



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



# SEMIANNUAL REPORT TO CONGRESS

For the Period Ending  
September 30, 2022



# OIG CONTACT INFORMATION



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# SEMIANNUAL REPORT TO CONGRESS APRIL 1, 2022–SEPTEMBER 30, 2022

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### Our Mission and Values

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

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

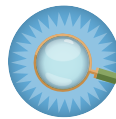
Our core values define the OIG's overall approach by guiding employee behavior and decisions at all levels. By adhering to these values—integrity, objectivity, and impact—we provide effective oversight that improves the DOI.

#### INTEGRITY



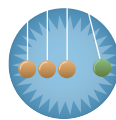
We demonstrate our integrity by acting with honesty and professionalism. We treat people with dignity and respect.

#### OBJECTIVITY



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

#### IMPACT



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





## SEMIANNUAL REPORT TO CONGRESS APRIL 1, 2022–SEPTEMBER 30, 2022

### Message from the Inspector General

I am pleased to submit this semiannual report detailing our oversight of the U.S. Department of the Interior (DOI) between April 1, 2022, and September 30, 2022. As described below, our work over this reporting period addressed some of the most important programs and operations in the DOI, and the breadth of our own work is commensurate with the DOI's expansive portfolio. I have included a few examples below.

At the outset, I am proud that our office recently received three Awards for Excellence from the Council of the Inspectors General on Integrity and Efficiency for our oversight work. These awards, which honor superlative work from the entire Federal IG community, recognized our team in three different disciplines—namely, audits, inspections, and investigations—and reflect the high-quality oversight that our entire office is conducting.

Our work also received recognition in other contexts. In July, the House Natural Resources Committee held a hearing highlighting our report, [\*The Bureau of Land Management Did Not Review the Federal Exclusions List Before Issuing Federal Mineral Leases\*](#), and the work of our Administrative Remedies Division. In this report, we concluded that the Bureau of Land Management's (BLM's) leasing staff did not check the SAM.gov Federal exclusions list, which identifies entities precluded from doing business with the U.S. Government, before issuing Federal mineral leases. Both Federal regulations and DOI policy require the BLM to do so. In addition, we found the BLM did not have internal policies or procedures in place to determine if a lessee was excluded from doing business with the Federal Government. These deficiencies increased the risk that the BLM may enter into business relationships with non-responsible entities, which in turn increases the risk of fraud, waste, and abuse of taxpayer dollars and Federal resources. We made



four recommendations to the BLM to help it comply with Federal regulations and reduce the risk of issuing Federal mineral leases to entities that are suspended or debarred. The BLM concurred with our recommendations and responded that it is taking action to implement them. In particular, since we issued our report, the BLM has adopted new procedures and guidance requiring review of the exclusions list before issuing mineral leases and accelerated its initial proposal for implementation of these changes. Moreover, our report led the DOI to examine this issue more generally across all of its Bureaus and Offices so the same mistakes are not repeated agency-wide. This project was, in short, an example of effective Government oversight.

Other work promoted integrity and compliance with ethical standards, and we examined conduct by a wide variety of agency personnel. We completed five investigations of alleged ethical misconduct by senior officials, including an investigation into a former Secretary and Chief of Staff regarding the DOI's decision with respect to two Indian Tribes' plans to jointly construct and operate a casino in Connecticut. Our investigation determined that both officials made statements to OIG investigators with the overall intent to mislead them, thereby presenting an inaccurate version of the circumstances in which the DOI made key decisions. As a result, we concluded that neither official complied with their duty of candor. In addition, we completed other investigations into allegations of misuse of position or Government equipment, embezzlement and theft, and time and attendance fraud.

We continued to focus on energy management and the DOI's responsibility for offshore oil facilities and collecting Federal royalty revenues. For example, we reviewed the extent to which the Bureau of Safety and Environmental Enforcement (BSEE) implemented the eight recommendations we made in our 2018 evaluation



## SEMIANNUAL REPORT TO CONGRESS APRIL 1, 2022–SEPTEMBER 30, 2022

report, [\*BSEE Has Opportunities To Help Industry Improve Oil Spill Preparedness\*](#). We found BSEE made significant progress, implementing six of our recommendations, including addressing outdated regulations and pursuing regulatory revisions and updating agreements with State agencies. However, we also concluded that BSEE has not formalized spill notification procedures for each of its regions and that its methods for equipment verification coordination with State offices lacked consistency. In addition, we issued a management advisory after substantiating allegations that an energy company regularly exceeded venting and flaring limits at multiple offshore production facilities in the Gulf of Mexico. We found that BSEE's annual inspections did not identify information that should have triggered additional scrutiny of the energy company's venting and flaring reporting. As a result, we recommended that BSEE revise its annual facility inspection procedures to detect potentially suspicious and excessive venting and flaring reporting and avoid the loss of Federal royalty revenues.

Our work this period also examined public safety issues and the DOI's law enforcement operations. For example, our inspection of the DOI's 2017 interim policy for body cameras found that the DOI had not issued a final policy, even though its bureaus have been using body cameras since at least 2016, and that bureaus have operated under policies that are not consistent with the minimum standards established in the interim policy. We recommended the DOI improve oversight and management of body camera programs, and, on October 3, 2022, the DOI publicly announced its final body camera policy. In addition, our Special Investigations and Reviews unit issued a review of the U.S. Park Police's (USPP's) communications recording system used for operations in the Washington, DC Metropolitan Area (WMA) after the USPP discovered it had not recorded radio communications during an operation to clear Lafayette Park in Washington, DC, on June 1, 2020. Despite requirements to record all radio and phone communications to help support public safety and law enforcement needs, the USPP failed to record some of its radio communications beginning in 2018, and it did not have policies or procedures ensuring that it monitored its recorder.

We also issued reports addressing financial management, primarily through audits or evaluations of contracts and grants. For example, we issued two reports related to pandemic spending that found that two Tribes did not appropriately account for CARES Act funds, resulting in more than \$400,000 in questioned costs. In addition, our audits of nine State agencies receiving Wildlife and Sport Fish Restoration Program grants questioned more than \$2.8 million and identified a variety of issues, including, for example, inappropriate diversion of license revenue, conflicts of interest, inadequate subaward monitoring, and weak equipment management. Finally, our audit of the Morris K. Udall and Stewart L. Udall Foundation, an independent Federal agency, identified that the Foundation needs to strengthen its controls to effectively manage its John S. McCain III National Center for Environmental Conflict Resolution. As a result of improper payments and inaccurate and unallowable costs, we questioned \$401,836.

Looking forward, our work plan for the upcoming year sets the stage for us to focus again on high-risk, high-impact areas where we have the opportunity to make a genuine difference in DOI operations. I also expect that we will increase our work addressing infrastructure issues, building on our first flash report (which addressed orphaned wells) that we issued during this reporting period, and we anticipate that we will begin oversight connected with the mandates of the Inflation Reduction Act, which was enacted in August 2022.

It has been the highlight of my career to lead this office for the past 3 years and to work with such a talented and dedicated team of oversight professionals. I am looking forward to continuing to help the agency improve its programs and practices by identifying fraud, waste, mismanagement, and inefficiencies.

Mark Lee Greenblatt  
Inspector General





# ETHICS, COMPLIANCE, AND GENERAL MISCONDUCT



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## **FORMER SECRETARY AND CHIEF OF STAFF DID NOT COMPLY WITH THEIR DUTY OF CANDOR (18–0480)**

**W**e investigated actions related to a DOI decision with respect to two Indian Tribes' plans to jointly construct and operate a casino in Connecticut. During the investigation, Secretary of the Interior Ryan Zinke and the DOI Chief of Staff (COS) made statements to DOI OIG investigators regarding their involvement in that decision. Although we ultimately did not focus on the DOI's underlying decision, in part due to litigation between the Tribes and the DOI that was ongoing during our investigation and has since been resolved, we found that Secretary Zinke and the COS made statements to OIG investigators with the overall intent to mislead them.

We found that both Secretary Zinke and the COS made statements that presented an inaccurate version of the circumstances in which the DOI made key decisions. As a result, we concluded that Secretary Zinke and the COS did not comply with their duty of candor when questioned about their respective involvement in the DOI's decision.

We referred our findings to the U.S. Department of Justice (DOJ) in 2018. The DOJ declined prosecution in this matter in the summer of 2021. We provided this report to the Secretary of the Interior.



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### **FORMER SECRETARY'S ALLEGED LOBBYING DISCLOSURE ACT VIOLATION BEFORE JOINING THE DOI AS DEPUTY SECRETARY (20-0393)**

**W**e investigated allegations that former DOI Secretary David Bernhardt violated the Lobbying Disclosure Act of 1995 (LDA) before joining the DOI as Deputy Secretary in 2017. To meet the definition of a “lobbyist” under the LDA, an individual must satisfy three elements—namely, that (1) he or she is employed or retained by a client for compensation for services, (2) the services provided must include more than one “lobbying contact” with a

covered U.S. Government official, and (3) at least 20 percent of the individual’s time over a 3-month period must involve “lobbying activities” for the client.

Before his appointment as DOI Deputy Secretary in August 2017, Mr. Bernhardt was a shareholder at a law firm (the Law Firm). As part of his practice at the Law Firm, Mr. Bernhardt represented a Water District (WD) in litigation and in lobbying Congress and the Federal Government on various water issues. Mr. Bernhardt was registered and acted as a lobbyist for the WD until he deregistered on November 18, 2016.



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The evidence established that, following his deregistration as a lobbyist for the WD, Mr. Bernhardt continued to advise WD officials on their interactions with the legislative branch. The evidence also suggested that he joined at least one conference call with congressional staff and expressed his availability to participate in other interactions. Based on the evidence we obtained, we concluded that the conduct we identified, standing alone, did not show that Mr. Bernhardt acted as a lobbyist within the meaning of the statute after deregistration.

We note, however, that, due to limits on our ability to interview witnesses who were not or who were no longer DOI employees, we could not obtain sufficient evidence to determine whether Mr. Bernhardt engaged in more than one “lobbying contact” as that term is defined by the LDA. Accordingly, we could not draw conclusions as to whether he complied with the LDA. We similarly could not meaningfully assess allegations relating to statements that Mr. Bernhardt made to Congress in the context of his nomination as Deputy Secretary.

During our investigation, we consulted with the DOJ in accordance with governing rules and policies. We provided this report to the Secretary of the Interior.

