The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, makes certain chiefs of staff and associate directors of patient care services ensure nurse-to-nurse communication occurs during the inter-facility transfer process.

03

The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures chiefs of staff and associate directors of patient care services monitor and evaluate all transfers as part of Veterans Health Administration’s Quality Management Program.

02

The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures medical facility directors make certain that a written policy is in place and implemented for the safe, appropriate, orderly, and timely transfer of patients.

01

The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, makes certain chiefs of staff and associate directors of patient care services ensure nurse-to-nurse communication occurs during the inter-facility transfer process.

03

The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures chiefs of staff and associate directors of patient care services monitor and evaluate all transfers as part of Veterans Health Administration’s Quality Management Program.

02

The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures medical facility directors make certain that a written policy is in place and implemented for the safe, appropriate, orderly, and timely transfer of patients.

01

Develop and implement contingency plans for increased apprehensions and processing.

04

Develop and implement guidance for Border Patrol sectors to address the expiration of the CDC order pursuant to Title 42.

03

We recommend the Vice President, Contracts and Rate Strategy, consider consulting with the Office of the Inspector General regarding tracking, reporting, and financial controls for new programs or changes to existing programs as recommended by the joint Office of Management and Budget/Pandemic Response Accountability Committee Payment Integrity Alert.

02

We recommend the Vice President, Contracts and Rate Strategy, develop guidance for any future programs to include: (a) methods for validating any customer self-certifications prior to issuance of credits or payments, (b) criteria for both eligibility and when a participant becomes ineligible, (c) procedures to address whether core components of the program, approved by the TVA Board of Directors, are accomplished.

01

We recommend the Vice President, Contracts and Rate Strategy, work with TVA’s Regulatory Assurance to ensure all Back to Business Credit Program credits given to local power companies were passed through to the end customers.

03

Examine controls related to foreign IP addresses and ensure these controls are more effective in future disaster processing systems.

02

Thoroughly review each COVID-19 EIDL, grant, and advance application submitted from foreign IP addresses that were approved and funded and verify eligibility. If ineligibility or evidence of potential fraud is found, SBA should stop any further or future disbursements, recover any disbursed funds, and refer fraudulent loans to OIG for investigation.

01

The Under Secretary for Health ensures that Office of Community Care staff take action on any deficiencies identified.

03

The Veterans Health Care System of the Ozarks Facility Director evaluates the process for authorization of requests for community care and for coordinating care for patients receiving oncology treatment in the community, and takes corrective action to address any deficiencies identified.

02

The Veterans Health Care System of the Ozarks Facility Director ensures that Office of Community Care staff take action on active consults within seven days and schedule community care appointments within the 30-day clinically indicated date requirement and monitors compliance.

01

The Under Secretary of Health ensures the Veterans Health Administration Office of Community Care defines a standardized process for community care coordination related to follow-up requests for additional services from community providers.

03

Update its use of Information Technology Investment Process Online and the Investment Management Tool, including removing outdated policies and procedure and implementing policies regarding the data housed in both tools to ensure all fields that are deemed required be clearly identified and document is attached.

02

Update policies, procedures, the Information Technology Investment Process SharePoint site, and other documentation to ensure the information is current and the author, version history, and other helpful information is included.

01

We recommend that BSSE finalize and implement a formal agreement with Alabama to coordinate oil spill preparedness functions.

02

Review all 31 responses the OIG received from its independent survey of minority depository institutions related to communication issues and evaluate and determine the best manner and content of the agency’s messaging to these institutions going forward to ensure the focus is on: (1) issues and concerns brought forward by the 31 minority depository institutions and (2) the agency’s efforts to preserve and promote the existence of the minority depository institutions.

01

OIG-22-06

Recommendation

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<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Text</th>
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<tbody>
<tr>
<td>1.</td>
<td>We recommend that the EAC implement procedures and training in the FFR reporting process to ensure that all property purchased with federal funds by or on behalf of subrecipients is maintained in an inventory listing that is compliant with the Uniform Guidance requirements.</td>
</tr>
<tr>
<td>2.</td>
<td>We recommend that the Vice President, Power Operations, Coal, ensure newly-hired operations personnel are provided training necessary to be qualified Bull Run Fossil Plant fire brigade members.</td>
</tr>
<tr>
<td>3.</td>
<td>We recommend that the EAC work with the Office to determine the proper amounts of program income to be reported on the Election Security grant FFR’s through September 30, 2020 and revise this FFR and any subsequent FFR’s as necessary.</td>
</tr>
<tr>
<td>4.</td>
<td>We recommend that the EAC work with the Office to implement procedures and training to ensure that all property purchased with federal funds by or on behalf of subrecipients is maintained in an inventory listing that is compliant with the Uniform Guidance requirements.</td>
</tr>
<tr>
<td>5.</td>
<td>We recommend that the EAC work with the Office to implement procedures and training in the FFR reporting process to ensure that all program income earned is fully disclosed in the financial reports.</td>
</tr>
</tbody>
</table>
The FHFA Chief Information Officer should identify and implement a solution, in coordination with vendors, for meeting BOD 18-01 requirements to ensure all publicly accessible endpoints provide service through a secure connection (HTTPS-only), if there are no viable solutions, document any risk-based decisions, including compensating controls, for publicly accessible websites that are not in compliance with DHS BOD 18-01.

