



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

SEMIANNUAL REPORT TO CONGRESS

For the Period Ending
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OIG CONTACT INFORMATION



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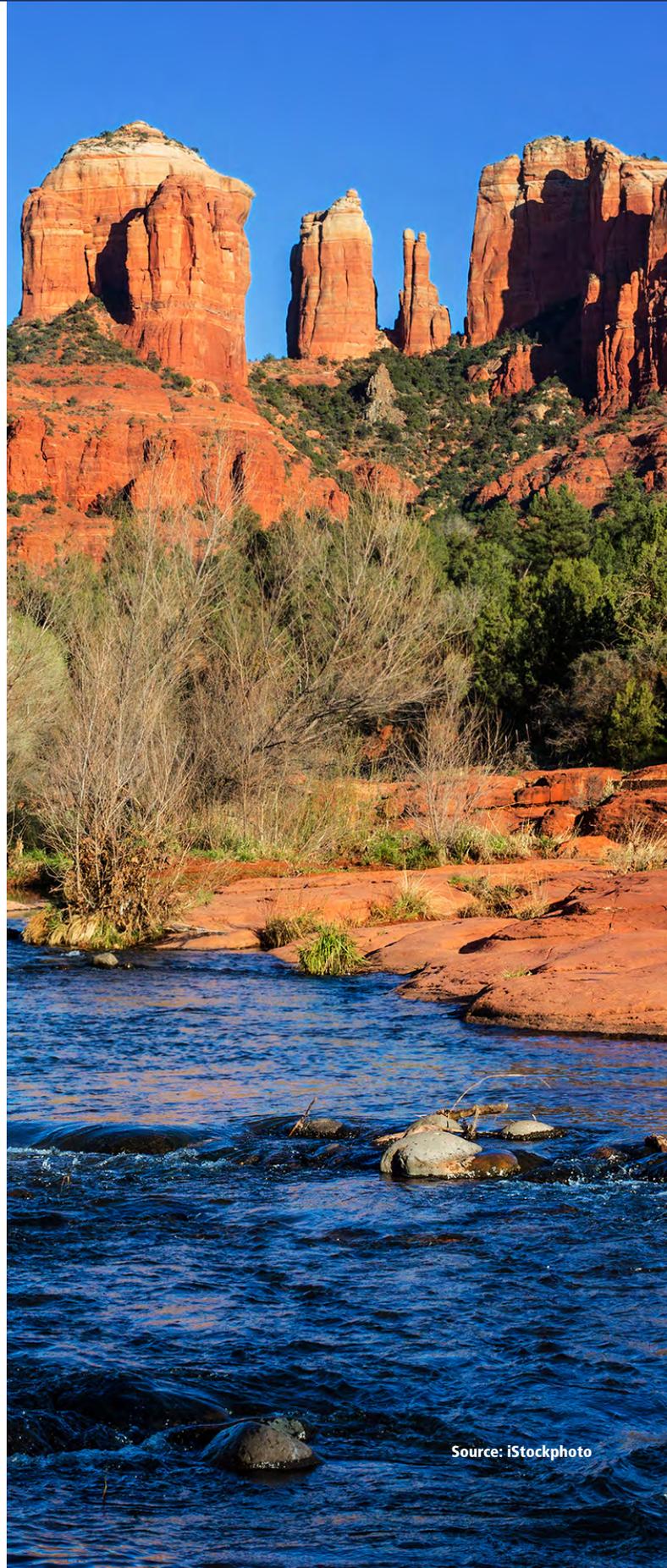
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SEMIANNUAL REPORT TO CONGRESS OCTOBER 1, 2021–MARCH 31, 2022

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Our Mission and Values

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



SEMIANNUAL REPORT TO CONGRESS OCTOBER 1, 2021–MARCH 31, 2022

Message from the Inspector General

I am pleased to submit this semiannual report detailing our oversight of the U.S. Department of the Interior’s (DOI’s) programs and operations between October 1, 2021, and March 31, 2022. In this reporting period, our work addressed issues related to key priorities such as public safety, energy management, ethical misconduct, and financial integrity.

Some of our most important work protects public safety and also safeguards the environment and the DOI’s own employees.

During this reporting period, we issued two management advisories related to public safety concerns at DOI facilities. The first management advisory addressed allegations of safety violations and mismanagement of safety incidents at the Bureau of Land Management’s (BLM’s) Cliffside Helium Enrichment Unit in Amarillo, TX. After we alerted BLM leadership to these concerns, the BLM closed the facility for an extended period to resolve what it termed “critical safety issues.” As a result of our investigation, the U.S. Department of Labor’s Occupational Safety and Health Administration (OSHA) initiated an inspection of the facility, and, in January 2022, it issued a [report](#) that included 21 notices of unsafe working conditions and represented OSHA’s first use of its “egregious violation policy” in citing such conditions at a Federal facility. The second management advisory reported significant safety concerns and other deficiencies at the U.S. Park Police’s (USPP’s) dispatch operations center in Washington, DC. Our report identified issues such as bird droppings and possible black mold in employees’ workspaces, outdated and deficient equipment, and failure to establish minimum



standards and critical guidance as required by DOI policy. All of these deficiencies had the potential to undermine the dispatch operations center’s ability to achieve its core public safety mission. In both advisories, we made targeted, actionable recommendations to help the DOI address these issues.

We also continued our focus on energy management and the DOI’s responsibility to collect energy related revenue. For example, we audited the Office of Natural Resources Revenue’s (ONRR’s) processes for ensuring the accuracy

of reporting adjustments made to Federal oil and gas royalty obligations. We found that although ONRR established some internal controls and processes to ensure accurate royalty reporting for adjustments, ONRR did not ensure that reasons for royalty adjustments were accurately identified, could not fully identify and monitor royalty reporting risks, and did not have automated processes in place to apply overpayments and reporting adjustments that reduce royalties owed. We also found ONRR did not consistently require payors to follow its established reporting and royalty payment processes. With billions of dollars collected annually, Federal oil and gas royalty revenue is one of the most significant nontax revenue generators for the Federal Government. It is crucial for ONRR to have strong internal controls to ensure that adjustments to royalty reporting, especially those that reduce royalties paid to the Federal Government, are accurate. In addition, we conducted several investigations involving oil and gas companies that underreported or failed to pay Federal royalties, resulting in significant monetary settlements.



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As in previous reporting periods, we addressed a variety of issues associated with potential ethical misconduct. For example, OIG investigators examined several matters alleging that senior DOI officials had committed ethics violations. In one particularly significant matter, we concluded that a former DOI Secretary's continued involvement in a land development project after being appointed as Secretary violated his ethics obligations as set forth in his ethics agreement and related documents. In another matter, we found that an Administrative Judge failed to comply with a waiver issued by the DOI's Departmental Ethics Office, which allowed the Administrative Judge to retain ownership of stock from a particular energy company only if the Administrative Judge refrained from participating in any matter involving that company and its affiliates.

We also continued crucial projects overseeing financial integrity at the DOI, primarily through audits or evaluations of contracts and grants. These efforts, whether they addressed specific contracts and grants or the internal controls underlying the DOI's ability to manage these funds effectively, are a core part of our responsibility to protecting public resources. For example, we found that the National Park Service and the U.S. Geological Survey did not comply with requirements to obtain or maintain appropriate reviews and approvals when awarding modifications to competitive construction contracts. These requirements are intended to ensure that contract modifications are demonstrably in the best interest of or provide the best value to the Federal Government. We also issued three reports related to pandemic spending that addressed, respectively, the DOI's contract actions, purchase card use, and fulfillment of purchase card orders. These reports identified unfulfilled contract actions, improperly classified transactions, and missing documentation for receipt of purchased items.

Finally, we have taken steps to strengthen our reporting and our oversight to address new circumstances. For instance, this report contains an appendix highlighting significant, open recommendations. We consider various factors in categorizing a recommendation as "significant," including, for example, whether the recommendation affects multiple bureaus, entails a systemic change to the DOI, or involves high dollar amounts. We believe that consolidating and reporting on this information will help promote accountability and positive change. We have also embarked on a systematic program to ensure appropriate oversight of approximately \$27.8 billion in funds provided to the DOI through the Infrastructure Investment and Jobs Act, which will become a crucial aspect of our portfolio. Finally, as we are increasingly able to resume normal business travel and return to more ordinary operations, we plan to renew our in-person oversight of issues of particular relevance to Native American communities—specifically schools—and the DOI's programs regarding cybersecurity and water and public land. Our [Audits, Inspections, and Evaluations Oversight Plan](#) for the upcoming fiscal year identifies some of the important areas where we plan to focus during the coming months.

We are committed to providing independent and objective oversight of the DOI's programs and operations. Our talented and committed staff deserve the credit for the accomplishments reflected in this semiannual report. I am privileged to lead such a team and am proud of our work to address critical issues facing the DOI.

Mark Lee Greenblatt
Inspector General



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Inspector General's Statement Summarizing the Major Management and Performance Challenges Facing the DOI (2021-ER-039)

In accordance with the Reports Consolidation Act of 2000, we submitted what we have determined to be the most significant management and performance challenges facing the DOI for inclusion in the DOI's *Agency Financial Report* for fiscal year (FY) 2021.

We organized this report around three main challenge areas—Managing Spending, Delivering Core Services, and Ensuring Health and Safety. In each section, we summarized

topics relevant to the challenge area. Some areas of concern spanned multiple challenge areas, serving as a reminder of the complex nature of the DOI's mission.

This report was primarily based on OIG and U.S. Government Accountability Office (GAO) reviews (including the GAO's High-Risk List), as well as our general knowledge of the DOI's programs and operations.



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THE BUREAU OF SAFETY AND ENVIRONMENTAL ENFORCEMENT SHOULD IMPLEMENT POLICIES AND PROCEDURES FOR ANY FUTURE SPECIAL CASE ROYALTY RELIEF PROGRAMS (2021-CR-006)

We reviewed the Bureau of Safety and Environmental Enforcement's (BSEE's) Special Case Royalty Relief (SCRR) Option 1 program—a program that BSEE created in early 2020 amid the COVID-19 pandemic to provide royalty relief to oil and gas companies on certain leases affected by the decrease in oil prices. We conducted this inspection to determine whether BSEE consistently and appropriately evaluated and processed royalty relief applications submitted under the SCRR Option 1 program.

We reviewed documentation for 30 of the 114 SCRR Option 1 applications submitted to BSEE between April and September 2020, including monthly worksheets that claimed more than \$1.8 million in royalty relief. Although BSEE generally evaluated SCRR Option 1

applications consistent with existing regulations and guidance it had provided to industry in April 2020, we found that the program did not include formal policies and procedures that identify the roles and responsibilities of BSEE personnel involved in overseeing the program or evaluating applications, monthly worksheets, and quarterly true-up reports. In addition, BSEE did not provide formal training to personnel responsible for evaluating documentation submitted by the oil and gas companies requesting relief.

Even though BSEE created this program quickly to provide relief amid a drop in commodity prices, management is responsible for designing and implementing controls to achieve program objectives and respond to risks. Due to the risk of abuse or mismanagement in this program that allows companies to reduce the amount of royalties paid to the Federal Government, BSEE must establish standard policies, procedures, and training to ensure consistent program execution when establishing these types of programs. We initially made three recommendations to help



BSEE formalize its new SCRR program, apply consistent evaluation standards, and ensure the Federal Government receives the appropriate royalty revenues from oil and gas development on the Outer Continental Shelf. In response, BSEE stated it agreed with and acknowledged the importance of our recommendations. BSEE also stated, however, that its Acting Director had issued a memorandum withdrawing and discontinuing the Option 1 program after analyzing its effectiveness and administration. We accordingly made three suggestions for BSEE to consider to ensure effective program administration if it reinstates this program or creates a similar program in the future.

BETTER INTERNAL CONTROLS COULD ENSURE ACCURACY OF THE OFFICE OF NATURAL RESOURCES REVENUE'S ROYALTY REPORTING AND ADJUSTMENTS (2020-CR-009)

The Office of Natural Resources Revenue (ONRR) collects revenues from oil and gas leases. Payors report sales from those leases to ONRR and report and pay their royalty obligations. When necessary, payors can also make adjustments, meaning a change to correct an overpayment or underpayment, to previous royalty reporting. We audited ONRR's processes for ensuring the accuracy of reporting adjustments made to Federal oil and gas royalty obligations.

We found that ONRR established some internal controls and processes to ensure accurate royalty reporting for adjustments, but that improvements are needed to strengthen these controls. Specifically, we found that ONRR:

- Did not ensure that reasons for royalty adjustments were accurately identified.
- Was not fully able to identify and monitor royalty reporting risks.
- Did not have automated processes in place to apply overpayments and reporting adjustments that reduce royalties owed.



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We found these issues were exacerbated because ONRR did not consistently require payors to follow its established reporting and royalty payment processes. The Federal Oil and Gas Royalty Management Act of 1982 gives ONRR the responsibility of establishing a collection, accounting, and auditing system to accurately collect and account for Federal oil and gas royalties. ONRR, however, did not require payors to follow established reporting processes to appropriately account for Federal oil and gas royalties.

Federal oil and gas royalty revenue is one of the most significant nontax revenue generators for the Federal Government. ONRR collected more than \$18 billion in Federal oil and gas royalty revenue during FYs 2017 through 2019. For FYs 2017 through 2019, at least 64 percent of royalty reporting consisted of adjustments



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VERIFICATION REVIEW OF RECOMMENDATIONS FROM OUR EVALUATION OF THE BUREAU OF LAND MANAGEMENT'S MINERAL MATERIALS PROGRAM RESULTED IN REOPENING A RECOMMENDATION (2021-CR-038)

We completed a verification review of all 15 recommendations in our audit report titled *Bureau of Land Management's Mineral Materials Program* (C-IN-BLM-0002-2012), issued on March 31, 2014. We sought to determine whether the Bureau of Land Management (BLM) implemented the recommendations as reported to the Office of Financial Management (PFM), Office of Policy, Management and Budget.