### **BUREAU OF LAND MANAGEMENT OFFICIAL DID NOT COMPLY WITH THE FEDERAL ETHICS PLEDGE (21-0728)**

**W**e investigated an allegation that a Bureau of Land Management (BLM) official did not comply with ethics obligations by attending a meeting in an official capacity with a former employer. We also investigated allegations that the BLM official worked on public land orders (PLOs) and assisted with litigation against the BLM that involved the BLM official’s former employers.

We determined that the BLM official did not comply with paragraph 2 of the Ethics Pledge by participating in a meeting with a former

employer within 2 years of the date of the BLM official’s appointment. We acknowledge that the Departmental Ethics Office (DEO) did not identify that employer as one of the BLM official’s former employers for purposes of the Ethics Pledge under the interim ethics guidance it issued (and this contributed to the violation); we further recognize that the BLM official disclosed the meeting with the former employer to the DEO after receiving updated ethics guidance correctly identifying that employer as a former employer for purposes of the Ethics Pledge. After receiving the updated guidance, the BLM official did not have any other meetings with former employers that violated the Ethics Pledge.



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We determined that the BLM official did not violate the Ethics Pledge by participating in the PLOs or the BLM lawsuits. Further, we did not find evidence that the BLM official violated the relevant ethics regulation concerning the appearance of impartiality by participating in



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the PLOs. Finally, we found that the BLM official did not violate that same ethics regulation by participating in the BLM lawsuits.

We provided this report to the BLM Director.

### **FORMER COUNSELOR TO THE SECRETARY FAILED TO COMPLY WITH THE STOCK ACT AND MISUSED THEIR POSITION TO BENEFIT FRIENDS (18-1157 AND 19-0852)**

**W**e investigated allegations that a former counselor to the Secretary failed to properly notify the DEO that the former counselor was negotiating with non-Federal entities for employment. In addition, we investigated whether the former counselor violated Federal conflict of interest provisions by working on official DOI matters related to an oil company while also negotiating with that company for employment.

We determined that the former counselor failed to comply with the 3-business-day deadline for notifying the DEO of employment negotiations with an oil company as required by the Stop Trading on Congressional Knowledge Act of 2012 (STOCK Act). We did not find that the former counselor violated Federal conflict of interest provisions with respect to the oil company, in part because we did not find evidence that the former counselor negotiated with the company for employment before or during the times the former counselor worked on official matters related to the company.

In a separate matter, we investigated allegations that the former counselor misused their position in violation of the Standards of Ethical Conduct for Employees of the Executive Branch by working on official matters involving an energy company that the former counselor had previously represented as a lawyer and by arranging for and giving presentations to a private investment firm where a friend and former business associate worked. We also investigated whether the former counselor complied with the Ethics Pledge by



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participating in official matters that involved the energy company the former counselor formerly represented.

We found that the former counselor misused their position by assisting a friend in obtaining a meeting in 2017 between senior officials with the Bureau of Ocean Energy Management and the energy company and its business partner. The energy company and its business partner were seeking to discuss their joint project as well as their efforts to have that project covered by streamlined permitting under a DOI program. We also found that the former counselor misused their position by arranging and giving presentations for the benefit of an investment firm where a second friend and former business associate worked.

Even though we found that the former counselor misused their position by arranging the meeting in 2017, we did not find evidence that the former counselor personally and substantially participated in that or any other meeting or in communications with their former client (the energy company) or that the former counselor otherwise participated in their former client's project at the DOI. Thus, we did not substantiate that the former counselor violated the Ethics Pledge in connection with those matters.

The former counselor left Federal service in 2018. Through the attorney of the former counselor,





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the former counselor declined our requests for an interview on these matters.

We provided both reports to the Chief of Staff for the Office of the Secretary.

### **U.S. PARK POLICE SUPERVISOR MISUSED GOVERNMENT VEHICLE TO DRIVE TO OUTSIDE EMPLOYMENT (21-0618)**

**W**e investigated an allegation that a U.S. Park Police (USPP) supervisor violated the USPP's home-to-work Government-owned vehicle (GOV) restrictions when he used his assigned GOV to drive to his outside employment.

We found that the USPP supervisor used his GOV for a non-official purpose to drive to and from his approved outside employment in 2021 in violation of law and USPP policies, including General Order 40.01. General Order 40.01 states, "An Officer shall not use a Force vehicle as part of any spare-time employment." The supervisor admitted to driving his GOV to his outside employment between five and a dozen times but stated he did not believe his actions violated the policies prohibiting use of a GOV for outside employment. We found evidence that he used his GOV to drive to his outside employment on 10 occasions in 2021. We also concluded that the supervisor's interpretation of the policy was not reasonable and that the policy and other USPP guidance prohibit use of the vehicle under these circumstances.

We issued our report to the National Park Service (NPS).

### **FORMER WHITE HORSE LAKE CHAPTER HOUSE COMMUNITY SERVICES COORDINATOR EMBEZZLED FUNDS (17-0217)**

**W**e investigated allegations that Relda Martinez, former community services coordinator of the Navajo Nation's White Horse Lake Chapter House (WHLCH) in Prewitt, NM, embezzled WHLCH funds.

We found that, between 2014 and 2016, Martinez embezzled \$26,885 from the WHLCH. As the community services coordinator at the WHLCH, Martinez had access to the WHLCH financial accounting system. She "used her access to issue numerous checks to other parties ostensibly as payments for legitimate work," but which were actually "issued in amounts greater than the actual cost of the work or for work that was not performed." Martinez admitted that the money went to her family members, her friends, and herself.

On July 14, 2021, Martinez pleaded guilty in U.S. District Court for the District of New Mexico to one count in violation of 18 U.S.C. § 666, "Theft or bribery concerning programs receiving Federal funds." On February 10, 2022, the court sentenced Martinez to 60 months of probation and 50 hours of community service and ordered her to pay \$26,885 in restitution plus a \$100 special assessment. We worked on this case jointly with Internal Revenue Service Criminal Investigation.

We issued our report to the Bureau of Indian Affairs (BIA) Director.

### **FORMER NAVAJO NATION BORREGO PASS GRANT SCHOOL BOARD PRESIDENT EMBEZZLED SCHOOL FUNDS (16-0702)**

**W**e investigated allegations that Fernie Yazzie, former board president of the Navajo Nation's Borrego Pass Grant School (BPGS), embezzled school funds by making personal purchases with his school-issued debit card.

We substantiated the allegations of theft. Yazzie admitted that, between 2015 and 2016, he used his school-issued debit card to make personal purchases totaling approximately \$53,000. These purchases included meals, movie tickets, domestic items, and numerous gift cards.

On December 21, 2020, Yazzie pleaded guilty in U.S. District Court for the District of New Mexico



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to one count in violation of 18 U.S.C. § 1163, “Embezzlement and theft from Indian tribal organizations.” On May 12, 2021, the court sentenced Yazzie to 5 months of incarceration, 2 years of supervised release, and 5 months of home detention with radio frequency monitoring. The court also ordered him to pay \$53,000 in restitution plus a \$100 assessment.

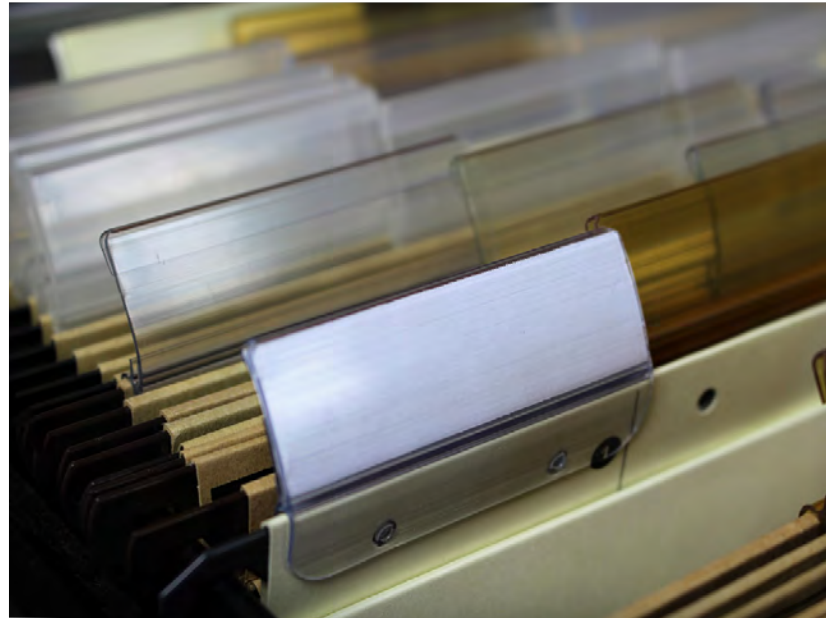
We issued our report to the Bureau of Indian Education Director.

### **FWS EMPLOYEE OBTAINED PPP LOANS WITH FALSE DOCUMENTS AND PROVIDED INCORRECT INFORMATION TO THE OIG (21-0608)**

**W**e investigated possible fraud associated with a Federal Paycheck Protection Program (PPP) loan paid to a U.S. Fish and Wildlife Service (FWS) employee.

We determined that the employee knew that documents were submitted to the U.S. Small Business Administration in her name. Some of these documents contained false information. Specifically, the employee’s partner submitted loan applications in the employee’s name and included an Internal Revenue Service Schedule C form with estimated income and expenses for a travel business and a screenshot of earnings as an Uber driver. However, the employee provided us no evidence of any reportable income or business expenses related to either business. She also admitted to us that she had never generated any clients for the travel business or driven for Uber. We note, however, that although the employee knew that her partner submitted documents associated with her loans, she did not admit knowing at the time or otherwise that they contained false information.

The employee also gave incorrect, incomplete, and inconsistent information during an interview with OIG investigators, including failing to initially disclose that her partner registered her on the loan website; that the



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idea for the loan was her partner’s; and that her partner completed, signed, and submitted her loan documents. She also provided conflicting explanations about the purpose of her loans and how she used them.

The employee repaid her PPP loans in full before we completed our investigation but after we initially spoke with her about them.

The U.S. Attorney’s Office declined prosecution of this matter. We issued our report to the FWS Director.

### **NPS EMPLOYEES IMPROPERLY DISCLOSED NONPUBLIC INFORMATION TO CONTRACTOR (20-0684)**

**W**e investigated allegations that NPS employees improperly disclosed nonpublic procurement information to an NPS contractor. Specifically, we investigated whether an NPS project manager shared nonpublic information with the contractor in 2020 while the NPS was preparing to issue a request for quote for consulting work. During our investigation, we learned that an NPS official may have also improperly disclosed





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nonpublic information in 2018 to the same contractor months before the DOI Interior Business Center (IBC) issued a request for proposal for consulting services.