Develop and implement a plan to complete facility-based inventory audits of noncontrolled drug line items in compliance with Veterans Health Administration policy.

Develop and implement a plan to increase inventory turnover to the Veterans Health Administration-recommended level.

Develop formalized processes for monitoring and achieving identified efficiency targets and use available pharmacy data to make business decisions.

Ensure logistics staff and the contracting officer's representative use the tools available to inform the Medical Supplies Program Office and Strategic Acquisition Center of prime vendor performance concerns and challenges.

Ensure the healthcare system submits Medical/Surgical Prime Vendor-Next Generation waiver requests and obtains approval before purchasing available formulary items from nonprime vendor sources.

Ensure that healthcare system finance office staff are made aware of policy requirements and that reviews are conducted on all inactive open obligations as required by VA Financial Policy, vol. 2, chap. 5, “Obligations Policy.”

We recommend that the OCIO perform corrective actions to ensure that the System Security and Privacy Plan is updated to comply with NIST 800-53 Revision 5.

We recommend the Senior Vice President, Power Operations, perform a review of all areas where employees store respirators to verify proper storage, provide lockers or containers for proper storage where none exist, and reinforce proper storage procedures to employees.

We recommend the Senior Vice President, Power Operations, enforce facial hair requirements for employees approved for respirator use or provide loose-fitting hoods to accommodate employees with facial hair.

We recommend the Senior Vice President, Power Operations, complete a review of respirators assigned to employees and ensure these respirators match the make, model, and size in their most recent annual fit test.

We recommend the Senior Vice President, Power Operations, identify employees who have not completed required training or fit tests and take steps to expedite training and fit test completion for those employees.

The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures healthcare providers inform patients and/or caregivers when a medication is not FDA-approved; provide the option to refuse the medication; and advise them of the known risks, benefits, and alternatives prior to administration.

Some or all of the recommendation is not publicly available due to concerns with information protected under the Freedom of Information Act.

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Submit a request for the development of a systemic process to identify Form 941-X claims that meet referral criteria and alert the Accounts Management employee when processing these claims of the need to refer the return to Examination.

Provide additional training to employees as it relates to referring Forms 941-X to Examination for review.

The Commissioner, Wage and Investment Division, should review the 41 Form 941-X claims identified with a nonrefundable COVID-19 related employer credit that meet CAT-A referral criteria and take actions needed to recover credits that are determined to be erroneous.
On November 23, 2021, we alerted the Director, Customer Account Services, Wage and Investment Division, that Forms 941-X were not being referred to Examination as required and recommended that the Accounts Management function provide additional guidance to its employees to reinforce established CAT-X referral criteria.

On November 22, 2021, we notified the Director, Customer Account Services, Wage and Investment Division, that IRS employees were erroneously suspending Forms 941-X when the amended employment tax return did not include an adjustment to the amount of deferred Social Security tax. We recommended that the Accounts Management function immediately review the Forms 941-X that are identified in the suspense inventory as an adjustment to the amount of deferred Social Security tax to ensure that they are categorized properly.

On May 13, 2021, we notified the Director, Examination, Small Business/Self-Employed Division, about the inconsistent referral criteria and recommended that the IRS update referral criteria to include Forms 941-X with refundable credits.

The Commissioner, Small Business/Self-Employed Division, should identify all fourth quarter Tax Year 2021 paper-filed Forms 941 processed prior to when the programming was implemented and identify amended employment tax returns receiving the ERC for which there was no indication that the business was an RSB and take actions needed to recover the ERCs that are determined to be erroneous.

The Commissioner, SB/SE Division should review the examination results and computations of proposed NOL adjustments for the 25 “still open” Form 1120 examinations with associated Forms 1139, as referenced in Figure 4, excluding joint Committee Refund cases which currently have specific review requirements in place, to determine if the interim guidance regarding NOLs is being properly followed.

The Commissioner, SB/SE Division should review the examination results and computations of proposed NOL adjustments for the 25 “still open” Form 1120 examinations with associated Forms 1139, as referenced in Figure 4, excluding joint Committee Refund cases which currently have specific review requirements in place, to determine if the interim guidance regarding NOLs is being properly followed.

We recommend that USAID Office of Acquisition and Assistance, Cost, Audit and Support Division/ Contract Audit Management Branch verify that Marie Stopes International corrects the four instances of material noncompliance detailed on page 62 to 67 on the audit report. x000D  x000D  x000D

We recommend that USAID Office of Acquisition and Assistance, Cost, Audit and Support Division/ Contract Audit Management Branch verify that Marie Stopes International determine the allowability of $29,790 in questioned costs ($6,815 ineligible, $22,975 unsupported) on pages 64 to 67 of the audit report and recover any amount that is unallowable. x000D  x000D  x000D

On November 22, 2021, we notified the Director, Customer Account Services, Wage and Investment Division, that IRS employees were erroneously suspending Forms 941-X when the amended employment tax return did not include an adjustment to the amount of deferred Social Security tax. We recommended that the Accounts Management function immediately review the Forms 941-X that are identified in the suspense inventory as an adjustment to the amount of deferred Social Security tax to ensure that they are categorized properly.