In our March 2014 report, we found that the BLM had little assurance that it obtained market value for the mineral materials it had sold. We made 15 recommendations designed to help the BLM better oversee mineral materials sales. The BLM concurred with our recommendations and detailed its plans to implement them; we considered all 15 recommendations resolved but not implemented and referred them to the PFM Director to track implementation. As of September 2020, the PFM reported to us that it considered all 15 recommendations implemented and closed.

After completing our review, we considered 14 recommendations resolved, implemented, and closed but considered one recommendation not implemented. In the March 2014 report, we recommended that the BLM work with the Office of the Solicitor (SOL) to revise Federal regulations to collect cost-recovery fees on existing exclusive-sale contracts in community pits and common-use areas. The BLM worked with the SOL to obtain an opinion regarding these revisions and, in 2016, stated it would begin the regulatory change process. However, we learned in August 2021 that this process had not progressed beyond obtaining the SOL opinion. Accordingly, we recommended that the PFM reopen and monitor this recommendation until the BLM initiates the regulatory change process.

to royalty obligations. Therefore, ONRR must understand and monitor adjustments in order to ensure that they are accurate—namely, that the underlying information is correct and reasonable. Correcting the identified deficiencies and enforcing established reporting and royalty payment processes would improve the internal controls surrounding royalty adjustment reporting.

We made 14 recommendations to address the identified findings and strengthen ONRR's internal controls surrounding the Federal oil and gas royalty adjustment process. In response to our draft report, ONRR concurred with our findings and recommendations and stated that it is working to implement them.



OIL AND GAS COMPANY SETTLES FALSE CLAIMS ACT CASE FOR \$6.15 MILLION (12-0414)

We investigated allegations from ONRR that Devon Energy Corporation (Devon) claimed unallowable transportation costs when the company calculated its Federal mineral royalty obligation for natural gas produced from Federal wells. Specifically, ONRR alleged Devon failed to comply with ONRR's marketable condition rule, which has been interpreted to preclude companies from deducting certain costs when calculating its Federal mineral royalty obligation.

We substantiated the allegations and found Devon routinely submitted inaccurate royalty reports to ONRR and claimed excessive transportation allowances to reduce its mineral royalty obligations on natural gas produced from Federal wells in New Mexico and Wyoming. We also found Devon improperly deducted costs for placing natural gas production into marketable condition even though it was aware of ONRR's marketable condition rule and its guidance.

We presented our findings to the U.S. Department of Justice, and in September 2021, Devon agreed to pay ONRR \$6.15 million to resolve the allegations that it violated the False

Claims Act by underpaying and underreporting Federal mineral royalties.

We issued this report to the ONRR Director.

OIL AND GAS COMPANY SETTLES FEDERAL MINERAL TRESPASS FOR \$462,000 (19-0375)

We investigated allegations received from the BLM that Extraction Oil & Gas, Inc. (Extraction) drilled and operated oil and gas wells where it removed Federal minerals without obtaining an approved lease or drilling permit.

We substantiated the allegations and found that Extraction produced minerals in Weld County, CO, without first obtaining a Federal mineral lease from the BLM. We found Extraction operated three wells that trespassed into unleased Federal minerals and began producing Federal minerals without permission. The U.S. Attorney's Office for the District of Colorado entered into a settlement agreement for \$462,032.05 to resolve Extraction's violations and recover lost Federal revenues resulting from its actions.

We issued this report to the Directors of the BLM and ONRR.





OIL AND GAS COMPANY AGREED TO ADMINISTRATIVE SETTLEMENT OF UNPAID FEDERAL ROYALTIES (17–0126)

We investigated allegations that an oil and gas production company improperly claimed transportation allowances that reduced its royalty obligations associated with Federal mineral leases in New Mexico.

We substantiated the allegations and found that the company submitted inaccurate royalty reports to ONRR and claimed improper transportation allowances to reduce its mineral royalty obligations associated with field fuel volumes. Our investigation found the company claimed excessive transportation allowances to avoid paying mineral royalties based on its belief that regulations permitted it to suspend royalty obligations during the pendency of a broad appeal to the Interior Board of Land Appeals that addressed ONRR’s application of particular regulations. Based on its then pending appeal, the company reduced its royalty payments associated with over 1,000 leases for approximately 34 months. We analyzed the company’s mineral reporting and royalty obligations based on its reported field fuel volumes for the affected leases and production period. Our analysis showed that, if the company lost its then pending appeal, it would owe ONRR unpaid mineral royalties with a combined royalty value prior to allowances of over \$15 million.

We reported our investigative findings to the SOL and ONRR, and, on March 23, 2021, the DOI reached a settlement with the oil and gas production company to resolve this matter and other outstanding violations ONRR had previously identified. The settlement required the company to correct its mineral reporting to ONRR and pay additional mineral royalties owed. This administrative settlement resolved the company’s appeals, resulted in the recovery of unpaid mineral royalties, and addressed our investigative findings.

We issued this report to the ONRR Director.



Source: iStockphoto

LEASEHOLDER PENALIZED FOR FAILING TO MAKE TIMELY ROYALTY PAYMENTS (20–0340)

We investigated allegations received from ONRR that the leaseholder of a gravel pit belonging to the Yakama Nation failed to make timely royalty payments for minerals (gravel) a subcontractor removed from the pit.

We confirmed that the individual in question was the gravel pit’s legal leaseholder and failed to make numerous payments to the Bureau of Indian Affairs (BIA) between fall 2011 and spring 2019. The legal leaseholder was responsible for ensuring mineral royalties associated with the removal and sale of gravel from the Tribe’s lease were properly calculated, reported, and paid. The leaseholder admitted to a failure to make monthly payments but stated that this was because a subcontractor



operating the gravel pit did not pay for gravel it removed. The subcontractor operated the pit, sold the gravel, and received the sales revenues. The leaseholder claimed an inability to pay BIA mineral royalties without receiving the subcontractor's payments. In early 2020, ONRR assessed a civil penalty to the leaseholder for "knowing or willful failure to pay royalties." The leaseholder appealed ONRR's penalty, but that matter remained unresolved as of late 2021.

During our investigation, we discovered that the subcontractor directly engaged the Yakama Nation Land Enterprise (YNLE), a tribally owned business entity that manages the Tribe's mineral leases, in mediation discussions regarding their nonpayment of gravel royalties without involving the leaseholder. In January of 2021, the subcontractor signed a settlement agreement with YNLE worth \$745,858.73 for "full, complete, and final settlement for all past due royalty payments due to YNLE." On January 19, 2021, YNLE notified ONRR that the subcontractor fulfilled its settlement obligation, resolving the matter under investigation.

We issued this report to the Directors of the BIA and ONRR.

OIL AND GAS COMPANY PAYS \$1.9 MILLION TO RESOLVE UNPAID ROYALTIES (17-0188)

We investigated allegations that Statoil Gulf of Mexico, LLC, Houston, TX (now operating as Equinor, US Operations, LLC), failed to pay mineral royalties to ONRR beginning in September 2014 for oil and gas produced from a Federal offshore lease. This alleged failure to pay royalties occurred after ONRR notified Statoil that it exceeded the royalty suspension volume authorized under the Deepwater Royalty Relief Act of 1995.

We substantiated the allegations and found that Statoil failed to pay \$740,548 in Federal mineral royalties during 29 months in the period from September 2014 through and including January 2017. Our investigation also discovered that, as a result of reporting errors in August 2014 and February 2015, Statoil incorrectly reduced its Federal mineral royalty obligation and payments by \$1,093,114. Based on information obtained through our investigation, ONRR conducted a targeted audit and found that Statoil also incorrectly reported gas plant fuel and claimed incorrect transportation allowances, improperly reducing its Federal mineral reporting and royalty payments by more than \$69,000. Using our investigative findings and the results of its follow-on audit, ONRR recovered a total of \$1,903,261. We referred this matter to the U.S. Attorney's Office for the District of Colorado, which declined to take further action.

We issued this report to the ONRR Director.

Source: iStockphoto





Source: iStockphoto

ALLEGATIONS OF SAFETY AND EMPLOYEE HEALTH HAZARDS AND EXCESSIVE FLARING AT THE CLIFFSIDE HELIUM ENRICHMENT UNIT (OI-OG-21-0640-I)

In May 2021, we received serious safety- and health-related allegations from employees and contractors at the BLM's Cliffside Helium Enrichment Unit (CHEU) in Amarillo, TX.

The allegations included safety violations, mismanagement of safety incidents, and excessive flaring and venting activities that all pose serious risk of harm to personnel, infrastructure, and the environment.

On May 28, 2021, we verbally briefed BLM leadership regarding these allegations and concerns. Also on May 28, at the request of BLM leadership, we repeated this briefing for managers responsible for BLM's New Mexico State Office. According to the BLM website, the BLM shut down the CHEU on July 1, 2021, for an extended period to resolve critical safety issues.

In a management advisory memorandum on this matter, we suggested the agency consider

whether its safety compliance and reporting process is adequate and whether, for example, it comports with industry standards. We also suggested that the agency may wish to consider whether its training and complaint processes are adequate. Finally, we noted that the repeated concerns regarding fears of retaliation and, more generally, of an environment that is not conducive to raising concerns is an area that may require particular focus.



Source: DOI OIG

A flare at the CHEU on May 18, 2021.

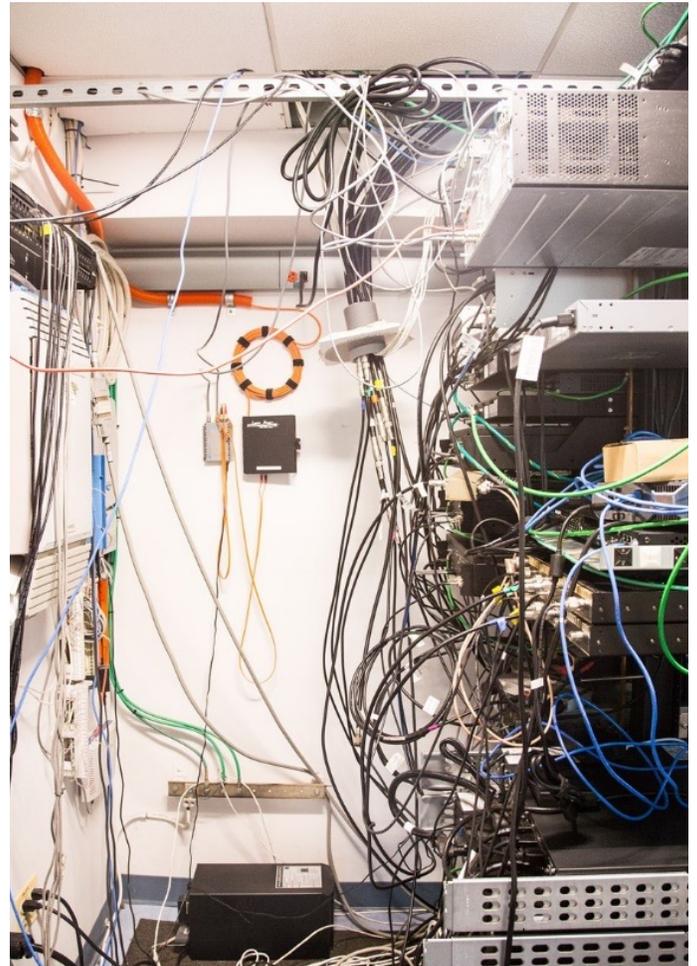


SAFETY CONCERNS AND OTHER DEFICIENCIES AT THE U.S. PARK POLICE'S DISPATCH OPERATIONS CENTER IN THE WASHINGTON, DC METROPOLITAN AREA (21-0171)

During our review of the U.S. Park Police's (USPP's) radio recording system in the Washington, DC Metropolitan Area, we identified significant safety concerns and other deficiencies at the USPP's dispatch operations center (dispatch center).

We found that the condition of the dispatch center's workspace and equipment undermines its ability to achieve its core public safety mission. The issues we identified included a dilapidated workspace with holes in the roof, which allowed birds to enter and leave droppings on the computer equipment and office furniture and water to leak into the workspace; a black substance throughout the workspace, including on the ceiling and around the air vents, which employees suspect is black mold; outdated and deficient equipment that lacks critical safety features, including telephone equipment that does not have enhanced caller ID or other features to allow the USPP to determine the location of callers or return calls if a caller is disconnected, and recording equipment that has not been configured to allow for instant playback of public safety radio or phone communications as required by DOI policy; longstanding staffing and training deficiencies, including an insufficient number of employees staffing the dispatch center at times and a complete absence of formal dispatch training for some dispatch personnel; and failure to establish minimum standards and critical guidance for its dispatch center as required by DOI policy. These issues jeopardize the safety of officers and the public and create liability risks for the USPP.

We made four recommendations to help the USPP, which is a unit of the National Park Service (NPS), address these issues. We recommended that the USPP (1) assess the



Source: DOI OIG

Wires in the dispatch center server room on September 27, 2021.

workspace and equipment concerns identified in this management advisory memorandum and develop a corrective action plan with appropriate milestones to resolve them, (2) establish minimum staffing requirements to meet the DOI's mandate that dispatch centers be "adequately staffed" and develop a corrective action plan to meet those requirements, (3) establish and implement dispatcher training and any certification requirements mandated by DOI or bureau policy, and (4) establish and implement any additional written procedures for its dispatch centers as required by DOI policy. The NPS concurred with all four recommendations and stated it will work to implement them.



