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1	<a href="#">Review the loans identified as potentially ineligible to determine if the businesses met eligibility requirements. If not, take appropriate action related to loan guaranty and forgiveness.</a>
2	<a href="#">For future rounds of PPP lending, assess vulnerabilities in internal controls and strengthen or implement necessary internal controls to address ineligible loans and potential fraud.</a>
3	<a href="#">For future rounds of PPP lending, revise the borrower application to include the critical "jobs retained" field to ensure SBA reports accurate and complete job numbers.</a>
4	<a href="#">For future rounds of PPP lending, revise the application to include the demographic information of borrowers.</a>
5	<a href="#">For future rounds of PPP lending, update the PPP borrower application to include a field for the North American Industry Classification System code of the business and the business description to enable SBA to prevent potentially ineligible loan approvals.</a>
6	<a href="#">Update the PPP forgiveness application to include North American Industry Classification System code to ensure that previously recorded information is accurate.</a>
01	<a href="#">The Under Secretary for Health designates a thoracic specialty leader who has the authority to review all aspects of the personnel and management actions and can provide unbiased, authoritative, and timely guidance to facilities on the most clinically sound course of action when a thoracic surgeon's practice or outcomes are under review, in order to ensure that VA provides high quality care.</a>
02	<a href="#">The Under Secretary for Health outlines general parameters and triggers for when facilities without local thoracic surgery expertise engage the thoracic specialty leader and how the thoracic specialty leader's decisions and guidance will be documented.</a>
03	<a href="#">The Under Secretary for Health clarifies Veterans Health Administration policy regarding providers' responsibilities to document complications in operative reports.</a>
04	<a href="#">The Under Secretary for Health reevaluates the eligible and mandatory assessment surgery cases reported to the National Surgery Office to determine if thoracic cases should be included in the list of mandatory assessment cases, and modifies the list as appropriate.</a>
05	<a href="#">The Under Secretary for Health defines expectations for peer review committee members whose cases are being reviewed to leave the room during those deliberations, provides guidance on how that recusal is to be annotated in the Peer Review Committee minutes, and updates Veterans Health Administration policy, as needed.</a>
06	<a href="#">The C.W. Bill Young VA Medical Center Director enhances processes to identify the existence of omissions or misrepresentations in operative note documentation and takes action based on identified deficiencies, if any.</a>
07	<a href="#">The C.W. Bill Young VA Medical Center Director takes action to ensure that the surgeon is aware of, and complies with, expectations for professional communications and supporting staff to report adverse events and close calls.</a>
08	<a href="#">The C.W. Bill Young VA Medical Center Director ensures the C.W. Bill Young VA Medical Center Surgical Work Group provides oversight as required by Veterans Health Administration policy and monitors for compliance.</a>
09	<a href="#">The C.W. Bill Young VA Medical Center Director confirms processes are in place to ensure providers' clinical privileges are specific to the facility and service, and are based on each provider's clinical competence, and monitors for compliance.</a>
10	<a href="#">The C.W. Bill Young VA Medical Center Director reviews whether the cases reflected in tables 1 and 2 in this report meet criteria for institutional disclosure and takes action as appropriate.</a>
01	<a href="#">The VA Central Iowa Health Care System Director ensures sustained compliance of providers who order controlled substances maintaining an individual Drug Enforcement Administration registration.</a>
02	<a href="#">The VA Central Iowa Health Care System Director ensures verbal medication orders given in the operating room comply with Veterans Health Administration and VA Central Iowa Health Care System policies to permit verbal orders in emergent situations.</a>
03	<a href="#">The VA Central Iowa Health Care System Director ensures operating room verbal medication orders are entered in the Computerized Patient Record System pharmacy package in accordance with Veterans Health Administration and VA Central Iowa Health Care System policies.</a>
04	<a href="#">The VA Central Iowa Health Care System Director ensures that verbal medication orders given in the operating room are reviewed by a pharmacist in accordance with VA Central Iowa Health Care System policy.</a>
05	<a href="#">The VA Central Iowa Health Care System Director ensures that controlled substance inspections include verification of medication orders for controlled substances removed from the operating room automated dispensing cabinet.</a>
1	<a href="#">Promptly identify PPP loans that have not been fully disbursed and follow-up with the lenders to stop \$280 million in potential improper loan disbursements.</a>
2	<a href="#">Strengthen SBA controls to ensure that loans to ineligible recipients are not forgiven.</a>

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3	<a href="#">Review prepayment and pre-award procedures and work with Treasury to formulate a technical approach to use Treasury's DNP portal to determine loan applicant eligibility and prevent improper payments before the release of any federal funds.</a>
1	<a href="#">The New Mexico Office of the Secretary of State should conduct and document a physical inventory on at least a biannual basis in accordance with federal regulations and existing state policies.</a>
Finding 1, Rec. 1	<a href="#">Resolve the \$625,532 in subrecipient indirect costs retained by KUCR and direct KUCR to correct or otherwise remove the sustained questioned costs from its NSF awards.</a>
Finding 1, Rec. 2	<a href="#">Confirm that KUCR has ended the practice of retaining a portion of allowable subrecipient indirect costs charged to EPSCoR awards.</a>
Finding 2, Rec. 1	<a href="#">Resolve the \$15,854 in unsupported indirect costs charged, and direct KUCR to repay or otherwise remove the sustained questioned costs from its NSF award.</a>
Finding 3, Rec. 1	<a href="#">Resolve the \$569,477 in questioned unsupported subaward costs, and direct KUCR to repay or otherwise remove the sustained questioned costs from its NSF awards.</a>
Finding 3, Rec. 2	<a href="#">Direct KUCR to provide additional oversight to ensure Haskell is charging its subaward based on actual costs incurred and develops processes and controls to appropriately account for salary and fringe benefit charges.</a>
Finding 3, Rec. 3	<a href="#">Direct KUCR to strengthen its administrative and management controls and processes related to subaward risk assessment and oversight.</a>
Finding 3, Rec. 4	<a href="#">Direct KUCR to strengthen its administrative and management controls and processes related to record retention.</a>
Finding 4, Rec. 1	<a href="#">Resolve the \$328,494 in questioned cost share costs and direct KUCR to remove the sustained questioned costs from its cost share reports to NSF. If the removal of disallowed cost share causes the award to fall short of the mandatory cost share requirement, direct KUCR to repay NSF funds associated with the unmet cost share obligation.</a>
Finding 5, Rec. 1	<a href="#">Resolve the \$10,697 in questioned costs, and direct KUCR to repay or otherwise remove the sustained questioned costs from its NSF awards.</a>
Finding 5, Rec. 2	<a href="#">Direct KUCR to provide training on Federal requirements prohibiting alcoholic beverages and requiring expenses to be necessary and reasonable for the performance of the Federal award.</a>
Finding 5, Rec. 3	<a href="#">Direct KUCR to strengthen its administrative and management controls and processes related to participant support costs to ensure that they are budgeted and accounted for appropriately.</a>
1	<a href="#">The Office of the new Mexico Secretary of State should conduct and document a physical inventory on at least a biannual basis in accordance with federal regulations and existing state policies.</a>
2	<a href="#">The Office of the New Mexico Secretary of State should implement procedures to ensure that all items purchased with federal funds are properly included and identified on the asset listing as being purchased with federal funds.</a>
3	<a href="#">The EAC should require the Office of the New Mexico Secretary of State to perform a reconciliation of the grant activity to ensure that all program income earned is fully disclosed in the financial reports.</a>
01	<a href="#">The Harry S. Truman Memorial Veterans' Hospital Director strengthens the processes for collaboration between Inpatient Mental Health Unit staff and Vet Center providers for shared patients including for collateral information and discharge planning.</a>
02	<a href="#">The Harry S. Truman Memorial Veterans' Hospital Director ensures that Inpatient Mental Health Unit staff collaboratively develop safety plans with patients, including asking the patient directly about access to lethal means.</a>
03	<a href="#">The Harry S. Truman Memorial Veterans' Hospital Director continues to monitor the communication of suicide risk assessment results in the hand-off process across clinical settings and takes action as necessary.</a>
