and its bureaus and offices review the Federal Procurement Data System (FPDS) and correct any COVID-19 pandemic-related procurement actions missing the COVID-19 National Interest Action Code (NIA) code.	OS
2021-FIN-010-06	We recommend that the DOI and its bureaus and offices review contract actions coded with the COVID-19 NIA code for accuracy.	OS
Report No.	Title	Issue Date
<a href="#"><u>2020-CR-005</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Massachusetts, Department of Fish and Game, Division of Fisheries and Wildlife, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program	08/06/2021
Rec. No.	Recommendation	Bureau
2020-CR-005-06	We recommend that the FWS work with the Division to reconcile their respective records of lands purchased with WSFR grant funds.	FWS [WSFR]
Report No.	Title	Issue Date
<a href="#"><u>2019-FIN-014</u></a>	The Puerto Rico State Historic Preservation Office Needs to Improve Its Accounting System	05/11/2021
Rec. No.	Recommendation	Bureau
2019-FIN-014-04	We recommend that the NPS coordinate with the PRSHPO to develop and implement a labor distribution report that includes all appropriate information such as employee name, project number, employee identification number, total hours worked, hours absent, hourly rate, wage earned, indirect expenses applied, and benefits accrued.	NPS



## APPENDIX 2

Report No.	Title	Issue Date	
<a href="#"><u>2019-CR-062</u></a>	Facility Improvements Still Needed at Pine Hill School	04/30/2021	
Rec. No.	Recommendation	Bureau	
2019-CR-062-01	We recommend that the IA coordinate with Pine Hill School to ensure that the general facility deficiencies noted in this report are either addressed or included as part of the consolidation and renovation of the school facilities (Phase II).	BIE	
2019-CR-062-02	We recommend that the IA coordinate with Pine Hill School to complete the planned consolidation and renovation (Phase II).	BIE	
2019-CR-062-03	We recommend that the IA coordinate with Pine Hill School to complete the gymnasium replacement project (Phase III).	BIE	
2019-CR-062-04	We recommend that the IA coordinate with Pine Hill School to complete routine inspections for heating and cooling systems, fire alarms, and asbestos.	BIE	
2019-CR-062-10	We recommend that the IA inspect, identify, and address any immediate safety and health issues at all IA-funded portable buildings at Pine Hill School, including the Administration and FACE buildings, to ensure the safety and health of students and staff.	BIE	
2019-CR-062-11	We recommend that the IA evaluate all IA-funded portable buildings at the school, including the Administration and FACE buildings, to: a) Assess the need for each portable facility b) Determine whether alternate space on the campus could be used in lieu of the portable facility, the portable building should be replaced, or a permanent structure should be built c) Implement appropriate actions based on the outcome of the evaluation.	BIE	
2019-CR-062-12	We recommend that the IA coordinate with Pine Hill School to address and correct deficiencies identified during IA's safety and health inspections.	BIE	
2019-CR-062-13	We recommend that the IA coordinate with Pine Hill School to track deficiencies identified during safety and health inspections and confirm that deficiencies are being addressed.	BIE	



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Report No.	Title	Issue Date
<a href="#"><u>2019-FIN-058</u></a>	The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds	03/30/2021
Rec. No.	Recommendation	Bureau
2019-FIN-058-02	We recommend that the BIA Division of Facilities Management and Construction ensure all funded and required minor improvement and repair projects have been completed and identify how much of the carried over \$442,632 in restricted minor improvement and repair funds can and should be used to reconcile costs improperly paid from the BIE operations and maintenance fund.	BIA
		  \$442,632
2019-FIN-058-03	We recommend that the BIA Division of Facilities Management and Construction resolve the \$31,133 in overpayment of minor improvement and repair costs from St. Stephens to cover the repairs made to the mission homes.	BIA
		  \$31,133
Report No.	Title	Issue Date
<a href="#"><u>2020-FIN-002</u></a>	The U.S. Department of the Interior Needs To Strengthen Charge Card Internal Controls When Using Disaster Relief Funds	03/30/2021
Rec. No.	Recommendation	Bureau
2020-FIN-002-02	We recommend that the DOI and its bureaus establish policies and procedures providing guidance on how to pay for allowable evacuation costs when employees do not have a Government charge card.	PMB
Report No.	Title	Issue Date
<a href="#"><u>2019-ITA-003</u></a>	Weaknesses in a USGS System Leave Assets at Increased Risk of Attack	03/30/2021
Rec. No.	Recommendation	Bureau
2019-ITA-003-02	We recommend that the DOI select and implement a CDM SWAM tool that is compatible with the DOI's computer environment.	OCIO
2019-ITA-003-03	We recommend that the DOI establish, implement, and continuously review and update approved software lists (blacklists and whitelists) to ensure that unapproved, unsupported, or potentially malicious software is not present on bureau computer networks.	OCIO



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Report No.	Title	Issue Date
<a href="#"><u>2019-WR-028</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the American Samoa Department of Marine and Wildlife Resources, From October 1, 2016, Through September 30, 2018, Under the Wildlife and Sport Fish Restoration Program	03/15/2021
Rec. No.	Recommendation	Bureau
2019-WR-028-03	We recommend that the FWS work with the Department to resolve the questioned costs related to ineligible other direct costs totaling \$8,503.	FWS [WSFR]
		 \$8,503
2019-WR-028-04	We recommend that the FWS require the Department to implement policies and procedures that properly allocate ASPA charges.	FWS [WSFR]
2019-WR-028-05	We recommend that the FWS work with the Department to resolve the questioned costs related to unsupported leave payouts totaling \$3,167.	FWS [WSFR]
		 \$3,167
2019-WR-028-06	We recommend that the FWS require the Department to establish policies that follow Federal regulations to ensure leave payouts are allocated based on activity charged to specific grants.	FWS [WSFR]
Report No.	Title	Issue Date
<a href="#"><u>2019-WR-007</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the State of Rhode Island, Department of Environmental Management, Division of Fish and Wildlife, From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program	12/28/2020
Rec. No.	Recommendation	Bureau
2019-WR-007-01	We recommend that the FWS require the Division to establish and implement accounting system controls in accordance with Federal regulations that ensure that its financial management systems are sufficient to (a) prepare reports required by general and program-specific terms and conditions and (b) trace funds to a level of expenditures adequate to establish that such funds have been used according to Federal statutes, regulations, and the terms and conditions of Federal awards.	FWS [WSFR]
2019-WR-007-03	We recommend that the FWS require the Division to submit detailed accounting system expenditure support with future annual and final grant claims.	FWS [WSFR]



