



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



SEMIANNUAL REPORT TO CONGRESS

For the Period Ending
September 30, 2023



OIG CONTACT INFORMATION



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SEMIANNUAL REPORT TO CONGRESS APRIL 1, 2023–SEPTEMBER 30, 2023

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Abbreviations List

BIA	Bureau of Indian Affairs
BOR	Bureau of Reclamation
DoD	U.S. Department of Defense
DOI	U.S. Department of the Interior
DOJ	U.S. Department of Justice
FWS	U.S. Fish and Wildlife Service
FY	Fiscal year
GAOA	Great American Outdoors Act
IJA	Infrastructure Investment and Jobs Act
IRA	Inflation Reduction Act of 2022
IT	Information Technology
NPS	National Park Service
OIA	Office of Insular Affairs
OIG	Office of Inspector General
ONRR	Office of Natural Resources Revenue
Pub. L. No.	Public Law Number
Treasury	U.S. Department of Treasury
USPP	U.S. Park Police
VA	U.S. Department of Veterans Affairs
WSFR	Wildlife and Sport Fish Restoration Program
WVDEP	West Virginia Department of Environmental Protection



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Source: iStockphoto

Our Mission and Values

As the 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 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. We accordingly 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 to arrive at focus areas where we target our oversight. The work we completed this reporting period addressed several areas, which are summarized below.

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



Infrastructure includes projects funded by GAOA, the IJJA, the IRA, and other sources. With the DOI receiving approximately \$47 billion dollars in new funding over the past 2 years to address priority areas, 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.

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. 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.

ENERGY MANAGEMENT



We conduct oversight of the implementation of DOI programs that manage lands, subsurface rights, and offshore areas that produce approximately 18 percent of the Nation's energy.



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CYBERSECURITY



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

PUBLIC SAFETY AND DISASTER RESPONSE



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

RESPONSIBILITY TO NATIVE COMMUNITIES



The DOI provides services to 574 federally recognized Tribes with a population of approximately 1.9 million American Indians and Alaska Natives. The DOI also has trust responsibilities for mineral resources on 56 million surface acres and 57 million subsurface

acres of Tribal land. Our oversight in this area ensures that DOI programs fulfill its responsibilities to these communities and that the DOI expends funds appropriately.

WATER PROGRAMS

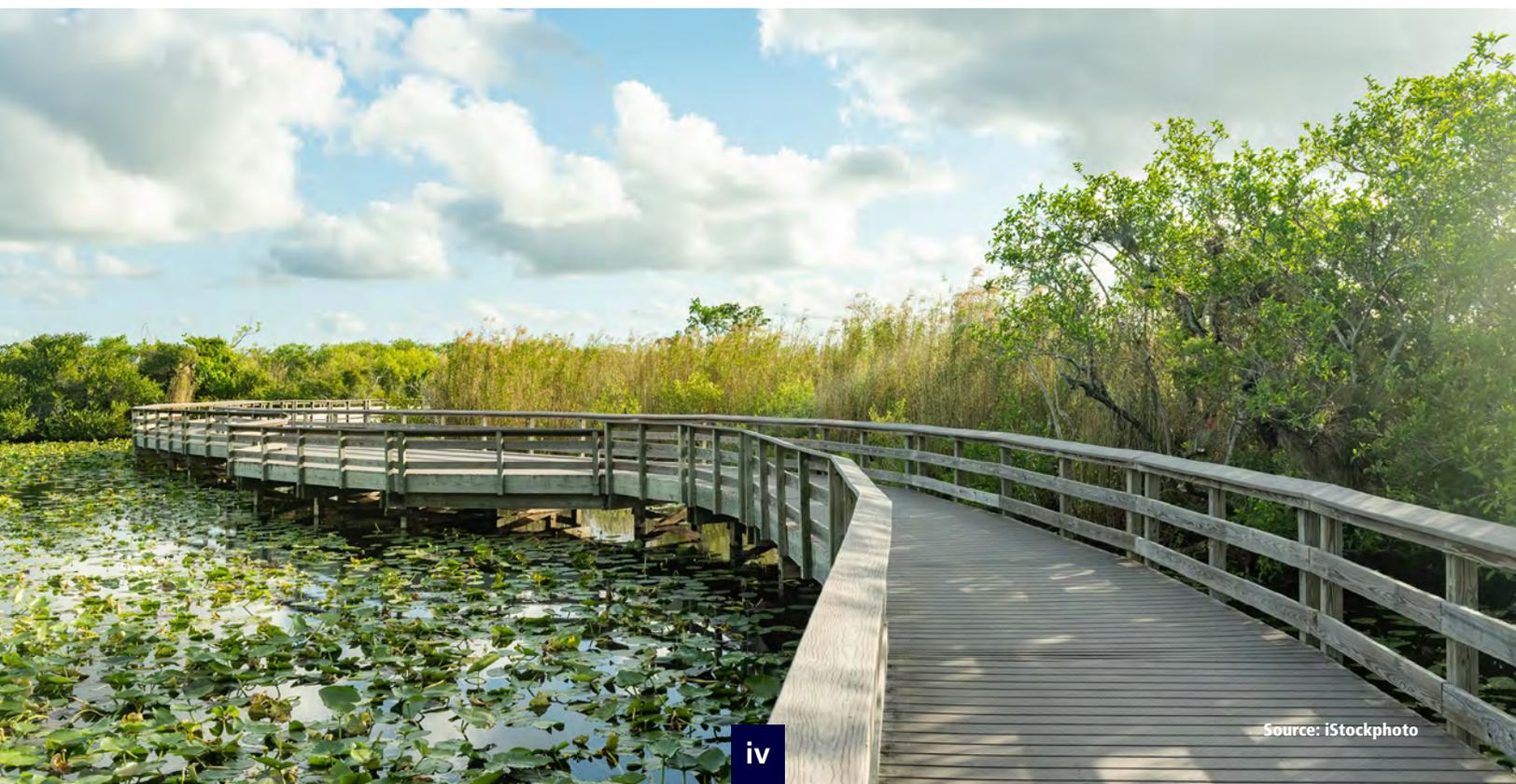


Oversight of the DOI's water programs, such as conservation projects and ecosystem restoration to address drought, ensures that the DOI—the largest wholesaler of water in the country—complies with relevant guidance for managing the delivery of water, protecting the fish and wildlife habitat, and generating 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 that address workplace culture and human capital issues hold the DOI accountable to Government standards and regulations.





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Message From the Inspector General

It is my pleasure to submit this semiannual report detailing our oversight of the DOI between April 1, 2023, and September 30, 2023. Our work during this reporting period addressed what we have identified as the DOI's three major management challenges—managing spending, delivering core services, and ensuring health and safety. Much of this work spans multiple challenge areas, serving as a reminder of the complex nature of the DOI's mission.

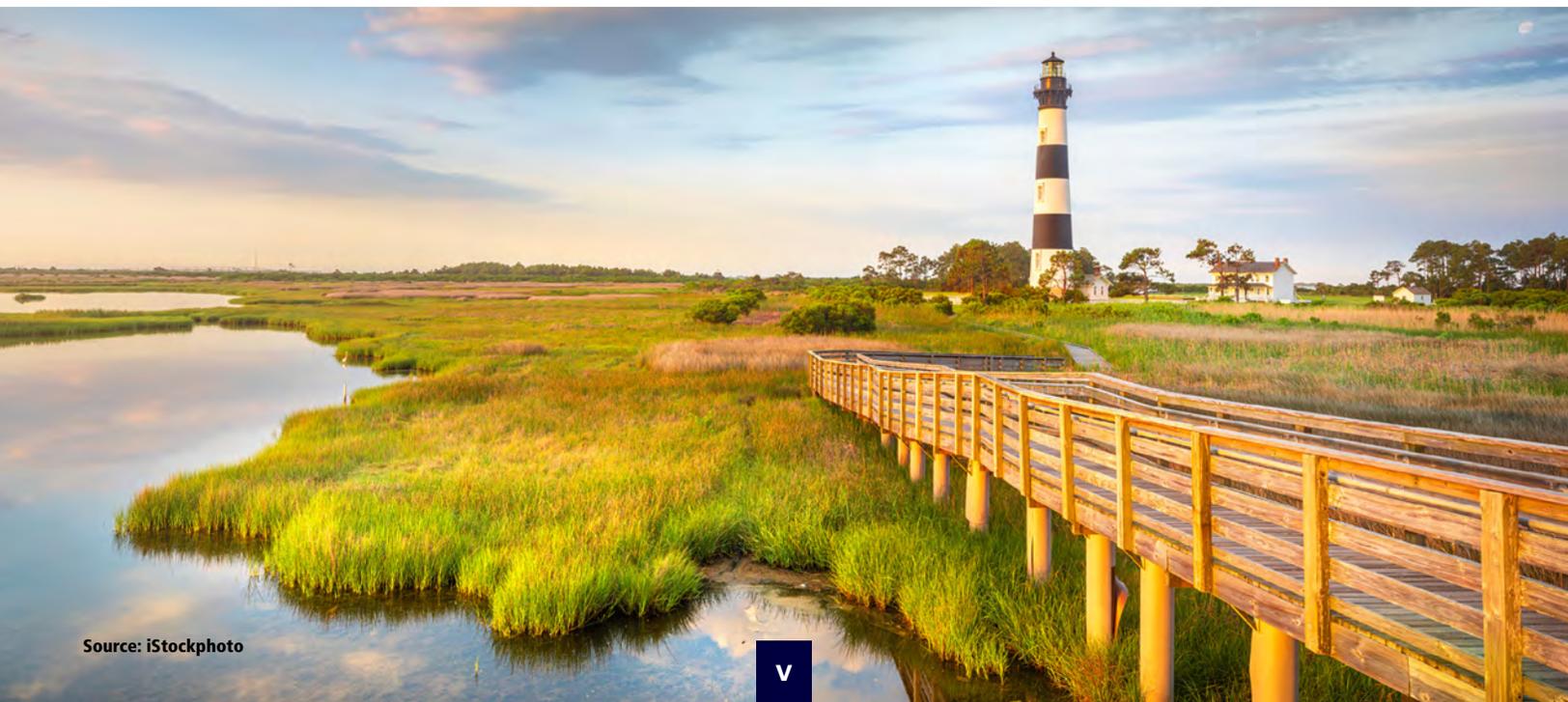
The first challenge area—managing spending—covers issues such as contract and grant oversight, deferred maintenance, and management of infrastructure. In particular, the DOI faces significant challenges in ensuring that taxpayer resources are used appropriately. A key example of our work in this area focused on deferred maintenance at the NPS. Our evaluation found that the NPS was unable to effectively identify and manage its deferred maintenance, in large part due to inaccurate and unreliable data. We also identified 29 work orders that addressed immediate



danger to life, health, property, or infrastructure that were not consistently monitored for a timely completion and closure. Deferring maintenance may result in significantly higher maintenance and operating costs, and, with the NPS reporting more than \$23 billion in deferred maintenance, it must appropriately prioritize these projects, particularly given that many of them affect the country's most treasured resources and irreplaceable cultural and historical sites, scenic byways, and monuments.