04	<a href="#">The Harry S. Truman Memorial Veterans' Hospital Director monitors compliance with Mental Health Treatment Coordinator standard operating procedures to ensure that Inpatient Mental Health Unit staff assign a Mental Health Treatment Coordinator, as required.</a>
05	<a href="#">The Harry S. Truman Memorial Veterans' Hospital Director ensures that issue briefs are comprehensive and accurate.</a>
06	<a href="#">The Harry S. Truman Memorial Veterans' Hospital Director conducts a full review of the patient's final episode of care and determines whether an institutional disclosure is warranted.</a>
07	<a href="#">The Under Secretary for Health disseminates written guidance broadly to Veterans Health Administration stakeholders to ensure that Vet Center staff are included in the root cause analysis process for suicide-related events of shared patients</a>
1	<a href="#">The OIG should perform a comprehensive review of the Audit Manual and revise its policies and procedures to conform to the 2018 version of GAGAS.</a>
1-1	<a href="#">Management should continue to conduct monthly vulnerability scans, as required by policy, and address identified vulnerabilities as appropriate.</a>

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1-1	<a href="#">Separate reports with additional details and recommendations for corrective action have been provided separately to Bureau of the Fiscal Service (Fiscal Service) management. The Assistant Secretary for Management (ASM) and Deputy Chief Financial Officer (DCFO) should ensure that Fiscal Service implement requisite corrective actions to resolve control deficiencies over its cash management and debt information systems.</a>
2-1	<a href="#">Departmental Offices (DO) Information Technology (IT) management should ensure that the configured schedule/frequency of Financial Analysis and Reporting System (FARS) backups is implemented in accordance with the minimum backup frequency required by DO and Treasury policy.</a>
2-1	<a href="#">Recommendations to address this significant deficiency have been separately provided to Internal Revenue Service (IRS) management by the auditors of the IRS's financial statements. The Assistant Secretary for Management (ASM) and Deputy Chief Financial Officer (DCFO) should ensure that IRS implements corrective actions to resolve the control deficiencies at IRS.</a>
2-2	<a href="#">Departmental Offices (DO) Information Technology (IT) management should ensure that system-generated logs of backups, including failures, are retained for the examination period and can be provided upon request.</a>
3-1	<a href="#">Departmental Offices (DO) management should communicate that requested documentation evidencing the design and implementation of the internal controls should be readily available for examination under remote working conditions.</a>
3-1	<a href="#">Separate reports with additional details and recommendations to address noncompliance with the federal financial management system requirements have been provided separately to Bureau of the Fiscal Service (Fiscal Service) and Internal Revenue Service (IRS) management. The Assistant Secretary for Management (ASM) and Deputy Chief Financial Officer (DCFO) should ensure that IRS and Fiscal Service develop and implement remediation plans outlining actions to be taken to resolve noncompliance with the federal financial management system requirements and the resources and responsible organizational units for such planned actions.</a>
4-1	<a href="#">Management should strengthen control procedures to ensure policies, procedures, and related control activity documentation are timely updated for continued relevance and effectiveness of key controls based on changes in legislation, policies, and agreements related to Government Sponsored Enterprises (GSE) activities.</a>
5-1	<a href="#">Bureau of the Fiscal Service (Fiscal Service) management should design additional policies and procedures around the Judgment Fund Internet Claims System (JFICS) accrual control to capture claims approved in JFICS at year-end to ensure the completeness and accuracy of the related account balances.</a>
6-1	<a href="#">To assist management in mitigating the risk of potential noncompliance with the Federal Managers Financial Integrity Act (FMFIA) if (1) results of testing were not documented or (2) were not consistently tested by the components, management should enforce guidance on how to improve A-123 documentation and implementation of internal controls. Additionally, management should perform a more detailed review of the sufficiency of the component submissions, follow up with all inconsistencies, and have documentation readily available to substantiate the conclusion that was reached.</a>
1	<a href="#">We recommend that USAID/Management/Office of Acquisition and Assistance/Cost, Audit, and Support Division determine the allowability of \$48,378 in ineligible direct questioned costs on page 39 of the audit report and recover any amount that is unallowable.</a>
1	<a href="#">We recommend that USAID/Bosnia and Herzegovina corrects the two instances of material noncompliance detailed on pages 25 and 26 of the audit report.</a>
1	<a href="#">Reinforce guidance and provide training on the need for effective identification and assessment of IT project risks, and the prompt and accurate reporting of such risks.</a>
1	<a href="#">Reinforce guidance and provide training on the need for effective identification and assessment of IT project risks, and the prompt and accurate reporting of such risks.</a>
1	<a href="#">USADF's Chief Information Security Officer document and implement scan configuration reviews to analyze, detect and remediate vulnerabilities.</a>
1	<a href="#">We recommend that USAID/Zambia determine the allowability of \$43,012 in total questioned costs (\$40,904 ineligible, \$2,108 unsupported) on pages 24 and 27 of the audit report and recover any amount that is unallowable.</a>
2	<a href="#">Establish and implement a control that requires the concurrence of security and privacy officials prior to submitting a procurement package for new technologies to the Acquisition Services Branch. [Estimated funds put to better use of \$361,533.]</a>
2	<a href="#">USADF's Chief Information Security Officer document and implement a process to verify USADF's Authorizing Officials review the authorization packages from provider organizations as a fundamental basis for determining risk and issue the respective Authorizations to Use for USADF's external systems and/or services.</a>
2	<a href="#">We recommend that USAID/Zambia verify that Development Aid From People to People corrects the four material weaknesses in internal control detailed on pages 39 to 42 and 44 to 45 of the audit report.</a>
3	<a href="#">Clarify and communicate the roles and responsibilities of SEATAB and GRC with respect to security requirements for new technologies.</a>

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3	<a href="#">USADF's Chief Information Security Officer design and implement a process, such as a periodic reconciliation of access agreements on file with a listing of new hires, to validate that all new information system users complete USADF system access agreements.</a>
3	<a href="#">We recommend that USAID/Zambia verify that Development Aid From People to People corrects the three instances of material noncompliance detailed on pages 48 to 50 of the audit report.</a>
4	<a href="#">Clarify roles and responsibilities for authorizing the use of Limited ATOs and the associated security control tailoring.</a>
4	<a href="#">We recommend that USAID/Zambia verify that Development Aid From People to People provides Society for Family Health with a copy of the finding raised in BDO's audit report for their review to (a) determine the allowability the ineligible questioned costs of \$355 identified on page 43 and recover the amounts determined to be unallowable; and (b) take any appropriate action regarding the one material weakness related to the subaward identified on page 43.</a>
5	<a href="#">Clarify the intent and expectation of the Participation Agreement between the Legal Division and ASB regarding legal reviews of procurement actions involving subscriptions.</a>
01	<a href="#">Issue guidance to medical facility staff on how the COVID-19 At-Risk Veteran Report should be used to help service providers identify high-risk veterans and educate those veterans on the need for extra precautions.</a>
1	<a href="#">Perform and document an oversight process to ensure physical inventory reviews and updates are fully documented to include the exact location of all information technology assets. (New)</a>
02	<a href="#">Ensure medical facility staff are monitoring and assisting with the service providers' implementation of the Centers for Disease Control and Prevention guidance, including updates.</a>
2	<a href="#">Specify how quickly users must apply security and operating system updates on CNCS mobile devices, and implement a process to deny access to CNCS enterprise services for mobile devices that have not been updated within the prescribed period. (New)</a>
03	<a href="#">Identify service providers that have not fully implemented the Centers for Disease Control and Prevention's six-foot social-distancing guidelines, particularly for sleeping and meal areas, and encourage them to implement alternative measures or use VA options to help mitigate space limitations.</a>
3	<a href="#">Develop and implement a process to block unauthorized applications from installing on CNCS mobile devices. (New)</a>