REVIEW OF U.S. GEOLOGICAL SURVEY STUDY OF SARS-COV-2 IN BATS (20-0556)

At the request of senior officials responsible for the U.S. Geological Survey (USGS), we reviewed aspects of a USGS study that involved injecting bats with SARS-CoV-2, the virus that causes COVID-19. The articulated purpose of the study, which was initiated in early 2020, was to help determine the impacts of the pandemic virus on North American bat populations. The senior officials raised general concerns that focused on the USGS' authority to conduct this type of work, the protocols followed, facility safety, and the funding used for the study.

We found that the research portion of the study had already concluded in May 2020, before we initiated our review. We learned that there had been no reported safety incidents or violations of applicable guidelines and that the USGS followed applicable Federal directives and had the authority to conduct this type of study. Further,

we found that the USGS employee responsible for the study submitted a project work plan and biosafety protocol in accordance with applicable USGS policies and procedures. Both documents were subsequently reviewed and approved by the required USGS management officials. We also found that the USGS conducted the research in a facility that held a certificate of registration from the Centers for Disease Control and Prevention and the U.S. Department of Agriculture's Animal and Plant Health Inspection Service. This certificate authorized the facility to work with agents such as SARS-CoV-2. Finally, the evidence we reviewed established that the research was appropriately funded by the USGS and a nonprofit medical corporation. The nonprofit medical corporation provided funding for specific components of the study, while the USGS provided use of the facility and covered staff salaries.

We provided this report to the Assistant Secretary for Water and Science.





Source: iStockphoto

LACK OF TRACKING AND UNCLEAR GUIDANCE IDENTIFIED IN THE DOI'S AWARENESS REVIEW PROCESS FOR FREEDOM OF INFORMATION ACT REQUESTS (2019-ER-057)

We evaluated one of the DOI's Freedom of Information Act (FOIA) policies, which governed a review process known as awareness reviews, to determine the policy's effect on the DOI's processing of FOIA requests. During our evaluation, we learned that FOIA officials had rescinded the awareness policy and discontinued these reviews.

The DOI required awareness reviews—additional reviews of certain FOIA records—between May 2018 and January 2021. If FOIA records contained the names or email addresses of certain political appointees, FOIA professionals would forward these records to designated senior DOI employees for an awareness review

before releasing the records to the FOIA requester. Awareness reviews were intended to inform decision makers about records that were about to be released to the public.

Our ability to select a sample to review was hampered by the absence of any central tracking system. We were accordingly unable to identify how many such reviews occurred and were not able to self-select a representative sample from any overall group of FOIA requests subject to the review process. Instead, to meet some of our objectives, we reviewed 15 requests that had undergone awareness reviews that were provided to us by Congress, non-Government organizations, and FOIA professionals as examples of challenging requests.

We could not determine the awareness reviews' impact on overall FOIA processing times because the DOI did not centrally track FOIA requests

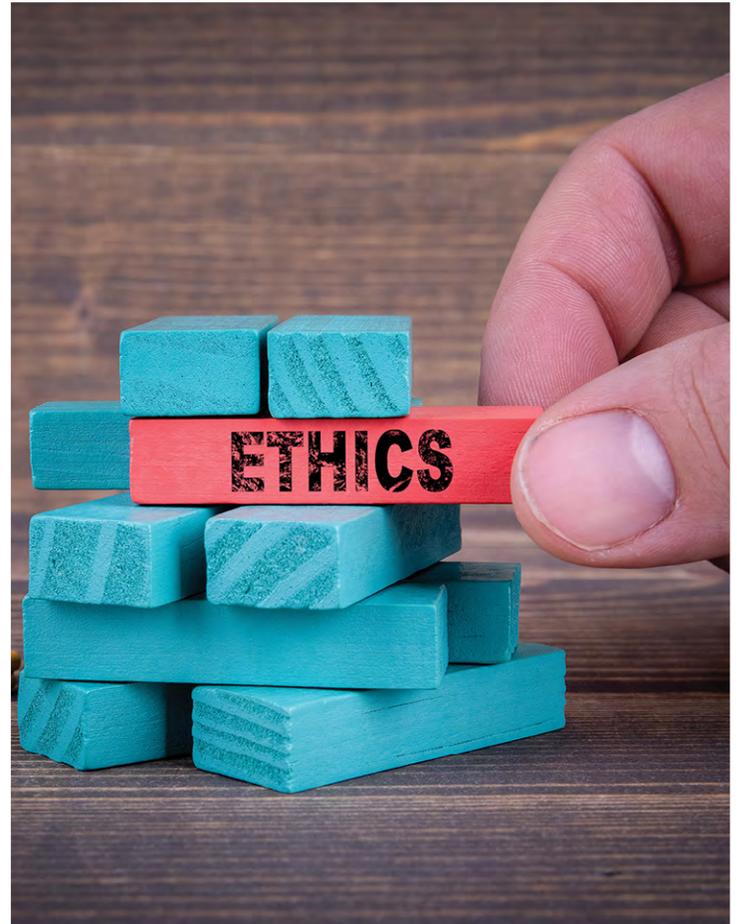


during these reviews. Our review of the 15 FOIA requests determined that the DOI's awareness policy lacked clarity and that, in several cases, the reviews contributed to delays in or changes to the records that were ultimately released, as well as confusion on the part of some FOIA professionals. Our report offered suggestions to help ensure that requests undergoing similar reviews meet the statutory goals of processing FOIA requests transparently and promptly should the DOI consider implementing a similar policy in the future.

FORMER SECRETARY DID NOT COMPLY WITH ETHICAL OBLIGATIONS AND DUTY OF CANDOR (18-0890)

We investigated allegations that former DOI Secretary Ryan Zinke continued to be involved in a land development project in his hometown of Whitefish, MT, after he was appointed as Secretary and that his continued involvement posed a potential conflict of interest with his official duties. The allegations centered around Secretary Zinke's ongoing involvement with a foundation that he and others had established in 2007 and from which he represented that he had resigned upon appointment as Secretary. The allegations also stated that Secretary Zinke may have used Federal resources and his position as Secretary for personal financial gain and that other DOI staff may have actively tried to conceal his involvement.

Our investigation found that Secretary Zinke continued to be involved in foundation matters, even after resigning from the foundation and committing in required documentation to relevant Federal officials that he would no longer manage or provide services to the foundation. Specifically, email and text message communications showed that Secretary Zinke repeatedly communicated with the project developers and negotiated with them on behalf of the foundation by discussing the use of foundation property for the project, specific design aspects of the project, and the development of a microbrewery on the property.



Source: iStockphoto

As a result, we found that Secretary Zinke failed to abide by his ethics obligations in which he committed not to manage or provide any other services to the foundation after his appointment as Secretary. We also found that Secretary Zinke did not comply with his duty of candor when questioned by the DOI's then Designated Agency Ethics Official about his continued involvement in foundation matters. In addition, we found that Secretary Zinke misused his official position in violation of Federal regulations by directing his subordinates to assist him with matters related to the foundation and the development project. We did not find, however, that Secretary Zinke's staff tried to conceal the Secretary's involvement in foundation matters or the project or that he violated Federal criminal conflict of interest laws.



We referred our findings to the U.S. Department of Justice, which declined prosecution of this matter in the summer of 2021. We provided our report to the current Secretary of the Interior.

OFFICE OF THE SECRETARY EMPLOYEE DID NOT COMPLY WITH FEDERAL ETHICS PLEDGE (20-0040)

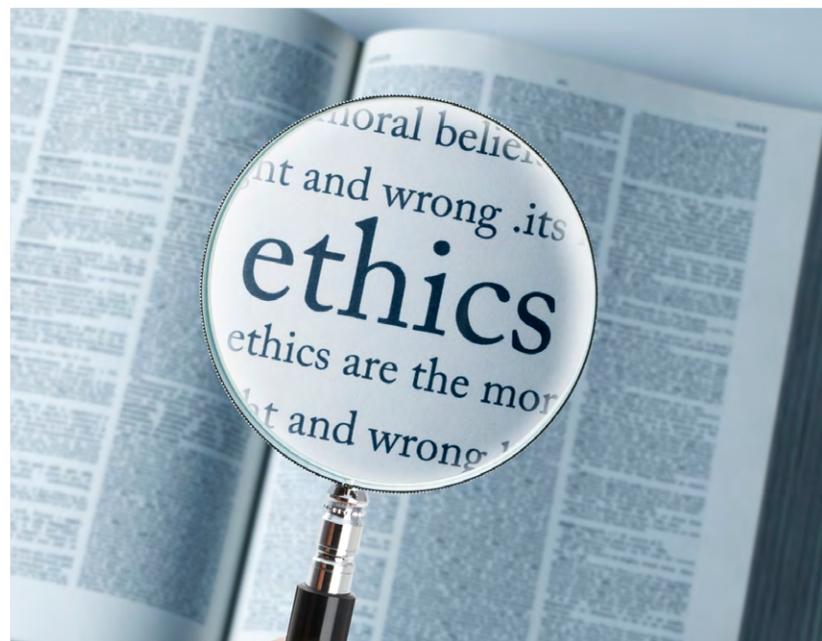
We investigated allegations that a then senior political employee did not comply with the recusal periods required by the ethics pledge under Executive Order No. 13770 when the employee communicated with a former employer and participated in particular matters involving the former employer. The senior political employee left the DOI in the summer of 2019.

We determined that the senior political employee's one-on-one communications with the former employer did not comply with paragraph 6 of the Federal ethics pledge because the communications were made during the mandatory 2-year recusal period and did not occur at a meeting or event where participation was open to all interested parties. Furthermore, we found that the senior political employee's participation in the membership processes for two councils containing applicants from the former employer did not comply with paragraph 6 of the ethics pledge because the senior political employee was prohibited from participating in any particular matter involving specific parties that were directly and substantially related to the former employer during the mandatory 2-year recusal period. We did not find, however, that the senior political employee violated paragraph 7 of the Federal ethics pledge because the evidence did not show that the senior political employee worked on the particular matters at issue within 2 years before the date of the employee's appointment.

In making these findings, we note that the senior political employee met with a Departmental Ethics Office (DEO) attorney several times shortly after the senior political

employee's DOI appointment in 2017 to review the senior political employee's previous work and identify matters from which the senior political employee was recused from working while with the DOI. We found, however, that the senior political employee did not receive formal, written ethics guidance from the DEO on specific recusals until spring 2019, after the ethics violations at issue occurred. We found no further communications between the senior political employee and representatives of the former employer after the senior political employee received this guidance.

We provided this report to the Chief of Staff for the Office of the Secretary.



Source: iStockphoto

A BUREAU OF RECLAMATION OFFICIAL WAIVED FEES FOR USE OF A DOI LOCATION (19-0544)

We investigated an allegation that a former official of the Bureau of Reclamation (BOR) failed to collect the required fees from the promoter of a fashion show that occurred at a DOI location and that the official disregarded advice given by the SOL about the collection of those fees.



We found that the former official issued a waiver of the fees and that an SOL attorney had previously advised the official's office that this approach was inconsistent with Federal guidance. We did not find evidence that the official personally benefited from the decision to waive the fees. We found that the official made the decision in question only after learning a few weeks before the event that a subordinate had told the promoter that the BOR would waive the fees.

We provided this report to the BOR Commissioner.

U.S. GEOLOGICAL SURVEY EMPLOYEE FRAUDULENTLY USED THE VOLUNTARY LEAVE TRANSFER PROGRAM (20-0308)

We investigated allegations that an employee with the USGS received donated leave through the USGS Voluntary Leave Transfer Program based on false medical documentation.

We substantiated the allegations and determined that, in 2019 and 2020, the employee fraudulently received 119 hours of donated leave valued at \$4,170. We provided our interim investigative findings to the USGS, and the employee resigned in lieu of removal for falsification of medical documentation.

In the summer of 2021, a U.S. Attorney's Office filed a criminal information against the employee. The employee pleaded guilty to theft and was sentenced to 1 year of supervised probation, 15 days of home confinement, and 100 hours of community service. The employee also was ordered to pay a special assessment of \$25 and restitution totaling \$4,170.

We provided this report to the Associate Director Exercising the Delegated Authority of the Director of the USGS.



Source: iStockphoto

UNKNOWN INDIVIDUAL MISDIRECTED DOI OFFICIAL'S PAY (21-0192)

We investigated allegations that, in May 2020, an unknown individual contacted HR personnel at a DOI bureau, impersonated a DOI official, and requested a change in the routing of the official's pay.

We substantiated that an unknown person or persons fraudulently represented themselves as the official in an email to an HR specialist and requested a change in payroll direct deposit routing. The HR specialist worked with another HR specialist to redirect the official's pay to the account that the unknown person or persons provided. The action misdirected \$64,097 of the official's salary, which the official discovered some time later.

We did not identify who requested the misdirection of these funds. After we notified the banks involved in the matter and supplied them with the account information, \$43,350 of the \$64,097, all of which constituted stolen U.S. Government funds, was frozen and later returned to the DOI. We confirmed that the



DOI returned to the official the total amount of misdirected funds, which resulted in a loss to the Government of \$20,747. The bureau told us that it has since implemented internal standard operating procedures to prevent a reoccurrence of this situation.

We provided this report to the DOI.