The second challenge area—delivering core services—addresses the DOI's ability to fulfill its responsibilities to

internal and external stakeholders regarding a wide range of issues, including cybersecurity, data quality, energy, and water and power management. To take one example, the DOI is the steward of substantial Federal energy resources, and our oversight in this area helps to ensure the Federal Government receives revenue owed. In one recent report, our inspection of royalty reporting data collected by the DOI's ONRR sought to review the





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actual amount of royalties paid for oil and gas developed offshore and on Federal lands once various allowable deductions were taken into account. These oil and gas royalties are one of the most significant sources of nontax revenue for the Federal Government, and, in calendar year 2021 alone, ONRR collected \$9.6 billion in Federal oil and gas revenue. We found, however, that the DOI's bureaus do not perform any analysis of effective royalty rates for Federal oil and gas developed on Federal lands or offshore. Although this analysis is not required, we concluded that this information would facilitate better and more accurate decision making.

The third challenge area—ensuring health and safety—addresses the DOI's responsibility to protect the health and safety of its nearly 70,000 employees, 160,000 volunteers, and the more than 560 million people who visit public lands each year. One important aspect of our work in this area is holding the DOI accountable for effectively and efficiently implementing its policies to advance safe and effective policing practices.

During this reporting period, we investigated allegations that two USPP officers used excessive force against

two members of the news media during an operation to disperse protesters in and around Lafayette Park in Washington, DC, on June 1, 2020. Our investigation determined that one officer's shield strike against a cinematographer was permitted under USPP policy but that his later actions when he pushed the camera were not compliant with USPP policy. Similarly, we found that a second officer's use of force against the reporter did not comply with USPP policy.

As our work demonstrates, we are committed to providing independent and objective oversight of the DOI's most important and high-risk programs and operations. Our talented staff deserve the credit for the accomplishments reflected in this semiannual report, and I look forward to continuing to help the agency improve its programs and practices by identifying fraud, waste, mismanagement, and inefficiencies.

Mark Lee Greenblatt
Inspector General

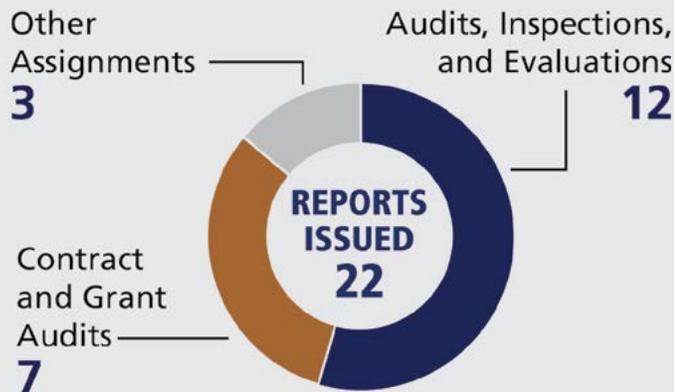




HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

STATISTICAL HIGHLIGHTS | APRIL 1, 2023–SEPTEMBER 30, 2023

REPORTING ACTIVITIES



IMPACT: MONETARY

TOTAL: \$10,697,562



IMPACT: RECOMMENDATIONS TO THE DOI



FEATURED REPORTS

THE NATIONAL PARK SERVICE FACES CHALLENGES IN MANAGING ITS DEFERRED MAINTENANCE (2020-CR-066)



When prioritizing its financial resources each year, the NPS assesses the condition of its infrastructure and calculates how much it would cost to address needed repairs. As of September 2021, the NPS reported that it had accumulated more than \$23 billion in deferred maintenance—which the NPS considers as maintenance that has not been completed on schedule and is delayed for a future period. The reported dollar value of the NPS’ deferred maintenance has increased by \$12 billion since FY 2016.

In our evaluation of how the NPS identifies and manages deferred maintenance, we found that the NPS was unable to effectively identify and manage its deferred maintenance, in large part due to inaccurate and unreliable data in its Facility Management Software System (FMSS). These deficiencies cast doubt on the NPS’ deferred maintenance estimates—possibly

underestimating the figures in some cases and overestimating in others. For example, we identified approximately 214,000 work orders that were 3 years or older that were not classified as deferred maintenance, resulting in a potential \$2.6 billion underestimation of the NPS’ deferred maintenance. We also identified a total of 3,667 open work orders that included a “finished date” in the FMSS, resulting in a potential \$364 million overestimation of the NPS’ deferred maintenance. Furthermore, the NPS applied a blanket 35-percent markup to its FY 2021 deferred maintenance resulting in a \$3.7 billion increase in just 1 year. We found, however, that there was not sufficient documentation demonstrating whether the amount of the markup was reasonable.

We also identified 29 critical Health, Life, and Safety work orders—which are aimed to address immediate danger to life, health, property, or infrastructure—that were not consistently monitored for a timely completion and closure. One such example was a series of critical work orders related to mold found in multiple buildings at an NPS park. The buildings were deemed unsafe to occupy and were closed in 2014 as an interim control measure. The mold,



HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

however, was not addressed, resulting in larger deferred maintenance costs and an extended lack of public access to the buildings.

In its response to our draft report and in related discussions, the NPS stated that challenges identifying and managing its deferred maintenance needs were caused by the labor-intensive process of identifying deferred maintenance, outdated work order estimates, and duplicated work orders. Additionally, the NPS stated that a lack of funding for annual maintenance needs led to deterioration across its asset portfolio and an increase in deferred maintenance. The NPS also reported that it had begun implementing a new asset condition assessment process in FY 2022. NPS staff stated that this new process would allow parks to quickly assess the condition of each asset to produce modeled deferred maintenance estimates based on asset condition and current replacement value; however, the NPS also acknowledged that the new process will not be fully implemented until FY 2024 and that a portion of its deferred maintenance work orders are still included in its deferred maintenance estimate.

The NPS manages some of the Nation's most treasured resources and irreplaceable cultural and historical sites, scenic byways, and monuments. Delayed or deferred maintenance can affect visitor experiences at parks due to a wide range of effects, including, for example, building or bridge closures, trail limitations, and facility disrepair. In addition, deferring maintenance may result in significantly higher maintenance and operating costs or, in some cases, premature asset replacement. Further, given the influx of funding from GAOA (up to \$1.3 billion per fiscal year for 5 years through FY 2025) and the IRA (up to \$200 million through FY 2026), the NPS must have an accurate calculation of its deferred maintenance needs to plan and prioritize work. Without reliable deferred maintenance data and standardized policies and procedures, the NPS cannot appropriately prioritize its deferred maintenance



Source: iStockphoto

projects, which hinders its ability to effectively manage its deferred maintenance.

We made eight recommendations that, if implemented, will help the NPS improve how it identifies and manages its deferred maintenance.

THE BUREAU OF INDIAN AFFAIRS' AND THE OFFICE OF INSULAR AFFAIRS' SUPPORT FOR CLIMATE ADAPTATION PRACTICES (2022-ER-019)



The DOI, through its 2021 Climate Action Plan,

has initiated a number of programs and activities intended to implement the Federal Government's overarching goals to reduce the effects of climate change by promoting adaptability and resilience. We evaluated the BIA's Branch of Tribal Climate Resilience (TCR) and the OIA's Coral Reef and Natural Resources Initiative climate change activities to address these goals. Specifically, we reviewed whether: (1) their climate change activities met the DOI's goals to advance climate equity and to support Tribal and Insular Community resilience



HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

(Actions 2 and 4 of the Climate Action Plan) and (2) the BIA TCR and the OIA Technical Assistance Program Division (TAP) awarded and monitored financial assistance awards in accordance with Federal requirements. For FYs 2020 through 2022, the BIA TCR awarded 424 grants totaling \$74,677,206; the OIA TAP awarded 35 grants totaling \$8,089,563.

Overall, due to various deficiencies, we could not determine whether the DOI's, BIA TCR's, OIA TAP's, or grantees' activities are meeting goals designed to respond to climate change and grant objectives. The DOI did not finalize performance measures or set targets to measure those goals, and the BIA TCR and the OIA TAP did not develop performance measures or targets at the bureau and office level to assess whether the grant programs we reviewed are achieving their climate mission and the DOI's goals for responding to climate change. Additionally, we found that the BIA TCR needs to improve how it awards and monitors grants. Federal regulations identify specific actions that must occur when awarding and monitoring grants, such as evaluating risks posed by applicants and ensuring that grantees complete Federal financial and performance reports. The BIA TCR did not comply with these requirements. In particular, over half the grants we reviewed (18 of 29) had no evidence demonstrating that grant objectives were met. Finally, we found that, although the OIA TAP awarded grants in accordance with Federal regulations, there are opportunities to improve its grant monitoring.

The challenges identified in our report may significantly affect the DOI's ability to ensure that Federal resources are used appropriately. As described in the DOI's 2021 Climate Action Plan, people who are already vulnerable have lower capacity to prepare for and cope with extreme weather and climate-related events and are expected to experience greater impacts. The grants that the BIA TCR and OIA TAP provide are intended to help address these effects. However, without targets and finalized performance

measures, the DOI will not be able to determine whether its goals for responding to climate change are being achieved. These issues have heightened importance because, combined, the BIA and OIA will receive \$452 million through the IJA and IRA to respond to climate change. This constitutes a considerable increase from previous years, particularly for the BIA.