The Commissioner, Wage and Investment Division, should review the 928 business entities identified that do not appear to qualify as an RSB and take actions needed to recover the ERCs that are determined to be erroneous.

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We recommend that the management of Three Rivers Planning & Development District develop and implement policies and procedures to ensure that award agreements with subrecipients are complete, accurate, and contain all of the provisions required by Federal regulations.

Verify that Beit Issie Shapiro-Amutat Avi corrects the four instances of material noncompliance detailed on pages 14-17 of the audit report and determine the allowability and recover, as appropriate, any related questioned costs.

Verify that Beit Issie Shapiro-Amutat Avi corrects the material weakness in internal control detailed on pages 18 and 19 of the audit report.

Determine the allowability of the questioned $108,025 ($77,751 unsupported costs and $30,274 cost share contribution shortfall) on pages 15, 16, and 19 of the audit report and recover any amount that is unallowable.

The Director, Field Collection, SB/SE Division, should issue a reminder memorandum to all revenue officers and group managers reemphasizing the importance of revenue officers following established guidelines and procedures on the taxpayer’s right to representation and direct contact.

Institute a program of executive-level Agile coaching.

Institute a program of technical practice coaching and bolster the required knowledge and experience necessary to take on the role of Agile coach.

Evaluate its Agile training content and requirements to ensure team members can apply Agile best practices to their work and meaningfully contribute to the development process.

Create a standard centralized set of reports at the program and portfolio level.

Develop, document, implement, and enforce additional VersionOne standards informed by best practices, including those we identified.

Prioritize the incremental replacement and retirement of costly legacy systems and/or those approaching end-of-life for vendor support.

Revise policies and procedures to require incremental delivery of systems to users whenever possible.

Ensure its system environment, architecture, and design support incremental delivery to production.

Strengthen its controls to more effectively enforce implementation of the updated Agile guidance among projects and teams.

Revise Agile development guidance to require implementation of and controls over key best practices, including those we described.

Leverage strategic-level portfolio planning capabilities, like those of VersionOne.

Select and adopt an Agile scaling framework that defines roles and establishes minimum and recommended practices and documentation.

Develop a plan to provide regular training to the Bureau for Humanitarian Assistance and potential applicants on the Bureau for Humanitarian Assistance’s risk management requirements during the award application process and the implementation of humanitarian assistance activities.

Update the Bureau for Humanitarian Assistance’s Emergency Application Guidelines to clarify risk management requirements for implementers and update Bureau for Humanitarian Assistance-wide guidance to establish mandatory review and documentation requirements.

Establish and implement guidance, in accordance with key Federal risk management practices, on how to identify and assess response-specific risks, document risk responses, conduct regular reassessments of risks, and update risk mitigation plans accordingly for humanitarian responses with a dedicated risk management advisor.

Verify that FHIS-DIM corrects the four instances of material noncompliance detailed on pages 21 and 22 of the audit report

Ensure MIT develops controls to confirm the accuracy of Program Expense Reports.

Ensure MIT develops controls to guarantee the payment of fellows in whole-month increments.

Direct MIT to strengthen its administrative and management internal controls and accounting processes to ensure that changes to Graduate Research Fellowship Program awards are accurate.

Direct MIT to determine what actions are necessary to reconcile the $6.8 million variance between the funds received from NSF and the funds recorded in MIT’s general ledger for Award No. 1122374 and implement corrective actions, as necessary.
1. Require MIT to develop controls to ensure submission of fellowship completion reports certifying the status — in progress, completed, graduated, transferred, or withdrawn — of fellows at the institution and degree, if awarded.

4. We recommend the Director of CISA place priority on hiring administrative and operational staffing to conduct the strategic planning, coordination, analysis, and performance measurement needed to mitigate cybersecurity risks.

1. We recommend the Director of CISA develop and implement a formal process to verify the number of cyber threat indicators and defensive measures shared through CISA’s Automated Indicator Sharing capabilities to enable accurate reporting and oversight.

6. We recommend the ICE CIO ensure all users complete initial and annual refresher security awareness training as required and document, monitor, and retain individual cybersecurity awareness training records.

4. We recommend the DHS HQ CIO ensure all users complete initial and annual refresher security awareness training as required and document, monitor, and retain individual cybersecurity awareness training records.

3. We recommend the CBP CIO ensure all users complete initial and annual refresher security awareness training as required and document, monitor, and retain individual cybersecurity awareness training records.

2. We recommend the DHS CIO centrally track cybersecurity awareness training results and ensure training consistently covers malware, ransomware, and phishing.

1. We recommend the DHS Chief Information Officer (CIO) update policies and procedures to implement National Institute of Standards and Technology standards to facilitate recovery from an adverse event and maintain operations during malware, ransomware, and phishing attacks.

2. Update the inaccurate suspension dates for the 18 taxpayer cases that we identified with CSED errors.

1. Reinforce the existing procedures for Appeals personnel to ensure that the correct CSEDs are posted to taxpayer accounts.