We found that the official and the project manager both violated Federal regulations that prohibit employees from providing preferential treatment to any private organization and from disclosing nonpublic information to further the interest of another. Specifically, the official and the project manager both disclosed information to the contractor that could have provided it with an unfair advantage in successfully bidding on an NPS contract. The official communicated nonpublic information to the contractor about a potential contract in advance of the IBC's 2018 request for proposal, and the project manager communicated with the contractor by personal email about a potential 2020 consulting contract and solicited the contractor's input for the draft statement of work. We did not find that the official and the project manager knew of each other's actions or that the official's communications with the contractor in 2018 related to the project manager's communications in 2020.

The official left the DOI in 2020 to work at another Federal agency.

We issued our report to the NPS Director.

### **ALLEGED CRIMINAL CONFLICT OF INTEREST BY TRIBAL OFFICIAL (20-0346)**

**W**e investigated criminal conflict of interest allegations that a tribal official engaged in unlawful practices.

We found that from October 26, 2016, to October 1, 2020, a tribal official awarded numerous contracts to perform work for a Tribe with the understanding that the contractor the tribal official selected would subcontract the projects to a company the tribal official owned. In total, in his capacity as the owner of the company, the tribal official received more than

\$800,000 in tribal funds pursuant to contracts that he awarded in his capacity as a tribal official.

The tribal official admitted that he profited personally from the contracts that he awarded. He agreed it would have been wrong for him to hire his own company as the contractor, but he stated that he did not see any conflict with having his company being hired as the subcontractor. We found no evidence that the policies and procedures of the Tribe explicitly prohibited engaging in this type of activity, and the relevant Federal Acquisition Regulation did not apply to these tribal contracts.

We issued our report to the BIA Director.



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### **FORMER EXECUTIVE DIRECTOR EMBEZZLED FEDERAL FUNDS FROM ALASKA NATIVE ORGANIZATION (18-0264)**

**W**e investigated allegations that between 2014 and 2016, Joni Bryant, former Executive Director of the Alaska Native Harbor Seal Commission, stole Federal funds from the commission. The commission was primarily funded by the National Oceanic and Atmospheric Administration with additional grant funding from the BIA.

We determined that between 2014 and 2016, Bryant embezzled \$174,290.67 through



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unauthorized personal use of the commission's checking account, credit card, and wireless telecommunications account. Bryant made unauthorized cash withdrawals and wrote checks to herself. She also used the debit card attached to the commission's checking account and the commission's credit card for personal purposes, such as gas purchases, travel, and bill payment. Finally, we found Bryant misused the commission's local wireless telecommunications account.

The U.S. Attorney's Office for the District of Alaska accepted this case for criminal prosecution. On May 5, 2021, Bryant pleaded guilty to one count of 18 U.S.C. § 1163, "Embezzlement from an Indian Tribal Organization." On January 14, 2022, Bryant was sentenced to time served and 3 years of supervised release and ordered to pay restitution in the amount of \$174,290.67 plus a special assessment fee of \$100.

We issued our report to the BIA Director.

### **THEFT AND PUBLIC CORRUPTION AT SAN JUAN NATIONAL HISTORIC SITE (19-0526)**

We investigated allegations related to missing NPS equipment, including power tools, at the San Juan National Historic Site. We also investigated the circumstances surrounding a Polaris all-terrain vehicle that went missing from the park.

We substantiated the allegation and recovered the stolen vehicle. During interviews, David Luis Rey Delgado (Rey) and David Santiago Delgado (Delgado) made conflicting statements about how they obtained the Polaris, and we concluded that they concealed information related to the theft of the vehicle. We were unable to determine how the vehicle was removed from the park.

Separately, during our investigation, we determined that José Daniel Gómez unlawfully converted NPS property to personal use. We also concluded that he made false statements to the NPS on forms he submitted, stating that

he destroyed the property when, in fact, he had kept these items. He similarly made false statements during interviews with OIG agents and NPS law enforcement to the same effect. Rey, Gómez, and Delgado each pleaded guilty in the U.S. District Court for the District of Puerto Rico to one count of making false statements. The three defendants were each sentenced to 36 months of probation, 200 hours of community service, and a special assessment fee of \$100.

We issued our report to the NPS Director.

### **FORMER NPS EMPLOYEE COMMITTED TIME AND ATTENDANCE FRAUD (21-0672)**

We investigated allegations that a former NPS employee violated a telework agreement and committed payroll fraud against the NPS. The employee was granted a pandemic related full-time telework agreement with a residence in State 1 as the duty station. The NPS was alerted by State 2 that the employee was living in and working as a full-time employee for State 2.

We substantiated the allegations and confirmed that for the month in question, the employee lived and worked full time in State 2 while claiming to the NPS that the employee teleworked from a residence in State 1. We determined through employment records that the NPS employee claimed to have worked more than 200 hours for the NPS while instead working for State 2, resulting in an estimated loss of more than \$4,000 to the NPS, not including contributions or fringe benefits.

The employee resigned from the NPS and declined our interview request. The U.S. Attorney's Office declined to criminally prosecute the matter. We provided this report to the NPS Director to support administrative efforts—whether through an official bill for collection or another process deemed appropriate—to collect wages and any other benefits the employee was not entitled to receive.

We issued our report to the NPS Director.





Source: iStockphoto

## **ORPHANED WELLS PROGRAM – THE DOI PREPARES TO SPEND \$4.7 BILLION (2022–INF–024)**

**T**he President signed the Infrastructure Investment and Jobs Act (IIJA) into law on November 15, 2021. The IIJA provides new funding for infrastructure projects, including programs to plug, remediate, and reclaim orphaned wells on Federal, State, tribal, and private lands. The IIJA specifically authorized \$4.7 billion in appropriations for fiscal years 2022 through 2030 for the DOI to administer its Federal program for orphaned wells and distribute funds to State and tribal programs.

Orphaned wells pose public health and safety and environmental risks, polluting residential and recreational areas and public spaces. The cost of plugging a well can be affected by various factors, such as depth, condition, location, and accessibility; according to the

Interstate Oil and Gas Compact Commission (IOGCC), the average cost ranges from \$2,400 to \$227,000. The IOGCC also reported there was a 50-percent increase in the number of documented orphaned wells from 2018 to 2020, but the total number of undocumented wells is significantly higher than documented—estimated to be between 310,000 and 800,000 higher across 15 States. The uncertainty of the estimates illustrates the challenges that Federal and State programs will face in plugging, remediating, and reclaiming orphaned wells. This contributes to the need of robust oversight for the success of orphaned wells programs.

The DOI submitted its initial orphaned wells program spending plan to Congress on February 14, 2022. The plan summarizes the direct funding the DOI is anticipated to receive and breaks down its initial obligation plan for distributing funds over the fiscal years covered in the IIJA.





Source: iStockphoto

## THE BUREAU OF SAFETY AND ENVIRONMENTAL ENFORCEMENT MADE PROGRESS IN IMPLEMENTING CORRECTIVE ACTIONS TO IMPROVE ITS OIL SPILL PREPAREDNESS PROGRAM (2022–CR–009)

**T**he Bureau of Safety and Environmental Enforcement (BSEE) is responsible for ensuring operators of offshore facilities are ready to mitigate and respond to oil spills that may result from operator activities. In October 2018, we issued an evaluation report, [\*BSEE Has Opportunities To Help Industry Improve Oil Spill Preparedness\*](#) (Report No. 2017–EAU–043). In this report, we reviewed the extent to which the eight recommendations made in our 2018 evaluation report were implemented.

We found that BSEE addressed many of the issues identified in our previous report and has made progress in strengthening its oil spill preparedness program by implementing six of our eight previous recommendations. Specifically, BSEE:

- Strengthened Government-initiated unannounced exercises by improving recordkeeping of After Action Reports, documenting strategies for selecting operators and facilities, and implementing additional spill notification procedures.
- Made progress in updating outdated regulations and agreements by clarifying the enforcement authority of its Oil Spill Preparedness Division, determining whether additional State agreements were needed, and coordinating response equipment verifications with States.
- Is actively pursuing regulatory revisions and updating agreements with State agencies to address the two remaining recommendations from our previous evaluation and expects to complete implementation by the end of fiscal year 2022.

However, we identified areas in which BSEE could further strengthen internal controls. Specifically, BSEE has not formalized spill





notification procedures for each of its regions or its agreement for coordinating spill preparedness functions with Alabama, and the methods BSEE used for equipment verification coordination with State offices varied.

Continuing to make process improvements to its Oil Spill Preparedness program is critical to protecting the health and safety of the public and the environment. We made three new recommendations to further strengthen BSEE's oil spill preparedness program. BSEE concurred with all three of our recommendations.

### **IMPROVEMENTS NEEDED IN BSEE'S PROCEDURES CONCERNING OFFSHORE VENTING AND FLARING RECORD REVIEWS (OI-OG-19-0577-I)**

**B**ased on a confidential complaint referred to us by BSEE, we investigated allegations that an energy company regularly

exceeded venting and flaring limits at multiple offshore production facilities in the Gulf of Mexico while producing natural gas from Federal leases.

We substantiated the allegations and also found that BSEE's annual inspections did not identify information that should have triggered additional scrutiny of the energy company's venting and flaring reporting. As a result, we recommended that BSEE revise its annual facility inspection procedures to detect potentially suspicious and excessive venting and flaring reporting and avoid the loss of Federal royalty revenues.

Based on BSEE's response to our draft management advisory, we considered the recommendations resolved but not implemented.