We made 12 recommendations that, if implemented, will help the DOI, BIA TCR, and OIA TAP assess whether the DOI has achieved its identified climate change goals and outcomes and ensure Federal resources are appropriately expended and monitored.

UNFUNDED LIABILITIES FOR WILDLIFE AND SPORT FISH RESTORATION PROGRAM GRANTS (2020-ER-058-A)



We issued this management advisory to provide information to the FWS regarding the amount of WSFR grant monies used to pay down unfunded retirement and retiree healthcare liability costs in Maine and to illustrate how this may also be occurring in other States. We found substantial differences between States in the amount of Federal grant funding used toward unfunded liabilities. These



Source: iStockphoto



HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS



Source: iStockphoto

differences highlight the need for the Federal awarding agency to provide clear guidance identifying the extent to which using grant monies for unfunded liabilities is allowable.

Unfunded liabilities refer to liabilities that are not covered by assets. A pension fund has unfunded liabilities when its projected debts exceed its current capital, projected income, and investment returns. In this case, an unfunded liability is the difference between the total projected amount due to current and future retirees and the amount of money the fund will have available to make those payments.

Between 2017 and 2019, the Maine Department of Marine Resources spent more than \$539,948 (\$386,763 Federal share), or 30 percent of WSFR payroll costs, on pre-existing unfunded liabilities. This money was accordingly unavailable for the defined purposes of the grants—namely, for conservation, restoration, and management of wildlife and sport fish resources. We also note that, for States that re-amortize their unfunded liabilities, these liabilities will remain indefinitely.

Because limited or no progress will be made in reducing these liabilities, these expenses, if permissible, will constitute an ongoing and persistent reduction in funds available for the specified purposes of the grants.

The efficiency and effectiveness of Federal grants are potentially reduced when a State directly charges a Federal grant to pay down unfunded liabilities. If States use a greater proportion of WSFR grant funding to pay down unfunded liabilities, less funding would be available to accomplish the grant's agreed-upon objectives. This practice is not unique to WSFR, and this finding may affect other grant programs at the DOI and beyond.

We made two recommendations to the FWS to clarify appropriate levels of unfunded liability reimbursement for WSFR grants. The FWS concurred with both recommendations and will work with the DOI to implement corrective actions.

REPORTS ISSUED

INDEPENDENT AUDITORS' PERFORMANCE AUDIT REPORT ON THE U.S. DEPARTMENT OF THE INTERIOR FEDERAL INFORMATION SECURITY MODERNIZATION ACT FOR FISCAL YEAR 2022 (2022-ITA-028)



KPMG made 24 recommendations intended to strengthen the DOI's information security program as well as those of the DOI's bureaus and offices.

FLASH REPORT: ORPHANED WELLS PROGRAMS – THE U.S. DEPARTMENT OF THE INTERIOR'S EFFORTS TO COLLECT DATA TO MEET ANNUAL ORPHANED WELLS PROGRAMS REPORTING REQUIREMENTS (2022-INF-042)



The IJA requires the DOI to submit an annual report to Congress detailing



HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

information on orphaned wells programs. This report provided information on the status of the DOI's efforts to comply with the annual reporting requirements and the challenges related to compliance.

DETENTION FACILITY HEALTH AND SAFETY CONCERNS (2022-WR-040-A)



We reported on longstanding health and safety issues at specific BIA detention facilities.

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 (2020-ER-058)



We found that the Maine Department of Marine Resources used WSFR grant funds to pay for unfunded liability costs and charged unsupported employment termination benefits.

U.S. DEPARTMENT OF THE INTERIOR'S COMPLIANCE WITH THE PAYMENT INTEGRITY INFORMATION ACT OF 2019 IN ITS FISCAL YEAR 2022 AGENCY FINANCIAL REPORT (2023-FIN-010)



We inspected the DOI's Payment Integrity Information Act compliance and found the DOI complied with the Act but has not yet fully implemented two prior recommendations to improve its payment integrity.

THE U.S. DEPARTMENT OF THE INTERIOR DOES NOT ANALYZE EFFECTIVE ROYALTY RATES (2021-CR-042)



We found that the DOI's bureaus do not perform any analysis of effective royalty rates for Federal oil and gas developed on Federal lands or offshore.

INDIAN AFFAIRS ACQUISITIONS CAN IMPROVE ADMINISTRATION AND OVERSIGHT OF CONTRACT NO. 140A1620C0007 (2022-CGD-010)



We found that Indian Affairs did not adequately analyze labor rate costs added to the contract and that the BIA's Division of Water and Power did not appropriately monitor the contract.



Source: iStockphoto

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 (2022-ER-034)



We questioned costs relating to unfunded liability costs and unallowable subaward charges.

THE BUREAU OF INDIAN AFFAIRS CAN IMPROVE THE CLOSEOUT PROCESS FOR PUBLIC LAW 93-638 AGREEMENTS (2020-CGD-060)



The BIA has not actively managed the closeout process for Public Law 93-638 agreements, resulting in over \$5 million in unused funds that could be put to better use for Tribal programs and services if closed.



HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

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 (2022-CR-008)

\$ We questioned costs relating to unsupported drawdowns and insufficient equipment management, and determined the Division of Aquatic and Wildlife Resources did not comply with applicable laws and regulations, FWS guidelines, and grant agreements, as we noted issues with grant management, late submission of Federal Financial Reports, indirect cost reporting, and subaward regulations and reporting.

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 (2021-WR-030)

\$ We questioned costs related to a fixed-amount subaward, and determined the Fish and Game Department did not comply with applicable laws and regulations, FWS guidelines, and grant agreements, as we noted issues with its financial management system and subaward determination, oversight, and administration.

THE CHEMAWA INDIAN SCHOOL DID NOT ACCOUNT FOR ITS FINANCIAL RESOURCES, AND THE BUREAU OF INDIAN EDUCATION DID NOT PROVIDE FINANCIAL OVERSIGHT (2022-CR-012)

\$  Chemawa Indian School did not accurately account for or use financial resources in accordance with laws and regulations during FYs 2019 through 2021, and the BIE did not adequately provide financial oversight.

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 (2021-ER-029)

\$ We determined the Maine Department of Inland Fish and Wildlife did not ensure grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities and so did not comply with applicable laws and regulations and grant guidelines. We questioned costs relating to unfunded liabilities, in-kind contributions, and subrecipient reimbursements, in addition to a potential diversion of license revenue and control deficiencies related to subawards and subrecipient oversight.



Source: iStockphoto

THE BUREAU OF LAND MANAGEMENT MADE PROGRESS IN IMPLEMENTING CORRECTIVE ACTIONS TO IMPROVE ITS IDLE WELL PROGRAM (2022-CGD-020)

   We verified the BLM implemented 6 of the 11 recommendations we made in a 2018 evaluation report.

THE NATIONAL PARK SERVICE COULD IMPROVE OVERSIGHT OF CONTRACT SERVICES AND PURCHASE CARD TRANSACTIONS FOR ALCATRAZ ISLAND (2021-CGD-033)

\$ During an evaluation of two Alcatraz Island contracts, we identified instances of noncompliance with Federal regulations and contract terms.



HIGHLIGHTS FROM THE OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

INTERNAL CONTROL WITHIN THE U.S. VIRGIN ISLANDS' ACCOUNTING SYSTEM FOR U.S. DEPARTMENT OF THE INTERIOR HURRICANE SUPPLEMENTAL FUNDS (2020-CGD-003)



We found opportunities for the U.S. Virgin Islands Department of Finance to improve internal control within its accounting system.

THE INTERIOR BUSINESS CENTER'S ADMINISTRATION OF CONTRACT NO. 140D0418C0014 ON BEHALF OF THE BUREAU OF TRUST FUNDS ADMINISTRATION (2021-CGD-044)



The contractor did not fully comply with Indian Preference requirements in the original contract and failed to document some employees' training.

INDEPENDENT AUDITOR'S BIENNIAL REPORT – PERFORMANCE AUDIT OF EXPENDITURES AND OBLIGATIONS USED BY THE SECRETARY OF THE INTERIOR IN THE ADMINISTRATION OF THE WILDLIFE AND SPORT FISH RESTORATION PROGRAMS IMPROVEMENT ACT OF 2000, PUB. L. NO. 106-408, FOR FISCAL YEARS 2021 AND 2022 (2022-FIN-044)



A contractor determined that the FWS supported costs but noted instances of noncompliance and an internal control weakness.

FLASH REPORT: THE U.S. DEPARTMENT OF THE INTERIOR'S INFRASTRUCTURE INVESTMENT FOR AGING INFRASTRUCTURE AND DAM SAFETY (2022-INF-049)



We described aging infrastructure and dam safety risks, identified how the DOI plans to use IJA funding, and discussed the BOR's oversight strategy.



Source: iStockphoto



HIGHLIGHTS FROM THE OFFICE OF INVESTIGATIONS

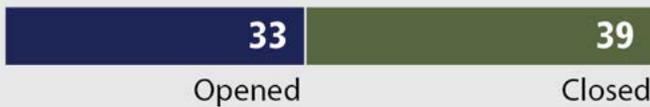
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INVESTIGATIVE ACTIVITIES

COMPLAINTS



INVESTIGATIONS



IMPACT: CRIMINAL PROSECUTIONS



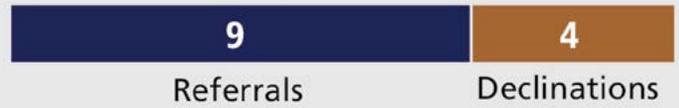
Criminal Restitutions	5: \$1,619,126.15
Criminal Fines	2: \$6,500.00
Criminal Special Assessments	7: \$600.00

* This formula represents the number of judgments and the resulting penalties. For example, 8 judgments resulted in a total of 288 months of probation.