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Rec. No.	Recommendation	Bureau
2019-WR-007-05	We recommend that the FWS require the Division to resolve the identified encroachments on land purchased with Federal awards.	FWS [WSFR]
2019-WR-007-07	We recommend that the FWS require the Division to certify that real property purchased with Federal awards is being used for its intended purposes.	FWS [WSFR]
2019-WR-007-08	We recommend that the FWS require the Division to perform the required physical equipment inventories and reconcile its equipment inventory annually to the State's official equipment management system.	FWS [WSFR]
2019-WR-007-09	We recommend that the FWS require the Division to update and implement equipment management policy and procedures to ensure that equipment purchased with Federal awards or license revenues is used for its acquired purposes through its useful life.	FWS [WSFR]

Report No.	Title	Issue Date
<a href="#"><u>2019-WR-005</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Pennsylvania's Game Commission, From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program	12/15/2020

Rec. No.	Recommendation	Bureau
2019-WR-005-22	We recommend that the FWS work with the Commission to resolve the improper use of land that conflicts with the original purpose for which the land was purchased with grant funds.	FWS [WSFR]

Report No.	Title	Issue Date
<a href="#"><u>2020-FIN-028</u></a>	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2020 and 2019	11/16/2020

Rec. No.	Recommendation	Bureau
2020-FIN-028-A. BIO.006.2	We recommend that the Department and the bureaus enhance internal control over financial reporting as follows: Based on analysis of the changes in accounting standards; financial reporting requirements; laws and regulations, implement modifications to the financial management and reporting systems, as appropriate.	PMB



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Rec. No.	Recommendation	Bureau
2020-FIN-028-A. PFM.006.1	We recommend that the Department and the bureaus enhance internal control over financial reporting as follows: Strengthen the process for analyzing changes in accounting standards, financial reporting requirements, laws and regulations, and appropriately respond to ensure effective steps and controls over financial reporting are implemented and documented in a timely manner.	PMB
2020-FIN-028-A. PFM.006.3	We recommend that the Department and the bureaus enhance internal control over financial reporting as follows: Bureaus should develop and implement controls to ensure all data attributes needed to comply with OMB, Treasury and other regulatory guidance are accurately captured in the financial management system.	PMB
2020-FIN-028-A. PFM.006.4	We recommend that the Department and the bureaus enhance internal control over financial reporting as follows: Bureaus should develop and implement monitoring controls to ensure the validity, accuracy and completeness of relevant data attributes to comply with OMB, Treasury and other regulatory guidance.	PMB
2020-FIN-028-A. PFM.006.5	We recommend that the Department and the bureaus enhance internal control over financial reporting as follows: Perform proper monitoring procedures to ensure that Department-wide controls over financial reporting are effective.	PMB
2020-FIN-028-A. PFM.006.6	We recommend that the Department and the bureaus enhance internal control over financial reporting as follows: Strengthen review controls over financial disclosure packages.	PMB
2020-FIN-028-B. PFM.004.3	We continue to recommend that the Department and bureaus enhance internal control over general property, plant, and equipment as follows: Develop a resolution process for any completed asset transfer disputes between bureaus to ensure key data elements of the PP&E note disclosure are complete and accurate.	PMB
2020-FIN-028-C. BIO.001.1	We recommend that the Department enhance internal controls over manual journal entries as follows: Complete documentation surrounding the risk assessment over the system document types and to help determine which document types are manual entries versus automated transactions.	PMB



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Rec. No.	Recommendation	Bureau	
2020-FIN-028-C. BIO.001.3	We recommend that the Department enhance internal controls over manual journal entries as follows: Enable system segregation of duty capabilities for all identified manual journal entries and implement system configuration changes timely.	PMB	
2020-FIN-028-C. BIO.001.4	We recommend that the Department enhance internal controls over manual journal entries as follows: Develop formal communication of the Department's risk assessment over journal entries and requirements for bureaus to address the risks identified.	PMB	
2020-FIN-028-C. PFM.001.3	We recommend that the Department enhance internal controls over manual journal entries as follows: Issue an updated journal entry policy standardizing the manual journal entry process across the entire Department.	PMB	
2020-FIN-028-C. PFM.001.4	We recommend that the Department enhance internal controls over manual journal entries as follows: Perform a root cause analysis to determine how deficiencies in the manual journal entry process occurred and perform proper monitoring procedures to fully implement the corrective action plans developed and ensure issues are fully remediated within six months of the issuance of the final auditor's report.	PMB	
2020-FIN-028-E. PFM.007.1	We continue to recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows: Timely update Department policies, procedures and guidance to effectively address changes to standards, laws and regulations.	PMB	
2020-FIN-028-E. PFM.007.3	We continue to recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows: Perform an evaluation of the Department's entity level controls and determine if each of the GAO Green Book components and principles have been addressed by the entity level controls that have been put in place by the Department.	PMB	
2020-FIN-028-E. PFM.007.4	We continue to recommend that the Department perform an assessment of its entity level controls, and improve Controls over risk assessment and monitoring as follows: Implement key monitoring controls to ensure control effectiveness throughout the financial reporting process and develop robust policies and procedures to increase oversight, review, and accountability of accounting events at the bureau level to ensure the successful implementation of an effective internal control environment.	PMB	