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Source: iStockphoto

### REVIEW OF THE USPP'S COMMUNICATIONS RECORDING SYSTEM IN THE WASHINGTON, DC METROPOLITAN AREA (OI-SI-21-0171-W)

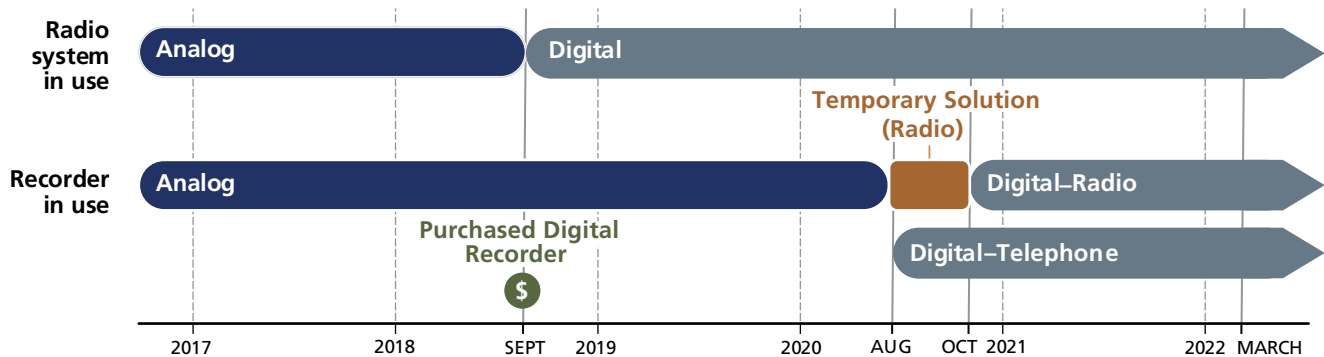
**W**e reviewed the USPP's communications recording system used for operations in the Washington, DC Metropolitan Area (WMA) after the USPP discovered it had not recorded radio communications during an operation to clear Lafayette Park in Washington, DC, on June 1, 2020.

DOI policy requires the USPP to record all radio and phone communications to help support public safety and law enforcement needs. We found that, notwithstanding DOI requirements, the USPP failed to record radio communications from its admin channel from October 2018 through June 2020 and from its special event channel from at least March 2018 through August 2020. We also found that because the USPP did not have any policies or procedures

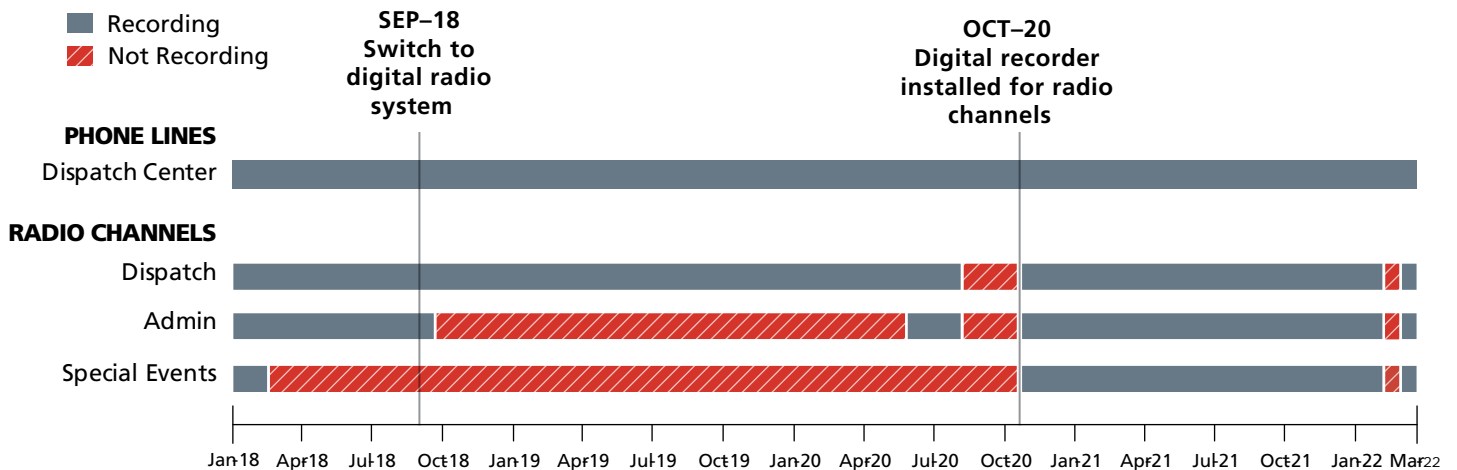
ensuring that it monitored its analog recorder, it did not discover the deficiency until June 2020 when USPP officials requested recordings from the June 1 operation. Further, we found that after discovering its analog recorder had stopped working but before installing a new digital recorder, the USPP used an ineffective, temporary recording solution from August through October 2020 that did not comply with DOI policy. Finally, we found that the USPP purchased its digital recorder in September 2018, but insufficient planning, delays in obtaining necessary security approvals, and installation challenges resulted in the USPP relying on its analog recorder until October 2020 when it completed installing the digital recorder. We determined that the digital recorder has regularly recorded all radio and phone communications in the dispatch center since October 23, 2020, but that the recorder still does not fully comply with DOI policy.



### Timeline of USPP Use of Its Radio and Recording Systems in the WMA



### Timeline of the USPP's Recording of Its Dispatch Center Communications, January 2018 Through March 15, 2022



We made five recommendations to help the USPP improve its communications recording system in the WMA. The NPS concurred with our recommendations and set forth corrective actions with target completion dates. We consider the recommendations resolved but not implemented and will monitor implementation of the NPS' planned corrective actions.

### THE DOI AND ITS BUREAUS HAVE NOT FINALIZED AND IMPLEMENTED THEIR BODY CAMERA POLICIES (2021-WR-019)

We reported in January 2018 (Report No. 2017-WR-012) that the DOI's draft body camera policy fell short of critical industry standards in areas such as data quality, systems security, and privacy. We also found that individual bureau policies varied in content and implementation and that bureau body camera practices were not consistent with industry standards. The Office of Law Enforcement and





Security, which provides program guidance and oversees DOI and bureau law enforcement activities, revised the DOI's draft policy and issued an interim policy in 2017 before we issued the final report in early 2018. The 2017 interim policy incorporated our recommendations and required bureaus that choose to implement body cameras to update their own policies to comply with the 2017 interim policy.

We conducted this inspection to follow up on our previous evaluation, including the status of the 2017 interim policy and the bureaus' own policies, particularly given increased attention on appropriate oversight of body cameras.

We found that the DOI never issued a finalized body camera policy, even though its bureaus have been using body cameras since at least 2016. Additionally, three of the four bureaus that had body camera policies at the time of our 2018 report have not updated them to comply with the DOI's interim policy that was issued in late 2017. As a result, these bureaus continue to operate under policies that are not consistent with minimum standards established in the DOI's interim body camera policy.

We made two recommendations to help the DOI and bureaus improve oversight and management of body camera programs. In response to our draft report, the DOI concurred with our recommendations and stated that it is working to implement them and to ensure compliance with the requirements of Executive Order No. 14074 issued on May 25, 2022. We later learned that the DOI publicly issued its body camera policy on October 3, 2022.



Source: iStockphoto

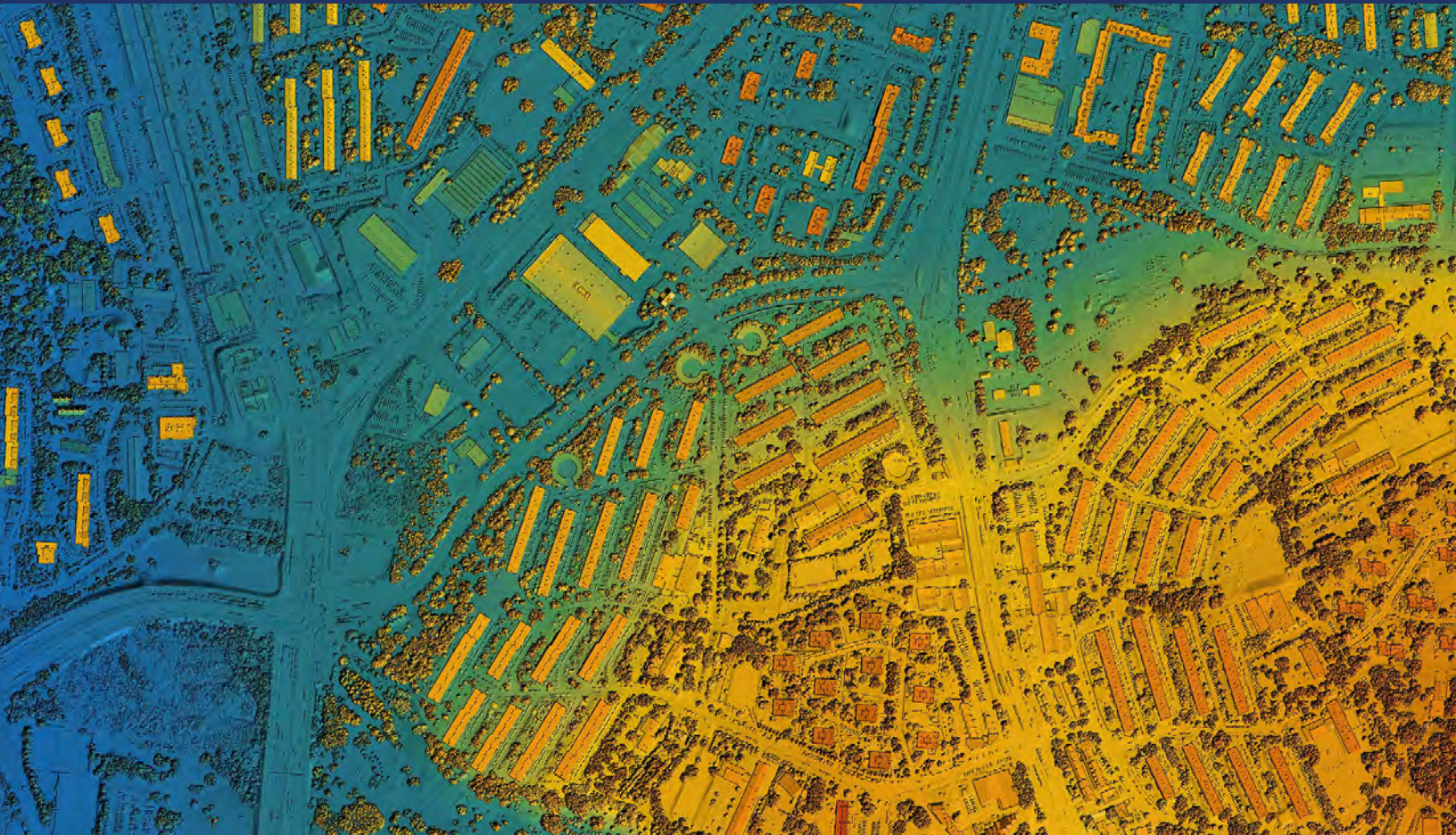
### THE DOI COULD EXPAND ITS USE OF CONTRACTING FLEXIBILITIES AND SHOULD ESTABLISH AN ACQUISITION POLICY FOR FUTURE DISASTERS (2020-CGD-006)

**W**e evaluated the DOI's use of contracting flexibilities for disaster response and recovery. Specifically, we reviewed the extent to which the NPS, the FWS, and the U.S. Geological Survey (USGS) used contracting flexibilities for disaster recovery funds related to Hurricanes Harvey, Irma, and Maria.