CRIMINAL MATTERS



CIVIL INVESTIGATIVE ACTIVITIES



Civil Settlements **2: \$7,013,554.00**

Civil Recoveries **\$0**

ADMINISTRATIVE INVESTIGATIVE ACTIVITIES

0 PERSONNEL ACTIONS

5 PROCUREMENT REMEDIES

1 Suspension

4 Debarments

0 Administrative Agreements

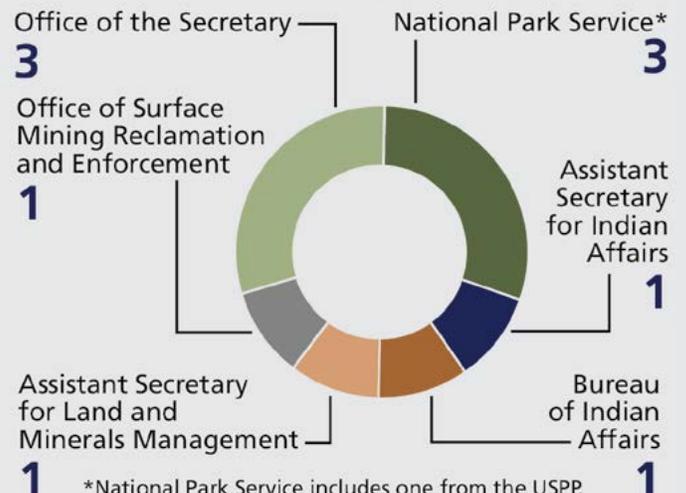
2 GENERAL POLICY ACTIONS

ROYALTIES

Regulatory Penalty **\$0**

Settlement Agreement **1: \$16,265.14**

10 PAST DUE RESPONSES



*National Park Service includes one from the USPP.



HIGHLIGHTS FROM THE OFFICE OF INVESTIGATIONS

FEATURED REPORTS

ALLEGED EXCESSIVE USE OF FORCE AGAINST TWO MEMBERS OF THE NEWS MEDIA (21-0009)



We investigated allegations that two USPP officers, Officer 1 and Officer 2, used excessive force against two members of the news media (hereinafter referred to as the Cinematographer and the Reporter) during the operation to disperse protesters in and around Lafayette Park in Washington, DC, on June 1, 2020. During the operation, Officer 1 struck the Cinematographer with his USPP-issued shield and then pushed the Cinematographer's camera, and Officer 2 struck the Reporter with his USPP-issued baton.

We examined the officers' actions in light of relevant USPP policies. These policies define appropriate uses of force by USPP personnel and require officers to use "only the minimum level of reasonable force necessary to control a situation," which includes a requirement that an officer "shall de-escalate the amount of force to the lowest level necessary to maintain control" of a subject. USPP policy incorporates the standard set forth in U.S. Supreme Court jurisprudence, which requires that officers' uses of force be "objectively reasonable" when viewed "in light of the facts and circumstances confronting them, without regard to their underlying intent or motivation." Read together, these standards required us to consider whether the officers' uses of force were objectively reasonable given the facts and circumstances facing them at the time and, moreover, whether the officers used the minimum level of reasonable force necessary to control the situation. In conducting our analysis, we also considered other, more specific policies, such as the USPP's defensive equipment policy, which provided additional context regarding whether the officers' conduct constituted the "minimum level of reasonable force" in particular situations. We also looked at whether

the officers' actions were consistent with their training because this analysis contributed to our assessment of whether their uses of force were "objectively reasonable."



Source: iStockphoto

We determined that Officer 1's shield strike against the Cinematographer was permitted under USPP policy because it was objectively reasonable and did not exceed the minimal level of reasonable force necessary to control the situation based on the facts and circumstances confronting him at the time. However, we drew a different conclusion with respect to Officer 1's later actions when he pushed the Cinematographer's camera because the force that Officer 1 used did not appear to be the minimum level of reasonable force necessary to get the Cinematographer to leave the area.

We acknowledge, however, that the USPP policy does not define "minimum level of reasonable force," nor could we find other legal guidance shedding light on this term. Further, the USPP training focuses primarily on the constitutional "objective reasonableness" standard rather than the "minimal level of reasonable force." While the DOI may wish to address these points, we nonetheless concluded that both the conduct at issue and the policy are sufficiently clear to find a violation of the policy.



HIGHLIGHTS FROM THE OFFICE OF INVESTIGATIONS

We concluded that Officer 2's use of force against the Reporter did not comply with USPP policy. We made this determination because USPP policy does not permit an officer to use his baton to strike an individual who is running away in accordance with law enforcement officers' commands to leave the area. Moreover, we determined that an objectively reasonable officer on the scene would not have concluded that the Reporter posed a threat under the circumstances, and none of the other circumstances authorizing the use of a baton strike under the USPP's defensive equipment policy were present at the time Officer 2 struck the Reporter.

We provided this report to the NPS Director for any action deemed appropriate.

THE OFFICE OF DIVERSITY, INCLUSION AND CIVIL RIGHTS APPLIED AN INCORRECT LEGAL STANDARD AND BACKDATED FINAL AGENCY DECISIONS (21-0909)



We investigated an allegation that a former Director (Director) of the Office of Diversity, Inclusion and Civil Rights (ODICR) issued final agency decisions (FADs) containing unsupportable findings of discrimination. A FAD is a written decision on a complaint of discrimination that an agency's Equal Employment Opportunity (EEO) office makes, without a hearing before an administrative judge. We also investigated an allegation that the Director, another former senior official with ODICR (Acting Director), and the former Director of ODICR's Adjudication, Compliance & Equity Division (Division Director) backdated or ordered employees to backdate FADs to avoid reporting the untimely issuance of FADs to the Equal Employment Opportunity Commission (EEOC).

We concluded that, between September 2019 and September 2021, the Director did not apply the correct legal standard when considering discrimination complaints filed against the DOI and moreover instructed ODICR staff to

use the same incorrect legal standard in their consideration of discrimination complaints. As a result, ODICR issued FADs that found that the DOI had engaged in unlawful discrimination in cases where such a finding may not have been made had ODICR applied the correct legal standard. We also concluded that, between June 2018 and September 2021, four ODICR officials backdated FADs and that this created the appearance that those FADs had been issued in a timely manner.

Shortly after we discovered that ODICR was using an incorrect legal standard to decide claims of discrimination, we notified DOI officials so they could take appropriate action. We understand that the DOI took immediate action to correct ODICR's use of the incorrect legal standard, and we confirmed that ODICR is no longer applying this incorrect standard to discrimination claims. Similarly, during our investigation, ODICR revised its *EEO Complaints Processing Handbook* to expressly prohibit backdating (the practice of using a signature date on a FAD that precedes the FAD issuance date) and to make clear that the FAD issuance date is the date the FAD is issued by ODICR rather than the date the ODICR Director signs the FAD.

We made six recommendations that will promote use of the correct legal standard to determine FADs and adherence to appropriate timelines. The DOI concurred with all six of our recommendations.

REPORTS ISSUED

COMPANY FAILED TO REPORT OIL AND GAS ROYALTIES FROM MINERAL PRODUCTION ON AN INDIAN LEASE IN OKLAHOMA (20-0253)



We found an oil and gas company failed to report royalties from mineral production on an Indian lease in Oklahoma.



HIGHLIGHTS FROM THE OFFICE OF INVESTIGATIONS

CONSTRUCTION COMPANY OWNER AND FORMER RESIDENTIAL FACILITY EMPLOYEE INDICTED FOR RIGGING BIDS FOR PUBLIC CONTRACTS

\$ DOJ Press Release: William Ross Badoni and Elroy Harry made initial appearances in Federal court in New Mexico on April 27 and April 25 on an indictment charging them with conspiracy to commit Federal program fraud. The indictment also charges Badoni with one count of committing theft or bribery concerning programs receiving Federal funds and eight counts of laundering of monetary instruments.

FORMER WVDEP OFFICIAL PLEADED GUILTY TO THEFT OF FEDERAL GRANT FUNDS

\$ DOJ Press Release: Jerry D. Elkins pleaded guilty to theft from programs receiving Federal funds. Elkins admitted to fraudulently obtaining \$94,197.93 of Federal abandoned mine land remediation sub-grant funds while employed by the West Virginia Department of Environmental Protection.

NEW JERSEY MAN PLEADED GUILTY TO AIDING AND ABETTING THEFT OF FEDERAL GRANT FUNDS

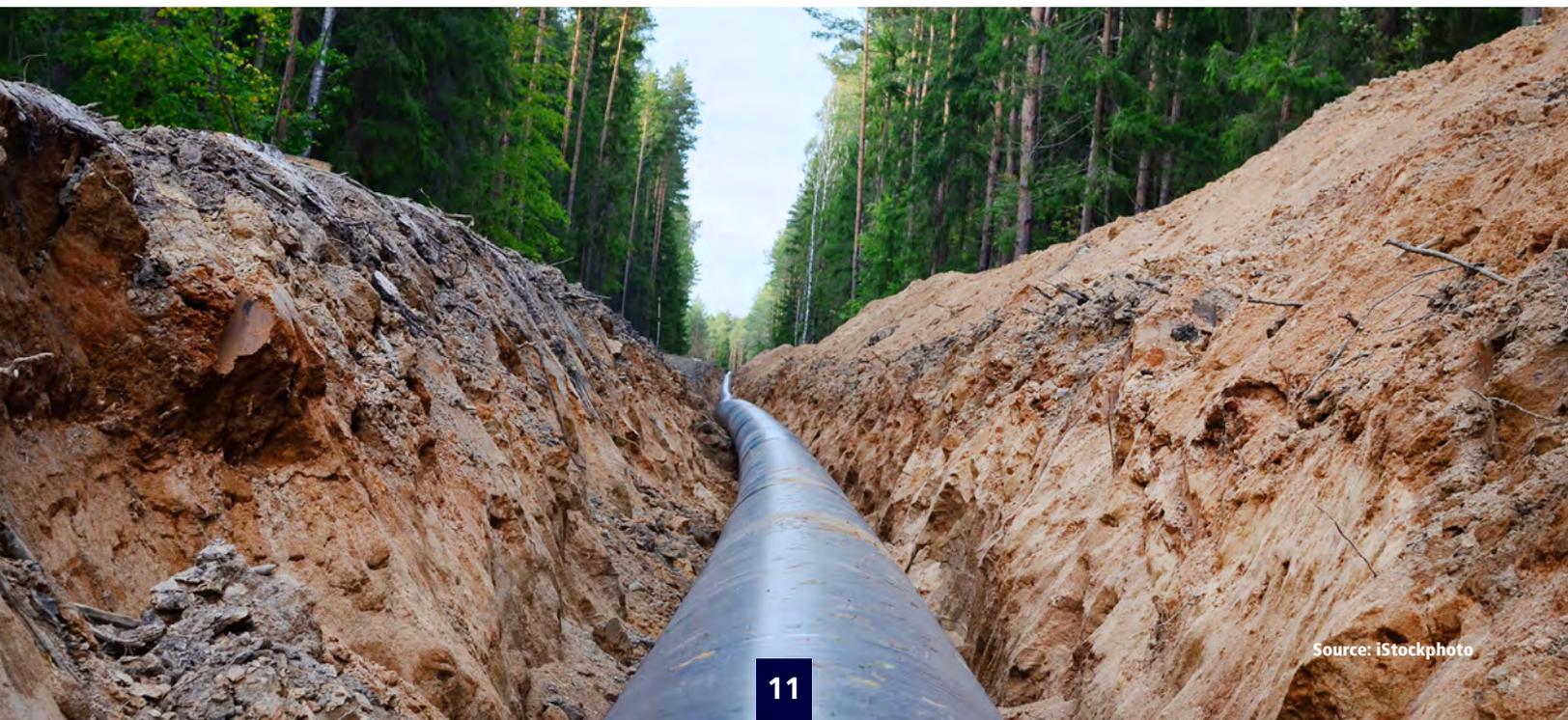
\$ DOJ Press Release: Aleksey Krylov pleaded guilty to aiding and abetting theft from programs receiving Federal funds. Krylov admitted to diverting \$94,197.93 in Federal abandoned mine land remediation sub-grant funds to Jerry D. Elkins while Elkins was an employee of the West Virginia Department of Environmental Protection.