04	<a href="#">Monitor the availability of personal protective equipment at service providers' residences, and help develop contingency plans in the event of a prolonged pandemic or surge.</a>
4	<a href="#">Complete the process of configuring the scanning tool to account for the approved deviations for the standard baseline configurations. (New)</a>
5	<a href="#">Fully implement standard baseline configurations for all platforms in the CNCS information technology environment and establish processes to test, and monitor for compliance with established CNCS security standards. (Modified Repeat)</a>
6	<a href="#">Assess and document a plan for reinstating mandatory enforcement of multifactor authentication as recommended by the Cybersecurity and Infrastructure Security Agency to address increased risks with the large number of personnel teleworking during the pandemic. (New)</a>
7	<a href="#">Ensure CNCS system administrators validate user accounts are approved prior to granting Momentum access. (New)</a>
8	<a href="#">Ensure that accounts for users that never logged in are included in the CNCS Inactive script. (New)</a>
9	<a href="#">Ensure all personnel whose responsibilities include access to PII complete annual privacy-role based training. (New)</a>
1	<a href="#">EAC OIT should prepare an authorization package for its Microsoft Azure system that includes a security and privacy plan, security and privacy assessment report, plans of action and milestones, and an executive summary.</a>
1.1	<a href="#">Resolve the \$33,575 in questioned service and airfare expenses for which TAMU has not agreed to reimburse NSF and direct TAMU to repay or otherwise remove the sustained questioned costs from its NSF awards.</a>
1.2	<a href="#">Direct TAMU to provide documentation supporting that it has repaid or otherwise credited the \$16,864 in questioned salary, airfare, and publication costs for which it has agreed to reimburse NSF.</a>
1.3	<a href="#">Direct TAMU to strengthen its policies and procedures related to creating and retaining documentation, including introducing additional internal controls to help ensure that TAMU appropriately creates and maintains all documentation necessary to support the allowability of expenses charged to sponsored programs.</a>
1.4	<a href="#">Direct TAMU to verify that services provided under service and subaward agreements occurred during the agreement's period of performance prior to reimbursing costs.</a>
1.5	<a href="#">Direct TAMU to strengthen its administrative and management procedures and internal controls surrounding retroactive salary payments charged to sponsored projects.</a>

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1.6	<a href="#">Direct TAMU to strengthen its administrative and management procedures and internal controls surrounding the purchase of airfare and the approval of travel expense reports. Updated procedures could include: a. Conducting annual training for those individuals responsible for reviewing and approving expense reports within each department. b. Establishing clear guidance regarding the allowability of no-show expenses that do not benefit the project(s) charged. c. Establishing clear guidance regarding how employees that are combining business and personal travel should document that the combined travel did not cause the total airfare expenses to exceed the expenses that TAMU would have incurred if the employee had only performed business-related travel.</a>
1.7	<a href="#">Direct TAMU to establish clear guidance regarding the allowability of publication expenses, including the need to acknowledge NSF funding sources.</a>
2	<a href="#">EAC OIT should ensure Data Owners sign user access recertifications.</a>
2.1	<a href="#">Resolve the \$49,218 in questioned service and travel expenses for which TAMU has not agreed to reimburse NSF and direct TAMU to repay or otherwise remove the sustained questioned costs from its NSF awards.</a>
2.2	<a href="#">Direct TAMU to provide documentation supporting that it has repaid or otherwise credited the \$1,191 in questioned additional salary costs for which it has agreed to reimburse NSF.</a>
2.3	<a href="#">Direct TAMU to strengthen its policies and procedures related to creating and retaining documentation, including introducing additional internal controls to help ensure that it appropriately creates and maintains all documentation necessary to support the allowability of expenses charged to sponsored programs. Updated procedures should ensure that TAMU identifies and establishes appropriate payment terms and conditions before procuring any goods or services.</a>
2.4	<a href="#">Direct TAMU to strengthen its administrative and management procedures and internal controls surrounding the retention of documentation to support that personnel purchased airfare in compliance with Federal and NSF guidance. Updated procedures could include conducting annual training for those individuals within each department that are responsible for purchasing airfare.</a>
2.5	<a href="#">Direct TAMU to strengthen its administrative and management processes and internal controls related to establishing and documenting compensation rates for individuals who perform additional work outside the scope of their regular duties. Updated processes could include performing an annual review of TAMU employees, both staff and students, to ensure that TAMU has documented an established rate of pay for each employee that charges salary expenses to sponsored projects.</a>
3	<a href="#">EAC OIT should implement DMARC policy and HSTS security controls required by DHS Binding Operational Directive 18-01.</a>
3.1	<a href="#">Resolve the \$15,757 in questioned unallocable materials and software costs for which TAMU has not agreed to reimburse NSF and direct TAMU to repay or otherwise remove the sustained questioned costs from its NSF awards.</a>
3.2	<a href="#">Direct TAMU to provide documentation supporting that it has repaid or otherwise credited the \$4,982 in questioned publication and one-time salary payments for which it has agreed to reimburse NSF.</a>
3.3	<a href="#">Direct TAMU to strengthen its administrative and management procedures and internal controls for allocating expenses to sponsored projects. Processes could include: a. Implementing additional procedures requiring the Office of Sponsored Research Services to review and approve all non-salary expenses charged to NSF awards within 90 days of the award's expiration date. b. Requiring Principal Investigators or other designated staff to review and justify the allocation methodologies used to charge one-time salary payments, supplies for administrative personnel, and publications to sponsored projects. c. Requiring Principal Investigators or other designated staff to provide documented justifications when charging publication costs to Federal awards and requiring the Office of Sponsored Research to verify the charges were allocated in a manner consistent with the sponsors identified in the publication's funding source(s). d. Requiring the Office of Sponsored Research to verify that personnel appropriately allocated administrative costs such as salaries and supplies based on the relative benefits received.</a>
4	<a href="#">EAC OIT should reconcile its physical inventory to its inventory system report and update inventory records for separated employees to reflect the EAC operating environment accurately.</a>
4.1	<a href="#">Resolve the \$1,950 in questioned indirect costs for which TAMU has not agreed to reimburse NSF and direct TAMU to repay or otherwise remove the sustained questioned costs from its NSF award.</a>
4.2	<a href="#">Direct TAMU to provide documentation supporting that it has repaid or otherwise credited the \$13,362 of questioned indirect costs for which it has agreed to reimburse NSF.</a>
4.3	<a href="#">Direct TAMU to strengthen its administrative and management processes and internal controls for applying indirect costs to Federal awards. Processes could include: a. Requiring that personnel manually review material and supply purchases to evaluate whether TAMU should account for the items as equipment. Specifically, TAMU should consider whether the items purchased have a useful life that exceeds one year and a value that exceeds \$5,000, and/or if the items are necessary for the use of an asset that meets those criteria. b. Requiring that personnel manually review purchases from consultants and vendors whose collective billings exceed \$25,000 each to ensure that the expenses should not be considered subaward costs and that TAMU does not inappropriately apply indirect costs to subaward expenses that exceed \$25,000. c. Implementing an annual review process for costs charged to awards that include funding for tuition remission to ensure that TAMU is appropriately segregating tuition remission costs in accounts that it has excluded from its Modified Total Direct Cost base.</a>

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5	<a href="#">EAC OIT should prepare performance metrics that measure the effectiveness or efficiency of its information security program and security controls the EAC employs in support of its programs.</a>
5.1	<a href="#">Direct TAMU to provide documentation supporting that it has repaid or otherwise credited the \$659 of questioned Award Cash Management Service drawdowns for which it has agreed to reimburse NSF.</a>