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Rec. No.	Recommendation	Bureau
2020-FIN-028-E. PFM.007.5	We continue to recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows: Continually monitor and reevaluate whether corrective action plans applied were effective. The Department should consider whether implementing financial auditors' recommendations is enough to close a corrective action plans, or if there is a need to employ additional remedies to fix a control deficiency. As such, the Department should perform an independent root cause analysis during the corrective action plans development process to gain an in-depth understanding of what caused the control deficiency and to ensure corrective actions are complete and will fully remediate the issues. Furthermore, require CAPs to assist in tracking, evaluating, and correcting internal control findings and recommendations from all audits and reviews (i.e., from the OIG, GAO or their own internal control monitoring framework).	PMB

Report No.	Title	Issue Date
<a href="#"><u>2019-ER-046</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Kentucky, Department of Fish and Wildlife Resources, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program	11/06/2020

Rec. No.	Recommendation	Bureau
2019-ER-046-05	We recommend that the FWS work with the Department to ensure Department personnel receive training on how to execute subaward agreements.	FWS [WSFR]

Report No.	Title	Issue Date
<a href="#"><u>2019-CR-035</u></a>	The National Park Service Did Not Oversee Its General Agreements	09/23/2020

Rec. No.	Recommendation	Bureau
2019-CR-035-04	We recommend that the NPS review and update existing GA policy and guidance (including templates, handbooks, and decision trees) to ensure consistency and clarification across the NPS.	NPS
2019-CR-035-05	We recommend that the NPS develop and deliver agreements training to all staff working with the GAs.	NPS



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Report No.	Title	Issue Date
<a href="#"><u>2019-WR-006</u></a>	U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Pennsylvania, Fish and Boat Commission, From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program	07/30/2020
Rec. No.	Recommendation	Bureau
2019-WR-006-02	We recommend that the FWS require the Commission to implement a financial management system with sufficient internal controls to provide for a reconciliation of all grant claims to actual expenditures recorded in the Commonwealth's System Analysis and Program Development (SAP) accounting system.	FWS [WSFR]
Report No.	Title	Issue Date
<a href="#"><u>2019-CR-041</u></a>	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of West Virginia, Division of Natural Resources, From July 1, 2016, Through June 30, 2018	07/30/2020
Rec. No.	Recommendation	Bureau
2019-CR-041-03	We recommend that the FWS work with the Division to reconcile their respective records of lands purchased with Program funds and resolve any identified acreage and cost differences.	FWS [WSFR]
Report No.	Title	Issue Date
<a href="#"><u>2020-WR-019</u></a>	Issues Identified With Wildlife Restoration Subawards to the University of Tennessee, National Bobwhite Conservation Initiative	07/06/2020
Rec. No.	Recommendation	Bureau
2020-WR-019-04	We recommend that the FWS work with the NBCI to develop and implement policies and procedures that comply with Federal regulations.	FWS



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Report No.	Title	Issue Date
<a href="#"><u>2019-CR-015</u></a>	Issues Identified with State Land Reconciliation for Wildlife and Sport Fish Restoration Program Grants	04/13/2020
Rec. No.	Recommendation	Bureau
2019-CR-015-01	We recommend the FWS develop and implement an action plan to require States that have not reconciled their records of lands purchased with Program funds for more than 5 years to do so by a specific date.	FWS
2019-CR-015-02	We recommend the FWS establish and implement controls and timelines to ensure real property records are reconciled in a timely manner.	FWS

KEY

	Funds To Be Put To Better Use		Changed to Resolved*		Questioned Costs Unallowable
	Questioned Costs Unsupported		Sensitive		Significant
					Unresolved

\* Resolved after the final report was issued.

### Reports That Are 5 years or Older

Report No.	Title	Issue Date
<a href="#"><u>2019-ITA-034</u></a>	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2019	02/26/2020
Rec. No.	Recommendation	Bureau
2019-ITA-034-02	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2019-ITA-034-10	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2019-ITA-034-11	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	



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Rec. No.	Recommendation	Bureau
2019-ITA-034-12	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2019-ITA-034-13	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2019-ITA-034-15	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
2019-ITA-034-16	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	

Report No.	Title	Issue Date
<a href="#"><u>2018-WR-038</u></a>	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Oregon, Department of Fish and Wildlife, From July 1, 2015, Through June 30, 2017	12/17/2019

Rec. No.	Recommendation	Bureau
2018-WR-038-01	We recommend that the FWS resolve the questioned costs of \$2,894,838 related to unsupported in-kind contributions claimed.	FWS [WSFR]  \$2,894,838
2018-WR-038-02	We recommend that the FWS require the Department to update its policies and procedures to ensure that in-kind contributions are adequately supported.	FWS [WSFR]
2018-WR-038-05	We recommend that the FWS require the Department to provide supporting documentation for program income with the final claim for Federal reimbursement.	FWS [WSFR]



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Report No.	Title	Issue Date
<a href="#"><u>2019-FIN-032</u></a>	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2019 and 2018	11/15/2019

Rec. No.	Recommendation	Bureau	
2019-FIN-032-D. PFM.011.1	We recommend management implement the following recommendations to improve the effectiveness of entity-level controls: Personnel – Perform an assessment of employee resources in the Office of Financial Management and the bureaus to ensure an appropriate complement of resources are in place to manage accounting and reporting matters as they arise and through the normal course of business. Additionally, the Department should perform a full analysis of the Financial Reporting process, including the communication reporting lines between bureaus and the Department, to identify inefficiencies that could be eliminated and to find areas which would be conducive for automation.	PMB	
2019-FIN-032-D. PFM.011.2	We recommend management implement the following recommendations to improve the effectiveness of entity-level controls: Training – Regional and operations personnel should be trained and properly supervised on financial management matters that affect the financial statements, including adhering to accounting policies and procedures, as appropriate and performing key internal control functions in support of financial reporting.	PMB	
2019-FIN-032-D. PFM.011.3	We recommend management implement the following recommendations to improve the effectiveness of entity-level controls: Risk Assessment – Improve the risk assessment process at the financial statement assertion level and at the process level to ensure the Department is appropriately capturing significant changes in the control environment and subsequently responding to those risks at both the Bureau and Department level.	PMB	
2019-FIN-032-D. PFM.011.4	We recommend management implement the following recommendations to improve the effectiveness of entity-level controls: Monitoring – Implement key monitoring controls to ensure control effectiveness throughout the financial reporting process and develop robust policies and procedures to increase oversight, review, and accountability of accounting events at the bureau level to ensure the successful implementation of an effective internal control environment.	PMB	