We found that NPS, FWS, and USGS contracting officers did not widely use flexibilities provided under Federal Acquisition Regulation (FAR) subparts 18.1 and 18.2, which allow agencies to relax some regulatory contracting requirements to facilitate disaster recovery. The limited use of flexibilities occurred because the DOI does not have a documented emergency acquisition policy, which would ensure that DOI personnel can use available emergency contracting procedures to help optimize the U.S. Government's responsiveness during and after an emergency. We also found that DOI policy provided contracting officers with only 3 to 4 months to use increased acquisition threshold flexibilities under FAR subpart 18.2 for Hurricanes Harvey, Irma, and Maria. Further, the DOI relied on past precedent to determine the applicable time period to use the increased acquisition thresholds but did not consider whether or how extended time periods could streamline procurements.

Developing and implementing emergency contracting guidance would both encourage the appropriate use of available flexibilities and ensure that necessary acquisition controls remain in place. It is essential to have these policies in place before crisis arises. We made three recommendations to help the DOI improve its emergency acquisition policies and procedures. In response to our draft report, the DOI concurred with our recommendations and stated that it is working to implement them.





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### **THE DOI NEEDS TO CONTINUE TO STRENGTHEN GOVERNANCE PRACTICES TO IMPROVE ITS MANAGEMENT OF GEOSPATIAL DATA (2022-CGD-026)**

**T**he DOI uses geospatial data—data linked to specific geographic locations—to support its varied missions. The DOI is a major producer of geospatial data for the Federal Government and has obligated approximately \$100 million a year since 2020 to purchase geospatial data and services from third-party contractors. The DOI also operates Geoplatform.gov—a searchable clearinghouse of geospatial data available from Federal and non-Federal sources. The Geospatial Data Act of 2018 was enacted on October 5, 2018, and requires that, not less than once every 2 years, the Inspector General submit to Congress a report of the DOI’s compliance with the Act.

We assessed whether the DOI’s management of its geospatial data programs complied with the Geospatial Data Act. Our audit found that the DOI has made progress in meeting 10 of the 13 Geospatial Data Act requirements we reviewed. For example, the DOI made progress in promoting the integration of geospatial data from all sources; allocating resources for geospatial data collection, production, and stewardship; and protecting personal privacy and maintaining confidentiality. However, we also found that the DOI is not ensuring the bureaus’ compliance with the policies issued to address our prior recommendations. Consequently, some bureaus are still not searching all sources for geospatial data before expending funds and are not completing quality checks of all third-party geospatial data. We also found that the DOI’s metadata harvesting—meaning the collection of information about datasets—could be improved.





We made nine recommendations to the DOI to promote compliance with the requirements of the Geospatial Data Act. The DOI concurred with all our recommendations.

### **THE DOI'S CYBER THREAT DETECTION AND DEFENSE CONTROLS (2020-ITA-067)**

In October 2020, we initiated an evaluation of the DOI's cyber threat detection and defense controls to determine whether the DOI deploys and operates a secure infrastructure for its public-facing internet systems in accordance with guidance provided by the National Institute of Standards and Technology, DOI policy, and industry best practices.

To assess security weaknesses with the DOI's public-facing systems, we conducted technical

tests from May 1, 2021, to November 2, 2021. First, we used software tools to test DOI public-facing systems for vulnerabilities. Second, we used ethical hacking tools to simulate malicious activity and reviewed the DOI's incident tracking system and incident response tools to evaluate whether the DOI detected and responded to our simulated malicious activity. We provided the results of our tests to the DOI for vulnerability confirmation and mitigation.

The DOI detected our simulated attacks against bureau public-facing systems and responded to the attacks in accordance with actions agreed upon by the Office of the Chief Information Officer and the OIG, as defined in our Rules of Engagement. We closed this evaluation because we were satisfied with the DOI's response to our technical tests.







# FINANCIAL RISK AND IMPACT



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## **STRONGER CONTROLS NEEDED OVER THE UDALL FOUNDATION'S INVOICING PROCESSES AND CONTRACT OVERSIGHT FOR THE JOHN S. MCCAIN III NATIONAL CENTER FOR ENVIRONMENTAL CONFLICT RESOLUTION (2020-CR-069)**

**W**e audited the Morris K. Udall and Stewart L. Udall Foundation (Udall Foundation), an independent Federal agency, to determine whether it had adequate controls in place to effectively manage its John S. McCain III National Center for Environmental Conflict Resolution (National Center).

The Udall Foundation needs to strengthen its controls over the National Center. We found that the Udall Foundation made improper payments to contractors, paid contractor invoices before receiving deliverables, did not adhere to some of the required oversight duties for contracting officer's representatives (such as reviewing

contractor invoices and contract deliverables), and improperly billed funding partners for inaccurate, unsupported, and unallowable costs.

As a result, we questioned \$401,836 in unsupported and unallowable costs. In addition, we observed that performance-based acquisitions and quality assurance surveillance plans were not used when acquiring services, even though the Federal Acquisition Regulation encourages such practices. Because the Udall Foundation is establishing its own procurement function, the use of such contracting methods would assist it in ensuring proper contractor oversight.

We made 11 recommendations to help the Udall Foundation improve its internal controls and prevent issues, such as those discussed in this report, from occurring in the future. The Udall Foundation resolved all 11 recommendations. Three of the 11 recommendations still require implementation.



### WEAKNESSES IN THE BLM'S COMPENSATORY MITIGATION PROGRAM DATA MANAGEMENT (2019-FIN-022)

In March 2019, we initiated an audit focused on assessing the BLM's implementation of recommendations from a 2018 internal review of the BLM's Compensatory Mitigation (CM) program. We sought to determine whether the BLM had: (1) ensured complete, accurate accounting of the CM contributions collected and spent by third parties; (2) collected CM contributions in accordance with CM agreements with third parties; and (3) spent CM contributions in a timely manner and in accordance with CM agreements. Because of COVID-19 pandemic travel restrictions, we were unable to visit the locations necessary to achieve our objectives, and we accordingly did not finalize an audit report. We did, however, provide a memorandum to notify the BLM of poor data management practices we identified.

At the outset of our review, we requested that the BLM provide a listing of all CM projects. The BLM provided us with an initial listing of 84 projects. However, the BLM later identified eight more projects not included on the original listing. We learned that, because the BLM uses multiple systems to track projects and because no unique codes exist, the BLM must perform manual searches to identify CM projects. We also confirmed the BLM does not have a standard CM agreement that, at a minimum, sets standards for collecting and expending contributions, measuring project performance, and maintaining accountability.

Because the BLM cannot identify all the CM projects and does not have a standard CM agreement that ensures effective oversight of CM projects, it cannot adequately monitor the CM program's projects and performance. This lack of oversight can lead to wasted or uncollected funds and to projects that fail to meet their objectives. We advised the BLM to consider implementing the recommendations made in its own 2018 internal control review.

### THE LOWER BRULE SIOUX TRIBE DID NOT ACCOUNT FOR CARES ACT FUNDS APPROPRIATELY (2021-FIN-032-A)

The BIA awarded the Lower Brule Sioux Tribe (Lower Brule) \$1,077,146 in Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funds through two agreements, one for \$32,871 and the second for \$1,044,275. These funds must be used for preventing, preparing for, and responding to the COVID-19 pandemic. We conducted this audit to determine whether expenses incurred under the two agreements were allowable and allocable and in accordance with applicable Federal laws and regulations.

We found that the Lower Brule did not follow Federal regulations for CARES Act related welfare assistance payments it made under the first agreement. Specifically, we found



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## FINANCIAL RISK AND IMPACT

that the Lower Brule did not verify that CARES Act welfare assistance payments were to help the recipients prevent, prepare for, and respond to the COVID-19 pandemic. Therefore, we questioned all costs incurred to the first agreement, for a total of \$32,871 or 100 percent of the funding provided under the CARES Act. We also determined that the Lower Brule commingled the CARES Act funds it received with other funds, which is not allowed under Federal regulations. We did not identify any deficiencies related to the \$36,781 examined in expenditures under the second agreement.

We made two recommendations to help the BIA provide oversight and assist the Lower Brule in accounting for and monitoring funds provided by the Federal Government. The BIA and Lower Brule concurred with our recommendations. In light of steps taken by the Tribe, these recommendations are resolved and implemented.

### **THE THREE AFFILIATED TRIBES DID NOT ACCOUNT FOR CARES ACT FUNDS APPROPRIATELY (2021-FIN-032-C)**

The BIA awarded the Three Affiliated Tribes \$2,669,797 in CARES Act funds, which must be used for preventing, preparing for, and responding to the COVID-19 pandemic. We conducted this audit to determine whether the Three Affiliated Tribes complied with requirements in an agreement with the BIA. We found that the Tribes did not comply with all applicable laws, regulations, and agreement terms and conditions. We found that the Three Affiliated Tribes could not provide required supporting documentation and moreover incurred costs that were not allocable to CARES Act funding under the agreement.

Specifically, the Three Affiliated Tribes provided inadequate supporting documentation for expenses, totaling \$237,270; recorded expenses of \$106,280 that were not allocable to the BIA agreement because they were incurred by employees of the U.S. Department of Health



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and Human Services' Indian Health Service; and incurred detention center-related expenses of \$89,623 that were not allocable to the BIA agreement. We questioned a total of \$433,173 (86 percent) in incurred costs on the agreement as unsupported or not allocable to CARES Act funding. We made four recommendations to help the BIA provide oversight and assist the Three Affiliated Tribes in accounting for and monitoring funds provided by the Federal Government.

The BIA did not respond to our recommendations.

### **THE BUREAU OF INDIAN EDUCATION, THE BUREAU OF INDIAN AFFAIRS, AND THE TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS NEED TO IMPROVE ACCOUNTABILITY FOR FEDERAL FUNDS (2020-CGD-001)**

**T**he Bureau of Indian Education (BIE) awarded the Turtle Mountain Band of Chippewa Indians (TMBCI) \$16 million between July 2017 and June 2019 to operate the Turtle Mountain Community High School. Additionally, the BIA awarded the TMBCI \$4.3 million for facilities improvement and repair.





## FINANCIAL RISK AND IMPACT

We conducted this audit to determine whether expenses on three grant agreements between the TMBCI and the BIE and the BIA were allowable and whether the TMBCI complied with applicable laws and regulations, BIE and BIA guidelines, and agreement terms and conditions.