5.2	<a href="#">Direct TAMU to strengthen the administrative and management internal controls and processes over its Award Cash Management Service reconciliation process. Processes could include requiring that an individual who is independent from the standard Award Cash Management Service drawdown process perform periodic reconciliations of Award Cash Management Service cash drawdowns to TAMU general ledger expenses for each active NSF award.</a>
6.1	<a href="#">Direct TAMU to strengthen its administrative and management procedures and internal controls for incurring travel costs charged to sponsored projects. Processes could include conducting annual training for individuals who charge travel expenses to sponsored projects. The training should specifically address obtaining prior written notification before approving student travel and ensuring that mileage reimbursement documentation includes both a starting and ending address or support for actual mileage driven.</a>
6.2	<a href="#">Direct TAMU to strengthen its administrative and management procedures and internal controls related to the effort certification process. Processes could include conducting annual training for individuals who certify effort reports for federally sponsored projects. The training should specifically address ensuring that the individuals approve effort within 45 days after the activity report becomes available for certification.</a>
6.3	<a href="#">Direct TAMU to strengthen its administrative and management procedures and internal controls related to procurement processes. Processes could include: a. Conducting annual training for individuals who are responsible for approving service expenses that require a sole-source justification and requisition before the vendor or consultant begins providing the services. b. Implementing a control to flag service expenses from vendors that have invoiced a cumulative total of more than \$10,000 to ensure that TAMU has executed a service agreement with each vendor before processing the payment.</a>
7.1	<a href="#">Direct TAMU to update its current award set-up practices to require that, when setting up accounts established for NSF awards, personnel ensure that the accounts apply indirect costs using the rates that were established in the Negotiated Indirect Cost Rate Agreement in effect as of the date of the NSF grant award, rather than using the rates included within the original grant budget.</a>
01	<a href="#">The Medical Center Director evaluates and determines any additional reasons for noncompliance and ensures the Quality, Safety, Value, and Innovation Council monitors implemented improvement actions.</a>
01	<a href="#">The Charlie Norwood VA Medical Center Director evaluates the effectiveness of the current algorithms for critical care unit nurses and surgical intensivists involving post-operative patients and communication with tele-intensive care unit staff during off-hours, and takes action as indicated.</a>
02	<a href="#">The Chief of Staff evaluates and determines any additional reasons for noncompliance and makes certain that all applicable deaths that occur within 24 hours of admission are peer reviewed.</a>
02	<a href="#">The Charlie Norwood VA Medical Center Director confirms the current on-call policy is evaluated and modified as appropriate to include specific telemedicine intensive care unit processes.</a>
03	<a href="#">The Medical Center Director evaluates and determines any additional reasons for noncompliance and ensures that root cause analyses include all required review elements and are properly documented in the VHA Patient Safety Information System.</a>
03	<a href="#">The Charlie Norwood VA Medical Center Director ensures development of a written plan to address responsibilities of medicine and surgery staff caring for post-operative patients in the Critical Care Unit.</a>
04	<a href="#">The Medical Center Director determines the reasons for noncompliance and ensures the Patient Safety Manager or designee provides feedback to staff who submit patient safety incidents that result in a root cause analysis.</a>
04	<a href="#">The Charlie Norwood VA Medical Center Director requires critical care unit staff receive training on patient safety reporting and review processes, and monitors compliance.</a>
05	<a href="#">The Medical Center Director evaluates and determines any additional reasons for noncompliance and makes certain that provider exit review forms are completed within seven calendar days of licensed healthcare professionals' departure from the medical center.</a>
05	<a href="#">The Charlie Norwood VA Medical Center Director ensures the coordination between the facility quality management and telemedicine intensive care unit staff on required patient care reviews, and evaluates compliance.</a>
06	<a href="#">The Medical Center Director evaluates and determines any additional reasons for noncompliance and ensures the Chief of Police conducts a physical security evaluation of the Emergency Department.</a>
06	<a href="#">The Charlie Norwood VA Medical Center Director requires that current and new critical care unit staff receive telemedicine intensive care unit initial orientation and competency training, and monitors compliance.</a>
07	<a href="#">The Assistant Director determines the reasons for noncompliance and ensures signage is in place for all areas where biohazards are present.</a>



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07	<a href="#">The Veterans Integrated Service Network 10 Telemedicine Intensive Care Unit Program Medical Director requires telemedicine intensive care unit staff training on patient safety reporting and patient care review processes, and monitors compliance.</a>
08	<a href="#">The Assistant Director determines the reasons for noncompliance and ensures that occupational exposure to hazardous materials is minimized in decontamination areas.</a>
08	<a href="#">The Veterans Integrated Service Network 10 Telemedicine Intensive Care Unit Program Medical Director ensures the telemedicine intensive care unit and facility quality management staff coordinate on required patient care reviews, and evaluates compliance.</a>
09	<a href="#">The Associate Director evaluates and determines any additional reasons for noncompliance and ensures that a safe and clean environment is maintained throughout the Athens VA Clinic.</a>
10	<a href="#">The Associate Director determines the reasons for noncompliance and ensures that the medication room and housekeeping supply closet at the Athens VA Clinic are secured at all times.</a>
11	<a href="#">The Medical Center Director evaluates and determines any additional reasons for noncompliance and ensures that personally identifiable information is protected at the Athens VA Clinic.</a>
15	<a href="#">The Associate Director for Patient Care Services evaluates and determines any additional reasons for noncompliance and makes certain that standard operating procedures align with manufacturers' instructions for use.</a>
16	<a href="#">The Associate Director for Patient Care Services evaluates and determines any additional reasons for noncompliance and makes certain that the Sterile Processing Services Chief reports the annual risk analysis results to the Veterans Integrated Service Network Sterile Processing Services Management Board.</a>
17	<a href="#">The Associate Director for Patient Care Services evaluates and determines additional reasons for noncompliance and make certain that the Sterile Processing Services staff properly store high-level disinfected endoscopes.</a>
18	<a href="#">The Associate Director for Patient Care Services evaluates and determines any additional reasons for noncompliance and ensures that all new employees complete Level 1 training within 90 days of hire.</a>
19	<a href="#">The Associate Director for Patient Care Services evaluates and determines any additional reasons for noncompliance and ensures that the Sterile Processing Services staff receive properly completed competency assessments prior to reprocessing reusable medical equipment.</a>
20	<a href="#">The Associate Director for Patient Care Services evaluates and determines any additional reasons for noncompliance and makes certain that Sterile Processing Services staff receive monthly continuing education.</a>
OIG-ML-21-05.01	<a href="#">Perform and document detailed management quality control reviews over the processing of journal vouchers.</a>
OIG-ML-21-05.02	<a href="#">Update policies, procedures, and processes over journal vouchers to ensure that they are reviewed and approved in a timely manner and that documentation supporting review and approvals is maintained."</a>
OIG-ML-21-05.03	<a href="#">Develop a detailed process for the review, monitoring and de-obligation of expired contracts.</a>
OIG-ML-21-05.04	<a href="#">Update the review and monitoring processes for deobligating expired contracts, including documenting the reason for maintaining certain obligations open passed expiration.</a>
OIG-ML-21-05.05	<a href="#">Update the review and monitoring processes over the accrual estimates to ensure they are consistently applied, and estimates are accurate.</a>
OIG-ML-21-05.06	<a href="#">Develop a process to review Payroll reports to verify accuracy and completeness.</a>
01	<a href="#">The Chief of Staff evaluates and determines any additional reasons for noncompliance and ensures that service chiefs' repriviling recommendations are based on ongoing professional practice evaluation activities and licensed independent practitioner files contain properly completed evaluation forms with supporting data.</a>