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Report No.	Title	Issue Date
<a href="#"><u>2017-WR-048-B</u></a>	The Bureau of Reclamation Did Not Effectively Manage the San Luis Demonstration Treatment Plant	11/13/2019

Rec. No.	Recommendation	Bureau	
2017-WR-048-B-01	We recommend that the BOR determine the cost and benefit of continued operation of the Demo-Plant.	BOR	
2017-WR-048-B-02	We recommend that the BOR establish specific goals or outcomes if it determines that there is a benefit to continued operation of the Demo-Plant at the conclusion of the cooperative agreement.	BOR	
2017-WR-048-B-04	We recommend that the BOR establish firm criteria for evaluating the Demo-Plant's future operational performance if the BOR continues Demo-Plant operation.	BOR	

Report No.	Title	Issue Date
<a href="#"><u>2018-FIN-059</u></a>	The U.S. Department of the Interior Needs To Improve Internal Controls Over the Purchase Card Program	11/13/2019

Rec. No.	Recommendation	Bureau	
2018-FIN-059-03	We recommend that the DOI and its bureaus work with the vendor bank to develop an online review and approval system for cardholders and approving officials and develop policies and procedures that require cardholders and approving officials to use the bank's online system to review and approve transactions.	PMB	

Report No.	Title	Issue Date
<a href="#"><u>2017-FIN-053</u></a>	The Chicago Horticultural Society Should Improve Its Financial Management System to Receive Federal Funds	03/13/2019

Rec. No.	Recommendation	Bureau
2017-FIN-053-06	We recommend that the BLM determine if the CHS has created a step in its financial system to ensure that the agreement is not automatically charged for intern training costs, regardless of their attendance.	BLM



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Report No.	Title	Issue Date
<a href="#"><u>2018-ITA-043</u></a>	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2018	03/13/2019
Rec. No.	Recommendation	Bureau
2018-ITA-043-14	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
Report No.	Title	Issue Date
<a href="#"><u>2018-CR-010</u></a>	Bureau of Land Management Maintenance Fee Waivers for Small Miners	12/17/2018
Rec. No.	Recommendation	Bureau
2018-CR-010-02	We recommend that the Secretary of the Interior use discretionary authority to continue or eliminate the maintenance fee waiver for small miners based on the results of the analysis performed by BLM.	OS
Report No.	Title	Issue Date
<a href="#"><u>2017-EAU-043</u></a>	BSEE Has Opportunities To Help Industry Improve Oil Spill Preparedness	10/22/2018
Rec. No.	Recommendation	Bureau
2017-EAU-043-04	We recommend that BSEE revise the regulations under 30 C.F.R. § 254 for managing oil spill preparedness and response.	BSEE 
Report No.	Title	Issue Date
<a href="#"><u>2017-FIN-040</u></a>	Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe	09/28/2018
Rec. No.	Recommendation	Bureau
2017-FIN-040-05	We recommend that the BOR ensure that the Tribe completes and maintains an accurate equipment listing.	BOR



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Rec. No.	Recommendation	Bureau	
2017-FIN-040-06	We recommend that the BOR ensure that the Tribe locates all missing equipment.	BOR	
2017-FIN-040-07	We recommend that the BOR resolve the \$246,000 in questioned costs for the missing equipment.	BOR	  \$246,000
2017-FIN-040-10	We recommend that the BOR resolve the \$7,790,434 in questioned costs for unsupported transactions.	BOR	  \$7,790,434
2017-FIN-040-12	We recommend that the BOR resolve the \$4,772,000 in unallowable costs.	BOR	  \$4,772,000

Report No.	Title	Issue Date
<a href="#"><u>2017-ER-018</u></a>	Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative	09/28/2018

Rec. No.	Recommendation	Bureau	
2017-ER-018-01	We recommend that AS-IA direct the Office of Self Governance to work with tribes to track the components of the CTGP funding and publish these individual amounts each year in the BIA's Budget Justifications.	DAS-M	
2017-ER-018-04	We recommend that AS-IA direct the Office of Self Governance to determine the actual funding levels of individual tribal programs and report them annually in the Budget Justifications.	DAS-M	 
2017-ER-018-05	We recommend that AS-IA direct the Office of Self Governance to develop and implement a records management policy to track the annual funding for each program.	DAS-M	 



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Report No.	Title	Issue Date
<a href="#"><u>2016-EXT-047</u></a>	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Michigan, Department of Natural Resources from October 1, 2013, through September 30, 2015	09/18/2018
Rec. No.	Recommendation	Bureau
2016-EXT-047-06	We recommend that the FWS determine whether lands purchased with license revenue continue to meet eligible Program purposes. Require appropriate compensation should any diversion be declared.	FWS [WSFR]
2016-EXT-047-07	We recommend that the FWS require the Department to develop and implement a procedure to ensure that real property purchased with license revenues is used only for the management of fish and wildlife resources.	FWS [WSFR]
Report No.	Title	Issue Date
<a href="#"><u>2017-EXT-049</u></a>	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Louisiana Department of Wildlife and Fisheries, from July 1, 2014, Through June 30, 2016	08/27/2018
Rec. No.	Recommendation	Bureau
2017-EXT-049-07	We recommend that FWS work with the Department to validate that its official asset records are accurate.	FWS [WSFR]
2017-EXT-049-08	We recommend that FWS work with the Department to confirm that all equipment information, including the funding source, is identified in the LaGov system.	FWS [WSFR]
Report No.	Title	Issue Date
<a href="#"><u>2017-FIN-041</u></a>	Audit of Agreement No. A13AP00043 Between the Bureau of Indian Affairs and the Crow Tribe	06/21/2018
Rec. No.	Recommendation	Bureau
2017-FIN-041-03	We recommend that the Bureau of Indian Affairs resolves the \$14,492,813 in questioned costs claimed by the Tribe.	BIA
		  \$14,492,813