4. Provide the ME reviewers and regional office supervisors with training to ensure the ME reviews are performed consistently and in accordance with the FNS National ME Review Guidance.

3. Perform a comprehensive review of the TEFAP program-specific ME module to ensure it provides clear instructions for retaining documentation in accordance with the National ME guidance documentation requirements and, based on this review, revise the ME module as appropriate.

2. Work with the regional offices to confirm that the State plans with verbal requests or verbal approvals reflect current operations, and FNS approves these plans in writing, as required.

1. Establish and implement written procedures for State agencies to submit and receive approval for any requested changes in program operations or administration.

5. Some or all of the recommendation is not publicly available due to concerns with information protected under the Freedom of Information Act.

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10. The VA Greater Los Angeles Health Care System Director directs community living center leaders to review policy and admission processes to ensure respiratory therapy equipment needed in the care of a resident is in place at the time of admission.

09. The VA Greater Los Angeles Health Care System Director confirms that an institutional disclosure is complete and documented to share that an “opportunity for intervention (transfer to the Emergency Department) existed and was considered but not acted on, prior to the terminal event.

08. The VA Greater Los Angeles Health Care System Director ensures that actions identified in the Corrective Action Plan are tracked to completion.

07. The VA Greater Los Angeles Health Care System Director ensures that community living center managers receive training on the types of reviews, including quality assurance and administrative investigations and when each is appropriate for use, and documents attendance.

05. The VA Greater Los Angeles Health Care System Director verifies that community living center staff are aware of events warranting submission of a Joint Patient Safety Report and how to submit one.

04. The VA Greater Los Angeles Health Care System Director reviews the Greater Los Angeles Healthcare System hand-off communication policy to determine if changes are warranted to address the procedure for managing hand-offs, ensures understanding of policy by staff, and monitors compliance.

01. The VA Greater Los Angeles Health Care System Director confirms that a process is in place to ensure community living center staff have knowledge of policies pertaining to nursing practice and documentation in the community living center.
Some or all of the recommendation is not publicly available due to concerns with information protected under the Freedom of Information Act.

Direct NCCU to ensure that it has performed risk assessments for all active NSF subawards and to verify that each subaward invoiced by each subawardee is included in NCCU’s Modified Total Direct Cost base.

Direct NCCU to develop and implement a control to monitor expenses charged to accounts excluded from NCCU’s Modified Total Direct Cost base to ensure costs allowable in the Modified Total Direct Cost base are not excluded from its indirect cost calculations. Updated procedures could include: • Reviewing and monitoring all subawards to verify that the first $25,000 invoiced by each subawardee is included in NCCU’s Modified Total Direct Cost base. • Reviewing direct costs charged as a result of participant support cost budget reallocations to ensure it appropriately applies indirect costs to expenses allowable within its Modified Total Direct Cost base.

Direct NCCU to develop and implement a control to monitor expenses charged to accounts excluded from NCCU’s Modified Total Direct Cost base to ensure costs allowable in the Modified Total Direct Cost base are not excluded from its indirect cost calculations. Updated procedures could include: • Reviewing and monitoring all subawards to verify that the first $25,000 invoiced by each subawardee is included in NCCU’s Modified Total Direct Cost base. • Reviewing direct costs charged as a result of participant support cost budget reallocations to ensure it appropriately applies indirect costs to expenses allowable within its Modified Total Direct Cost base.

Direct NCCU to provide documentation supporting that it has repaid or otherwise credited the $22,748 in questioned expenses, charged to sponsored projects. Updated processes could include: • Requiring Principal Investigators to review and certify the allowability of all payments made to or on behalf of NSF award participants. • Documenting how airfare and other travel expenses benefit a sponsored award prior to allocating reimbursed travel costs to NSF awards. • Requiring departmental personnel or other designated invoice approvers to confirm that invoiced consultant services align to the objectives of the award(s) the consultant costs are being charged to prior to charging consultant costs to NSF awards. • Updating NSF award close-out procedures to require a review of all material and supply purchases made within the final 90 days of a grant award’s period of performance and requiring that all costs associated with materials received after an NSF award’s expiration date be removed from the NSF award.

We recommend that the U.S. Fish and Wildlife Service work with the Department to develop and implement policies and procedures regarding subaward determinations to ensure compliance with Federal regulations.

Direct NCCU to provide documentation supporting that it has repaid or otherwise credited the $13,543 in questioned participant support cost budget reallocations to ensure it appropriately applies indirect costs to expenses allowable within its Modified Total Direct Cost base.

Direct NCCU to provide documentation supporting that it has repaid or otherwise credited the $13,543 in questioned participant support cost budget reallocations to ensure it appropriately applies indirect costs to expenses allowable within its Modified Total Direct Cost base.