1-1	<a href="#">Alcohol and Tobacco Tax and Trade Bureau (TTB) management should evaluate the processes over post-closing entries to consider the potential for risks that may be more likely present for certain classes of transactions and impacts on related accounts and implement appropriate controls that are responsive to those risks.</a>
1.1	<a href="#">We recommend that the Acting Assistant Secretary for OFO ensures that the Department's Reconstitution Plan addresses anti-retaliation, including practices for ensuring that no adverse or retaliatory action is taken against an employee who adheres to guidelines or raises workplace safety and health concerns.</a>
1.2	<a href="#">We recommend that the Acting Assistant Secretary for OFO ensures that the Department reassesses the self-screening questions and updates the information in the Reconstitution Plan as necessary, or includes a link to relevant CDC guidance in the self-assessment section of the Department's Reconstitution Plan for employees to access and reference.</a>
02	<a href="#">The Chief of Staff evaluates and determines any additional reasons for noncompliance and makes certain that the Medical Executive Board's decision to recommend continuation of privileges is based on complete ongoing professional practice evaluation results.</a>
2-1	<a href="#">Alcohol and Tobacco Tax and Trade Bureau (TTB) management should implement periodic monitoring procedures to identify any Segregation of Duties conflicts, and if conflicts are identified, remove such access.</a>

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2-2	<a href="#">Alcohol and Tobacco Tax and Trade Bureau (TTB) management should consider opportunities to design and implement automated or other procedures to identify and prevent Segregation of Duties conflicts prior to user access provisioning.</a>
2-3	<a href="#">Alcohol and Tobacco Tax and Trade Bureau (TTB) management should perform a reconciliation between the roles stated in the Information Technology Segregation of Duties Policies and the roles assigned within the technology systems to ensure there is appropriate segregation of duties.</a>
2-4	<a href="#">Alcohol and Tobacco Tax and Trade Bureau (TTB) management should update the Information Technology Segregation of Duties Policies to document the appropriate segregation of duties between roles and responsibilities.</a>
03	<a href="#">The Director evaluates and determines any additional reasons for noncompliance and makes certain that provider exit review forms are completed within seven calendar days of licensed health care professionals' departure from the medical center.</a>
04	<a href="#">The Associate Director evaluates and determines any additional reasons for noncompliance and makes certain that staff dispose of contaminated instruments and used medications appropriately.</a>
05	<a href="#">The Associate Director evaluates and determines any additional reasons for noncompliance and ensures managers remove patient care supplies from shipping cartons and all corrugated boxes prior to putting items in clean storage areas.</a>
07	<a href="#">The Chief of Staff evaluates and determines any additional reasons for noncompliance and ensures that providers complete an aberrant behavior risk assessment that includes a history of substance abuse, mental health problems or disorders, and aberrant drug-related behaviors on all patients prior to initiating long-term opioid therapy.</a>
08	<a href="#">The Chief of Staff evaluates and determines any additional reasons for noncompliance and makes certain that providers obtain and document informed consent for patients prior to initiating long-term opioid therapy.</a>
09	<a href="#">The Chief of Staff evaluates and determines any additional reasons for noncompliance and ensures providers conduct follow-up assessments that include adherence to the plan of care and effectiveness of interventions within three months of initiating long-term opioid therapy.</a>
10	<a href="#">The Chief of Staff evaluates and determines any additional reasons for noncompliance and ensures that mental health providers collaborate with the Suicide Prevention Coordinator after unsuccessful contact attempts with patients flagged as high risk for suicide who miss mental health appointments and properly document those efforts.</a>
13	<a href="#">The Director evaluates and determines any additional reasons for noncompliance and makes certain that required members are appointed and attend Women Veterans Health Committee meetings.</a>
14	<a href="#">The Associate Director Patient Care/Nursing Service evaluates and determines the reasons for noncompliance and ensures that high-level disinfected endoscopes are stored properly.</a>
1	<a href="#">Ensure that AOC staff responsible for evaluating SOC 1® reports adequately understand the impact of controls performed by subservice organizations on AOC's financial systems and consider whether the absence of SOC 1® testing of these controls requires implementation of additional Complementary User Entity Controls (CUEC).</a>
1	<a href="#">USAID/West Bank and Gaza verify that Akko Center for Arts and Technology corrects the instance of material noncompliance detailed on page 15 of the audit report.</a>
1	<a href="#">USAID's Office of Acquisition and Assistance, Cost, Audit and Support Division verify that the Centre for International Studies and Cooperation corrects the three instances of material noncompliance detailed on pages III-1 and III-2 of the audit report.</a>
2	<a href="#">Determine whether the NFC, IPP, and subservice provider SOC 1® reports will be delivered in a timely manner and contain the following information required for an effective review and analysis.</a>
3	<a href="#">Complete an IPP/TWAI-specific risk assessment to ensure implementation of key controls relevant to the AP financial statement assertion (e.g., through complete and timely SOC 1® reports and/or internal AOC CUECs). If the AOC becomes aware that the content of IPP/TWAI-related SOC 1® reports will continue to be provided in an untimely manner or presented in redacted format, AOC management should implement, through its risk assessment, a process to separately identify and assess mitigating and compensating controls to its environment. Additionally, for known control deficiencies at the service and key subservice providers, the AOC should identify compensating control(s) to mitigate the risks within the AOC control environment.</a>
4	<a href="#">Complete an NFC-specific risk assessment to ensure implementation of key controls relevant to the Payroll financial statement assertion (e.g., through complete and timely SOC 1® reports and/or internal AOC CUECs). If the AOC becomes aware that the content of NFC-related SOC 1® reports will continue to be provided in an untimely manner, AOC management should implement, through its risk assessment, a process to separately identify and assess mitigating and compensating controls to its environment. Additionally, for known control deficiencies at the service and key subservice providers, the AOC should identify compensating control(s) to mitigate the risks within the AOC control environment.</a>
5	<a href="#">Update AOC patching guidance by setting specific timelines for implementation related to high-risk patches.</a>
6	<a href="#">Prioritize application of specific patches based on the security impacts, versus the functional impacts of the patch application.</a>



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7	<a href="#">Implement critical security patches within prescribed timelines, remediate vulnerabilities through configuring the software (e.g., turning off or limiting access to ports or services), or obtain and document the open vulnerabilities in a Plan of Action and Milestones.</a>
1	<a href="#">Establish and implement documented procedures that ensure reported in-kind contribution costs are recorded and supported in accordance with Federal award requirements.</a>
1	<a href="#">USAID/Management/Office of Acquisition and Assistance/Cost, Audit and Support Division determine the allowability of \$1,002,792 in questioned direct costs (\$109,921 ineligible, \$892,871 unsupported) on pages 4, and 43 through 55 of the audit report and recover any amount that is unallowable.</a>
2	<a href="#">Provide any additional documentation to the Arts Endowment for \$2,012 in questioned unsupported costs reported for the 2017 award.</a>
3	<a href="#">Establish and implement documented procedures that ensure cash payments are not included in the values of in-kind contribution costs.</a>
4	<a href="#">Establish and implement documented procedures that ensure costs reported on award FFRs are accurate.</a>
5	<a href="#">Establish and implement documented procedures that ensure reported costs are adequately supported.</a>
6	<a href="#">Establish and implement a documented travel policy that meets Federal travel requirements.</a>
7	<a href="#">Provide any additional documentation to the Arts Endowment for \$825 in questioned unsupported costs reported for the 2017 award.</a>
8	<a href="#">Establish and implement documented reporting procedures that ensure unallowable costs are excluded from award FFRs.</a>
9	<a href="#">Establish and implement documented policy and procedures that ensure those responsible for managing Federal awards are trained in Federal award requirements.</a>
10	<a href="#">We recommend that the Arts Endowment review any additional documentation provided by the Collaborative for \$2,012 in unsupported in-kind contribution costs for the 2017 award and determine allowability.</a>
11	<a href="#">We recommend that the Arts Endowment disallow \$1,099 in questioned in-kind contribution costs for the 2017 award and \$2,208 in questioned in-kind contribution costs for the 2018 award.</a>