We found that the TMBCI did not fully comply with applicable laws and regulations. We also determined that the BIE did not consistently oversee the TMBCI agreements in accordance with applicable regulations and BIE and BIA guidelines and that the BIA was not responsive to requests from the TMBCI to find a use for excess funds.

We reviewed \$1.6 million in costs charged to the BIE agreements. The TMBCI charged \$216,878 in unallowable costs to the agreements. The costs were unallowable because the funds the BIE provided can be used only for school operations. The TMBCI, however, used the funds for expenses such as information technology upgrades and Tribal Council members' salaries and could not provide support explaining how the charges supported school operations. While the BIA agreement was open during our audit timeframe, no grant funds were expended during that period. We did, however, identify a request to use \$120,943 in excess funds on an agreement; the funds remain unused due to delays and lack of communication between the TMBCI and the BIA.

We made four recommendations to help the BIE and the BIA provide better oversight and ensure the TMBCI accounts for the funds it received from the Federal Government. Based on the BIE's response to our draft report, we consider two recommendations resolved but not implemented. The BIA did not respond by the requested due date or after additional extensions, so we consider two recommendations unresolved.



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### **AUDITS OF WILDLIFE AND SPORT FISH RESTORATION GRANTS REVIEWED MORE THAN \$608 MILLION IN CLAIMED COSTS AND IDENTIFIED POTENTIAL PROGRAM IMPROVEMENTS**

**T**hrough its Wildlife and Sport Fish Restoration (WSFR) Program, the FWS awards grants to States and Territories to support conservation related projects, such as the acquisition and management of natural habitats for game species or site development for boating access. Under a reimbursable agreement with the FWS, we audit all States or Territories over the course of a 6-year cycle authorized by Federal law. In addition to auditing costs claimed, these audits also review compliance with applicable laws, regulations, and FWS guidelines, including those related to the collection and use of hunting and fishing license revenues and the reporting of program income. In this semiannual period, we audited agencies in nine States or territories covering more than \$608 million in claimed costs. Overall, we questioned more than \$2.8 million and identified issues with diverting license revenue, conflicts of interest, subaward determinations and monitoring, and equipment management. We made 71 recommendations for program improvements or cost recovery across the 9 audits and repeated 3 recommendations from



## FINANCIAL RISK AND IMPACT

previously issued reports. The FWS concurred with all recommendations and is working with the recipient agencies to resolve the issues and implement corrective actions.

### ***Texas Parks And Wildlife Department (2021–CR–008)***



We reviewed 124 grants that were open during the State fiscal years (SFYs) that ended August 31, 2019, and August 31, 2020. The audit included expenditures of \$88.4 million and related transactions. We determined that the Department did not ensure that grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities and did not comply with applicable laws and regulations, FWS guidelines, and grant agreements. We questioned \$45,659 (Federal share) as unsupported costs and identified a potential diversion of \$14,412 due to unsupported other direct costs. In addition, we questioned costs of \$164,098 (\$123,074 Federal share) that arose from unallowable payments to the National Bobwhite Conservation Initiative (NBCI); \$346,956 (\$283,637 Federal share) as unsupported subrecipient expenditures; and \$310,036 (\$232,527 Federal share) in unsupported in-kind contributions. We also found the Department potentially diverted license revenue totaling \$55,948 by not depositing disposed equipment proceeds into the license revenue accounts. Finally, we noted opportunities to improve controls in license certification, subrecipient risk assessments and monitoring, subrecipient oversight, and real property. We made 20 recommendations.

### ***Oklahoma Department of Wildlife Conservation (2020–WR–064)***



We reviewed 100 grants that were open during the SFYs that ended June 30, 2018, and June 30, 2019. The audit period included claims totaling \$118 million. We determined that the State did not ensure that

grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities. We also found that the State did not comply with applicable laws and regulations, FWS guidelines, and grant agreements. We questioned \$1,235,777 (\$926,836 Federal share) as unallowable costs and \$14,664 (\$10,998 Federal share) as unsupported costs. These questioned costs arose due to issues with retirement contributions, the NBCI, indirect costs, other direct costs, program income, and in-kind contributions. We noted opportunities to improve controls in subaward determinations, subaward contents, subrecipient performance monitoring, and leave accounting. We made 21 recommendations.

### ***Nevada Department of Wildlife (2020–WR–021)***



We reviewed 47 grants that were open during the SFYs that ended June 30, 2017, and June 30, 2018. The audit included expenditures of \$84.3 million and related transactions. We determined that the Department generally ensured that grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We noted, however, \$82,365 (\$61,774 Federal share) in questioned costs related to a conflict of interest. We found opportunities to improve controls in payroll leave allocation. We made three recommendations.

### ***U.S. Virgin Islands Department of Planning and Natural Resources (2021–ER–002)***



We reviewed 39 grants that were open during the SFYs that ended September 30, 2018, and September 30, 2019. The audit included expenditures of \$4.2 million and related transactions. We determined that the Department did not ensure that grant funds were used for allowable fish and wildlife

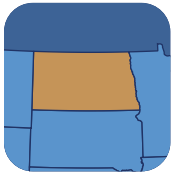




## FINANCIAL RISK AND IMPACT

activities and did not comply with all applicable laws and regulations, FWS guidelines, and grant agreements. We questioned \$807,321 (all Federal share) as unsupported costs and \$6,480 (all Federal share) as unallowable costs, for a total of \$813,801. These questioned costs arose due to issues related to unsupported indirect costs and other direct costs, insufficient support for drawdowns, and failure to properly allocate employee leave payouts. We also noted that a previous finding on inadequate equipment management had not been resolved. We made nine recommendations and repeated one recommendation from a previously issued report (Report No. R-GR-FWS-0006-2011).

### ***North Dakota Game and Fish Department (2021-CR-017)***

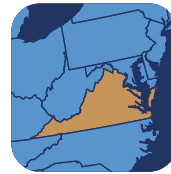


We reviewed 43 grants that were open during the SFYs that ended June 30, 2019, and June 30, 2020. The audit included expenditures of \$46 million and related transactions.

We determined that the Department generally ensured that grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. However, we questioned

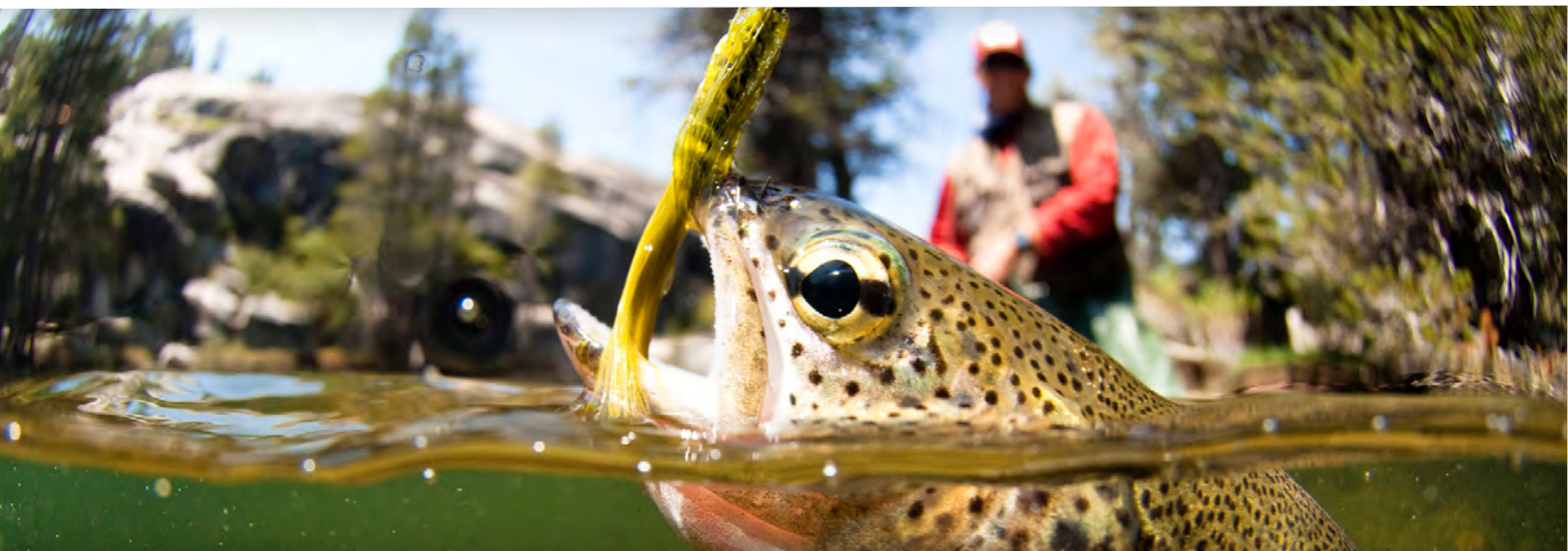
\$63,149 (\$47,371 Federal share) of equipment purchases as unallowable costs and noted issues with subaward reporting and WSFR-funded real property records. We made eight recommendations.

### ***Virginia Department of Wildlife Resources (2021-CR-003)***



We reviewed nine grants that were open during the SFYs that ended June 30, 2019, and June 30, 2020. The audit included expenditures of \$74.3 million and related

transactions. We determined that the Department generally ensured that grant funds and hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We questioned \$400,000 (\$300,000 Federal share) as unallowable because the Department paid unallowable costs for invoices rendered by the NBCI during the period from July 1, 2014, to June 30, 2020. We also noted opportunities to improve controls in subaward and contract determinations and equipment management. We made five recommendations.



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## FINANCIAL RISK AND IMPACT

### ***Missouri Department of Conservation (2021-CR-011)***



We reviewed 36 grants that were open during the SFYs that ended June 30, 2019, and June 30, 2020. The audit included expenditures of \$96.7 million and related

transactions. We determined that the Department generally ensured that grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We noted, however, \$6,476 in questioned costs related to in-kind contributions and two repeat findings related to subawards and subrecipient oversight. We made four recommendations and repeated two recommendations from a previously issued report (Report No. 2016-EXT-048).

### ***Commonwealth of the Northern Mariana Islands Department of Lands and Natural Resources (2020-WR-054)***



We reviewed 51 grants that were open during the SFYs that ended September 30, 2018, and September 30, 2019. The audit included expenditures of \$4.5 million

and related transactions. We determined that the Department generally ensured that grant funds and Commonwealth hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We noted, however, a control deficiency with the Department's subaward determinations. We made one recommendation.