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Report No.	Title	Issue Date
<a href="#"><u>2016-ITA-020</u></a>	Interior Incident Response Program Calls for Improvement	03/12/2018

Rec. No.	Recommendation	Bureau
2016-ITA-020-02	We recommend that the Department utilize the Department's High-Value IT Asset list to develop prioritized event monitoring and incident response activities.	OCIO

Report No.	Title	Issue Date
<a href="#"><u>2016-EAU-061</u></a>	Bureau of Land Management's Idle Well Program	01/17/2018

Rec. No.	Recommendation	Bureau
2016-EAU-061-03	We recommend BLM develop and implement a well review strategy for nonoperational wells in coordination with BLM's I&E strategy.	BLM
2016-EAU-061-06	We recommend BLM monitor and track TA approvals in a management system to ensure all TA wells are approved every 12 months.	BLM
2016-EAU-061-07	We recommend BLM develop and implement guidance or update IM 2012-181 to require MITs on SI and TA wells at specific periods. This frequency should consider multiple factors, including the passage of time, similar to State laws that require the test every 5 years.	BLM
2016-EAU-061-08	We recommend BLM develop and implement automated procedures so that a well's status in AFMSS reflects its production status reported to ONRR in the OGOR.	BLM
2016-EAU-061-11	We recommend BLM develop and implement a quality control process to identify inaccurate or incomplete data in AFMSS.	BLM



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Report No.	Title	Issue Date
<a href="#"><u>2016-EAU-007</u></a>	Office of Surface Mining Reclamation and Enforcement's Oversight of the Abandoned Mine Lands Program	03/30/2017
Rec. No.	Recommendation	Bureau
2016-EAU-007-07	We recommend that OSMRE require States to review and certify that coal projects in e-AMLIS are accurate and complete.	OSMRE
		
Report No.	Title	Issue Date
<a href="#"><u>C-IN-OSM-0044-2014A</u></a>	Oversight of Annual Fund Transfer for Miner Benefits Needs Improvement	03/29/2017
Rec. No.	Recommendation	Bureau
C-IN-OSM-0044-2014A-19	We recommend that OSMRE obtain authoritative Federal guidance from GAO for the disposition of interest earned.	OSMRE
		
C-IN-OSM-0044-2014A-20	We recommend that OSMRE ensure appropriate treatment of interest earned.	OSMRE
		
C-IN-OSM-0044-2014A-21	We recommend that OSMRE resolve the \$2.1 million in earned interest.	OSMRE
		  \$2,078,548
Report No.	Title	Issue Date
<a href="#"><u>2016-ITA-062</u></a>	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2016	03/10/2017
Rec. No.	Recommendation	Bureau
2016-ITA-062-21	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	
		



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Report No.	Title	Issue Date
<a href="#"><u>ISD-IN-MOA-0004-2014-I</u></a>	U.S. Department of the Interior's Continuous Diagnostics and Mitigation Program Not Yet Capable of Providing Complete Information for Enterprise Risk Determinations	10/19/2016
Rec. No.	Recommendation	Bureau
ISD-IN-MOA-0004-2014-I-04	We recommend that DOI's Chief Information Officer incorporate and enforce the following items into its newly evolving vulnerability management program— a. enterprise-level monitoring and reporting of all devices and software packages; b. enterprise-level enforcement of consistent assessment, detection, prioritization and remediation techniques; c. required elevated account credential usage for testing; d. enterprise-level monitoring and bureau accountability for patch deployment; and e. enterprise-level quarantining for critically vulnerable systems that are not patched in a pre-defined timeframe.	OCIO
Report No.	Title	Issue Date
<a href="#"><u>C-EV-BIE-0023-2014</u></a>	Condition of Indian School Facilities	09/30/2016
Rec. No.	Recommendation	Bureau
C-EV-BIE-0023-2014-16	We recommend that Indian Affairs create a process to ensure that regional inspectors are consistently addressing the critical factors identified in the health and safety inspection checklist.	BIE
C-EV-BIE-0023-2014-17	We recommend that Indian Affairs ensure BIE properly manages school funds through the implementation of controls over spending priorities and timely distribution of funds, and include a review process to verify adherence to bureau policy.	BIE
C-EV-BIE-0023-2014-18	We recommend that Indian Affairs identify BIA-owned school facilities that are not on the BIE school listings, including the Todd County School District schools, and ensure facility responsibilities are clearly delineated and upheld.	BIE
C-EV-BIE-0023-2014-20	We recommend Indian Affairs take immediate action to correct the health and safety issues identified in this report or ensure that the students and staff are adequately protected until these problems are resolved.	BIE





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Report No.	Title	Issue Date
<a href="#"><u>2015-WR-080-C</u></a>	Reimbursement of A-Canal Head Gates and Fish Screens on the Klamath Project	09/27/2016

Rec. No.	Recommendation	Bureau
2015-WR-080-C-03	We recommend that BOR promptly notify the Klamath Irrigation District of its obligation to repay the cost to design, construct, and operate and maintain the A-Canal head gates and fish screens and the total amount that must be repaid, as determined by BOR in Recommendations 1 and 2.	BOR
2015-WR-080-C-04	We recommend that BOR negotiate and establish a repayment contract with the Klamath Irrigation District to secure timely repayment of BOR's cost to design, construct, and operate and maintain the A-Canal head gates and fish screens, as determined by BOR in Recommendations 1 and 2.	BOR