12	<a href="#">We recommend that the Arts Endowment disallow \$3,006 in duplicate costs - \$2,390 for the 2017 award, and \$616 for the 2018 award</a>
13	<a href="#">We recommend that the Arts Endowment review any additional documentation provided by the Collaborative for the \$825 in questioned costs for the 2017 award and determine allowability.</a>
14	<a href="#">We recommend that the Arts Endowment disallow \$800 in unrelated activity costs for the 2018 award.</a>
15	<a href="#">We recommend that the Arts Endowment keep the Collaborative on the cost reimbursement method of funding until the Collaborative is able to establish a financial management system that ensures compliance with award requirements.</a>
1	<a href="#">USAID's Acting Deputy Administrator develop and codify implementation guidance that addresses gaps for developing and managing private sector engagement activities in a directory or other medium that captures all private sector engagement-related material and requirements.</a>
01	<a href="#">Determine the actions needed to ensure staff understand evidence-gathering and verification of stressor requirements for posttraumatic stress disorder claims, and monitor the results to ensure effectiveness once those actions are implemented.</a>
1-1	<a href="#">Office of D.C. Pensions (ODCP) management should redesign its control activities related to the review of new financial statement disclosures to develop a checklist to supplement any Departmental guidance on new requirements and specifically for Note 7, to document management's assessment as to the appropriateness of the reconciling items and presentation within the respective categories as prescribed by Statement of Federal Financial Accounting Standard 53, Budget and Accrual Reconciliation (SFFAS 53), based on posting logic within the general ledger and the nature of ODCP's operations.</a>
1-1	<a href="#">Office of D.C. Pensions (ODCP) management should fully develop existing policies and procedures to document a process for reviewing, investigating, and resolving unusual or suspicious activity identified during the audit log review, as well as maintaining evidence of such review, investigation and resolution.</a>
1-2	<a href="#">Office of D.C. Pensions management should reinforce policies and procedures, through internal communication or training for control operators, regarding their assigned responsibilities, or that management realign responsibilities.</a>
2	<a href="#">USAID's Acting Deputy Administrator develop a workforce plan for dedicated private sector engagement staff with appropriate competencies across the Agency, including a team established in the Bureau for Development, Democracy, and Innovation, that has adequate resources, such as staffing and leadership, to support the Agency's implementation of the private sector engagement policy.</a>
02	<a href="#">Assess whether reorganizing or amending material in the Veterans Benefits Administration's Manual M21-1, Adjudication Procedures Manual, related to the development of claims involving entitlement to service connection for posttraumatic stress disorder is needed for accurate processing.</a>

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3	<a href="#">USAID's Acting Deputy Administrator incorporate into USAID's Automated Directives System guidance on the process and responsibilities for coordinating development activities with the U.S. International Development Finance Corporation.</a>
4	<a href="#">USAID's Acting Deputy Administrator develop a plan on how to best capture and distribute the worldwide knowledge associated with private sector engagement approaches so missions and staff can better access and share information with each other to learn and adapt and achieve optimal development results associated with private sector engagement.</a>
5	<a href="#">USAID's Acting Deputy Administrator implement a process and timeline for assessing the reliability and accuracy of private sector partnerships data from prior fiscal years. Elements to consider for the assessment could include: (1) the usefulness and reliability of data that is aggregated for private sector engagement results; (2) conducting a review of mission data submitted as appropriate; and (3) determining whether to communicate information externally, taking into consideration the completeness and accuracy of data.</a>
6	<a href="#">USAID's Acting Deputy Administrator develop a plan for a whole-of-Agency process for collecting, analyzing, and disseminating private sector engagement data that results in the ability to actively manage private sector engagement and inform timely decision making. Elements to consider for this improved data collection process could include data and information related to: (1) programmatic private sector engagement efforts, (2) capacity of missions and staff to engage the private sector, and (3) private sector relationship management.</a>
7	<a href="#">USAID's Acting Deputy Administrator clearly document in guidance to missions and bureaus an Agency approach to identifying and implementing consistent, useful metrics that further the Agency's goals for private sector engagement.</a>
D-2021-0031-DEV0SO-0001-0001	<a href="#">The DoD OIG recommended that the Defense Information Systems Agency Inspector General update the Audit Handbook to include policies and procedures that address the following three areas: a. Consulting and documenting difficult or contentious issues that arise among audit team members during the engagement and the parties' understanding of the resulting conclusions reached and implemented. b. Providing a summary of any management comments received only in oral form to responsible officials and including a summary of the comments in the report. c. Stating in the report that the audited entity did not provide comments if the audited entity refuses to provide comments or is unable to provide comments within a reasonable period of time.</a>
D-2021-0031-DEV0SO-0002-0001	<a href="#">The DoD OIG recommended that the Defense Information Systems Agency Inspector General issue a memorandum to the audit staff to emphasize that auditors must explain the scope of work performed in the audit report, including the relationship between items reported on and the items sampled, in accordance with the 2018 revision of Government Auditing Standard 9.12, 9.13, and 9.14.</a>
D-2021-0031-DEV0SO-0003-0001	<a href="#">The DoD OIG recommended that the Defense Information Systems Agency Inspector General create a control, such as a checklist, for terminated audits. The control should include a step to verify that documentation to explain the reason for the termination is included in the project file within the same period of time as the decision to terminate the audit.</a>
1	<a href="#">Update its SOP and provide necessary training related to the review of obligations recorded at year-end.</a>
1	<a href="#">USDA REE needs to identify and implement a standard mechanism across all REE agencies to enhance both USDA's and the public's ability to identify REE agencies' publications from USDA-funded research by subject areas.</a>
1	<a href="#">Perform a risk assessment to identify critical data inputs and risk points within the indemnities estimate model, identify areas in the model execution process that can be prone to manual error, and design procedures to evaluate the completeness and accuracy of critical data inputs and respond to the risk of errors within the model execution process.</a>
1	<a href="#">Issue a Notice of Proposed Rulemaking and a final rule, if found to be in the public interest, that address operations using supplemental passenger restraint systems.</a>
1-1	<a href="#">United States Mint (Mint) management should re-enforce requirements to control performers to ensure that new or modified user accounts are approved prior to being enabled and that documentation supporting the approval is retained.</a>
2	<a href="#">Continue the design and implementation of effective processes, procedures, and controls to accurately identify those ARC/PLC contracts that are approved at fiscal year-end within CCC's financial systems in order to only obligate activities related to approved contracts.</a>
2	<a href="#">Review, update and document policies, procedures, and controls (including reviewing official roles and responsibilities) to review any model program or data preparation query changes to validate the appropriateness of the changes.</a>
2	<a href="#">Require all supplemental passenger restraint system applications to be reviewed using a standardized evaluation checklist that defines which information must be included on the request form for authorization.</a>
2-1	<a href="#">United States Mint (Mint) management should enforce termination and transfer procedures to remove system access of terminated or transferred employees and contractors in a timely manner from the network and applications managed by the Mint or by its service providers.</a>
3	<a href="#">Design a review checklist to include a secondary review or validation to ensure completeness and accuracy of files used in the model execution process.</a>
3	<a href="#">Define minimum certification standards that meet aviation-specific load factors for supplemental passenger restraint systems.</a>

3-1	<a href="#">United States Mint (Mint) management should implement and enforce procedures, that include a timeframe requirement, for notifying service providers, such as the Administrative Resource Center, of terminated or transferred Mint employees and contractors, so that their access can be removed from applications hosted or managed by the service organizations in a timely manner.</a>