### ***Mississippi Department of Wildlife, Fisheries, and Parks (2022-ER-002)***



We reviewed 41 grants that were open during the SFYs that ended June 30, 2020, and June 30, 2021. The audit included expenditures of \$92.8 million and related

transactions. We found that the Department ensured that grant funds and license revenue were used for allowable activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We did not identify any reportable conditions and did not make any recommendations.

### ***INSPECTION OF THE DATA ACT INTERNAL CONTROLS FOR THE DOI IBC FOR THE FIRST QUARTER OF FISCAL YEAR 2021 (2021-FIN-024)***

**W**e inspected the DOI IBC's 2021 internal controls placed over the data management and processes used to report financial and award data to USAspending.gov. We did so to determine what controls the IBC has in place for the preparation and submission of client data related to the Digital Accountability and Transparency Act of 2014 (DATA Act).

The DATA Act requires a series of oversight reports by Federal agency Offices of Inspector General, including assessments of the internal controls over DATA Act submissions.



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## FINANCIAL RISK AND IMPACT

We found the IBC generally had necessary and effective internal controls in place over the preparation and submission of client data, as required by the DATA Act. Specifically, we found it implemented all 5 internal control components and 17 internal control principles outlined in the U.S. Government Accountability Office's Standards for Internal Control in the Federal Government. However, we did find that the IBC has not yet completed an Enterprise Risk Management (ERM) program.

The IBC has been collaborating with the Office of Planning and Performance Management to complete the DOI's ERM program since 2019. While the IBC waits for the DOI to complete its own ERM program, we encourage it to consider any unique risk factors it may be able to identify and put processes in place so that it can act promptly once the DOI completes its own work.

### **DOI'S COMPLIANCE WITH THE PAYMENT INTEGRITY INFORMATION ACT OF 2019 IN ITS FISCAL YEAR 2021 AGENCY FINANCIAL REPORT (2022-FIN-015)**

**W**e inspected the DOI's compliance with the Payment Integrity Information Act of 2019 (PIIA) and found that the DOI complied with PIIA for fiscal year 2021. Specifically, the DOI complied with the first requirement by publishing payment integrity information in its Agency Financial Report and posting it to the DOI's website. It complied with the second requirement by conducting risk assessments on 25 DOI programs that were new or had increased funding and concluding on the likelihood of improper payments or underpayments above or below the statutory threshold. We confirmed that the DOI did not identify or report any programs susceptible to significant improper payment.

Although the DOI complied with all necessary requirements, we determined that its payment integrity risk assessment methodology for DOI programs was not sufficiently supported, and we

made two recommendations for improving the DOI's payment integrity program.

The Office of Financial Management concurred with both recommendations.

### **INDEPENDENT AUDITORS' PERFORMANCE AUDIT REPORT ON THE DOI'S FEDERAL INFORMATION SECURITY MODERNIZATION ACT FOR FISCAL YEAR 2021 (2021-ITA-037)**

**T**he Federal Information Security Modernization Act (FISMA) (Public Law 113-283) requires Federal agencies to have an annual independent evaluation of their information security programs and practices. This evaluation is to be performed by the agency's OIG or by an independent external auditor, at the OIG's discretion, to determine the effectiveness of such programs and practices.

KPMG, an independent public accounting firm, performed the DOI fiscal year 2021 FISMA audit under a contract issued by the DOI and monitored by the OIG. KPMG reviewed information security practices, policies, and procedures at the DOI's Office of the Chief Information Officer and 12 DOI bureaus and offices. KPMG identified needed improvements in the areas of risk management, supply chain risk management, identity and access management, configuration management, data protection and privacy, information security continuous monitoring, incident response, and contingency planning.

KPMG made 60 recommendations related to these control weaknesses intended to strengthen the DOI's information security program as well as those of the bureaus and offices. In its response to the draft report, the Office of the Chief Information Officer concurred with all recommendations and established a target completion date for each corrective action.



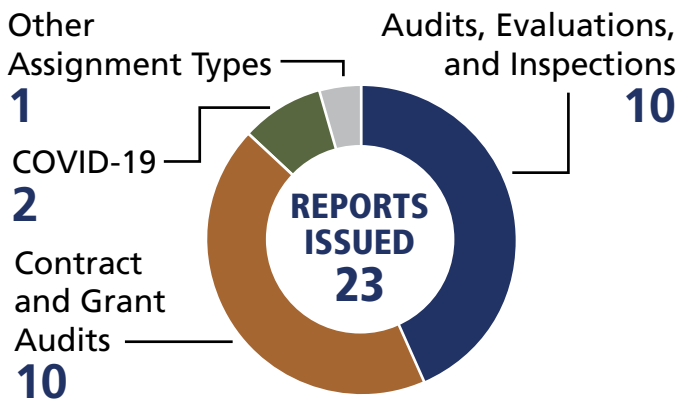


## APPENDIX 1

# Statistical Highlights

April 1, 2022–September 30, 2022

### AUDITS, INSPECTIONS, AND EVALUATIONS ACTIVITIES



### IMPACT: MONETARY

**TOTAL: \$4,053,204**



### IMPACT: RECOMMENDATIONS TO THE DOI



### INVESTIGATIVE ACTIVITIES

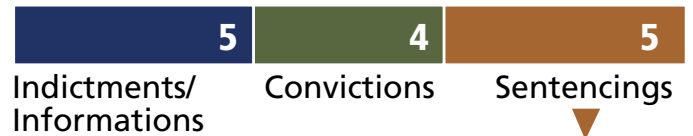
#### COMPLAINTS:



#### INVESTIGATIONS:



### IMPACT: CRIMINAL PROSECUTIONS



Criminal Restitution 3: \$1,021,739.72

Criminal Fines 0: \$0.00

Criminal Special Assessments 4: \$4,200.00

\* This formula represents the number of judgments and the resulting penalties. For example, 3 judgments resulted in 132 months of probation.

### CRIMINAL MATTERS:





## APPENDIX 1

### IMPACT: CIVIL CASES

2	1
Civil Referrals	Civil Declinations
Civil Settlements	1: \$194,000.00
Civil Recoveries	1: \$20,619,272.47

### IMPACT: ADMINISTRATIVE ACTIONS

#### 2 PERSONNEL ACTIONS

- 0 Removals
- 0 Resignations
- 0 Reprimands (Written/Oral)
- 0 Counseling
- 2 Suspensions

#### 6 PROCUREMENT REMEDIES

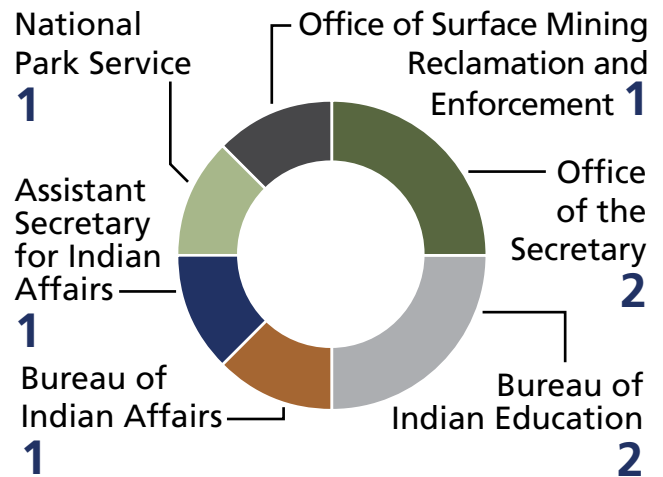
- 0 Administrative Compliance Agreements
- 1 Suspensions
- 5 Debarments

### 0 ROYALTIES

Regulatory Penalty	0: \$0.00
Settlement Agreement	0: \$0.00

### 2 GENERAL POLICY ACTIONS

### 8 PAST DUE RESPONSES\*



\*Responses are typically considered past due if we have not received a response from the agency after 90 days.



Source: iStockphoto





# Reports Issued During the 6-Month Reporting Period

This listing includes all reports issued by the Office of Audits, Inspections, and Evaluations during the 6-month reporting period that ended September 30, 2022. It provides report number, title, issue date, and monetary amounts identified in each report.

\* Funds To Be Put to Better Use

\*\* Questioned Costs

\*\*\* Unsupported Costs

## AUDITS, INSPECTIONS, AND EVALUATIONS

### *Bureau of Land Management*

#### **2019-FIN-022**

Weaknesses in the BLM's Compensatory Mitigation Program Data Management (04/11/2022)

### *Bureau of Safety and Environmental Enforcement*

#### **2022-CR-009**

The Bureau of Safety and Environmental Enforcement Made Progress in Implementing Corrective Actions to Improve Its Oil Spill Preparedness Program (09/09/2022)

### *Multi-Office Assignment*

#### **2020-CGD-006**

The U.S. Department of the Interior Could Expand Its Use of Contracting Flexibilities and Should Establish an Acquisition Policy for Future Disasters (08/08/2022)

#### **2021-ITA-037**

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2021 (04/28/2022)

#### **2021-WR-019**

The U.S. Department of the Interior and Its Bureaus Have Not Finalized and Implemented Their Body Camera Policies (09/14/2022)

#### **2022-CGD-026**

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

### *Non-Interior*

#### **2020-CR-069**

Stronger Controls Needed Over the Udall Foundation's Invoicing Processes and Contract Oversight for the John S. McCain III National Center for Environmental Conflict Resolution (05/20/2022) \*\*\$401,836

### *Office of the Secretary*

#### **2020-ITA-067**

The U.S. Department of the Interior's Cyber Threat Detection and Defense Controls (08/10/2022)

#### **2021-FIN-024**

Inspection of the DATA Act Internal Controls for the U.S. Department of the Interior, Interior Business Center, for the First Quarter of FY 2021 (06/23/2022)

#### **2022-FIN-015**

U.S. Department of the Interior's Compliance With the Payment Integrity Information Act of 2019 in Its Fiscal Year 2021 Agency Financial Report (06/21/2022)

## CONTRACT AND GRANT AUDITS

### *Indian Affairs*

#### **2020-CGD-001**

The Bureau of Indian Education, the Bureau of Indian Affairs, and the Turtle Mountain Band of Chippewa Indians Need To Improve Accountability for Federal Funds (09/29/2022) \*\$120,943 \*\*\$216,878



## APPENDIX 2

### *U.S. Fish and Wildlife Service*

#### **2020–WR–021**

U.S. Fish and Wildlife Service Grants Awarded to the State of Nevada, Department of Wildlife, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program (07/19/2022) \*\*\$61,774