FORMER OFFICE OF HEARINGS AND APPEALS ADMINISTRATIVE JUDGE VIOLATED ETHICS RECUSAL AND PROHIBITED HOLDINGS WAIVER (20-0493)

We investigated an allegation from the DOI's DEO that an Administrative Judge in a section within the Office of Hearings and Appeals (OHA) failed to comply with a waiver issued by the DEO under 5 C.F.R. § 3501.103(e) (prohibited holdings waiver). The waiver allowed the Administrative Judge to retain ownership of stock from a particular energy company (the Energy Company) but required the Administrative Judge to refrain from participating in any matter involving the Energy Company and its affiliated companies and to provide specified OHA officials and other officials in the section of the OHA in which the Administrative Judge worked with a copy of the ethics recusal. We also investigated an allegation that the Administrative Judge violated the criminal financial conflict of interest statute, 18 U.S.C. § 208, by participating in matters involving a wholly owned subsidiary (the Subsidiary) of the Energy Company.

We determined that the Administrative Judge's ownership of the Energy Company stock violated the DOI's supplemental ethics regulations because it is a prohibited holding under 5 C.F.R. § 3501.103(b)(1)(ii). We also concluded that the Administrative Judge did not comply with the ethics recusal obligations or the prohibited holdings waiver because the Administrative Judge participated in matters in which the Administrative Judge held a financial interest and failed to provide DOI

officials with a copy of the ethics recusal as directed. Even though we concluded that the Administrative Judge participated personally and substantially in a particular matter in which the Administrative Judge held a financial interest, we did not find that the Administrative Judge violated 18 U.S.C. § 208 because the evidence did not show that the Administrative Judge knew that the Administrative Judge had a financial interest in the Subsidiary as required under the statute. We did find, however, that the Administrative Judge exercised poor judgment and a lack of due diligence by failing to ensure recusal from all matters involving the Energy Company and its affiliated companies as required by the ethics recusal and prohibited holdings waiver.



Source: iStockphoto

We also found that the DEO was aware of the Administrative Judge's prohibited holdings when the Administrative Judge joined the DOI but took almost 10 years to address them and that the DEO failed to meet its responsibilities to review and certify the Administrative Judge's public financial disclosure reports from 2010 to 2014. Moreover, we found that, even though the DOI took the position that relevant guidance gave only the ethics counselor for the Office of the Secretary and related offices the authority to order divestiture, the agency did not name someone to this position until



late 2021. As a result, the Administrative Judge continued holding the Energy Company stock without consequence for 18 months after the Administrative Judge's waiver had been revoked.

We issued this report to the Chief of Staff for the Office of the Secretary.

BUREAU OF RECLAMATION EMPLOYEE MISUSED GOVERNMENT CREDIT CARD— COMMITTED TIME AND ATTENDANCE FRAUD (19–0570)

We investigated allegations that a BOR employee used a Government purchase card for personal benefit and committed time and attendance fraud by claiming hours not worked.

We found that, over a 5-year period, the employee made \$8,782.23 in illegal purchases on the Government-issued credit card, including purchases of computer equipment, furniture, food, cell phone accessories, an airline seat upgrade, and numerous gift cards. We also found that, from July 2018 through May 2019, the employee falsified time and attendance records to claim \$37,319 for hours the employee did not work. We reviewed BOR network records and found 94 days where the employee certified that she was working from home but was not logged in to her Government computer. When confronted with this information during our interview on June 4, 2019, the employee admitted to the theft and subsequently resigned.

In September 2021, the employee pleaded guilty in U.S. District Court to multiple counts in violation of 18 U.S.C. § 641, "Embezzlement or Theft of Public Money, Property or Records." In December 2021, the Court sentenced the employee to 3 years of probation and ordered the employee to pay restitution in the amount of \$46,101.23 plus a \$500 special assessment.

We issued this report to the BOR Acting Commissioner.



Source: iStockphoto

NON-FEDERAL EMPLOYEE'S ALLEGATIONS OF WHISTLEBLOWER RETALIATION AGAINST THE NATIONAL PARK SERVICE ARE NOT SUBSTANTIATED (20–0025)

We investigated allegations that the NPS retaliated against a Complainant after the Complainant raised concerns about alleged censorship of a report. The Complainant, who performed work pursuant to task agreements issued under cooperative agreements the NPS had with non-Federal entities, contended that NPS officials tried to remove certain references from a report. Although the NPS published the report without making the deletions to which the Complainant objected, the Complainant alleged that after reporting the allegations of attempted censorship and other related violations to the Government, the NPS retaliated against the Complainant by declining to fund a proposed task agreement, extend an internship, and accept a volunteer application that would have enabled continued work with the NPS.

We concluded that the claims fall short both legally and factually. Because the Complainant was not a Federal Government employee, the Complainant alleged whistleblower reprisal



ETHICS, COMPLIANCE, AND GENERAL MISCONDUCT

under the National Defense Authorization Act for FY 2013, in which Congress established a framework by which employees of non-Federal entities may seek redress for retaliation by their employers. The claims of retaliation were made against the NPS, however, rather than against the Complainant's employers, so we determined that the Complainant could not state a claim of reprisal under this statute.

Although we determined that the Complainant did not have a cause of action against the Government under 41 U.S.C. § 4712, we reviewed the evidence to determine whether the NPS engaged in misconduct or otherwise acted improperly in deciding not to fund the proposed

task agreement, extend the internship, or accept the volunteer application. We concluded that the weight of the evidence did not support a finding that the NPS engaged in misconduct or that its decisions were influenced by the claims of attempted censorship and other related violations. Instead, we found that, overall, the evidence showed that the NPS' decisions at issue, which were made by career employees, were based largely on an uncertainty of future funding and a lack of further need for the Complainant's services.

We provided this report to the Secretary of the Interior for any action deemed appropriate.



Source: iStockphoto



FINANCIAL RISK AND IMPACT



Source: iStockphoto

THE NATIONAL PARK SERVICE AND THE U.S. GEOLOGICAL SURVEY DID NOT CONSISTENTLY OBTAIN OR MAINTAIN EVIDENCE OF MANAGEMENT REVIEW AND APPROVAL OF MODIFICATIONS MADE TO CONSTRUCTION CONTRACTS (2020-FIN-007)

We audited modifications to construction contracts competitively awarded by the NPS and the USGS to determine whether NPS and USGS contracting officers adequately competed and modified contracts according to applicable laws, regulations, and bureau policies and procedures. We reviewed 20 construction or building-type contract files (17 from the NPS and 3 from the USGS), which contained 140 modifications.

We found the NPS and the USGS complied with applicable criteria when competing construction contracts and when modifying construction contracts for equitable adjustments. We also

found, however, that the NPS and the USGS did not comply with the criteria to obtain or maintain appropriate reviews and approvals when awarding modifications to competitive construction contracts. In particular, the NPS and the USGS did not consistently obtain or maintain evidence of management review and approval for 16 of the 140 modifications (12 for the NPS and 4 for the USGS) examined (approximately 11 percent), valued at more than \$6 million. This demonstrated that the NPS and the USGS did not have proper internal controls, as required by DOI policies and procedures, to ensure that procurement files are complete and accurate and that contracting personnel monitor the contract modification process.

Failure to follow DOI policies and procedures to maintain evidence of management review and approval can result in awarding contract modifications that may not be in the best interest of or provide the best value



FINANCIAL RISK AND IMPACT

to the Federal Government. We made two recommendations to help the NPS and the USGS improve their contract modification processes and oversight. The NPS and the USGS concurred with both recommendations. We considered the recommendations resolved but not implemented.



Source: iStockphoto

PANDEMIC-RELATED CONTRACT ACTIONS (2021–FIN–010)

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) provided the DOI \$909.7 million to support the needs of DOI programs and bureaus, Indian Country, and the Insular Areas. From March 18, 2020, through October 31, 2020, 8 DOI bureaus and offices issued 523 CARES Act and pandemic-related contract actions (e.g., blanket purchase agreements, contracts, delivery/task orders, modifications, and purchase orders), totaling \$41.6 million.

On June 5, 2020, the Pandemic Response Accountability Committee received a congressional request with questions about high-risk contractors (e.g., first-time contractors and contractors operating outside their normal scope of business) and the procurement process (e.g., how contractors were vetted). Informed by the risks identified in our previous inspections and the congressional request itself, our objectives were to (1) determine contract fulfillment, (2) determine DOI compliance with guidance, and (3) provide additional information related to the congressional request. To meet our objectives, we inspected contract actions that occurred from March 18, 2020, through October 31, 2020.

We found eight contract actions that were unfulfilled because the BIA did not receive goods by the contracted due date. We also found that the BIA received four computers with duplicate serial numbers. The BIA stated, however, that six of the eight contracts we identified as unfulfilled had been fulfilled, which we confirmed. The unfulfilled contracts resulted in \$40,530 in funds that could be put to better use, and the computers with duplicate serial numbers resulted in \$3,848 in questioned costs. In addition, DOI bureaus and offices did not comply with departmental guidance for coding CARES Act and pandemic-related procurement activities on numerous contract actions, causing \$10.5 million in funds to be improperly recorded.

We made seven recommendations to help the DOI and its bureaus and offices improve contract oversight and accountability. Based on the responses to our draft report, we considered two recommendations resolved and implemented, three recommendations resolved but not implemented, and two recommendations unresolved. The BIA also resolved the additional \$40,530 in funds that could be put to better use and is working to resolve the \$3,848 in questioned costs identified in the report.



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PANDEMIC PURCHASE CARD USE (2020–FIN–073)

As of September 30, 2020, the DOI had made 5,578 CARES Act charge card purchases, totaling \$4.2 million, and 21,204 COVID-19-related purchases (not charged to CARES Act funds), totaling \$11.4 million. The objective of our inspection was to determine whether purchase card transactions for the DOI and its bureaus were allocable to the CARES Act or the pandemic (classified as COVID-19) and properly supported in accordance with DOI policy and Federal regulations.

Given that our prior work on purchase card use identified several internal control issues and questionable transactions, we selected 51 high-risk purchase card transactions for review, totaling \$382,986, designated as CARES Act or pandemic-related purchases made through September 30, 2020. Our inspection identified several issues with purchase card transactions: some purchased items were never received, documentation was not always provided, some transactions were improperly classified or allocated, and cardholders and approving officials did not always review and approve statements within the required timeframe.

We also examined the universe of transactions for purchases that may not have been properly classified and found that the DOI and its bureaus improperly classified 26 transactions as pandemic or CARES Act purchases. These transactions were dated prior to January 21, 2020, when the first case of COVID-19 was confirmed in the United States by the Centers for Disease Control and Prevention.

As a result, we questioned \$31,131 in costs allocated to the CARES Act and the pandemic, and we provided 10 recommendations to help the DOI improve its oversight and accountability of purchase card transactions. In response to our draft report, the DOI and its bureaus concurred with our recommendations and are working to implement them.



Source: iStockphoto

FULFILLMENT OF PURCHASE CARD ORDERS (2021–FIN–022)

As of January 31, 2021, the DOI had made 6,247 CARES Act charge card purchases, totaling \$5.1 million, and 23,073 COVID-19-related purchases (not charged to CARES Act funds), totaling \$12.8 million. Given that our prior work on purchase card use identified several internal control concerns and questionable transactions, we selected for review 149 high-risk purchase card transactions that were designated as CARES Act or pandemic-related purchases. These transactions, totaling \$286,184, were made across multiple DOI bureaus and offices through January 31, 2021.

Our objectives were to determine whether CARES Act and COVID-19-related purchase card orders made by DOI bureaus and offices were fulfilled and whether the goods and services procured were mission related. We found that for 74 of 149 transactions tested (49.7 percent), totaling \$155,575, cardholders did not have



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supporting documentation that verified receipt of the items or services purchased or that the purchases were mission related; therefore, we questioned costs for those transactions.

We provided nine recommendations to help the DOI and its bureaus improve oversight and accountability for purchase card transactions. Based on the responses to our draft report, we considered seven recommendations resolved and implemented, one recommendation resolved but not implemented, and one recommendation unresolved. Cumulatively, the bureaus resolved \$151,032 of the \$155,575 in questioned costs identified in the report.

THE U.S. DEPARTMENT OF THE INTERIOR'S DATA ACT SUBMISSION FOR THE FIRST QUARTER OF FISCAL YEAR 2021 (2021-FIN-025)

The Digital Accountability and Transparency Act of 2014 (DATA Act) requires Government agencies to make Federal spending data accessible, searchable, and reliable. We assessed the DOI's implementation and use of Governmentwide financial data standards, as well as the completeness, timeliness, accuracy, and quality of financial and award data submitted for publication for the first quarter of FY 2021.

We determined that the DOI implemented the Governmentwide standards as outlined in the DATA Act, met the deadlines for submitting its financial data to the U.S. Department of the Treasury, and improved its data quality. However, we found that the DOI did not have an adequate Data Quality Plan (DQP) and was unable to determine who was responsible for the DQP and updating it. In addition, we identified various Broker software warnings associated with element linkages and calculations. We also found minor deficiencies in completeness, timeliness, quality, and accuracy of the data submissions we sampled. Still, according to the Council of the Inspectors General on Integrity and Efficiency Federal Audit Executive Council standards, we consider the DOI's FY 2021 first quarter data to meet the "excellent" quality standard.

We made two recommendations to help the DOI identify and document roles and responsibilities associated with the creation and management of the Department's DQP as well as update, finalize, and implement an adequate DQP. We also repeated three recommendations from our FY 2019 DATA Act report that have not yet been implemented. The DOI concurred with the two new recommendations and the three repeated recommendations, and we considered all five recommendations resolved but not implemented.



Source: iStockphoto

INDEPENDENT AUDITORS' REPORT ON THE DOI'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2021 AND 2020 (2021-FIN-036)

This report detailed KPMG's findings of its audit of financial statements from the DOI for FYs 2021 and 2020. The Chief Financial Officers Act of 1990 (Public L. No. 101-576), as amended, requires the DOI Inspector General, or an independent external auditor as determined by the Inspector General, to audit the DOI's financial statements.