4	<a href="#">Implement effective processes, procedures, and controls over the ARC/PLC year-end accrual to ensure the completeness and accuracy of the underlying data.</a>
4	<a href="#">Perform and document a formal assessment on the reasonableness and appropriateness of the critical inputs for its insurance loss estimates.</a>
4	<a href="#">Revise the supplemental passenger restraint system authorization procedures so applications are routed through local oversight offices to notify inspectors which operators are requesting and subsequently authorized for supplemental restraint use.</a>
5	<a href="#">Enhance documentation related to the methods, inputs and assumptions used in its insurance loss estimates, including their relevance and reliability for financial reporting objectives. Periodically, evaluate and formally document its evaluation of the continued appropriateness of critical methods, inputs and assumptions that support the accounting estimates.</a>
5	<a href="#">Develop and incorporate supplemental passenger restraint inspection criteria—such as frequency of inspections, review of harness authorization documentation, and maintenance of harnesses into inspector guidance for both Part 135 and Part 91 surveillance.</a>
6	<a href="#">Create and maintain process documentation supporting the process and assumptions used for the Dairy Revenue Protection Program estimate and periodically, evaluate and document the appropriateness of the critical methods, inputs, and assumptions used.</a>
1	<a href="#">USAID/West Bank and Gaza Determine the allowability of \$27,942 in questioned unsupported costs, (\$23,534 pertaining to the federal program funds and 4,408 pertaining to the cost share contribution), as detailed on pages 15, 16, and 21 of the audit report and recover any amount that is unallowable</a>
1	<a href="#">Millennium Challenge Corporation verify that Millennium Challenge Coordinating Unit Sierra Leone corrects the four material instances of noncompliance detailed on pages 23 to 28 of the final audit report</a>
1	<a href="#">USAID's Office of Acquisition and Assistance Cost, Audit and Support Division to verify that People In Need (PIN) corrects the two material instances noncompliance detailed on pages 26 through 28 of the audit report.</a>
21-01, 1	<a href="#">We recommend that the Bureau of the Actuary and Research use the Railroad Retirement Board's actual rate of return on combined assets for adjustment period calculations rather than the estimated Thrift Savings Plan rates of return, as the secondary default where the actuarial contractor's recommended assumed rate of return will not be used.</a>
21-01, 2	<a href="#">We recommend that the Office of Programs acquire additional staffing and resources for its quality assurance reviews to ensure timely completion of its compliance determinations during each fiscal year, in accordance with financial statement audit requirements.</a>
1	<a href="#">IAF's Chief Information Officer Develop and implement policies and procedures related to Plan of Action and Milestones to ensure all identified security weaknesses are tracked, prioritized, and remediated in a timely manner, including a process to evaluate the adequacy of justifications to extend estimated completion dates and determine the dependencies and completion of milestones that affect the estimated due dates to ensure that they are met.</a>
2	<a href="#">IAF's Chief Information Officer create a monitoring plan to review and update policies and procedures in accordance with the timeliness requirements established in agency policies.</a>
1	<a href="#">OIG recommends that the Bureau of Diplomatic Security (a) evaluate the Post Security Program Review process, including the staffing structure (Foreign Service versus Civil Service) and levels (how many positions are needed to conduct Post Security Program Reviews in a timely manner) and (b) identify recommendations, as appropriate, for meeting required timeframes and the intent of the program.</a>
2	<a href="#">OIG recommends that the Bureau of Diplomatic Security develop and execute a corrective action plan that implements the recommendations of its evaluation (Recommendation 1).</a>
1	<a href="#">We recommend that DOT coordinate with the impacted OAs to develop a corrective action plan to resolve and close the findings identified in this report.</a>
1.1	<a href="#">We recommend that the official Delegated the Duties of Assistant Secretary for Special Education and Rehabilitative Services require PA Education to develop a method to ensure that LEAs have written procedures that describe their processes for ensuring that they follow IDEA requirements for developing IEPs and delivering IEP services.</a>
2	<a href="#">We recommend that DOT determine the allowability of the questioned transactions and recover \$25,838, if applicable.</a>
3.1	<a href="#">We recommend that the official Delegated the Duties of Assistant Secretary for Special Education and Rehabilitative Services require PA Education ensure that Commonwealth develop written procedures that detail how it developed IEPs and documented delivery of services described in the IEP for students with disabilities.</a>

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1	<a href="#">OIG recommends that the Bureau of Diplomatic Security revise Post Security Program Review policies and standard operating procedures to include how the new application within the "RSO Tools" portal has been employed to track regional security officer compliance responses.</a>
1	<a href="#">Incorporate procedures to verify the accuracy and reasonableness of the loan status, principal, interest, and any fees of loans before approving subsidy payments.</a>
01	<a href="#">The Under Secretary for Health has oversight controls developed and implemented to monitor all facilities' patient care requests that are identified as "unable to schedule" to ensure patients across the Veterans Health Administration are scheduled in a timely manner.</a>
1	<a href="#">We recommend the Regional Administrator, Federal Emergency Management Agency, Region II disallow unsupported salaries and fringe benefits, administrative overhead costs, and other than personnel services costs of \$8,701,371.</a>
1	<a href="#">That the grantee establish a process and develop written procedures to ensure that performance data submitted meets ARC guidance and accurately represents actual grant results.</a>
2	<a href="#">OIG recommends that the Bureau of Diplomatic Security update its Post Security Program Review policies and standard operating procedures to clarify requirements for following up on overdue responses from posts related to security deficiencies identified. The update should, at a minimum, include a process for notifying higher level post officials when responses are overdue, a process for tracking when responses are due, and a set schedule (with established intervals and milestones) for following up with posts.</a>
2	<a href="#">Establish post-payment audit procedures, using a risk-based approach, to verify the accuracy and completeness of all subsidy payments to lenders and include reviews of payments made to loans that changed from liquidation status to regular servicing status, and remedy improper payments in accordance with the Payment Integrity Act of 2019.</a>
02	<a href="#">The Under Secretary for Health ensures standard operating procedures are being implemented so that facility employees routinely review and act on patient care requests identified as "unable to schedule" in the consult toolbox.</a>
2	<a href="#">We recommend the Regional Administrator, Federal Emergency Management Agency, Region II ensure the remaining balance of \$25,007,989 claimed for salaries and fringe benefits costs comply with Federal regulations and Federal Emergency Management Agency guidelines.</a>
2	<a href="#">The Wise County IDA should contact the two vendors that received payments related to our questioned costs and obtain the support for the invoiced amounts.</a>
3	<a href="#">OIG recommends that the Bureau of Diplomatic Security update its Post Security Program Review policies and standard operating procedures to require regional security officers provide detailed, documented evidence that demonstrates corrective actions have been taken to remediate identified Post Security Program Review deficiencies and that those recommendations warrant closure.</a>
03	<a href="#">The Under Secretary for Health makes certain that facility leaders clearly define and oversee procedures on routinely reviewing, monitoring, and addressing transfer entries on the Light Electronic Administrative Framework.</a>
3	<a href="#">We recommend the Regional Administrator, Federal Emergency Management Agency, Region II disallow \$1,645,765 in ineligible other than personnel services costs that did not comply with Federal regulations and Federal Emergency Management Agency requirements.</a>
3	<a href="#">If sufficient support cannot be obtained, the Wise County IDA should refund to ARC the amounts that it is unable to adequately support.</a>
4	<a href="#">We recommend the Regional Administrator, Federal Emergency Management Agency, Region II disallow \$1,831,834 in duplicate administrative overhead rate charges.</a>
4	<a href="#">Develop and implement policies and procedures to guide its employees with the accounting and financial controls of grant funds, and the compliance with Federal requirements.</a>