Report No.	Title	Issue Date
<a href="#"><u>2015-EXT-009</u></a>	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Utah, Department of Natural Resources, Division of Wildlife Resources, From July 1, 2012, Through June 30, 2014	09/19/2016

Rec. No.	Recommendation	Bureau
2015-EXT-009-14	We recommend that FWS require the Division to certify that grant-funded land is being used for its intended purposes.	FWS [WSFR]

Report No.	Title	Issue Date
<a href="#"><u>C-IS-BIE-0023-2014-A</u></a>	Condition of Bureau of Indian Affairs Facilities at the Pine Hill Boarding School	01/11/2016

Rec. No.	Recommendation	Bureau
C-IS-BIE-0023-2014-A-05.BIE	We recommend that the Director of BIA work with the Indian Affairs' Office of Facilities, Property, and Safety Management; the Director of BIE; and the Pine Hill School to re-assess the needs of the students boarded on-site and identify a more efficient way to house them in the dormitory.	BIE



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Rec. No.	Recommendation	Bureau
C-IS-BIE-0023-2014-A-08.BIE	We recommend that the Director of BIA work with the Indian Affairs' Office of Facilities, Property, and Safety Management; the Director of BIE; and the Pine Hill School to review the existing inventory for the school and make any necessary corrections so the inventory and additional needs of the school are accurately reflected for funding considerations.	BIE

Report No.	Title	Issue Date
<a href="#"><u>2015-EXT-005</u></a>	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Commonwealth of Massachusetts, Department of Fish and Game, Division of Fisheries and Wildlife, From July 1, 2012, Through June 30, 2014	01/7/2016

Rec. No.	Recommendation	Bureau
2015-EXT-005-03	We recommend that FWS require the Division to certify that grant-funded, real properties are used for their intended purposes.	FWS [WSFR]

Report No.	Title	Issue Date
<a href="#"><u>2015-EAU-057</u></a>	Bureau of Land Management's Management of Private Acquired Leases	12/11/2015

Rec. No.	Recommendation	Bureau
2015-EAU-057-02	We recommend BLM develop, update, and implement policies, procedures, and strategy to help standardize PAQ management.	BLM

Report No.	Title	Issue Date
<a href="#"><u>R-GR-FWS-0014-2014</u></a>	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Colorado, Division of Parks and Wildlife From July 1, 2011 Through June 30, 2013	07/21/2015

Rec. No.	Recommendation	Bureau
R-GR-FWS-0014-2014-A.1.1	We recommend that FWS resolve the \$455,258 of questioned costs related to unsupported in-kind costs.	FWS [WSFR]



\$455,258



## APPENDIX 2

Report No.	Title	Issue Date
<b>ER-CX-BOR-0010-2014*</b>	Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With the Bureau of Reclamation	06/24/2015
Rec. No.	Recommendation	Bureau
ER-CX-BOR-0010-2014-01	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	BOR  
ER-CX-BOR-0010-2014-02	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	BOR  
ER-CX-BOR-0010-2014-11	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	BOR 
Report No.	Title	Issue Date
<b><u>R-GR-FWS-0008-2014</u></b>	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Kansas, Department of Wildlife, Parks, and Tourism From July 1, 2011, Through June 30, 2013	03/27/2015
Rec. No.	Recommendation	Bureau
R-GR-FWS-0008-2014-04	We recommend that FWS work with the Department to ensure that real property records easily identify Program-funded land transactions.	FWS [WSFR]
R-GR-FWS-0008-2014-05	We recommend that FWS work with the Department to develop processes and procedures to ensure timely and accurate recording of Program-funded additions, deletions, and changes to land records.	FWS [WSFR]
R-GR-FWS-0008-2014-06	We recommend that FWS work with the Department to reconcile its respective land records.	FWS [WSFR]
R-GR-FWS-0008-2014-07	We recommend that FWS require the Department to certify that Program-funded real property is being used for its intended purposes.	FWS [WSFR]

\* This report was not posted publicly.



## APPENDIX 2

Report No.	Title	Issue Date
<a href="#"><u>CR-EV-BIA-0002-2013</u></a>	BIA Needs Sweeping Changes to Manage the Osage Nation's Energy Resources	10/20/2014
Rec. No.	Recommendation	Bureau
CR-EV-BIA-0002-2013-04	We recommend that BIA develop and implement internal policies and procedures directing the Agency to verify companies' allowances for royalty calculations, or restrict or disallow such allowances.	BIA
CR-EV-BIA-0002-2013-05	We recommend that BIA develop and implement internal policies and procedures for the Agency to oversee, identify, and verify non-arm's-length sales transactions.	BIA
CR-EV-BIA-0002-2013-08	We recommend that BIA make certain that lessees pay oil and gas royalties based on market price according to the current regulation, 25 C.F.R. § 226.11.	BIA
CR-EV-BIA-0002-2013-10	We recommend that BIA develop and implement supplemental Agency guidance to 25 C.F.R. part 226 to help identify and verify companies' allowances for royalty calculations.	BIA
CR-EV-BIA-0002-2013-12	We recommend that BIA develop and implement Agency policies and procedures to verify that companies properly report volumes on flared gas and pay appropriate royalties.	BIA
CR-EV-BIA-0002-2013-24	We recommend that BIA reconcile oil and gas exceptions to independent or third-party sources of information, and follow up and resolve any identified differences in a timely manner.	BIA
CR-EV-BIA-0002-2013-26	We recommend that BIA develop and implement Agency sampling thresholds and follow up on any identified discrepancies in a timely manner.	BIA