Under a contract issued by the DOI and monitored by the OIG, KPMG, an independent public accounting firm, audited the DOI's financial statements for the fiscal years that ended September 30, 2021, and September 30, 2020.



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In its audit of DOI financial statements, KPMG reported that the financial statements were fairly presented, in all material respects, in accordance with U.S. generally accepted accounting principles. KPMG also reported four significant deficiencies related to internal controls over financial reporting, controls over construction in progress, controls over journal entries, and entity-level controls.

KPMG did not find any instances in which the DOI's financial management systems did not comply substantially with the requirements of the Federal Financial Management Improvement Act of 1996, nor did it find any reportable noncompliance with provisions of laws tested or other matters.

KPMG offered 13 recommendations to address the identified deficiencies.

INDEPENDENT AUDITORS' REPORTS ON THE TRIBAL AND OTHER TRUST FUNDS AND INDIVIDUAL INDIAN MONIES TRUST FUNDS FINANCIAL STATEMENTS FOR FISCAL YEARS 2021 AND 2020 (2021-FIN-035)

This report detailed the findings of an audit of the Tribal and Other Trust Funds (Tribal) and Individual Indian Monies Trust Funds (IIM) financial statements for FYs 2021 and 2020 (collectively the Trust Funds Financial Statements). These funds are managed by the Bureau of Trust Funds Administration (BTFA).

Under a contract issued by the BTFA and monitored by our office, KPMG, an independent public accounting firm, audited the Trust Funds Financial Statements for the fiscal years that ended September 30, 2021, and September 30, 2020.

In its audit of the Trust Funds Financial Statements, KPMG reported that the IIM financial statements were fairly presented, in all material respects, in accordance with a basis of accounting that is a comprehensive basis of accounting other than generally accepted accounting principles. KPMG also reported a



Source: iStockphoto

qualified opinion, consistent with prior years, on the Tribal financial statements because it was unable to satisfy itself as to the fairness of trust fund balances and related changes in trust fund balances. Finally, KPMG did not find any material weaknesses in internal control over financial reporting (including safeguarding assets) and compliance with laws and other matters.

In connection with the contract, we reviewed KPMG's reports and related documentation and inquired of its representatives. Our review, as differentiated from an audit of the financial statements in accordance with U.S. generally accepted government auditing standards, was not intended to enable us to express, and we do not express, opinions on the Trust Funds Financial Statements or conclusions about the effectiveness of internal control over financial reporting. KPMG is responsible for the reports and the conclusions expressed therein. Our review disclosed no instances where KPMG did not comply, in all material respects, with U.S. generally accepted government auditing standards.



FINANCIAL RISK AND IMPACT

AUDITS OF WILDLIFE AND SPORT FISH RESTORATION GRANTS REVIEWED MORE THAN \$209 MILLION IN CLAIMED COSTS AND IDENTIFIED POTENTIAL PROGRAM IMPROVEMENTS

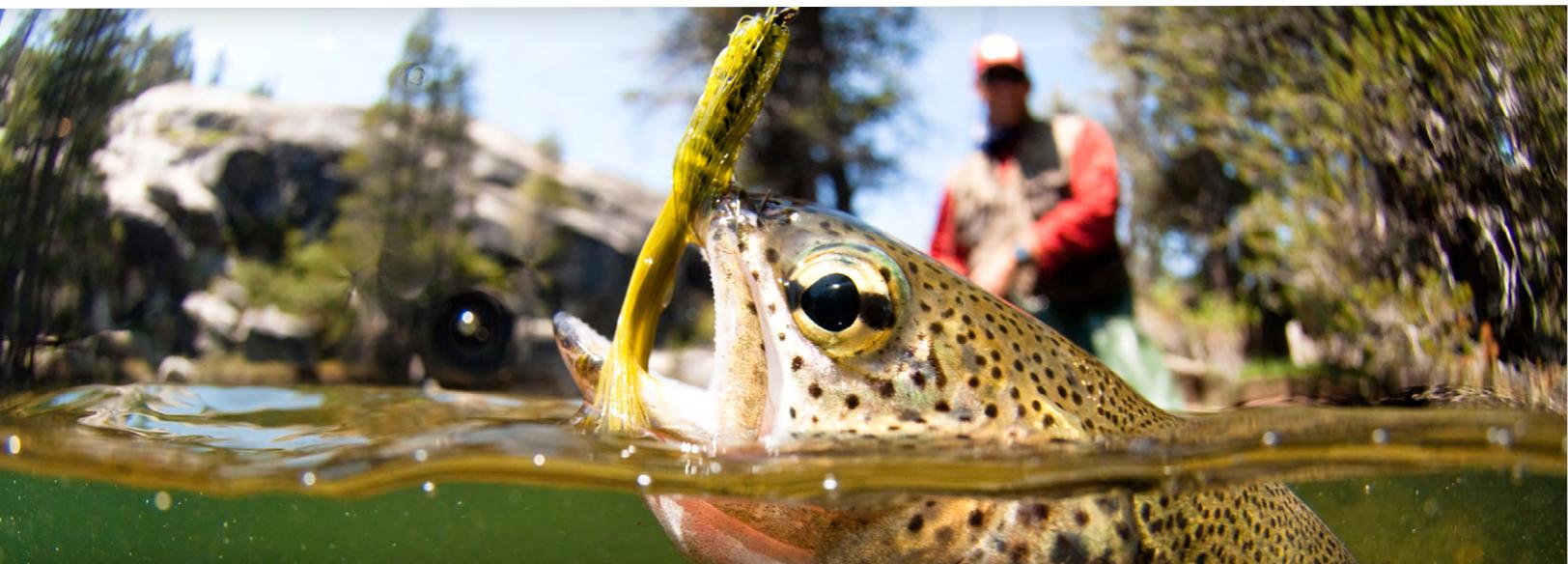
Through its Wildlife and Sport Fish Restoration (WSFR) Program, the U.S. Fish and Wildlife Service (FWS) awards grants to States and Territories to support conservation-related projects, such as the acquisition and management of natural habitats for game species or site development for boating access. Under a reimbursable agreement with the FWS, we audit all States or Territories over the course of a 5-year cycle¹ authorized by Federal law. In addition to auditing costs claimed, these audits also cover compliance with applicable laws, regulations, and FWS guidelines, including those related to the collection and use of hunting and fishing license revenues and the reporting of program income. In this semiannual period, we audited agencies in three States covering more than \$209 million in claimed costs. Overall, we made eight recommendations for program improvements or cost recovery across the three audits. The FWS concurred with all recommendations and is working with the recipient agencies to resolve the issues and implement corrective actions.

Delaware Department of Natural Resources and Environmental Control (2021-ER-001)



We reviewed 68 grants that were open during the State fiscal years that ended June 30, 2019, and June 30, 2020. We also reviewed license revenue during the same period. Our audit included expenditures of \$31.5 million and related transactions. In addition, we reviewed historical records for the acquisition, condition, management, and disposal of real property and equipment purchased with either license revenue or WSFR grant funds. We determined that the Department generally ensured that grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We noted, however, \$19,415 (\$9,386 Federal share) in unallowable costs related to the National Bobwhite Conservation Initiative (NBCI) and opportunities to improve controls in subawards, and performance reporting.

[1] This changed to a 6-year cycle at the start of FY 2022.



Source: iStockphoto



Georgia Department of Natural Resources (2021-ER-028)



We reviewed 50 grants that were open during the State fiscal years that ended June 30, 2019, and June 30, 2020. We also reviewed license revenue during the same

period. The audit included expenditures of \$122 million and related transactions. In addition, we reviewed historical records for acquisition, condition, management, and disposal of real property and equipment purchased with either license revenue or WSFR grant funds. We determined that the Department generally ensured that grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. However, we questioned \$93,749 (\$70,312 Federal share) as unallowable because the Department paid unallowable costs for invoices rendered by the NBCI during State fiscal year 2019. We also found opportunities to improve controls in subaward and contract determinations.

South Carolina Department of Natural Resources (2020-ER-062)



We reviewed 69 grants that were open during the State fiscal years that ended June 30, 2018, and June 30, 2019. We also reviewed license revenue during the same

period. The audit included expenditures of \$55.7 million and related transactions. We determined that the State generally ensured that grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. However, we questioned ineligible expenditures of \$90,999 because of subaward agreements with the NBCI. We also found opportunities to improve controls related to the submission of Federal financial reporting.

INDEPENDENT AUDITOR'S BIENNIAL REPORT ON THE 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 FOR FISCAL YEARS 2019 THROUGH 2020 (2021-FIN-040)

This report is the required audit of expenditures and obligations reported by the FWS for FYs 2019 through 2020 in the administration of WSFR. The Wildlife and Sport Fish Restoration Programs Improvement Act of 2000 established requirements and restrictions for the use of WSFR Program administration funds and also requires independent biennial audits of WSFR Program administration.

We contracted with Saint George Consulting, Inc., an independent public accounting firm, to perform the audit in accordance with generally accepted government auditing standards. We were responsible for ensuring that Saint George Consulting conducted the audit in accordance with the terms of the contract.

The firm found no deficiencies in internal control but reported an instance of noncompliance with laws and regulations. The firm did not make any recommendations.



Source: iStockphoto



Source: iStockphoto

STATUS OF THE OFFICE OF NAVAJO AND HOPI INDIAN RELOCATION

In December 2019, we launched a series of reviews to help decision makers plan for the future of the Office of Navajo and Hopi Indian Relocation (ONHIR). ONHIR's FY 2019 appropriation required a transfer of funds to our office to review ONHIR's finances and operations in preparation for its possible closure.

ONHIR was established by the Navajo-Hopi Land Settlement Act of 1974 as an independent Federal agency responsible for implementing the relocation of Navajo people and Hopi people living within each other's boundaries as a result of U.S. Government partitioning of tribal land. Amendments to the Act in 1980 authorized the U.S. Government to take a total of 400,000 acres into trust for the Navajo Nation. ONHIR will administer this land until the relocation

of Navajo people and Hopi people off each other's designated land is complete. To date, 387,000 acres have been acquired pursuant to the Act, including 352,000 acres in Arizona that ONHIR refers to as the "New Lands."

After being certified as eligible for relocation, Navajo relocatees may opt to move onto the Navajo Reservation, off reservation, or onto the New Lands. ONHIR facilitates construction of relocation homes in any location but only holds land administrator authority on the lands acquired pursuant to the Act.

Our report series describes ONHIR's responsibilities, functions, and current operations. Each report addresses a key topic and the related considerations for ONHIR's closure or transfer of duties to a successor agency or agencies. We issued two reports during this semiannual reporting period.



Environmental Concerns (2020–WR–016–G)



This report detailed four identified environmental concerns, cited to us by ONHIR and by the Navajo Nation: (1) contamination from leaking underground fuel storage tanks at the former Painted Desert Inn site, (2) relocation homes constructed on unsuitable sites, (3) contamination from uranium mining waste, and (4) contamination from a mine operated by Peabody Energy. We also summarized congressional considerations in the event of ONHIR's closure or transfer of duties.

Assets and Official Records (2020–WR–016–I)



This report provided information on the status and value of ONHIR's assets: ONHIR's fund balance with the U.S. Treasury, land improvements, fixed assets, office supplies, IT hardware and software, and leased vehicles. ONHIR provided the asset information presented in this report, including financial information. We did not audit the financial information and therefore did not express an opinion on its accuracy and completeness.

The report also provided information on ONHIR's official records, both electronic and physical, that are stored at ONHIR offices and the National Archives and Records Administration. We also summarized congressional considerations in the event of ONHIR's closure or transfer of duties.

FORMER TRIBAL OFFICIAL CONVICTED OF BANK FRAUD (16–0039)

We investigated allegations that a former fiscal director for the Table Bluff Wiyot Tribe in California embezzled tribal funds by making personal purchases using the Tribe's bank account. We found that the fiscal director embezzled \$95,001 in tribal funds by making personal purchases.

On October 21, 2020, the fiscal director pleaded guilty to six counts in violation of 18 U.S.C. § 1344 in the U.S. District Court for the Northern District of California and was sentenced to 21 months in prison and 3 years of supervised release. The fiscal

director was ordered to pay restitution in the amount of \$95,001 to the Tribe and ordered to pay a \$600 assessment to the District Court.

Based on this conviction, the OIG's Administrative Remedies Division recommended that the fiscal director be debarred from working with the Federal Government. Based on that recommendation, the DOI's Suspending and Debarring Official debarred the fiscal director on November 4, 2021, from acquiring any Federal awards until October 8, 2022.

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

TRIBAL ADMINISTRATOR STOLE TRIBAL FUNDS (17–0939)

We investigated allegations that a tribal administrator stole tribal funds that may have included Federal funds received from the BIA. We found that between 2014 and 2017, the tribal administrator embezzled \$158,063.35 from a tribe through unauthorized checks (\$104,862.99) and unauthorized debit card purchases (\$53,200.36). The tribal administrator had sole access to the tribe's accounting software and supporting documentation and maintained a separate vendor account in the accounting software to make and conceal duplicate payroll and undocumented check payments. The tribal administrator asked council signatories to sign blank checks without additional information or notice, which they did, and then the tribal administrator drafted those checks to herself and either cashed or deposited the funds; the tribal administrator also had access to the tribe's debit card for purchases.

We coordinated our investigation with the appropriate U.S. Attorney's Office, which ultimately declined criminal prosecution of this matter. The tribe pursued civil claims and obtained a default judgment against the tribal administrator in U.S. District Court in an amount greater than \$700,000. We issued this report to the BIA Director.



Source: iStockphoto

THE BUREAU OF LAND MANAGEMENT DID NOT REVIEW THE FEDERAL EXCLUSIONS LIST BEFORE ISSUING FEDERAL MINERAL LEASES (2021–CR–007)

We conducted this inspection of the BLM’s Federal mineral leasing program to determine if leasing staff reviewed the Federal exclusions list before issuing Federal mineral leases.