SUMMARY: UNDERREPORTING OF GAS PRODUCTION (21-0510)

⚡ We investigated alleged underreporting of gas production from Federal wells and concluded that a company owes unpaid Federal gas royalties.

SUMMARY: ALLEGED ETHICS VIOLATIONS BY A BUREAU DIRECTOR UNSUBSTANTIATED (22-0282)

🔍 We investigated allegations that a Bureau Director did not comply with ethics obligations. We did not substantiate these allegations.





HIGHLIGHTS FROM THE OFFICE OF INVESTIGATIONS

FORMER USPP EMPLOYEE VIOLATED POST-GOVERNMENT EMPLOYMENT LAW (19-0669)



We investigated allegations that a now-retired USPP Sergeant violated ethics regulations by seeking employment with a company while overseeing its work.

EL PRADO MAN PLEADED GUILTY TO CHARGES IN WIRE FRAUD AND MONEY LAUNDERING SCHEME



DOJ Press Release: Jeffrey Ham pleaded guilty to conspiracy to commit wire fraud. Between February 2015 and April 2019, Ham conspired with co-defendant James Matison to inflate hours billed to WildEarth Guardians by Timberline Environmental, LLC, and to pass the excess funds to Matison. All told, Matison and Ham diverted more than \$240,000 from WildEarth Guardians.

FEDERAL CONTRACTOR AGREED TO PAY \$7 MILLION TO SETTLE FALSE CLAIMS ACT ALLEGATIONS



DOJ Press Release: Foresee Results, Inc. and Verint Americas, Inc. (collectively, Foresee) have agreed to pay \$7 million to resolve allegations that they violated the False Claims Act by falsely representing to the United States that they used the methodology of the American Customer Satisfaction Index to measure customer satisfaction.

BIA EMPLOYEE MISUSED U.S. GENERAL SERVICES ADMINISTRATION FLEET GOVERNMENT CREDIT CARDS (22-0318)



In a joint investigation with the U.S. General Services Administration OIG, we found that a BIA employee's theft through misuse of Government fleet credit cards exceeded \$10,000.

GRANTEE SUBMITTED FRAUDULENT INVOICES FOR MARINA PROJECT (19-0376)



We substantiated allegations that a marina owner submitted false receipts for an FWS grant and violated the terms and conditions of the grant.

BOR EMPLOYEE WRONGFULLY OBTAINED UNEMPLOYMENT INSURANCE/PANDEMIC UNEMPLOYMENT ASSISTANCE (22-0319)



We found that a BOR employee wrongfully obtained \$28,524 in combined Unemployment Insurance and Pandemic Unemployment Assistance.

OFFSHORE SERVICING COMPANY FAILED TO CONDUCT MANDATED SAFETY TESTS AND SUBMITTED FALSE INFORMATION TO THE BUREAU OF SAFETY AND ENVIRONMENTAL ENFORCEMENT (20-0425)



We found that a company bypassed safety valves and falsified safety tests associated with an oil and gas production platform in the Gulf of Mexico.

FAILURE TO PAY FEDERAL COAL ROYALTIES (19-0371)



We investigated allegations that a coal operator failed to pay mineral royalties on coal produced from Federal leases in Wyoming and Kentucky.



Source: iStockphoto



Summary of Reports More Than 6 Months Old Pending Management Decision

This list includes a summary of audit, inspection, and evaluation reports that were more than 6 months old on September 30, 2023, and still pending a management decision. It includes recommendations for which management and the OIG have disagreed, and the OIG is working to resolve the disagreement. Also included are recommendations for which management did not provide sufficient information for the OIG to determine whether proposed actions will resolve the recommendation. This list provides the report number, title, and issue date; the number of unresolved recommendations; and questioned costs if applicable.

AUDITS, INSPECTIONS, AND EVALUATIONS

Indian Affairs

2021-ER-015

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 (11/28/2022)

- **Unresolved:** 4 of 4 recommendations

National Park Service

2019-CR-035

The National Park Service Did Not Oversee Its General Agreements (09/23/2020)

- **Unresolved:** 1 of 5 recommendations

Office of the Secretary

2022-CGD-023

The U.S. Department of the Interior Has an Opportunity To Protect Its Research and Development (01/19/2023)

- **Unresolved:** 4 of 6 recommendations

CONTRACT AND GRANT AUDITS

U.S. Fish and Wildlife Service

2020-WR-064

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)

- **Unresolved:** 1 of 21 recommendations
- **Questioned Costs:** \$40,306



APPENDIX 2

Reports With Unimplemented Recommendations

This list provides a summary of reports issued by the Office of Audits, Inspections, and Evaluations prior to April 1, 2023, that still had open (unimplemented) recommendations as of September 30, 2023. Unimplemented recommendations are divided into resolved and unresolved. Unresolved recommendations more than 6 months old are also reported in Appendix 1. This list only includes unimplemented recommendations (either resolved but still pending implementation or unresolved). Because 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.

UNIMPLEMENTED: 334

	Resolved: 328
	Unresolved: 6
RESOLVED	
\$39,252,786	
Questioned Costs	Better Use: \$598,734
	UNRESOLVED
\$40,306	
Questioned Costs	Better Use: \$0

AUDITS, INSPECTIONS, AND EVALUATIONS

Bureau of Land Management

2015-EAU-057

Bureau of Land Management’s Management of Private Acquired Leases (12/11/2015)

- **Resolved:** 1 of 6 recommendations

2015-ITA-072

Independent Auditors’ Performance Audit Report on the U.S. Department of the Interior Federal Information Security Management Act for Fiscal Year 2015 (02/24/2016)

- **Resolved:** 1 of 9 recommendations

2016-EAU-061

Bureau of Land Management’s Idle Well Program (01/17/2018)

- **Resolved:** 5 of 11 recommendations

2020-FIN-073

Pandemic Purchase Card Use (10/22/2021)

- **Resolved:** 1 of 3 recommendations
- **Questioned Costs:** \$11,321

2021-CR-007

The Bureau of Land Management Did Not Review the Federal Exclusions List Before Issuing Federal Mineral Leases (01/20/2022)

- **Resolved:** 1 of 4 recommendations

C-IN-BLM-0002-2012

Bureau of Land Management’s Mineral Materials Program (03/31/2014)

- **Resolved:** 1 of 15 recommendations

C-IN-MOA-0013-2010

Management of Rights-of-Way in the U.S. Department of the Interior (09/27/2012)

- **Resolved:** 3 of 4 recommendations

CR-EV-BLM-0004-2012

Bureau of Land Management’s Geothermal Resources Management (03/07/2013)

- **Resolved:** 1 of 4 recommendations

Bureau of Ocean Energy Management

CR-EV-BOEM-0001-2013

U.S. Department of the Interior’s Offshore Renewable Energy Program (09/25/2013)

- **Resolved:** 2 of 2 recommendations



APPENDIX 2

Bureau of Safety and Environmental Enforcement

2017-EAU-043

BSEE Has Opportunities To Help Industry Improve Oil Spill Preparedness (10/22/2018)

- **Resolved:** 2 of 8 recommendations

Indian Affairs

2017-ER-018

Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative (09/28/2018)

- **Resolved:** 3 of 9 recommendations

2018-ITA-043

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)

- **Resolved:** 1 of 4 recommendations

2019-CR-062

Facility Improvements Still Needed at Pine Hill School (04/30/2021)

- **Resolved:** 8 of 13 recommendations

2020-FIN-008

The U.S. Department of the Interior Needs To Improve Support for Price Reasonableness Determinations and Justifications for Sole-Source Awards (09/30/2021)

- **Resolved:** 1 of 2 recommendations

2021-FIN-010

Pandemic-Related Contract Actions (10/12/2021)

- **Resolved:** 1 of 3 recommendations
- **Resolved Questioned Costs:** \$3,848

C-EV-BIE-0023-2014

Condition of Indian School Facilities (09/30/2016)

- **Resolved:** 4 of 21 recommendations

C-IS-BIE-0023-2014-A

Condition of Bureau of Indian Affairs Facilities at the Pine Hill Boarding School (01/11/2016)

- **Resolved:** 2 of 9 recommendations

CR-EV-BIA-0002-2013

BIA Needs Sweeping Changes to Manage the Osage Nation's Energy Resources (10/20/2014)

- **Resolved:** 7 of 33 recommendations

National Park Service

2019-CR-035

The National Park Service Did Not Oversee Its General Agreements (09/23/2020)

- **Resolved:** 2 of 5 recommendations
- **Unresolved:** 1

2022-FIN-029

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2022 and 2021 (11/15/2022)