## APPENDIX 2

Report No.	Title	Issue Date
<a href="#"><u>C-IN-BLM-0002-2012</u></a>	Bureau of Land Management's Mineral Materials Program	03/31/2014
<b>Rec. No.</b>	<b>Recommendation</b>	<b>Bureau</b>
C-IN-BLM-0002-2012-11	We recommend that BLM work with the Office of the Solicitor to revise 43 C.F.R. Section 3602.11 to collect cost-recovery fees on existing exclusive-sale contracts in community pits and common-use areas.	BLM 
Report No.	Title	Issue Date
<a href="#"><u>ISD-IS-BOR-0004-2013*</u></a>	IT Security of the Glen Canyon Dam Supervisory Control and Data Acquisition System	03/26/2014
<b>Rec. No.</b>	<b>Recommendation</b>	<b>Bureau</b>
ISD-IS-BOR-0004-2013-03	The contents of this recommendation are sensitive and distribution has accordingly been limited to authorized officials.	BOR 
Report No.	Title	Issue Date
<a href="#"><u>R-GR-FWS-0011-2013</u></a>	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Montana Department of Fish, Wildlife and Parks From July 1, 2010, Through June 30, 2012	02/24/2014
<b>Rec. No.</b>	<b>Recommendation</b>	<b>Bureau</b>
R-GR-FWS-0011-2013-B.2	We recommend that FWS work with the Department to reconcile their respective records of lands purchased with Program funds.	FWS [WSFR]
Report No.	Title	Issue Date
<a href="#"><u>R-GR-FWS-0010-2013</u></a>	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Wyoming, Game and Fish Department, From July 1, 2010, Through June 30, 2012	10/29/2013
<b>Rec. No.</b>	<b>Recommendation</b>	<b>Bureau</b>
R-GR-FWS-0010-2013-01	We recommend that FWS work with the Department to reconcile their respective records of lands purchased with Program funds.	FWS [WSFR]

\* This report was not posted publicly.



## APPENDIX 2

Report No.	Title	Issue Date	
<a href="#"><u>CR-EV-BOEM-0001-2013</u></a>	U.S. Department of the Interior's Offshore Renewable Energy Program	09/25/2013	
Rec. No.	Recommendation	Bureau	
CR-EV-BOEM-0001-2013-01	We recommend that BOEM review existing regulations to identify gaps and inconsistencies, and make regulatory changes before issues arise.	BOEM	
CR-EV-BOEM-0001-2013-02	We recommend that BOEM develop and implement detailed SOPs for the Program's internal processes in order to facilitate good management practices and strong internal controls.	BOEM	
Report No.	Title	Issue Date	
<a href="#"><u>R-GR-FWS-0003-2013</u></a>	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of South Dakota, Department of Game, Fish, and Parks, From July 1, 2010, Through June 30, 2012	06/04/2013	
Rec. No.	Recommendation	Bureau	
R-GR-FWS-0003-2013-01	We recommend that FWS work with the Department to reconcile their respective records of lands purchased with Program funds.	FWS [WSFR]	
Report No.	Title	Issue Date	
<a href="#"><u>CR-EV-BLM-0004-2012</u></a>	Bureau of Land Management's Geothermal Resources Management	03/07/2013	
Rec. No.	Recommendation	Bureau	
CR-EV-BLM-0004-2012-01	BLM should review and update existing orders to: a) determine the relevancy of existing orders; b) eliminate redundant, conflicting, or outdated requirements; c) include current standards and practices commonly included in Conditions of Approval; and d) include inspection criteria and procedures.	BLM	



## APPENDIX 2

Report No.	Title	Issue Date
<a href="#"><u>WR-EV-MOA-0015-2011</u></a>	Bureau of Land Management, National Park Service, and Office of Surface Mining Reclamation and Enforcement's Safety of Dams: Emergency Preparedness	12/27/2012
Rec. No.	Recommendation	Bureau
WR-EV-MOA-0015-2011-01	We recommend that OSM establish a timeline and deadline for updating, as appropriate, OSM regulations to include FGDS requirements for the non-primacy and primacy States.	OSMRE 
WR-EV-MOA-0015-2011-02	We recommend that OSM enforce and revise, as appropriate, the TSR-15 requirements so that the directive aligns with the actions resulting from OSM's review and update of its regulations conducted under Recommendation 1.	OSMRE 
WR-EV-MOA-0015-2011-07.C	We recommend that OSM require the preparation and issuance of an AAR after each incident or exercise and require the inclusion of a planned course of action to implement and track the recommended corrective actions in the AAR.	OSMRE
WR-EV-MOA-0015-2011-11	We recommend that BOR revise the "Departmental Manual" to include a uniform approach to monitoring and emergency action planning for non-DOI dams located on DOI lands.	BOR 
Report No.	Title	Issue Date
<a href="#"><u>C-IN-MOA-0013-2010</u></a>	Management of Rights-of-Way in the U.S. Department of the Interior	09/27/2012
Rec. No.	Recommendation	Bureau
C-IN-MOA-0013-2010-08	BLM should revise its communications site rent schedule and include provisions to periodically update the schedule to reflect current market value.	BLM 
C-IN-MOA-0013-2010-11	BLM should reduce or eliminate the market value threshold required to adjust rents on ROW for communications sites.	BLM 
C-IN-MOA-0013-2010-15	BLM should reduce or eliminate the 75 percent discount for additional grantee and colocator ROW site services, or justify any discount provided.	BLM 



## APPENDIX 2

Report No.	Title	Issue Date
<a href="#"><u>R-GR-FWS-0006-2011</u></a>	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Government of the Virgin Islands, Department of Planning and Natural Resources, From October 1, 2008, Through September 30, 2010	11/03/2011
<b>Rec. No.</b>	<b>Recommendation</b>	<b>Bureau</b>
R-GR-FWS-0006-2011-D.1	We recommend that FWS ensure the Department follows its "Standard Operating Procedures" to accurately identify and record all equipment.	FWS [WSFR]