5	<a href="#">We recommend the Regional Administrator, Federal Emergency Management Agency, Region II closely monitor the Department of Homeland Security Emergency Services, New York to ensure it maintains an accounting system that adequately identifies the source and application of funds with support by source documentation (44 C.F.R. 13.20(b)(2)(6)).</a>
5	<a href="#">Assign someone the duties of accounting for project funds and costs, to include: the allocation of costs to funding sources, the proper review of invoices, obtaining full support for invoiced amounts, verifying that the equipment and services are received and maintaining budgetary and expense accounts for ARC grants and other funding sources.</a>
6	<a href="#">We recommend the Federal Emergency Management Agency Administrator review and revise the Disaster Case Management Program Guide grantee monitoring requirements as required to ensure compliance with Federal regulations to manage the day-to-day operations of grant program activities (44 C.F.R. 13.40(a)).</a>
6	<a href="#">The Wise County IDA should assign the duties and responsibilities of Project Management to an inhouse Project Director. If the Project Director needs specialized assistance in the area of drones and their capabilities, coordinate with ARC to procure the needed assistance.</a>

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7	<p>The Wise County IDA should work with MECC to determine how it can provide information on the students that have successfully completed its drone coursework and what success they have had in using their knowledge of drones to obtain work in that field. Based on what MECC can provide, the Wise County IDA should propose to the ARC a revision of the third performance measure regarding the number of students/workers improved to align it with what data MECC can provide regarding the success of its drone students.</p>
1	<p>USAID/LAC Bureau develop and implement a bureau-level plan that sets the Agency's priorities and provides a framework for achieving the security goals of the Central America Strategy.</p>
1-1	<p>This recommendation is Sensitive But Unclassified. To obtain further information, please contact the OIG Office of Counsel at <a href="mailto:OIGCounsel@oig.treas.gov">OIGCounsel@oig.treas.gov</a>, (202) 927-0650, or by mail at Office of Treasury Inspector General, 1500 Pennsylvania Avenue, Washington DC 20220.</p>
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2	<p>USAID/LAC Bureau develop and implement a training plan that helps USAID/EI Salvador develop staff capacity to design and manage crime and violence prevention activities.</p>
2-1	<p>This recommendation is Sensitive But Unclassified. To obtain further information, please contact the OIG Office of Counsel at <a href="mailto:OIGCounsel@oig.treas.gov">OIGCounsel@oig.treas.gov</a>, (202) 927-0650, or by mail at Office of Treasury Inspector General, 1500 Pennsylvania Avenue, Washington DC 20220.</p>
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4-5	<a href="#">This recommendation is Sensitive But Unclassified. To obtain further information, please contact the OIG Office of Counsel at OIGCounsel@oig.treas.gov, (202) 927-0650, or by mail at Office of Treasury Inspector General, 1500 Pennsylvania Avenue, Washington DC 20220.</a>
1	<a href="#">We recommend the Transportation Security Administration Administrator, establish and ensure a centralized Quiet Skies oversight program to monitor and ensure the program is operationally effective and using the information to protect travelers from emerging threats. This oversight should include: • development and codification of policies and procedures, • development of performance measures, and • establishment of goals for all program offices involved in the program.</a>
2	<a href="#">We recommend that, after ensuring operational effectiveness, the Transportation Security Administration Assistant Administrator, Intelligence and Analysis, in coordination with other TSA offices: a. Mandate that quarterly Quiet Skies oversight meetings with Department of Homeland Security are formally and consistently documented by, at a minimum, meeting minutes, records of key decisions made, and lists of meeting attendees. b. Establish a formal quality assurance process and capability that TSA can use for compliance and performance checks to validate individuals identified by Quiet Skies rules have been designated by the Secure Flight system as Quiet Skies passengers and receive enhanced screening at checkpoints. c. and passengers are cleared after [REDACTED] outlined in the Implementation Plan and as approved by the Department of Homeland Security.</a>
01	<a href="#">The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility-level senior leaders, ensures that summaries of the peer review committees' work are reviewed quarterly by medical executive committees.</a>
1	<a href="#">We recommend that USAID/Tanzania determine the allowability of \$38,038_x000D_ in ineligible questioned costs on pages 8 to 11 of the audit report and_x000D_ recover any amount that is unallowable.</a>
1	<a href="#">We recommend that USAID/Uganda verify that Transcultural Psychosocial_x000D_ Organisation corrects the two instances of material noncompliance detailed on pages 56 to 59 of the audit report.</a>
1.1	<a href="#">We recommend that FSA's Chief Operating Officer require San Antonio to allocate sufficient personnel with appropriate internal control, information management, and Federal education compliance knowledge to timely design and implement the internal controls described in Recommendation 1.2.</a>
1.2	<a href="#">We recommend that FSA's Chief Operating Officer require San Antonio to define objectives specific to reporting complete and accurate Clery Act crime statistics in accordance with the requirements of the Clery Act and the standards of effective internal control, identify risks to meeting those objectives, and design and implement internal controls to mitigate those risks and address the control weaknesses included in this finding.</a>
1.3	<a href="#">We recommend that FSA's Chief Operating Officer require San Antonio to establish written policies and procedures covering all significant aspects of the internal controls described in Recommendation 1.2 and at a sufficient level of detail to ensure the performance of related activities, including the continuity of operations, personnel, and records specific to reporting complete and accurate Clery Act crime statistics.</a>
1.4	<a href="#">We recommend that FSA's Chief Operating Officer require San Antonio to review school records for calendar years 2015-2017 to identify all incidents of reportable Clery Act crimes that should be included in San Antonio's Clery Act crime statistics. Amend the reported crime statistics to correct any errors in the reported Clery Act crime statistics. Corrections should include, but are not limited to, the specific reporting errors identified in this report.</a>
1.5	<a href="#">We recommend that FSA's Chief Operating Officer require San Antonio to determine if FSA should take action against San Antonio, including fine action under 34 C.F.R. Part 668 Subpart G, for the Clery Act violations identified in this report.</a>
02	<a href="#">The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures that all applicable deaths within 24 hours of admission are peer reviewed.</a>
03	<a href="#">The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures that cardiopulmonary resuscitation committees review each resuscitative episode under the facilities' responsibility and include required elements in reviews.</a>



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04	<a href="#">The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures focused professional practice evaluation criteria are defined in advance.</a>
05	<a href="#">The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures service chiefs include the minimum specialty criteria for focused professional practice evaluations of gastroenterology, pathology, nuclear medicine, and radiation oncology practitioners.</a>
06	<a href="#">The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures executive committees of the medical staff document the decision to recommend continuing licensed independent practitioners' privileges based on ongoing professional practice evaluation results.</a>
07	<a href="#">The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures that service chiefs' privileging determinations are based, in part, on ongoing professional practice evaluation activities.</a>
08	<a href="#">The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures that ongoing professional practice evaluations use assessments by providers with similar training and privileges.</a>
09	<a href="#">The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures facility clinical managers clearly define and share in advance the expectations, outcomes, and time frames for focused professional practice evaluations for cause with licensed independent practitioners.</a>
10	<a href="#">The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures that inventories of resources and assets that may be needed during an emergency are documented and reviewed annually.</a>
11	<a href="#">The Under Secretary for Health, in conjunction with Veterans Integrated Service Network directors and facility senior leaders, ensures that monthly and quarterly controlled substances inspection reports are reviewed at least quarterly by the facility committees responsible for quality oversight.</a>

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