Direct NCCU to strengthen its administrative and management procedures to ensure that it only charges actual expenses, and not estimated costs, to NSF awards.
<table>
<thead>
<tr>
<th>Recommendation</th>
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<tbody>
<tr>
<td>1.1 Direct NCCU to provide documentation supporting that it has repaid or otherwise credited the $24,029 in questioned costs. The modified total direct cost base is consistent with federal regulations.</td>
</tr>
<tr>
<td>1.2 Direct NCCU to establish clear guidance regarding allowable uses of participant support cost funding. This guidance should address how to segregate and account for costs that NCCU cannot cover using participant support cost funds, such as costs incurred for NCCU employees, non-participant conference registrants, and other expenses not included in the approved participant support cost budget, including those incurred for entertainment.</td>
</tr>
<tr>
<td>1.3 Direct NCCU to update its internal rebudgeting processes to note that NCCU must receive express permission from NSF to rebudget funds awarded in the participant support cost budget category and to identify when and how to request NSF approval to re-budget these funds.</td>
</tr>
<tr>
<td>1.4 Direct NCCU to strengthen its monitoring procedures and internal control processes for applying indirect costs to federal awards. Updated procedures should ensure that NCCU only applies indirect costs to expenses that are allowable in its modified total direct cost base per federal and NCCU policies. These procedures could include: • Performing an annual review of costs incurred to benefit NSF award participants to ensure the participant support costs were charged to an account excluded from NCCU’s modified total direct cost base. • Verifying subaward costs in excess of $25,000 were charged to accounts that are excluded from NCCU’s modified total direct cost base. • Performing periodic reviews of expenses in excess of $5,000 that were charged to materials/supplies accounts to ensure any costs that should have been considered equipment are appropriately transferred to an equipment account that is excluded from NCCU’s modified total direct cost base. • Updating its indirect cost rate policies to note that costs to rent equipment are not allowable in NCCU’s modified total direct cost base.</td>
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<tr>
<td>2 Direct NCCU to develop guidance to systematize practices across the agency for consistently informing technical staff about drop-in meetings, both before and after the meetings.</td>
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<tr>
<td>3 Develop guidance to systematize practices across the agency for consistently including staff observers as part of staff development and training efforts.</td>
</tr>
<tr>
<td>4 Once the new guidance is developed, train all managers on the new guidance and controls for drop-in meetings and related interactions with external stakeholders.</td>
</tr>
<tr>
<td>5 We recommend the FEMA Administrator collaborate with the National Board to develop a more proactive approach to determining whether a follow-up review is needed.</td>
</tr>
<tr>
<td>6 We recommend the FEMA Administrator collaborate with the National Board to ensure United Way Worldwide develops and implements policies and guidance to Local Boards to follow when Local Recipient Organizations with outstanding compliance issues apply for Emergency Food and Shelter Program funding.</td>
</tr>
<tr>
<td>7 We recommend the Office of Strategy, Policy, and Plans develop a unified strategy to improve DHS’ coordinated actions among the components and with other agencies to counter disinformation campaigns that appear in social media.</td>
</tr>
<tr>
<td>8 We recommend that USAID/Kenya and East Africa verify that Kenya Conference of Catholic Bishops corrects the two instances of material noncompliance detailed on pages 32 to 34 of the audit report.</td>
</tr>
<tr>
<td>9 We recommend that USAID/Kenya and East Africa determine the allowability of $57,989 in ineligible questioned costs on pages 13 and 16 of the audit report and recover any amount that is unallowable.</td>
</tr>
<tr>
<td>10 We recommend the Office of Strategy, Policy, and Plans develop a unified strategy to improve DHS’ coordinated actions among the components and with other agencies to counter disinformation campaigns that appear in social media.</td>
</tr>
<tr>
<td>11 We recommend that the EAC require the Office to ensure all property purchased by subrecipients with federal funds is placed on a compliant property record.</td>
</tr>
<tr>
<td>12 We recommend that the EAC require the Office to implement procedures or training to ensure that all subrecipients are properly monitored in accordance with federal statutes and the terms and conditions of the subaward.</td>
</tr>
<tr>
<td>13 We recommend that the EAC require the Office to implement procedures or training to ensure that fixed assets are recorded to the correct object code.</td>
</tr>
<tr>
<td>14 Assess whether an enhancement to the Quality Management System could mitigate the risk of claims processors closing special-focused review errors without correction and develop a process to ensure corrective actions are taken on all errors.</td>
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<tr>
<td>15 Reassess special-focused review errors marked as “corrected” to determine whether corrective actions were taken.</td>
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<tr>
<td>16 Implement a process to measure the effectiveness of actions taken in response to each special-focused review and determine whether a follow-up review is needed.</td>
</tr>
<tr>
<td>17 Establish controls to ensure special-focused review reports communicate all errors identified at both the national and regional office levels.</td>
</tr>
<tr>
<td>18 Establish controls to ensure special-focused review reports communicate both benefit entitlement and procedural errors.</td>
</tr>
<tr>
<td>19 Update the special-focused review standard operating procedure to require analysis of why errors occurred.</td>
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| 4.1 | Direct ARCUS to update its ACM$ drawdown process to ensure that it can produce accurate, current, and complete records that adequately identify the source and application of NSF funds. |
| 3.2 | Direct ARCUS to strengthen its quality control procedures for assigning risk scores to subrecipients. Updated procedures should ensure ARCUS appropriately weights all risk assessment matrix criteria before assigning a risk score to each subrecipient. |
| 3.1 | Direct ARCUS to strengthen its administrative and management procedures to ensure that supervisors perform timesheet approvals by the date and time required per ARCUS’ salary policies and/or update its policies to reflect the current timesheet approval procedures. |
| 2.4 | Direct ARCUS to strengthen its travel expense approval procedures to require that reviewers verify the business purpose of reimbursed meal receipts before ARCUS charges the expenses to NSF awards. |
| 2.3 | Direct ARCUS to strengthen its policies and procedures surrounding the publication of NSF-funded research. Updated procedures should ensure ARCUS verifies that the authors appropriately recognize the applicable NSF awards in their publications and document the allowable portion of costs before charging publication expenses to the NSF awards. |
| 2.2 | Direct ARCUS to provide documentation supporting that it has repaid or otherwise credited the $740 in questioned social event expenses for which it has agreed to reimburse NSF. |
| 2.1 | Resolve the $5,651 in questioned publication costs for which ARCUS has not agreed to reimburse NSF and direct ARCUS to repay or otherwise remove the sustained questioned costs from its NSF award. |
| 1.3 | Direct ARCUS to review all general software and internet service expenses charged directly to NSF awards and identify any other software and internet service expenses that it did not appropriately allocate to NSF awards. |
| 1.2 | Direct ARCUS to strengthen its policies and procedures for documenting the methodology it uses to allocate expenses to NSF awards, including introducing additional controls to help ensure that it appropriately creates and maintains sufficient documentation to support that ARCUS is charging expenses to NSF awards consistent with the benefits the NSF awards receive. |
| 1.1 | Direct ARCUS to provide documentation supporting that it has repaid or otherwise credited the $8,456 in questioned software and internet service expenses for which it has agreed to reimburse NSF. |