Report No.	Title	Issue Date
<a href="#"><u>R-GR-FWS-0011-2009</u></a>	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Utah, Department of Natural Resources, Division of Wildlife Resources, From July 1, 2006, Through June 30, 2008	01/29/2010
<b>Rec. No.</b>	<b>Recommendation</b>	<b>Bureau</b>
R-GR-FWS-0011-2009-B.03	We recommend that FWS require the Division to reconcile its records of lands acquired with Program funds with FWS' records.	FWS [WSFR]



## APPENDIX 3

# Monetary Resolution Activities

For the Period Ending March 31, 2024

**TABLE 1: INSPECTOR GENERAL REPORTS WITH QUESTIONED COSTS\***

	Number of Reports	Unallowable Costs*	Unsupported Costs	Total Questioned Costs
A. For which no management decision has been made by the commencement of the reporting period.**	28	\$13,627,950	\$44,965,576	\$58,593,526
B. Which were issued during the reporting period.	7	\$2,221,314	\$10,125,275	\$12,346,589
<b>Subtotal (A+B)</b>	<b>35</b>	<b>\$15,849,264</b>	<b>\$55,090,851</b>	<b>\$70,940,115</b>
C. For which a management decision was made during the reporting period. ((i)+(ii))	8	\$513,308	\$19,162,760	\$19,676,068
(i) Dollar value of costs disallowed.		\$468,607	\$139,689	\$608,296
(ii) Dollar value of costs allowed.		\$44,701	\$19,023,071	\$19,067,772
D. For which no management decision had been made by the end of the reporting period. ** (Subtotal – C)	30	\$15,346,954	\$35,917,093	\$51,264,047

\* Does not include non-federal funds.

\*\* Beginning balance restated to include reports omitted from prior SAR balance.



## APPENDIX 3

# Monetary Resolution Activities

For the Period Ending March 31, 2024

**TABLE 2: INSPECTOR GENERAL REPORTS WITH RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE**

	Number of Reports	Dollar Value
A. For which no management decision has been made by the commencement of the reporting period.	7	\$6,402,606
B. Which were issued during the reporting period.	0	\$0
<b>Subtotal (A+B)</b>	<b>7</b>	<b>\$6,402,606</b>
C. For which a management decision was made during the reporting. <b>((i)+(ii))</b>	2	\$580,344
<i>(i) Dollar value of recommendations that were agreed to by management.</i>	–	\$0
<i>(ii) Dollar value of recommendations that were not agreed to by management.</i>	–	\$580,344
D. For which no management decision had been made by the end of the reporting period. <b>(Subtotal – C)</b>	5	\$5,822,262



## APPENDIX 4

# Federal Financial Management Improvement Act

The OIG's Independent Public Accountant, KPMG, disclosed no instances in which the DOI's financial management systems did not substantially comply with the Federal Financial Management Improvement Act.



# Peer Reviews of OIG Operations

Government audit, inspection and evaluation, and investigative standards require each statutory OIG to receive an independent, comprehensive peer review of its audit and investigative operations once every 3 years, consistent with applicable standards and guidelines.

In general, these peer reviews determine whether the OIG's internal quality control system is adequate as designed and provides reasonable assurance that the OIG follows applicable standards, policies, and procedures. The Inspector General Act of 1978 requires that OIGs provide in their semiannual reports to Congress information about peer reviews of their respective organizations and their peer reviews of other OIGs.

### AUDITS, INSPECTIONS, AND EVALUATIONS

During this reporting period, we did not conduct any peer reviews of other OIGs and no peer reviews were completed on the DOI OIG. The most recent audit peer review of our office was performed by Treasury OIG and covered our system of quality control in effect for the year ended September 30, 2022. Treasury issued its final report and letter of comment on June 27, 2023. The most recent inspection and evaluation peer review of our office was performed by the Department of Defense OIG and covered our policies and procedures, as well as select inspections and evaluations completed between April 1, 2021, and March 31, 2022. The Department of Defense OIG issued its final report and letter of comment on August 30, 2023.

### INVESTIGATIONS

The OIG completed a peer review of Office of the Special Inspector General for the Troubled Asset Relief Program and found its investigative program compliant with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Investigations* and the *Attorney General Guidelines for Offices of Inspectors General with Statutory Law Enforcement Authority*.

No investigative peer reviews were completed on the DOI OIG during this reporting period. The most recent investigative peer review of our office was completed in March 2020 by the Federal Deposit Insurance Corporation OIG, for the period ending November 2019, and deemed our system of internal safeguards and management procedures compliant with applicable standards, guidelines, and statutes.



## APPENDIX 6

### Instances of Agency Interference

The OIG did not encounter any attempts to interfere with our independence—whether through budgetary constraints designed to limit our capabilities, resistance or objection to oversight activities, or restrictions on or significant delays in access for information—during this reporting period.



## APPENDIX 7

# Investigations Involving Senior Government Employees

### **Investigations Involving a Senior Government Official Where Misconduct Was Substantiated**

The OIG did not complete any investigations on senior Government employees where misconduct was substantiated.

### **Investigations Involving a Senior Government Official That Are Closed But Not Disclosed to the Public**

The OIG completed an investigation into an allegation that a senior Government employee violated the criminal financial conflict of interest statute. We did not substantiate this allegation.



## APPENDIX 8

### Alleged Whistleblower Retaliation

The OIG investigated allegations that BIE Human Resources (HR) officials retaliated against a BIE employee. We considered allegations that two HR officials retaliated after the employee reported being harassed by one of the two officials.

We substantiated the employee's claim of whistleblower reprisal. We determined that the employee made protected disclosures and engaged in protected activity when reporting to a senior official that an HR official had harassed the employee. The employee also engaged in protected activity when the employee filed an Equal Employment Opportunity complaint alleging similar conduct. We determined that the employee met the legal standards for a *prima facie* case of reprisal concerning these protected disclosures and activities.

We also found that BIE failed to meet its burden of showing by clear and convincing evidence that the HR officials would have taken the same actions against the employee absent the protected disclosures and activities.