- **Resolved:** 1 of 1 recommendation

Office of Surface Mining Reclamation and Enforcement

2016-EAU-007

Office of Surface Mining Reclamation and Enforcement's Oversight of the Abandoned Mine Lands Program (03/30/2017)

- **Resolved:** 2 of 11 recommendations

2021-ITA-037

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)

- **Resolved:** 6 of 8 recommendations

C-IN-OSM-0044-2014A

Oversight of Annual Fund Transfer for Miner Benefits Needs Improvement (03/29/2017)

- **Resolved:** 3 of 21 recommendations
- **Resolved Questioned Costs:** \$2,078,548



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WR-EV-MOA-0015-2011

Bureau of Land Management, National Park Service, and Office of Surface Mining Reclamation and Enforcement's Safety of Dams: Emergency Preparedness (12/27/2012)

- **Resolved:** 3 of 3 recommendations

Office of the Secretary

2016-ITA-020

Interior Incident Response Program Calls for Improvement (03/12/2018)

- **Resolved:** 1 of 23 recommendations

2017-ER-014

Inaccurate Data and an Absence of Specific Guidance Hinders the U.S. Department of the Interior's Ability to Optimize Fleet Size and Composition (03/29/2019)

- **Resolved:** 1 of 4 recommendations

2018-CR-010

Bureau of Land Management Maintenance Fee Waivers for Small Miners (12/17/2018)

- **Resolved:** 1 of 1 recommendation

2018-FIN-059

The U.S. Department of the Interior Needs To Improve Internal Controls Over the Purchase Card Program (11/13/2019)

- **Resolved:** 1 of 5 recommendations

2019-FIN-032

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2019 and 2018 (11/15/2019)

- **Resolved:** 4 of 18 recommendations

2019-ITA-003

Weaknesses in a USGS System Leaves Assets at Increased Risk of Attack (03/30/2021)

- **Resolved:** 2 of 3 recommendations

2019-WR-026

The U.S. Department of the Interior Can Improve Its Oversight of Tasers (03/13/2023)

- **Resolved:** 9 of 10 recommendations

2020-CR-009

Better Internal Controls Could Ensure Accuracy of the Office of Natural Resources Revenue's Royalty Reporting and Adjustments (01/20/2022)

- **Resolved:** 3 of 14 recommendations

2020-FIN-002

The U.S. Department of the Interior Needs To Strengthen Charge Card Internal Controls When Using Disaster Relief Funds (03/30/2021)

- **Resolved:** 1 of 2 recommendations

2020-FIN-028

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2020 and 2019 (11/16/2020)

- **Resolved:** 17 of 22 recommendations

2020-ITA-030

The U.S. Department of the Interior's Cyber Risk Management Practices Leave Its Systems at Increased Risk of Compromise (02/28/2023)

- **Resolved:** 11 of 11 recommendations

2021-FIN-010

Pandemic-Related Contract Actions (10/12/2021)

- **Resolved:** 2 of 4 recommendations

2021-FIN-036

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020 (11/15/2021)

- **Resolved:** 4 of 10 recommendations

2021-ITA-005

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)

- **Resolved:** 7 of 8 recommendations



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2021-ITA-037

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)

- **Resolved:** 1 of 15 recommendations

2022-CGD-023

The U.S. Department of the Interior Has an Opportunity To Protect Its Research and Development (01/19/2023)

- **Resolved:** 2 of 6 recommendations
- **Unresolved:** 4

2022-CGD-026

The U.S. Department of the Interior Needs To Continue To Strengthen Governance Practices To Improve Its Management of Geospatial Data (09/26/2022)

- **Resolved:** 5 of 9 recommendations

2022-FIN-029

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2022 and 2021 (11/15/2022)

- **Resolved:** 2 of 2 recommendations

ISD-IN-MOA-0004-2014-I

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)

- **Resolved:** 1 of 6 recommendations

WR-EV-OSS-0005-2009

Aviation Maintenance Tracking and Pilot Inspector Practices - Further Advances Needed (04/14/2009)

- **Resolved:** 1 of 3 recommendations

U.S. Bureau of Reclamation

2015-ITA-072

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Management Act for Fiscal Year 2015 (02/24/2016)

- **Resolved:** 1 of 6 recommendations

2017-WR-048-B

The Bureau of Reclamation Did Not Effectively Manage the San Luis Demonstration Treatment Plant (11/13/2019)

- **Resolved:** 3 of 7 recommendations

2019-ITA-034

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)

- **Resolved:** 7 of 13 recommendations

2021-FIN-036

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020 (11/15/2021)

- **Resolved:** 3 of 3 recommendations

2021-ITA-037

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)

- **Resolved:** 10 of 10 recommendations

2022-FIN-029

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2022 and 2021 (11/15/2022)

- **Resolved:** 3 of 3 recommendations

ISD-IS-BOR-0004-2013

IT Security of the Glen Canyon Dam Supervisory Control and Data Acquisition System (03/26/2014)

- **Resolved:** 1 of 10 recommendations



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WR-EV-MOA-0015-2011

Bureau of Land Management, National Park Service, and Office of Surface Mining Reclamation and Enforcement's Safety of Dams: Emergency Preparedness (12/31/2012)

- **Resolved:** 1 of 1 recommendation

U.S. Fish and Wildlife Service

2015-ITA-072

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Management Act for Fiscal Year 2015 (02/24/2016)

- **Resolved:** 1 of 7 recommendations

CONTRACT AND GRANT AUDITS

Bureau of Land Management

2017-FIN-053

The Chicago Horticultural Society Should Improve Its Financial Management System to Receive Federal Funds (03/13/2019)

- **Resolved:** 1 of 10 recommendations

Indian Affairs

2019-FIN-058

The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds (03/30/2021)

- **Resolved:** 2 of 11 recommendations
- **Resolved Better Use:** \$442,632
- **Resolved Questioned Costs:** \$31,133

2020-CGD-001

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)

- **Resolved:** 4 of 4 recommendations
- **Resolved Better Use:** \$120,943
- **Resolved Questioned Costs:** \$216,878

2021-FIN-032-B

The Omaha Tribe Did Not Account for CARES Act Funds Appropriately (12/29/2022)

- **Resolved:** 7 of 7 recommendations
- **Resolved Questioned Costs:** \$292,662

2021-FIN-032-C

The Three Affiliated Tribes Did Not Account for CARES Act Funds Appropriately (09/28/2022)

- **Resolved:** 4 of 4 recommendations
- **Resolved Questioned Costs:** \$433,173

National Park Service

2019-FIN-014

The Puerto Rico State Historic Preservation Office Needs To Improve Its Accounting System (05/11/2021)

- **Resolved:** 1 of 5 recommendations

U.S. Bureau of Reclamation

2017-FIN-040

Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe (09/28/2018)

- **Resolved:** 5 of 12 recommendations
- **Resolved Questioned Costs:** \$12,808,434

ER-CX-BOR-0010-2014

Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With the Bureau of Reclamation (06/24/2015)

- **Resolved:** 3 of 12 recommendations
- **Resolved Questioned Costs:** \$476,399

U.S. Fish and Wildlife Service

2015-EXT-005

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 (01/07/2016)

- **Resolved:** 1 of 3 recommendations



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2015-EXT-009

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)

- **Resolved:** 1 of 13 recommendations

2016-EXT-047

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)

- **Resolved:** 2 of 17 recommendations

2017-EXT-020

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Ohio, Department of Natural Resources, From July 1, 2014, Through June 30, 2016 (06/21/2018)

- **Resolved:** 1 of 8 recommendations

2017-EXT-049

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)

- **Resolved:** 2 of 8 recommendations

2018-WR-038

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)

- **Resolved:** 3 of 17 recommendations
- **Questioned Costs:** \$2,894,838

2019-CR-041

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)

- **Resolved:** 1 of 3 recommendations

2019-ER-046

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)

- **Resolved:** 9 of 11 recommendations
- **Resolved Better Use:** \$32,178

2019-WR-005

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)

- **Resolved:** 1 of 29 recommendations

2019-WR-006

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)

- **Resolved:** 2 of 2 recommendations
- **Questioned Costs:** \$17,701,030

2019-WR-007

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)

- **Resolved:** 6 of 11 recommendations



APPENDIX 2

2019-WR-028

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)

- **Resolved:** 9 of 9 recommendations
- **Questioned Costs:** \$26,247

2020-CR-005

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)

- **Resolved:** 1 of 6 recommendations

2020-WR-021

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)

- **Resolved:** 1 of 3 recommendations

2020-WR-064

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)

- **Resolved:** 9 of 21 recommendations
- **Unresolved:** 1
- **Resolved Questioned Costs:** \$794,710
- **Unresolved Questioned Costs:** \$40,306

2020-WR-070

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)

- **Resolved:** 8 of 8 recommendations
- **Resolved Questioned Costs:** \$53,262

2021-CR-003

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)

- **Resolved:** 3 of 5 recommendations

2021-CR-008

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)

- **Resolved:** 11 of 20 recommendations
- **Resolved Questioned Costs:** \$60,071

2021-CR-011

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)

- **Resolved:** 4 of 4 recommendations
- **Resolved Questioned Costs:** \$6,476

2021-CR-017

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)

- **Resolved:** 1 of 7 recommendations

2021-CR-018

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)

- **Resolved:** 9 of 11 recommendations
- **Resolved Questioned Costs:** \$50,597



APPENDIX 2

2021-ER-001

U.S. Fish and Wildlife Service Grants Awarded to the State of Delaware, Department of Natural Resources and Environmental Control, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program (01/28/2022)

- **Resolved:** 1 of 4 recommendations

2021-ER-002

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)

- **Resolved:** 9 of 9 recommendations
- **Resolved Questioned Costs:** \$813,801

2021-ER-034

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)

- **Resolved:** 15 of 15 recommendations
- **Resolved Better Use:** \$2,981
- **Resolved Questioned Costs:** \$44,100

R-GR-FWS-0003-2013

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)

- **Resolved:** 1 of 1 recommendation

R-GR-FWS-0006-2011

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 (11/02/2011)

- **Resolved:** 1 of 7 recommendations

R-GR-FWS-0008-2014

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)