**9** Some or all of the recommendation is not publicly available due to concerns with information protected under the Freedom of Information Act.

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**10** Some or all of the recommendation is not publicly available due to concerns with information protected under the Freedom of Information Act.

**1** Evaluate efficiency at the 10 facilities to identify inefficiencies in the mail flow (e.g., facility layout/location, space constraints, customer and service impacts, and equipment relocation costs) and, based on the results, consider properly aligning the impacted facilities to efficiently meet the challenges they face based on changes in market demand.

**5** Create a formalized program to track and provide standardized training for any employee at the 10 facilities who assumes a role as an acting manager or supervisor and consider implementing the program nationwide.

**4** Continue to evaluate and implement management staffing and retention strategies and reduce the percentage of acting supervisors/managers at the 10 facilities.

**3** We recommend that the DOI revise policy to include guidance to consider and document whether a longer waiver period for future disasters is warranted when creating FAR waivers.

**2** We recommend that the DOI develop emergency acquisition guidance or update the DOI Emergency Contracting Kit and communicate it to applicable staff.

**1** We recommend that the DOI develop and implement a communications plan to ensure that acquisition personnel are fully aware of and understand potential uses of FAR part 18 contracting flexibilities.

**1** Develop and execute a plan to ensure all employees are trained on the standard operating procedures for securing trailer cargo.

**05-08** Address restrictions in the refurbishment process, implement accessible and trackable reporting of devices waiting to be refurbished, and implement a structured purchasing model to guide new device purchases and maintain an appropriate inventory level.

**09** Augment tracking mechanisms for packages sent to patients to ensure VA receipt of the retrieval kit so that devices are accurately recorded in inventory and available for refurbishment and reissue.
Establish an automated mechanism using the tablet dashboard to routinely identify the devices that meet retrieval priorities and also initiate retrieval of those that already meet retrieval requirements.

Delegate in the “Digital Divide Standard Operating Procedure” facility staff to monitor the tablet dashboard for VA Video Connect appointment activity and device use, and clearly define regional network telehealth leads’ oversight responsibilities to ensure facilities initiate retrieval activities when warranted.

Establish an alert in the Remote Order Entry System to notify the responsible staff member that a patient already has an issued device before ordering another, and initiate retrieval activities for duplicate devices.

Implement procedures to require responsible staff to check for duplicate devices before submitting a device order consult.

Update the digital divide consult training to include procedure updates and ensure social workers and facility telehealth and Remote Order Entry System coordinators who process digital divide consults and video device orders complete the training and take refresher training as needed.

Clarify timeliness goals for the digital divide consult, and video device order placement.

Develop and implement a mechanism to alert the requesting clinic that a patient has a loaned device and can now be scheduled for a VA Video Connect appointment.

Establish clear oversight roles and responsibilities of the program office and of regional network telehealth and medical facility leads to monitor medical facility social worker and telehealth staff compliance with the “Digital Divide Standard Operating Procedure” for conducting assessments, ordering, and scheduling.

The Michael E. DeBakey VA Medical Center Director determines that facility staff review patients’ code statuses for any changes upon patients’ return to units after surgical procedures.

The Under Secretary for Health reviews vulnerabilities related to life-sustaining treatment processes and do not resuscitate orders within Veterans Health Administration facilities.