We found that the BLM did not review the Federal exclusions list to determine if mineral lease recipients were suspended or debarred from doing business with the Federal Government. This is inconsistent with Federal regulations and DOI policy requiring awarding officials to review the Federal exclusions list before issuing mineral leases. In addition, the BLM did not have policies or procedures in place to determine if a lessee was excluded from doing business with the Federal Government.

We made four recommendations to help the BLM comply with Federal regulations and reduce the risk of issuing Federal mineral leases to entities that are suspended or debarred. In response to our draft report, the BLM concurred with our recommendations and stated that it is working to implement them.

THE DOI NEEDS A STRATEGY TO COORDINATE IMPLEMENTATION OF THE GREAT AMERICAN OUTDOORS ACT (2021–CR–031)

We conducted this inspection to determine the status of the implementation steps required by the DOI Secretary’s Order 3383, *Great American Outdoors Act Coordination and Implementation Task Force*, dated August 11, 2020.

We determined the DOI completed four of the six steps required by the order, but it did not complete the remaining two steps. Specifically, we found that the DOI did not develop a strategy to maximize the impact of the Great American Outdoors Act (GAOA). In addition, the DOI did not develop best management practices for deferred maintenance projects.

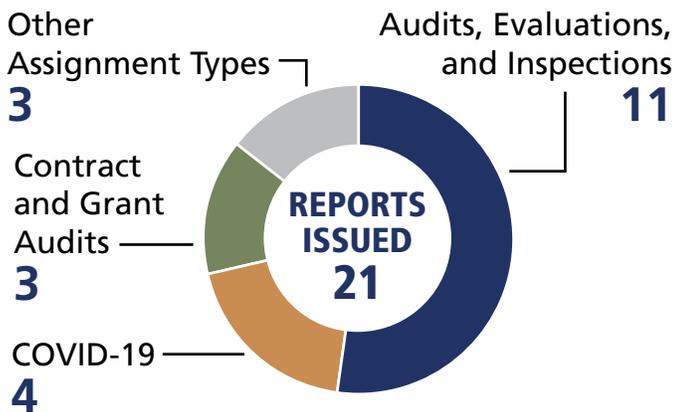
We made two recommendations to help the DOI fulfill the GAOA’s intent to reduce deferred maintenance. In response to our draft report, the DOI concurred with our recommendations and stated that it is working to implement them.



Statistical Highlights

October 1, 2021–March 31, 2022

AUDITS, INSPECTIONS, AND EVALUATIONS ACTIVITIES



IMPACT: MONETARY

TOTAL: \$432,734



IMPACT: RECOMMENDATIONS TO THE DOI



INVESTIGATIVE ACTIVITIES

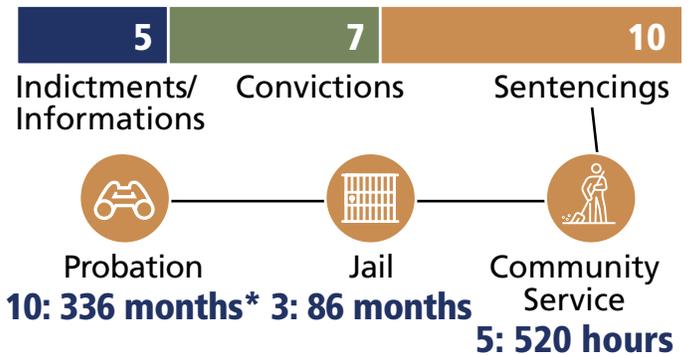
COMPLAINTS:



INVESTIGATIONS:



IMPACT: CRIMINAL PROSECUTIONS



Criminal Restitution	5: \$346,447.76
Criminal Fines	1: \$5,000.00
Criminal Special Assessments	9: \$1,825.00

* This formula represents the number of judgments and the resulting penalties. For example, 10 judgments resulted in 336 months of probation.

CRIMINAL MATTERS:





APPENDIX 1

IMPACT: CIVIL CASES

2	2
Civil Referrals	Civil Declinations
Civil Settlements 0:\$0	Civil Recoveries 0:\$0

IMPACT: ADMINISTRATIVE ACTIONS

2 PERSONNEL ACTIONS

- 0 Removals
- 0 Resignations
- 0 Reprimands (Written/Oral)
- 1 Counseling
- 1 Suspension

5 PROCUREMENT REMEDIES

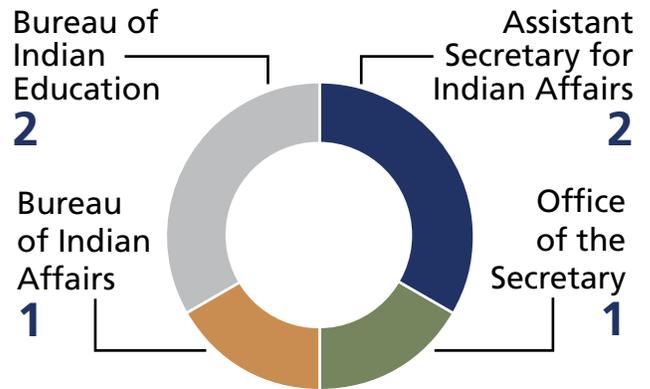
- 0 Administrative Compliance Agreements
- 0 Suspensions
- 5 Debarments

2 ROYALTIES

Regulatory Penalty	1: \$720,200.00
Settlement Agreement	1: \$1,903,261.00

3 GENERAL POLICY ACTIONS

6 PAST DUE RESPONSES



Source: iStockphoto



Reports Issued During the 6-Month Reporting Period

This listing includes all reports issued by the Office of Audits, Inspections, and Evaluations during the 6-month reporting period that ended March 31, 2022. It provides report number, title, issue date, and monetary amounts identified in each report.

* Funds To Be Put to Better Use

** Questioned Costs

*** Unsupported Costs

AUDITS, INSPECTIONS, AND EVALUATIONS

Bureau of Land Management

2021-CR-007

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

Indian Affairs

2021-FIN-035

Independent Auditors' Reports on the Tribal and Other Trust Funds and Individual Indian Monies Trust Funds Financial Statements for Fiscal Years 2021 and 2020 (11/10/2021)

Multi-Office Assignment

2020-FIN-007

The National Park Service and the U.S. Geological Survey Did Not Consistently Obtain or Maintain Evidence of Management Review and Approval of Modifications Made to Construction Contracts (02/02/2022)

2021-FIN-025

The U.S. Department of the Interior's DATA Act Submission for the First Quarter of Fiscal Year 2021 (11/08/2021)

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)

Non-Interior

2020-WR-016-G

ONHIR Review: Status of Identified Environmental Concerns Related to the Office of Navajo and Hopi Indian Relocation's Administration of Land (02/09/2022)

2020-WR-016-I

ONHIR Review: Status of the Office of Navajo and Hopi Indian Relocation's Assets and Official Records (03/25/2022)

Office of the Secretary

2019-ER-057

Lack of Tracking and Unclear Guidance Identified in the U.S. Department of the Interior's Awareness Review Process for Freedom of Information Act Requests (02/25/2022)

2020-CR-009

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

2021-CR-031

The U.S. Department of the Interior Needs a Strategy To Coordinate Implementation of the Great American Outdoors Act (03/23/2022)



APPENDIX 2

U.S. Fish and Wildlife Service

2021-FIN-040

Independent Auditors' Biennial Report on the 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 for Fiscal Years 2019 Through 2020 (03/30/2022)

CONTRACT AND GRANT AUDITS

U.S. Fish and Wildlife Service

2020-ER-062

U.S. Fish and Wildlife Service Grants Awarded to the State of South Carolina, Department of Natural Resources, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program (12/20/2021) **\$90,999

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) **\$9,386

2021-ER-028

U.S. Fish and Wildlife Service Grants Awarded to the State of Georgia, Department of Natural Resources, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program (01/28/2022) **\$70,312

COVID-19

Bureau of Safety and Environmental Enforcement

2021-CR-006

The Bureau of Safety and Environmental Enforcement Should Implement Policies and Procedures For Any Future Special Case Royalty Relief Programs (01/21/2022)

Multi-Office Assignment

2020-FIN-073

Pandemic Purchase Card Use (10/22/2021) **\$50,763 ***\$11,321

2021-FIN-010

Pandemic-Related Contract Actions (10/12/2021) *\$40,530 **\$3,848

2021-FIN-022

Fulfillment of Purchase Card Orders (01/19/2022) ***\$155,575

OTHER ASSIGNMENT TYPES

Bureau of Land Management

2021-CR-038

Verification Review – Recommendations From the Report Titled Bureau of Land Management's Minerals Materials Program (C-IN-BLM-0002-2012) (10/20/2021)

Multi-Office Assignment

2021-ER-039

Inspector General's Statement Summarizing the Major Management and Performance Challenges Facing the U.S. Department of the Interior, Fiscal Year 2021 (11/05/2021)

2022-FIN-014

Progress Made by the U.S. Department of the Interior in Implementing Government Charge Card Recommendations, Fiscal Year 2021 (01/31/2022)



Monetary Resolution Activities

For the Period Ending March 31, 2022

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.	0	\$0	\$0
B. That were issued during the reporting period.	6	\$392,204	\$166,896
TOTAL (A+B)	6	\$392,204	\$166,896
C. For which a management decision was made during the reporting period.	6	\$392,204 <i>Disallowed: \$46,122</i> <i>Allowed: \$346,082</i>	\$166,896 <i>Disallowed: \$29,336</i> <i>Allowed: \$137,560</i>
D. For which no management decision had been made by the end of the reporting period.**	1	\$4,543	\$4,543

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

** Report 2021-FIN-022 has one recommendation for which a management decision has not yet been made.



APPENDIX 3

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.	0	\$0
B. That were issued during the reporting period.	1	\$40,530
TOTAL (A+B)	1	\$40,530
C. For which a management decision was made during the reporting period (management agreed to the full dollar value of the recommendations).	1	\$40,530
D. For which no management decision had been made by the end of the reporting period.	0	\$0

Note: Does not include non-Federal funds.



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 the 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 Not Implemented
- **Potential Monetary Benefits:** N/A

C-IN-MOA-0013-2010

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

- **Recommendation 6:** The BLM should revise its linear rent schedule and include provisions to periodically update the schedule to reflect current market value.
- **Status:** Open, Resolved Not Implemented
- **Potential Monetary Benefits:** N/A

- **Recommendation 8:** The BLM should revise its communications site rent schedule and include provisions to periodically update the schedule to reflect current market value.
- **Status:** Open, Resolved Not Implemented
- **Potential Monetary Benefits:** N/A

- **Recommendation 11:** The BLM should reduce or eliminate the market value threshold required to adjust rents on ROW for communications sites.
- **Status:** Open, Resolved Not Implemented
- **Potential Monetary Benefits:** N/A

- **Recommendation 15:** The 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 Not Implemented
- **Potential Monetary Benefits:** N/A

2016-WR-027

The Bureau of Land Management's Wild Horse and Burro Program is Not Maximizing Efficiencies or Complying With Federal Regulations (10/17/2016)

- **Recommendation 3:** To address the issues indicated, we recommend that the Director instruct BLM Wild Horse and Burro Program officials to develop and implement a strategic plan for sustainable on- and off-range wild horse and burro population management.
- **Status:** Open, Resolved Not Implemented
- **Potential Monetary Benefits:** N/A



APPENDIX 4

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, Reinstated Not Implemented
- **Potential Monetary Benefits:** N/A

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 the 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 Not Implemented
- **Potential Monetary Benefits:** N/A

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 the missing equipment.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** \$246,000
-
- **Recommendation 10:** We recommend that the USBR resolve the \$7,790,434 in questioned costs for unsupported transactions.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** \$7,790,434
-
- **Recommendation 12:** We recommend that the USBR resolve the \$4,772,000 in unallowable costs.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** \$4,772,000



APPENDIX 4

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)

- **Recommendation 11:** 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 Not Implemented
 - **Potential Monetary Benefits:** N/A
-

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 Not Implemented
 - **Potential Monetary Benefits:** N/A
-

• **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 Not Implemented
 - **Potential Monetary Benefits:** N/A
-

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 the 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 Not Implemented
 - **Potential Monetary Benefits:** N/A
-

• **Recommendation 4:** We recommend that the 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
- **Potential Monetary Benefits:** N/A



APPENDIX 4

- **Recommendation 5:** We recommend that the 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
 - **Potential Monetary Benefits:** N/A
-

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 Not Implemented
 - **Potential Monetary Benefits:** N/A
-

- **Recommendation 2:** We recommend that the IA coordinate with Pine Hill School to complete the planned consolidation and renovation (Phase II).
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-

- **Recommendation 3:** We recommend that the IA coordinate with Pine Hill School to complete the gymnasium replacement project (Phase III).
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-

- **Recommendation 7:** We recommend that the IA ensure that Pine Hill School safeguards exterior crawl spaces, abandoned rooms, and areas at the school that contain electrical equipment, chemicals, and propane to prevent unauthorized access.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-

- **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 Not Implemented
 - **Potential Monetary Benefits:** N/A
-

C-EV-BIE-0023-2014

Condition of Indian School Facilities (9/30/2016)

- **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 Not Implemented
- **Potential Monetary Benefits:** N/A



APPENDIX 4

C-IS-BIE-0023-2014-A

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

- **Recommendation 2.BIE:** We recommend that the Director of BIA work with the Indian Affairs' Office of Facilities, Property, and Safety Management; the Director of BIE; and the Pine Hill School to take corrective action for the general facility deficiencies noted in this report and Appendix 2 or ensure that these items are entered into the appropriate facilities information system for future funding consideration.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-

INSULAR AREAS

ER-IN-VIS-0015-2014

Significant Flaws Revealed in the Financial Management and Procurement Practices of the U.S. Virgin Islands' Public Finance Authority (09/29/2017)

- **Recommendation 1.OIA:** We recommend that the OIA monitor the PFA's progress to implement the corrective actions identified in the Legislature's and the PFA's response to the report and close the remaining 15 audit recommendations.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **Recommendation 1:** We recommend that the PFA Board of Directors develop and implement operational policies and procedures to manage the PFA's day-to-day functions. These policies and procedures should, at a minimum, address human resources, inventory, procurement, accounting, and segregation of duties.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **Recommendation 2:** We recommend that the PFA Board of Directors create and implement petty cash policies and procedures that, at a minimum, provide guidance on the establishment, administration, appropriate uses, and safekeeping of funds.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **Recommendation 3:** We recommend that the PFA Board of Directors direct the PFA to use all applicable functions in its existing accounting financial systems and to capture its financial transactions in the systems so that reporting is prompt, accurate, and complete.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A



APPENDIX 4

- **Recommendation 12:** We recommend that the PFA Board of Directors develop and implement procurement policies and procedures for professional services to ensure that valid contracts are in place before paying contractors and vendors.