- **Resolved:** 4 of 9 recommendations

R-GR-FWS-0010-2013

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 (10/28/2013)

- **Resolved:** 1 of 1 recommendation

R-GR-FWS-0011-2009

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)

- **Resolved:** 1 of 6 recommendations

R-GR-FWS-0011-2013

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)

- **Resolved:** 1 of 5 recommendations

R-GR-FWS-0014-2014

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)

- **Resolved:** 1 of 8 recommendations
- **Resolved Questioned Costs:** \$455,258



APPENDIX 2

OTHER ASSIGNMENTS

Indian Affairs

2021-FIN-032

The Bureau of Indian Affairs Great Plains Region Did Not Oversee CARES Act Funds Appropriately (02/10/2023)

- **Resolved:** 4 of 4 recommendations

Bureau of Reclamation

2015-WR-080-C

Reimbursement of A-Canal Head Gates and Fish Screens on the Klamath Project (09/27/2016)

- **Resolved:** 2 of 4 recommendations

U.S. Fish and Wildlife Service

2019-CR-015

Issues Identified with State Land Reconciliation for Wildlife and Sport Fish Restoration Program Grants (04/13/2020)

- **Resolved:** 2 of 2 recommendations

2020-WR-019

Issues Identified With Wildlife Restoration Subawards to the University of Tennessee, National Bobwhite Conservation Initiative (07/06/2020)

- **Resolved:** 2 of 4 recommendations

2021-ER-029-A

Issues Identified With Target Range Grant, North Atlantic-Appalachian Regional Office, U.S. Fish and Wildlife Service (02/10/2023)

- **Resolved:** 1 of 2 recommendations



Source: iStockphoto



APPENDIX 3

Reports With Significant Unimplemented Recommendations

BUREAU OF LAND MANAGEMENT

C-IN-BLM-0002-2012

Bureau of Land Management's Mineral Materials Program (03/31/2014)

- **Recommendation 11:** We recommend that BLM work with the Office of the Solicitor to revise 43 C.F.R. § 3602.11 to collect cost-recovery fees on existing exclusive-sale contracts in community pits and common-use areas.
- **Status:** Open – Resolved

C-IN-MOA-0013-2010

Management of Rights-of-Way in the U.S. Department of the Interior (09/27/2012)

- **Recommendation 8:** BLM should revise its communications site rent schedule and include provisions to periodically update the schedule to reflect current market value.
- **Status:** Open – Resolved

-
- **Recommendation 11:** BLM should reduce or eliminate the market value threshold required to adjust rents on ROW for communications sites.
 - **Status:** Open – Resolved

-
- **Recommendation 15:** BLM should reduce or eliminate the 75 percent discount for additional grantee and collocator ROW site services, or justify any discount provided.
 - **Status:** Open – Resolved

BUREAU OF OCEAN ENERGY MANAGEMENT

CR-EV-BOEM-0001-2013

U.S. Department of the Interior's Offshore Renewable Energy Program (09/25/2013)

- **Recommendation 2:** 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.
- **Status:** Open – Resolved

BUREAU OF SAFETY AND ENVIRONMENTAL ENFORCEMENT

2017-EAU-043

BSEE Has Opportunities To Help Industry Improve Oil Spill Preparedness (10/22/2018)

- **Recommendation 4:** We recommend that BSEE revise the regulations under 30 C.F.R. § 254 for managing oil spill preparedness and response.
- **Status:** Open – Resolved



APPENDIX 3

- **Recommendation 6:** We recommend that BSEE update and revise the existing agreements between BSEE and State governments for coordinating spill preparedness functions.
- **Status:** Open – Resolved

INDIAN AFFAIRS

2017-ER-018

Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative (09/28/2018)

- **Recommendation 1:** 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.
- **Status:** Open – Resolved

-
- **Recommendation 4:** 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.
 - **Status:** Open – Unresolved

-
- **Recommendation 5:** 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.
 - **Status:** Open – Unresolved

2019-CR-062

Facility Improvements Still Needed at Pine Hill School (04/30/2021)

- **Recommendation 1:** 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).
- **Status:** Open – Resolved

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- **Recommendation 2:** We recommend that the IA coordinate with Pine Hill School to complete the planned consolidation and renovation (Phase II).
 - **Status:** Open – Resolved

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- **Recommendation 3:** We recommend that the IA coordinate with Pine Hill School to complete the gymnasium replacement project (Phase III).
 - **Status:** Open – Resolved

-
- **Recommendation 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.
 - **Status:** Open – Resolved



APPENDIX 3

2020-CGD-060

The Bureau of Indian Affairs Can Improve the Closeout Process for Public Law 93-638 Agreements (06/12/2023)

- **Recommendation 1** : We recommend that the BIA take appropriate action on the 183 agreements with \$5,070,072 in unused funds identified in this report.
 - **Status:** Open – Resolved
 - **Potential Monetary Benefit:** \$5,070,072
-

- **Recommendation 2:** We recommend that the BIA develop a method to track and monitor the closeout process of Public Law 93-638 agreements.
 - **Status:** Open – Resolved
-

2022-CR-012

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)

- **Recommendation 1:** We recommend that BIE develop and provide training to Chemawa Indian School personnel on *Bureau of Indian Affairs Manual* 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.
 - **Status:** Open – Resolved
-

- **Recommendation 2:** We recommend that BIE conduct and document annual audits of the Student Enterprise account at the Chemawa Indian School in accordance with 25 C.F.R. § 36.43.
 - **Status:** Open – Resolved
-

- **Recommendation 3:** We recommend that BIE direct Chemawa Indian School to segregate the duties related to the Student Enterprise account or implement alternative controls.
 - **Status:** Open – Resolved
-

- **Recommendation 4:** We recommend that BIE deposit accumulated donation money from Chemawa Indian School's commercial bank account into the designated Treasury account.
 - **Status:** Open – Resolved
-

- **Recommendation 6:** We recommend that BIE ensure that Chemawa Indian School enters into fundraising agreements with any non-Federal entities that solicit donations on behalf of the school.
 - **Status:** Open – Resolved
-

- **Recommendation 7:** We recommend that BIE ensure that Chemawa Indian School obtains the appropriate approvals for expenditure of donated funds.
 - **Status:** Open – Resolved
-



APPENDIX 3

- **Recommendation 8:** We recommend that 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.

- **Status:** Open – Resolved

- **Recommendation 9:** We recommend that the BIE resolve the \$593,367 in questioned costs related to the inappropriate purchases.

- **Status:** Open – Unresolved

- **Potential Monetary Benefit:** \$593,367

- **Recommendation 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.

- **Status:** Open – Resolved

- **Recommendation 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.

- **Status:** Open – Resolved

- **Recommendation 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.

- **Status:** Open – Resolved

- **Recommendation 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.

- **Status:** Open – Resolved

- **Recommendation 16:** We recommend that the BIE locate or develop lease agreements with businesses using Chemawa Indian School land.

- **Status:** Open – Resolved

- **Recommendation 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. § 48, defined roles and responsibilities, and requirements for validating that lease payments are paid in accordance with the lease agreements.

- **Status:** Open – Resolved



APPENDIX 3

- **Recommendation 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.
- **Status:** Open – Resolved

2022-ER-019

The Bureau of Indian Affairs' and the Office of Insular Affairs' Support for Climate Adaptation Practices (09/19/2023)

- **Recommendation 4:** 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. § 900, and is incorporated in the 638 agreement process to ensure the appropriate information and technical assistance is provided.
- **Status:** Open – Unresolved

2022-WR-040-A

Detention Facility Health and Safety Concerns (04/27/2023)

- **Recommendation 1:** 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.
- **Status:** Open – Resolved

C-EV-BIE-0023-2014

Condition of Indian School Facilities (09/30/2016)

- **Recommendation 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.
- **Status:** Open – Resolved

NATIONAL PARK SERVICE

2020-CR-066

The National Park Service Faces Challenges in Managing Its Deferred Maintenance (09/13/2023)

- **Recommendation 4:** 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.
 - **Status:** Open – Resolved
-
- **Recommendation 5:** We recommend that the NPS develop and implement policies and procedures that provide guidance for appropriately estimating the cost of maintenance projects.
 - **Status:** Open – Unresolved



APPENDIX 3

- **Recommendation 6:** We recommend that the NPS include accurate estimates for all existing and future work orders based on the guidance developed under Recommendation 5.

- **Status:** Open – Unresolved

- **Recommendation 8:** 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.

- **Status:** Open – Resolved

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

2016-EAU-007

Office of Surface Mining Reclamation and Enforcement's Oversight of the Abandoned Mine Lands Program (03/30/2017)

- **Recommendation 7:** We recommend that OSMRE require States to review and certify that coal projects in e-AMLIS are accurate and complete.

- **Status:** Open – Resolved

- **Recommendation 10:** We recommend that OSMRE assess the data integrity issues identified by OSMRE staff and ensure that the e-AMLIS data is reliable and consistent.

- **Status:** Open – Resolved

C-IN-OSM-0044-2014-A

Oversight of Annual Fund Transfer for Miner Benefits Needs Improvement (03/29/2017)

- **Recommendation 19:** We recommend that OSMRE obtain authoritative Federal guidance from GAO for the disposition of interest earned.

- **Status:** Open – Resolved

- **Recommendation 20:** We recommend that OSMRE ensure appropriate treatment of interest earned.

- **Status:** Open – Resolved

- **Recommendation 21:** We recommend that OSMRE resolve the \$2.1 million in earned interest.

- **Status:** Open – Resolved

- **Potential Monetary Benefit:** \$2,078,548



APPENDIX 3

WR-EV-MOA-0015-2011

Bureau of Land Management, National Park Service, and Office of Surface Mining Reclamation and Enforcement's Safety of Dams: Emergency Preparedness (12/31/2012)

- **Recommendation 1:** 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.
 - **Status:** Open – Resolved
-

- **Recommendation 2:** 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.
- **Status:** Open – Resolved

OFFICE OF THE SECRETARY

2018-FIN-059

The U.S. Department of the Interior Needs To Improve Internal Controls Over the Purchase Card Program (11/13/2019)

- **Recommendation 3:** 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.
 - **Status:** Open – Resolved
-

2019-FIN-032

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2019 and 2018 (11/15/2019)

- **Recommendation D.PFM.011.3:** We recommend management implement the following recommendations to improve the effectiveness of entity-level controls over 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.
 - **Status:** Open – Resolved
-

- **Recommendation D.PFM.011.4:** We recommend management implement the following recommendations to improve the effectiveness of entity-level controls over 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.
- **Status:** Open – Resolved



APPENDIX 3

2019-WR-026

The U.S. Department of the Interior Can Improve Its Oversight of Tasers (03/13/2023)

- **Recommendation 1:** We recommend that the DOI develop milestones to finalize and implement the DOI-wide taser policy.