Update the statement of work to specify current security clearance requirements for contract security guard personnel and the Vice President, Supply Management, execute a modification to ensure the updated statement of work is incorporated into the Prosegur contract.

Review all active Prosegur security guard personnel to ensure they have the proper security clearance required to access postal facilities.

Develop a mechanism, such as training or guidance, to ensure Security Investigation Service Center personnel and site CORs are aware of their roles and responsibilities for ensuring contract security guards have the proper security clearances required to access postal facilities.

Coordinate with the Vice President, Supply Management, to develop a mechanism, such as a Quality Assurance Plan, with performance indicators to measure the quality of Prosegur’s performance for NLECC and security guard services.

Coordinate with the Deputy Chief Inspector, Headquarters, to require site CORs to obtain records for the purpose of reconciling the hours billed by Prosegur for security guard services to ensure accuracy prior to certifying the invoices.

Coordinate with the Deputy Chief Inspector, Headquarters, to develop a mechanism to collect and retain documentation associated with security guards’ required training and applicable state licenses.

Update policy to include follow-up time frames for SSA staff to issue an advance notice to beneficiaries after they do not respond to the Agency’s questionnaire and suspend benefits for beneficiaries who do not respond to the advance notice.

Identify and correct the future pension entitlement dates on the MBR for the estimated 5,434 beneficiaries who have entitlement dates that do not comply with policy or are not recorded on the MBR.

Implement an internal control that prevents a future pension entitlement date on the MBR of more than 1 year in the future.

Take corrective actions and calculate overpayments for the 10 beneficiaries for whom SSA did not calculate appropriate overpayments.

Issue clear guidance/instructions for follow-up of status for a non-covered pension that would remind SSA staff to: a. update the future entitlement date if a beneficiary reports they are not receiving pension payments; b. update the future pension entitlement date to a date no more than 1 year in the future if unknown or entitlement begins more than 1 year in the future; c. remove government pension data when the beneficiary states they will not receive non-covered pension payments; and d. obtain sufficient evidence from the beneficiary or pension administrator when appropriate.

Update and publish VA directives and handbooks associated with the Homeland Security Presidential Directive 12 Program and VA’s personal security and suitability program as required by VA’s enterprise directives management procedures.

Update and publish a VA directive and handbook associated with identity and access management that includes current National Institute of Standards and Technology requirements.

Provide appropriate oversight and ensure coordination between designated program offices to implement a comprehensive identity, credential, and access management policy.

Designate roles and responsibilities for all program offices involved in VA’s identity, credential, and access management program.

Review unprocessed felony referrals identified in this report, take corrective action as needed, and report the efforts taken to the OIG.
Improve monitoring procedures and demonstrate progress toward ensuring all felony referrals are processed.

We recommend the Acting Assistant Secretary of Employment and Training: Verify the accuracy of reports that cite no activity and ensure corrections are made where warranted.

We recommend the Acting Assistant Secretary of Employment and Training: Continue to identify states that have not complied with ETA's reporting requirements for CARES Act UI programs and work with them to ensure missing reports and information are submitted before commencement of the Department's FY 2022 financial statement audit.

The Office of Inspector General recommends the Office of Congressional and Public Affairs, in coordination with applicable offices, document social media processes to include: • approval processes, • monitoring responsibilities, • required disclaimers, • password protection, and • records retention.

The Office of Inspector General recommends the Office of Congressional and Public Affairs, in coordination with applicable offices, document website procedures that include roles and responsibilities for website maintenance and security.

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Develop a volunteer deployment strategy that includes provisions for supporting volunteers, regardless of funding source.

Develop a framework for directing DHS components to deploy staff to support missions, including non-centrally funded, unplanned, or emergency operations, for which DHS resources are needed.

Recommend that the Executive Director, in coordination with bureau directors, develop and disseminate unpaid consultant and expert program policies and procedures for identifying and documenting position needs and standardizing recruitment and selection.

Recommend that the FTC Executive Director, in coordination with office and bureau directors, establish individual employment agreements for each unpaid consultant and expert, delineating roles and restrictions for each position.

Recommend that the FTC Executive Director, in coordination with bureau directors, develop internal policy or guidance requiring documenting unpaid consultants' and experts' scope of work—including guidance on allowable and prohibited activities and a process for communicating the scope of work with candidates prior to their time with the FTC.

Revise DHS 4300A Policy, Handbook, and Ongoing Authorization methodology to incorporate applicable changes from NIST Special Publications, including SP 800-37, Revision 2, SP 800-53 Revision 5, and SP 800-137A to maintain consistency between the documents.

Enforce requirements for components to obtain authority to operate, resolve critical and high-risk vulnerabilities, and apply sufficient resources to mitigate security weaknesses.

We recommend that the Architect of the Capitol (AOC) consider requiring its contractors to carry builder's risk policies on a project-by-project basis, based on an evaluation of the risks that each project poses to the AOC.

As a part of the Architect of the Capitol (AOC) annual review of active contracts to determine whether any contract modifications are necessary, we recommend that the AOC incorporate a review to identify (1) applicable clauses erroneously omitted during the formulation of the contract, (2) applicable contract clauses issued after contract award, and (3) inapplicable contract clauses.