- **Status:** Open, Unresolved
 - **Potential Monetary Benefits:** N/A
-

- **Recommendation 13:** We recommend that the PFA Board of Directors pay only those expenses that are related to the PFA's primary responsibilities as prescribed by the V.I.C.

- **Status:** Open, Unresolved
 - **Potential Monetary Benefits:** N/A
-

- **Recommendation 16:** We recommend that the PFA Board of Directors ensure that the commissioner of property and procurement adhere to all applicable laws when procuring construction services for the PFA.

- **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-

- **Recommendation 19:** We recommend that the PFA Board of Directors amend the legislation that created the PFA to stop the PFA from administering construction contracts for the GVI and to require all construction and capital improvement projects funded through bond proceeds be administered and processed through the GVI's central procurement path.

- **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-

- **Recommendation 20:** We recommend that the PFA Board of Directors require that the PFA adhere to established laws set forth in the V.I.C. and the Internal Revenue Code, as well as the board's resolutions.

- **Status:** Open, Unresolved
 - **Potential Monetary Benefits:** N/A
-

- **Recommendation 21:** We recommend that the Virgin Islands Legislature amend the legislation that created the PFA to provide a greater level of legislative scrutiny and public disclosure of day-to-day operations, such as ensuring the Board of Directors is impartial and requiring accountability for bond proceeds and budgetary funds through periodic reports.

- **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-

ER-IN-VIS-0015-2014-A

Management Advisory – Major Procurement and Management Issues Concerning Bond Proceed Use in the U.S. Virgin Islands (09/29/2017)

- **Recommendation 1.OIA:** We recommend that the OIA monitor the Government's progress to implement the corrective actions identified in the Legislature's and the PFA's response to the report and close the remaining 3 audit recommendations.

- **Status:** Open, Resolved Not Implemented
- **Potential Monetary Benefits:** N/A



APPENDIX 4

VI-IS-VIS-0002-2008

Virgin Islands Police Department Evidence Integrity at Risk (03/31/2009)

- **Recommendation 1:** Conduct periodic inspections to ensure that all items of evidence are properly accounted for and retrievable.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **Recommendation 2:** Identify and store articles of evidence in a manner to protect the evidence from contamination or damage, allowing them to be easily retrieved.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **Recommendation 3:** Implement a proper disposal system, with established timelines, to discard evidence and firearms once they are no longer required.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **Recommendation 4:** Ensure the preservation of evidence through proper storage of special handling evidence, including DNA and blood samples. Equip refrigerators with alarms that indicate equipment malfunction and a backup generator to prevent power loss.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **Recommendation 5:** Immediately discontinue the practice of using abandoned facilities for evidence storage and transfer the evidence to a secure location.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **Recommendation 6:** Install intrusion alarms and video surveillance cameras at evidence and firearms storage areas that detect unauthorized entry.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **Recommendation 7:** Store currency, jewelry, and other valuables in areas of enhanced security. Currency should be at a location where enhanced security separates it from other locations where items of general evidence are kept.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **Recommendation 8:** Restrict access and entry to evidence areas to authorized officials only, such as forensic personnel and evidence room custodians.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A



APPENDIX 4

- **Recommendation 9:** Develop and implement written policies and procedures that mirror industry standards for the proper storage, handling, and security of criminal evidence.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-

- **Recommendation 10:** Require property officers, supervisors and managers to attend a Property and Evidence Management school provided by organizations such as the International Association of Chiefs of Police, the International Association for Property and Evidence, or other professional associations.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-

V-IN-VIS-0001-2007

Administrative Functions, Roy Lester Schneider Regional Medical Center, Government of the Virgin Islands (07/28/2008)

- **Recommendation 3:** We recommend that the Governor of the Virgin Islands establish an independent Audit Committee which reports directly to the Board and establish a requirement that instances of fraud must also be referred to appropriate law enforcement agencies.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** \$823,075
-

OFFICE OF NATURAL RESOURCES REVENUE

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 1:** We recommend that ONRR create a field within the royalty reporting system that identifies the reporting as original or an adjustment.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **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 Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **Recommendation 6:** We recommend that ONRR develop and implement an ARC that will distinguish adjustments made as a result of the Volume Comparison group's review.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-



APPENDIX 4

- **Recommendation 9:** We recommend that ONRR develop and implement a risk-based approach to ensure the accuracy of royalty adjustments.

- **Status:** Open, Resolved Not Implemented

- **Potential Monetary Benefits:** N/A

- **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 Not Implemented

- **Potential Monetary Benefits:** NA

- **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 Not Implemented

- **Potential Monetary Benefits:** N/A

OFFICE OF THE SECRETARY

2016-ITA-020

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

- **Recommendation 8:** We recommend that the Department accelerate plans to implement a Security Incident and Event Manager (SIEM) that can analyze and correlate events across multiple, disparate systems that incorporates data feeds from all security tools and infrastructure systems, to include those managed by the bureaus or third-party contractors.

- **Status:** Open, Resolved Not Implemented

- **Potential Monetary Benefits:** N/A

- **Recommendation 11:** We recommend that the Department develop a dedicated group of incident responders to perform threat hunting and containment activities with advanced analytical experience across multiple disciplines, authority to access Departmentwide event data, and authority to engage organizationally segregated IT staff.

- **Status:** Open, Resolved Not Implemented

- **Potential Monetary Benefits:** N/A

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 Not Implemented

- **Potential Monetary Benefits:** N/A



APPENDIX 4

2019-ER-012

Recommendation for Reconsideration of Scope of the Bureau of Indian Affairs' Fee Retention Authority (07/16/2020)

- **Recommendation 1:** We recommend the SOL reconsider its opinion by determining whether the authority accorded by Section 14b authorizes retaining some fees collected under Section 413, and to the extent the statutory language is ambiguous, resolve any ambiguity in favor of benefiting Indian tribes, in accordance with *Chickasaw Nation v. United States*, 534 U.S. 84, 94 (2001).
 - **Status:** Open, Unresolved
 - **Potential Monetary Benefits:** N/A
-

- **Recommendation 2:** We recommend the SOL issue appropriate guidance to the BIA regions consistent with its interpretation.
 - **Status:** Open, Unresolved
 - **Potential Monetary Benefits:** N/A
-

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)

- **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 Not Implemented
 - **Potential Monetary Benefits:** N/A
-

- **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 Not Implemented
- **Potential Monetary Benefits:** N/A



APPENDIX 4

2020-FIN-028

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 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 Not Implemented

- **Potential Monetary Benefits:** N/A

- **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 Not Implemented

- **Potential Monetary Benefits:** N/A

- **Recommendation E.PFM.007.5C:** Evaluate the CAP process for implementing corrective actions: Bureaus and/or the PFM should perform an independent root cause analysis during the CAP 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. (NFR 2020-007)

- **Status:** Open, Resolved Not Implemented

- **Potential Monetary Benefits:** N/A

2021-CR-031

The U.S. Department of the Interior Needs a Strategy To Coordinate Implementation of the Great American Outdoors Act (3/23/2022)

- **Recommendation 1:** We recommend that the Department develop, document, and implement a strategy for the National Parks and Public Land Legacy Restoration Fund that incorporates the GAO's six characteristics of an effective strategy.

- **Status:** Open, Resolved Not Implemented

- **Potential Monetary Benefits:** N/A

- **Recommendation 2:** We recommend that the Department develop best management practices for deferred maintenance projects and incorporate the practices into its strategy.

- **Status:** Open, Resolved Not Implemented

- **Potential Monetary Benefits:** N/A



APPENDIX 4

2021-FIN-036

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

- **Recommendation A.PFM.008.01:** We recommend that the Department and the bureaus enhance internal control over financial reporting as follows: strengthen review controls over the preparation of financial statements and the related supporting schedules.

- **Status:** Open, Resolved Not Implemented

- **Potential Monetary Benefits:** N/A

- **Recommendation D.PFM.009.01:** We continue to recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows: provide assurance that newly enacted policies and procedures have been implemented and the related internal controls have been properly designed, implemented and are operating effectively for the entire period under audit.

- **Status:** Open, Resolved Not Implemented

- **Potential Monetary Benefits:** N/A

- **Recommendation D.PFM.009.05:** We continue to recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows: continually monitor and reevaluate whether corrective action plans applied were effective. The Department should consider whether implementing financial auditors' recommendations is enough to close a corrective action 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 plan's development process to gain an in-depth understanding of what caused the control deficiency and to ensure corrective actions are complete and will fully remediate the issues. Furthermore, require CAPs to assist in tracking, evaluating, and correcting internal control findings and recommendations from all audits and reviews (i.e., from the OIG, GAO or their own internal control monitoring framework).

- **Status:** Open, Resolved Not Implemented

- **Potential Monetary Benefits:** N/A

- **Recommendation D.PFM.009.06:** We continue to recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows perform an evaluation of the Department's entity level controls and determine if each of the GAO Green Book components and principles have been addressed by the entity level controls that have been put in place by the Department.

- **Status:** Open, Resolved Not Implemented

- **Potential Monetary Benefits:** N/A



OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

C-IN-OSM-0044-2014A

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 Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **Recommendation 20:** We recommend that OSMRE ensure appropriate treatment of interest earned.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **Recommendation 21:** We recommend that OSMRE resolve the \$2.1 million in earned interest.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** \$399,566

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 the OSMRE require States to review and certify that coal projects in e-AMLIS are accurate and complete.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-
- **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 Not Implemented
 - **Potential Monetary Benefits:** N/A

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)

- **Recommendation 1:** The 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 Not Implemented
- **Potential Monetary Benefits:** N/A



APPENDIX 4

- **Recommendation 2:** The 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 Not Implemented
 - **Potential Monetary Benefits:** N/A
-

U.S. FISH AND WILDLIFE SERVICE

R-GR-FWS-0009-2004

U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of New Hampshire, Fish and Game Department, from July 1, 2001, through June 30, 2003 (03/31/2005)

- **Recommendation 1:** We recommend that FWS monitor the implementation of the new statewide financial accounting system and ensure that the Department implements an accounting system for Federal Assistance grants that is capable of being reconciled to the State's new system, including the reconciliation of labor costs on Federal Assistance grants.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-

2016-EXT-048

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Missouri, Department of Conservation, From July 1, 2013, Through June 30, 2015 (09/18/2018)

- **Recommendation 1:** We recommend that the FWS resolve the unsupported questioned costs of \$2,411,173.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** \$2,411,173
-

2019-CR-023

U.S. Fish and Wildlife Service Grants Awarded to the State of Wisconsin, Department of Natural Resources, From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program (09/21/2020)

- **Recommendation 5:** We recommend that the FWS work with the Department to conduct a physical equipment verification, including hunter education firearms, and ensure records are complete and accurate.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-

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 Not Implemented
- **Potential Monetary Benefits:** \$17,701,030



APPENDIX 4

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 (08/6/2021)

- **Recommendation 1:** We recommend that the FWS work with the Division to complete an inventory of current firearms and report any missing firearms to local law enforcement and the National Crime Information Center.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** N/A
-

2020-CR-022

U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Puerto Rico, Department of Natural and Environmental Resources, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program (09/30/2021)

- **Recommendation 1:** We recommend that the FWS work with the Department to resolve the questioned costs in the amount of \$12.1 million (\$11.7 million Federal share) related to reimbursement of the 59 grants open during SFYs 2018 and 2019.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** \$11,700,000
-
- **Recommendation 3:** We recommend that the FWS work with the Department to resolve the \$6,280,497 in funds to be put to better use related to the oversight of projects.
 - **Status:** Open, Resolved Not Implemented
 - **Potential Monetary Benefits:** \$6,280,497



Summary of Reports More Than 6 Months Old Pending Management Decision

This listing includes a summary of audit, inspection, and evaluation reports that were more than 6 months old on March 31, 2022, and still pending a management decision. It includes recommendations with which the OIG and management have disagreed, and the disagreement has been referred for resolution to the Assistant Secretary for Policy, Management, and Budget. Also included are recommendations for which management did not provide sufficient information to determine if proposed actions will resolve the recommendation. It provides report number, title, issue date, number of recommendations referred for resolution, and number of recommendations awaiting additional information.