- **Status:** Open – Resolved

- **Recommendation 2:** We recommend that the DOI ensure bureaus finalize their taser policies within a reasonable timeframe to comply with the DOI policy.

- **Status:** Open – Resolved

2020-CR-009

Better Internal Controls Could Ensure Accuracy of the Office of Natural Resources Revenue's Royalty Reporting and Adjustments (01/20/2022)

- **Recommendation 3:** 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.

- **Status:** Open – Resolved

- **Recommendation 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.

- **Status:** Open – Resolved

- **Recommendation 14:** We recommend that ONRR develop and implement processes to reduce unnecessary manual transactions as the BPRM effort is being implemented.

- **Status:** Open – Resolved

2020-FIN-028

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2020 and 2019 (11/16/2020)

- **Recommendation E.PFM.007.3:** Perform an evaluation of the Department's Entity Level controls and document how the Department addresses each of the Green Book's 5 components and 17 principles. (NFR 2020-007)

- **Status:** Open – Resolved

- **Recommendation E.PFM.007.4:** 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. (NFR 2020-007)

- **Status:** Open – Resolved



APPENDIX 3

2020-ITA-030

The U.S. Department of the Interior's Cyber Risk Management Practices Leave Its Systems at Increased Risk of Compromise (02/28/2023)

- **Recommendation 1:** 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.
 - **Status:** Open – Resolved
-

- **Recommendation 2:** 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.
 - **Status:** Open – Resolved
-

2021-CR-042

The U.S. Department of the Interior Does Not Analyze Effective Royalty Rates (06/02/2023)

- **Recommendation 1:** 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.
 - **Status:** Open – Resolved
-

2021-ITA-005

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)

- **Recommendation 1:** 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.
 - **Status:** Open – Resolved
-
- **Recommendation 4:** We recommend that the Department implement controls to monitor, limit, or prevent commonly used, expected, or compromised passphrases and passwords in accordance with NIST SP 800-63 and NIST SP 800-53.
 - **Status:** Open – Resolved
-
- **Recommendation 7:** 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.
 - **Status:** Open – Resolved



APPENDIX 3

2022-CGD-023

The U.S. Department of the Interior Has an Opportunity To Protect Its Research and Development (01/19/2023)

- **Recommendation 1:** 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.
 - **Status:** Open – Unresolved
-

2022-ER-019

The Bureau of Indian Affairs' and the Office of Insular Affairs' Support for Climate Adaptation Practices (09/19/2023)

- **Recommendation 1:** 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.
 - **Status:** Open – Resolved
-

2022-FIN-029

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2022 and 2021 (11/15/2022)

- **Recommendation B.PFM.007.1:** We recommend the Department complete a full entity risk profile and provide to OMB by the required due date.
 - **Status:** Open – Resolved
-

• **Recommendation 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.

- **Status:** Open – Resolved



APPENDIX 3

U.S. BUREAU OF RECLAMATION

2015-WR-080-C

Management Advisory – Reimbursement of A-Canal Head Gates and Fish Screens on the Klamath Project (09/27/2016)

- **Recommendation 4:** We recommend that USBR negotiate and establish a repayment contract with the Klamath Irrigation District to secure timely repayment of USBR's cost to design, construct, and operate and maintain the A-Canal head gates and fish screens, as determined by USBR in Recommendations 1 and 2.
 - **Status:** Open – Resolved
-

2017-FIN-040

Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe (09/28/2018)

- **Recommendation 7:** We recommend that the USBR resolve the \$246,000 in questioned costs for unsupported transactions.
 - **Status:** Open – Resolved
 - **Potential Monetary Benefit:** \$246,000
-

- **Recommendation 10:** We recommend that the USBR resolve the \$7,790,434 in questioned costs for unsupported transactions.
 - **Status:** Open – Resolved
 - **Potential Monetary Benefit:** \$7,790,434
-

- **Recommendation 12:** We recommend that the USBR resolve the \$4,772,000 in unallowable costs.
 - **Status:** Open – Resolved
 - **Potential Monetary Benefit:** \$4,772,000
-

2022-FIN-029

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2022 and 2021 (11/15/2022)

- **Recommendation A.BOR.006.2:** We recommend that the BOR ensure that project managers and property accountants are timely and effectively communicating with each other the status of construction projects and are adhering to accounting policies and procedures for assets placed in service during the quarter to allow for complete and accurate reporting/certification of assets.
- **Status:** Open – Resolved



APPENDIX 3

WR-EV-MOA-0015-2011

Bureau of Land Management, National Park Service, and Office of Surface Mining Reclamation and Enforcement's Safety of Dams: Emergency Preparedness (12/31/2012)

- **Recommendation 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.
- **Status:** Open – Resolved

U.S. FISH AND WILDLIFE SERVICE

2019-WR-006

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)

- **Recommendation 1:** We recommend that the FWS resolve questioned costs of \$17,701,030.
- **Status:** Open – Resolved
- **Potential Monetary Benefit:** \$17,701,030

2020-ER-058-A

Unfunded Liabilities for Wildlife and Sport Fish Restoration Program Grants (07/26/2023)

- **Recommendation 1:** 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.

- **Status:** Open – Resolved

-
- **Recommendation 2:** 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.

- **Status:** Open – Resolved

2021-ER-029

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)

- **Recommendation 1:** 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.

- **Status:** Open – Resolved



APPENDIX 4

Monetary Resolution Activities

For the Period Ending September 30, 2023

TABLE 1: INSPECTOR GENERAL REPORTS WITH QUESTIONED COSTS*

	Number of Reports	Questioned Costs*	Unsupported Costs
A. For which no management decision has been made by the commencement of the reporting period.	4	\$530,623	\$241,813
B. Which were issued during the reporting period.	8	\$4,929,324	\$106,821
Total (A+B)	12	\$5,459,947	\$348,634
C. For which a management decision was made during the reporting period.	9	\$4,830,904	\$344,091
(i) Dollar value of costs disallowed.		\$4,699,977	\$344,091
(ii) Dollar value of costs allowed.		\$130,927	–
D. For which no management decision had been made by the end of the reporting period.	3	\$629,043	\$4,543

* Does not include non-Federal funds. Unsupported costs are included in questioned costs.



APPENDIX 4

Monetary Resolution Activities

For the Period Ending September 30, 2023

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.	2	\$563,575
B. Which were issued during the reporting period.	2	\$5,768,238
Total (A+B)	4	\$6,331,813
C. For which a management decision was made during the reporting.	4	\$5,783,647
(i) Dollar value of recommendations that were agreed to by management.	4	\$5,783,647
(ii) Dollar value of recommendations that were not agreed to by management.		–
D. For which no management decision had been made by the end of the reporting period.		\$0

Note: Does not include non-Federal funds.



APPENDIX 5

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.



APPENDIX 6

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. We have identified the peer reviews completed during this reporting period.

AUDITS

Audit peer reviews are conducted in accordance with Government Auditing Standards and the *CIGIE Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General*. Audit organizations can receive a rating of pass, pass with deficiencies, or fail.

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. We received a pass rating, signifying that our system of quality control over audits has been suitably designed and complied with to provide reasonable assurance we are performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects. The report can be found [here](#).

We did not complete any peer reviews of other Federal audit organizations during this reporting period.

INSPECTIONS AND EVALUATIONS

Inspection and evaluation peer reviews are conducted in accordance with the *CIGIE Quality Standards for Inspection and Evaluation (Blue Book)* and the *December 2021 CIGIE Guide for Conducting External Peer Reviews of Inspection and Evaluation Organizations of Federal Offices of Inspector General*. In accordance with the 2021 CIGIE Guide, only significant noncompliances resulting in a conclusion that a Blue Book

standard generally was not complied with are reported.

The most recent peer review of our office was performed by the DoD OIG and covered our policies and procedures, as well as select inspections and evaluations completed between April 1, 2021, through March 31, 2022. The DoD issued its final report and letter of comment on August 30, 2023.

No significant noncompliances were reported. However, the DoD stated that we did not complete corrective action for one partially implemented recommendation from our 2019 peer review related to the Blue Book Planning standard. Although we disagreed with the conclusion that the recommendation had not been implemented, we developed a Standard Operating Procedure that specifically outlines our Office of Audits, Inspections, and Evaluations' process for annual oversight planning and provided it to the DoD on September 29, 2023. The DoD report can be found [here](#).

During this performance period, we also conducted a peer review of the VA OIG. We reviewed VA's internal policies and procedures implementing Blue Book standards and a select number of inspection and evaluation reports issued between April 1, 2022, and March 31, 2023. In our final report, issued September 22, 2023, we did not identify any significant noncompliances or make any recommendations.

INVESTIGATIONS

No investigative peer reviews took place this reporting period.



APPENDIX 7

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 8

Investigations Involving Senior Government Employees

Investigations Involving a Senior Government Employee Where Misconduct Was Substantiated

The OIG completed an investigation into allegations that a former Director of the Office of Diversity, Inclusion and Civil Rights (ODICR) issued final agency decisions (FADs) containing unsupportable findings of discrimination. We concluded that, between September 2019 and September 2021, the Director did not apply the correct legal standard when considering discrimination complaints filed against the DOI and moreover instructed ODICR staff to use the same incorrect legal standard in their consideration of discrimination complaints.

Investigations Involving a Senior Government Official That is Closed and Not Disclosed to the Public

The OIG completed an investigation into allegations that a senior Government employee did not comply with ethics obligations. We did not substantiate the allegations.



APPENDIX 9

Alleged Whistleblower Retaliation

The OIG did not submit any reports containing allegations of whistleblower retaliation to the DOI to make a determination as to whether retaliation occurred based on the facts of the investigation.