We recommend that the Architect of the Capitol (AOC) issue contract modifications to remove the inapplicable clauses included in the contract, if the AOC determines that it is beneficial and feasible to do so.

We recommend when the Architect of the Capitol (AOC) revises its contract formulation requirements, it formalize its process for updating existing contracts, including documenting its rationale for cases in which it determines that new contractual requirements are not applicable to existing contracts.

We recommend that the Architect of the Capitol (AOC) update the format of the Matrix Checklist to allow Contracting Officers to more easily filter, sort and select applicable construction contract clauses.

We recommend that the Architect of the Capitol (AOC) consider structuring future Guaranteed Maximum Price contracts as (1) fixed-price amounts for general conditions and general requirements and (2) cost reimbursement for subcontracts that are fixed-price amounts between the general contractor and subcontractors, to assist in alleviating the AOC's administrative burden in properly administering the contract.

Develop a mechanism to review the effectiveness of the recommendations periodically and a process for determining what additional measures, if any, are needed.
| 03 | Develop and demonstrate progress toward implementing a plan to update the electronic system to make employees aware of each period in which an award creates a debt. |
| 02 | Enact a formal procedure to review all VBA compensation awards not already reviewed by the OIG that were completed since January 1, 2020, with debts due to reduced disability levels, take corrective action as appropriate, and report the results to the OIG. |
| 01 | Implement a formal procedure to ensure all improperly created debts identified by the review team are corrected, and certify the results to the OIG. |

**AUD-2022-009-3**
FHFA’s Chief Information Officer should establish and implement a process to generate and review audit log records for Legal Cost Control Simple Invoice Management System on a defined basis within the Customer Controls for Legal Cost Control Simple Invoice Management System.

**AUD-2022-009-2**
FHFA’s Chief Information Officer should document any risk-based decision, including compensating controls, to temporarily deviate from FHFA’s Mobile Device Patch Management Procedures, as necessary.

**AUD-2022-009-1**
FHFA’s Chief Information Officer should update the mobile devices running below the minimally acceptable OS version or disable the devices in accordance with FHFA’s Mobile Device Patch Management Procedure.

| 4 | The Chief Information Officer, establish internal controls in addition to the current Annual Telecom Memorandum requirement, to identify indications of a mobile device being lost, damaged or stolen and have processes in place to act accordingly. |
| 3 | The AOC revise the Board of Survey Process with codified punitive actions to act as a deterrent against future instances of employee negligence and misconduct regarding the loss of AOC property, including both IT mobile devices and personal property. |
| 2 | The Chief Information Officer continue pursuit of transitioning to a single asset management system that addresses its program needs to track accountable and consumable IT property and establish a detailed implementation plan with target dates to transition to a single asset management system for accountable and consumable IT property as currently captured in Cireson and Jumpstock. |
| 1 | The Chief Information Officer update ITD’s current policy for accountable IT property, to include the incorporation of defined program personnel roles, requirements aligned with the property management lifecycle and all current program procedures. |

**4.1** Establish oversight controls to ensure that the Department follows United States Computer Emergency Readiness Team required notification guidelines, timeframes, and communicates the relevant incidents to the OIG.

**3.2** Update digital media sanitization policies and processes to include all requirements outlined in Federal regulations.

**3.1** Implement monitoring and oversight controls to ensure media sanitization policies and processes are in place and document evidence of the disposal or reuse of all used digital media.

**2.4** Establish and enforce a corrective action plan to monitor and remediate identified database vulnerabilities.

**2.4** Establish and enforce a policy to maintain and track all privileged accounts in an authorized Privileged Access Management System(s).

**2.3** Remove terminated users’ access to Department resources in accordance with Departmental policy.

**2.2** Review active directory user accounts to enforce policy compliance for password expiration and account deactivation.

**2.1** Ensure the Contracting Officer Representative sign, complete, and maintain Position Risk Designation forms for background investigations.

**1.2** Implement additional oversight controls to update, remove, or replace obsolete or unsupported solutions and encryption protocols.

**1.1** Implement additional measures for patches to be prioritized and applied within established timeframes.

<p>| 3 | Some or all of the recommendation is not publicly available due to concerns with information protected under the Freedom of Information Act. |
| 2 | Some or all of the recommendation is not publicly available due to concerns with information protected under the Freedom of Information Act. |
| 8 | We recommend that the FAS Commissioner design and implement procedures to ensure only accurate, current pricing is included in 4P reports. |
| 07 | Establish measures to improve compliance with the VHA directive to avoid end-of-year pharmaceutical purchases. |
| 06 | Develop and implement a plan to achieve an inventory turnover rate closer to the Veterans Health Administration-recommended level. |
| 05 | Ensure the supply chain management staff implement a plan to monitor and correct unit conversion factor errors consistently and promptly to improve data reliability in the Generic Inventory Package. |
| 04 | Develop measures to confirm that completed VA Form O242 submissions are accurate and updated for all cardholders. |
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<th>No.</th>
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<tr>
<td>03</td>
<td>Establish controls to confirm approving officials and purchase cardholders review their purchases and make sure contracting is used when it is in the best interest of the government.</td>
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