AUDITS, INSPECTIONS, AND EVALUATIONS

Bureau of Land Management

2021-FIN-022

Fulfillment of Purchase Card Orders

- Awaiting Decision: 1

Bureau of Reclamation

2017-WR-048-B

The Bureau of Reclamation Did Not Effectively Manage the San Luis Demonstration Treatment Plant

- Awaiting Decision: 2

Indian Affairs

2017-ER-018

Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative

- Disagreed: 2

2019-CR-062

Facility Improvements Still Needed at Pine Hill School

- Awaiting Decision: 3

National Park Service

2019-CR-035

The National Park Service Did Not Oversee Its General Agreements

- Disagreed: 1

Office of the Secretary

2019-ER-012

Recommendation for Reconsideration of Scope of the Bureau of Indian Affairs' Fee Retention Authority

- Awaiting Decision: 2

2021-FIN-010

Pandemic-Related Contract Actions

- Disagreed: 1
- Awaiting Decision: 1

CONTRACT AND GRANT AUDITS

Indian Affairs

2019-FIN-058

The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds

- Awaiting Decision: 4



Reports with Unimplemented Recommendations

This provides a summary of reports issued by the Office of Audits, Inspections, and Evaluations prior to October 1, 2021, that still had open (unimplemented) recommendations as of March 31, 2022. Unimplemented recommendations are divided into resolved, management disagreed, and awaiting management decision. Recommendations with which management disagreed have been referred to the DOI for resolution. Recommendations are classified as awaiting management decision if management did not respond or if management’s response was not sufficiently detailed to consider the recommendation resolved. Unresolved recommendations more than 6 months old are also reported in Appendix 5. The listing only includes unimplemented recommendations. Because a single report may have both implemented and unimplemented recommendations, the number of recommendations listed as resolved may be fewer than the total number of recommendations in the report.

Open: 367

Disagreed: 3

Resolved: 353

Awaiting Decision: 11

Questioned Costs

Better Use \$4,028,683

\$38,750,268

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

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

2016-WR-027

The Bureau of Land Management’s Wild Horse and Burro Program is Not Maximizing Efficiencies or Complying With Federal Regulations (10/17/2016)

- Resolved: 1

2020-FIN-028

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

- Resolved: 7

C-IN-BLM-0002-2012

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

- Resolved: 1

C-IN-MOA-0013-2010

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

- Resolved: 4

CR-EV-BLM-0004-2012

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

- Resolved: 1



Bureau of Ocean Energy Management

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: 2

CR-EV-BOEM-0001-2013

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

- Resolved: 2

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

2017-WR-048-B

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

- Resolved: 1
- Awaiting Decision: 2

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

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

2020-ITA-032

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2020 (03/30/2021)

- Resolved: 7

ISD-IS-BOR-0004-2013

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

- Resolved: 1

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: 1

Bureau of Safety And Environmental Enforcement

2017-EAU-043

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

- Resolved: 2

2020-FIN-028

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

- Resolved: 2

Indian Affairs

2016-ITA-062

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Management Act for Fiscal Year 2016 (03/10/2017)

- Resolved: 1



2017-ER-018

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

- Resolved: 1
- Disagreed: 2

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

2019-CR-062

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

- Resolved: 10
- Awaiting Decision: 3

2020-FIN-028

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

- Resolved: 2

C-EV-BIE-0023-2014

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

- Resolved: 4

C-IS-BIE-0023-2014-A

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

- Resolved: 3

CR-EV-BIA-0002-2013

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

- Resolved: 7
- Better Use: \$97,000

National Park Service

2018-FIN-052

The U.S. Department of the Interior Has Opportunities to Improve Disaster Preparedness and Response (11/06/2020)

- Resolved: 1

2019-CR-035

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

- Resolved: 2
- Disagreed: 1

2019-ER-042

Big Bend National Park Mismanaged More Than \$250,000 in Equipment Purchases (02/05/2020)

- Resolved: 1
- Better Use: \$255,117

2020-FIN-028

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

- Resolved: 6

CR-EV-MOA-0006-2012

U.S. Department of the Interior's Underground Injection Control Activities (03/31/2014)

- Resolved: 1

Office of the Secretary

2016-ITA-020

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

- Resolved: 6

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



APPENDIX 6

2017-FIN-038

U.S. Department of the Interior DATA Act Submission for Second Quarter FY 2017 (11/02/2017)

- Resolved: 3

2018-CR-010

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

- Resolved: 1

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

2019-ER-012

Recommendation for Reconsideration of Scope of the Bureau of Indian Affairs' Fee Retention Authority (07/16/2020)

- Awaiting Decision: 2

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: 14

2019-FIN-043

U.S. Department of the Interior's DATA Act Submission for First Quarter FY2019 (11/07/2019)

- Resolved: 3

2019-ITA-003

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

- Resolved: 3

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

2020-FIN-028

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

- Resolved: 44

ISD-IN-MOA-0004-2014

Security of the U.S. Department of the Interior's Publicly Accessible Information Technology Systems (07/15/2015)

- Resolved: 1

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

WR-EV-OSS-0005-2009

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

- Resolved: 1

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

2020-FIN-028

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

- Resolved: 2

C-IN-OSM-0044-2014A

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

- Resolved: 3

- Questioned Costs: \$399,566



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

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

2018-FIN-052

The U.S. Department of the Interior Has Opportunities to Improve Disaster Preparedness and Response (11/06/2020)

- Resolved: 1

2019-FIN-044

Independent Auditors' Biennial Report on the 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 for Fiscal Years 2017 Through 2018 (05/04/2020)

- Resolved: 3
- Questioned Costs: \$116,135

2020-FIN-028

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

- Resolved: 2

U.S. Geological Survey

2019-ITA-003

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

- Resolved: 5

2020-FIN-028

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

- Resolved: 2

2020-ITA-032

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2020 (03/30/2021)

- Resolved: 1

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: 3
- Questioned Costs: \$549,205

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: 9
- 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: 12
- Questioned Costs: \$476,399



Indian Affairs

2017-FIN-039

Audit of the Bureau of Indian Affairs' Agreement No. A12AV01171 with the Crow Tribe on the Methamphetamine Initiative Program (12/11/2018)

- Resolved: 1
- Questioned Costs: \$150,000

2017-FIN-042

The Wind River Tribes Misapplied Federal Funds for the Tribal Transportation Program (07/12/2018)

- Resolved: 1

2017-FIN-065

The Blackfeet Tribe Generally Complied with Bureau of Indian Affairs Agreements (09/28/2018)

- Resolved: 1

2019-FIN-058

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

- Resolved: 7
- Awaiting Decision: 4
- Questioned Costs: \$39,766
- Better Use: \$442,632

National Park Service

2019-FIN-014

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

- Resolved: 3

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

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

2016-EXT-005

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, 2012, Through September 30, 2014 (02/21/2017)

- Resolved: 1

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

2016-EXT-048

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Missouri, Department of Conservation, From July 1, 2013, Through June 30, 2015 (09/18/2018)

- Resolved: 14
- Questioned Costs: \$2,694,479
- Better Use: \$30,500

2017-EXT-006

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Government of Guam, Department of Agriculture, From October 1, 2014, Through September 30, 2016 (03/26/2018)

- Resolved: 1



APPENDIX 6

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

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

2018-CR-014

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Montana Fish, Wildlife, and Parks, From July 1, 2015, Through June 30, 2017 (02/05/2020)

- **Resolved:** 1

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
- **Questioned Costs:** \$2,894,838

2019-CR-004

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Colorado, Colorado Parks and Wildlife From July 1, 2016, Through June 30, 2018 (03/31/2020)

- **Resolved:** 8
- **Better Use:** \$3,090,795

2019-CR-023

U.S. Fish and Wildlife Service Grants Awarded to the State of Wisconsin, Department of Natural Resources, From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program (09/21/2020)

- **Resolved:** 7
- **Questioned Costs:** \$77,426
- **Better Use:** \$112,639

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

2019-CR-045

U.S. Fish and Wildlife Service Grants Awarded to the State of New Mexico, Department of Game and Fish, From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program (12/28/2020)

- **Resolved:** 19
- **Questioned Costs:** \$334,745.73

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

2019-ER-053

U.S. Fish and Wildlife Service Grants Awarded to the State of Alabama, Department of Conservation and Natural Resources, Marine Resources Division, From October 1, 2016, Through September 30, 2018, Under the Wildlife and Sport Fish Restoration Program (07/30/2020)

- **Resolved:** 3
- **Questioned Costs:** \$6,207



APPENDIX 6

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: 8
- Questioned Costs: \$20,532.39

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
- 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: 8

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
- 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: 6

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

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 (11/03/2011)

- Resolved: 1

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

R-GR-FWS-0009-2004

U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of New Hampshire, Fish and Game Department, from July 1, 2001, through June 30, 2003 (03/31/2005)

- Resolved: 1

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 (10/29/2013)

- Resolved: 1

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



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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

R-GR-FWS-0011-2014

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Commonwealth of Pennsylvania, Game Commission From July 1, 2011, Through June 30, 2013 (05/05/2016)

- Resolved: 1

R-GR-FWS-0013-2014

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, 2011, Through June 30, 2013 (12/17/2015)

- Resolved: 1

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: 5
- Questioned Costs: \$455,258

OTHER ASSIGNMENT TYPES

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)

- Resolved: 2

U.S. Fish and Wildlife Service

2019-CR-015

Management Advisory - FWS Land Reconciliation (04/13/2020)

- Resolved: 2



Source: iStockphoto



Peer Reviews of OIG Operations

Government auditing 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.

TABLE 1. PEER REVIEWS CONDUCTED BY THE DOI OIG

Type of Review	Date of Peer Review	OIG Reviewed	Rating	Outstanding Recommendations
Audits	None this reporting period	None	None	None
Inspections and Evaluations	April 7, 2020	U.S. Department of Energy	Pass	None
Investigations	None this reporting period	None	None	None

TABLE 2. PEER REVIEWS CONDUCTED OF THE DOI OIG

Type of Review	Date of Peer Review	Reviewing OIG	Rating	Outstanding Recommendations
Audits	August 3, 2020	U.S. Department of Justice	Pass with deficiency	One recommendation: completing corrective action
Inspections and Evaluations	September 5, 2019	U.S. Departments of Health and Human Services; Energy; and Homeland Security	Pass	None
Investigations	March 31, 2020	Federal Deposit Insurance Corporation	Pass	None



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.



Instances of Nonremediation

There have been no major Federal Financial Management Improvement Act weaknesses reported during this period.



Investigations Involving Senior Government Officials

18-0890

Former Secretary Did Not Comply With Ethical Obligations and Duty of Candor

Pages 12–13

20-0040

Office of the Secretary Employee Did Not Comply With Federal Ethics Pledge

Page 13

19-0544

A Bureau of Reclamation Official Waived Fees for Use of a DOI Location

Pages 13–14

20-0493

Former OHA Administrative Judge Violated Ethics Recusal and Prohibited Holdings Waiver

Pages 15–16



Alleged Whistleblower Retaliation

We submitted one report containing allegations of whistleblower retaliation to the DOI to make a determination as to whether retaliation occurred based on the facts of the investigation.

20-0025

Non-Federal Employee's Allegations of Whistleblower Retaliation Against the National Park Service Are Not Substantiated

Pages 16–17



CROSS REFERENCES TO THE INSPECTOR GENERAL ACT

		PAGE
Section 4(a)(2)	Review of legislation and regulations	N/A*
Section 5(a)(1)	Significant problems, abuses, and deficiencies	1–27
Section 5(a)(2)	Recommendations for corrective action with respect to significant problems, abuses, and deficiencies	1–27
Section 5(a)(3)	Significant recommendations from agency’s previous reports on which corrective action has not been completed	34–48
Section 5(a)(4)	Matters referred to prosecutive authorities and resulting convictions	28–29
Section 5(a)(5)	Matters reported to the head of the agency	12–13, 16–17
Section 5(a)(6)	Audit reports issued during the reporting period	30–31
Section 5(a)(7)	Summary of significant reports	1–27
Section 5(a)(8)	Statistical table: Questioned Costs	32
Section 5(a)(9)	Statistical table: Recommendations That Funds Be Put to Better Use	33
Section 5(a)(10)	Summary of audit, inspection, and evaluation reports issued before the commencement of the reporting period:	
	<i>Section 5(a)(10)(A)</i> <i>For which no management decision has been made</i>	49
	<i>Section 5(a)(10)(B)</i> <i>For which no establishment comment was returned within 60 days of providing the report to the establishment</i>	N/A
	<i>Section 5(a)(10)(C)</i> <i>For which there are any outstanding unimplemented recommendations</i>	50–58
Section 5(a)(11)	Significant revised management decisions made during the reporting period	N/A
Section 5(a)(12)	Significant management decisions with which the Inspector General is in disagreement	N/A

*N/A: Not applicable to this reporting period.



CROSS REFERENCES TO THE INSPECTOR GENERAL ACT

		PAGE
Section 5(a)(13)	Information described under Section 804(b) of the Federal Financial Management Improvement Act of 1996	61
Section 5(a)(14)(A)	Results of peer reviews conducted by another OIG during the reporting period	59
Section 5(a)(14)(B)	Most recent peer review conducted by another OIG	59
Section 5(a)(15)	Outstanding recommendations from any peer review conducted by another OIG	59
Section 5(a)(16)	Peer reviews completed of another OIG during the reporting period or previous recommendations that have not been fully implemented	N/A
Section 5(a)(17)	Statistical table: Investigations	28–29
Section 5(a)(18)	Description of statistics used for investigations	28–29
Section 5(a)(19)	Investigations involving senior Government officials	62
Section 5(a)(20)	Instances of whistleblower retaliation	63
Section 5(a)(21)	Instances of interference with the independence of the OIG	60
Section 5(a)(22)	(a) Closed but not disclosed investigations involving a senior Government employee	N/A
	(b) closed but not disclosed inspections, evaluations, or audits	N/A

*N/A: Not applicable to this reporting period.