#### **2020–WR–054**

U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of the Northern Mariana Islands, Department of Lands and Natural Resources, From October 1, 2017, Through September 30, 2019, Under the Wildlife and Sport Fish Restoration Program (08/16/2022)

#### **2020–WR–064**

U.S. Fish and Wildlife Service Grants Awarded to the State of Oklahoma, Department of Wildlife Conservation, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program (06/23/2022) \*\*\$937,834

#### **2021–CR–003**

U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Virginia, Department of Wildlife Resources, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program (05/02/2022) \*\*\$225,000

#### **2021–CR–008**

U.S. Fish and Wildlife Service Grants Awarded to the State of Texas, Parks and Wildlife Department, From September 1, 2018, Through August 31, 2020, Under the Wildlife and Sport Fish Restoration Program (09/29/2022) \*\*\$462,659 \*\*\*\$292,598

#### **2021–CR–011**

U.S. Fish and Wildlife Service Grants Awarded to the State of Missouri, Department of Conservation, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program (05/02/2022) \*\*\$6,476

#### **2021–CR–017**

U.S. Fish and Wildlife Service Grants Awarded to the State of North Dakota, Game and Fish Department, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program (04/18/2022) \*\*\$47,361

#### **2021–ER–002**

U.S. Fish and Wildlife Service Grants Awarded to the U.S. Virgin Islands Department of Planning and Natural Resources, From October 1, 2017, Through September 30, 2019, Under the Wildlife and Sport Fish Restoration Program (05/20/2022) \*\*\$6,480 \*\*\*\$807,321

#### **2022–ER–002**

U.S. Fish and Wildlife Service Grants Awarded to the State of Mississippi, Department of Wildlife, Fisheries, and Parks, From July 1, 2019, Through June 30, 2021, Under the Wildlife and Sport Fish Restoration Program (06/30/2022)

### **COVID–19**

### *Indian Affairs*

#### **2021–FIN–032–A**

The Lower Brule Sioux Tribe Did Not Account for CARES Act Funds Appropriately (09/19/2022) \*\*\$32,871

#### **2021–FIN–032–C**

The Three Affiliated Tribes Did Not Account for CARES Act Funds Appropriately (09/28/2022) \*\*\$195,903 \*\*\*\$237,270

### **OTHER ASSIGNMENT TYPES**

### *Multi-Office Assignment*

#### **2022–INF–024**

Orphaned Wells Program – The U.S. Department of the Interior Prepares to Spend \$4.7 Billion (07/19/2022)





## Monetary Resolution Activities

For the Period Ending September 30, 2022

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

	Number of Reports	Questioned Costs*	Unsupported Costs
A. For which no management decision has been made by the commencement of the reporting period.	1	\$4,543	\$4,543
B. That were issued during the reporting period.	7	\$2,313,939	\$1,337,189
<b>Total (A+B)</b>	<b>8</b>	<b>\$2,318,482</b>	<b>\$1,341,732</b>
C. For which a management decision was made during the reporting period.	6	\$1,880,766	\$1,099,919
i. Dollar value of costs disallowed.		\$1,478,855	–
ii. Dollar value of costs allowed.		\$401,911	–
D. For which no management decision had been made by the end of the reporting period.**	2	\$437,716	\$241,813

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

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



## Monetary Resolution Activities

For the Period Ending September 30, 2022

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

	Number of Reports	Dollar Value
A. For which no management decision has been made by the commencement of the reporting period.	0	–
B. That were issued during the reporting period.	1	\$120,943
<b>Total (A+B)</b>	<b>1</b>	<b>\$120,943</b>
C. For which a management decision was made during the reporting period.	0	–
i. Dollar value of recommendations that were agreed to by management.		–
ii. Dollar value of recommendations that were not agreed to by management.		–
D. For which no management decision had been made by the end of the reporting period.	1	\$120,943

Note: Does not include non-Federal Funds.





# Summary of Reports More Than 6 Months Old Pending Management Decision

This listing includes a summary of audit, inspection, and evaluation reports that were more than 6 months old on September 30, 2022, and still pending a management decision. It includes recommendations with which the OIG and management have disagreed and the disagreement has been referred for resolution to the Assistant Secretary for Policy, Management and Budget. Also included are recommendations for which management did not provide sufficient information to determine whether proposed actions will resolve the recommendation. It provides report number, title, issue date, number of recommendations referred for resolution, and number of recommendations awaiting additional information.

### AUDITS, INSPECTIONS, AND EVALUATIONS

#### *Bureau of Land Management*

##### **2019-FIN-022**

Fulfillment of Purchase Card Orders

- Disagreed: 1

#### *Bureau of Reclamation*

##### **2017-WR-048-B**

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

- Awaiting Decision: 2

#### *Indian Affairs*

##### **2017-ER-018**

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

- Disagreed: 2

##### **2019-CR-062**

Facility Improvements Still Needed at Pine Hill School

- Awaiting Decision: 3

#### *National Park Service*

##### **2019-CR-035**

The National Park Service Did Not Oversee Its General Agreements

- Disagreed: 1

#### *Office of the Secretary*

##### **2019-ER-012**

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

- Awaiting Decision: 2

##### **2021-FIN-010**

Pandemic-Related Contract Actions

- Disagreed: 1
- Awaiting Decision: 1

### CONTRACT AND GRANT AUDITS

#### *Indian Affairs*

##### **2019-FIN-058**

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

- Awaiting Decision: 4



## Reports with Unimplemented Recommendations

This provides a summary of reports issued by the Office of Audits, Inspections, and Evaluations prior to April 1, 2022, that still had open (unimplemented) recommendations as of September 30, 2022. Unimplemented recommendations are divided into resolved, management disagreed, and awaiting management decision. Recommendations with which management disagreed have been referred to the DOI for resolution. Recommendations are classified as awaiting management decision if either management did not respond or management's response was not sufficiently detailed to consider the recommendation resolved. Unresolved recommendations more than 6 months old are also reported in Appendix 4. The listing only includes unimplemented recommendations. Because a single report may have both implemented and unimplemented recommendations, the number of recommendations listed as resolved may be fewer than the total number of recommendations in the report.

Open: **444**

Disagreed: **5**

Resolved: **410**

Awaiting Decision: **29**

Questioned Costs

Better Use **\$7,187,885**

**\$49,547,956**

### AUDITS, INSPECTIONS, AND EVALUATIONS

#### *Bureau of Indian Education*

##### **2020-FIN-008**

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

- Resolved: 1

#### *Bureau of Land Management*

##### **2015-EAU-057**

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

- Resolved: 1

##### **2015-ITA-072**

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

- Resolved: 1

##### **2016-WR-027**

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

- Resolved: 1

##### **2020-FIN-028**

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

- Resolved: 7

##### **2020-FIN-073**

Pandemic Purchase Card Use (10/22/2021)

- Resolved: 3
- Questioned Costs: \$16,731

##### **2021-CR-007**

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

- Resolved: 3



## APPENDIX 5

### **2021-FIN-022**

Fulfillment of Purchase Card Orders  
(01/19/2022)

- Disagreed: 1

### **C-IN-BLM-0002-2012**

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

- Resolved: 1

### **C-IN-MOA-0013-2010**

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

- Resolved: 4

### **CR-EV-BLM-0004-2012**

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

- Resolved: 1

## ***Bureau of Ocean Energy Management***

### **2020-FIN-028**

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

- Resolved: 2

### **CR-EV-BOEM-0001-2013**

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

- Resolved: 2

## ***Bureau of Reclamation***

### **2015-ITA-072**

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

- Resolved: 1

### **2017-WR-048-B**

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

- Resolved: 1
- Awaiting Decision: 2

### **2019-ITA-034**

Independent Auditors' Performance  
Audit Report on the U.S. Department of  
the Interior Federal Information Security  
Modernization Act for Fiscal Year 2019  
(02/26/2020)

- Resolved: 7

### **2021-FIN-036**

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

- Resolved: 3

### **ISD-IS-BOR-0004-2013**

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

- Resolved: 1

### **WR-EV-MOA-0015-2011**

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

- Resolved: 1

## ***Bureau of Safety and Environmental Enforcement***

### **2017-EAU-043**

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

- Resolved: 2

### **2020-FIN-028**

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

- Resolved: 2

## ***Indian Affairs***

### **2016-ITA-062**

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

- Resolved: 1





## APPENDIX 5

### **2017-ER-018**

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

- Resolved: 1
- Disagreed: 2

### **2018-ITA-043**

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2018 (03/13/2019)

- Resolved: 1

### **2019-CR-062**

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

- Resolved: 6
- Awaiting Decision: 2

### **2020-FIN-028**

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

- Resolved: 2

### **2020-FIN-073**

Pandemic Purchase Card Use (10/22/2021)

- Resolved: 1
- Questioned Costs: \$826

### **2021-FIN-010**

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

- Resolved: 1
- Questioned Costs: \$3,848

### **2021-FIN-036**

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

- Resolved: 1

### **C-EV-BIE-0023-2014**

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

- Resolved: 4

### **C-IS-BIE-0023-2014-A**

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

- Resolved: 3

### **CR-EV-BIA-0002-2013**

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

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

## *Insular Areas*

### **2015-CR-031**

Guam School Bus Transportation Program (08/09/2016)

- Resolved: 1

### **2017-WR-056**

The American Samoa Government's Executive Branch Did Not Have Effective Internal Controls for Government-Owned and -Leased Vehicles (09/28/2018)

- Resolved: 14

### **ER-IN-VIS-0015-2014**

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

- Resolved: 9
- Awaiting Decision: 7

### **HI-EV-GUA-0001-2011**

Evaluation of Guam Power Authority (08/09/2012)

- Resolved: 4
- Awaiting Decision: 1

### **P-EV-FSM-0001-2007**

Kosrae State, Federated States of Micronesia: Property Accountability Process Needs To Be Improved (10/17/2007)

- Resolved: 2
- Awaiting Decision: 3



## APPENDIX 5

### **VI-IN-VIS-0001-2010**

Audit Report – Administrative Functions -  
Legislature of the Virgin Islands (11/28/2011)

- **Resolved:** 10
- **Awaiting Decision:** 1

### **VI-IS-VIS-0002-2008**

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

- **Resolved:** 10

### **VI-IS-VIS-0004-2009**

Security Improvements at the Governor's  
Private Residence (01/19/2010)

- **Awaiting Decision:** 4

### **V-IN-VIS-0001-2007**

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

- **Resolved:** 4
- **Questioned Costs:** \$1,993,750

### **V-IN-VIS-0003-2007**

U.S. Virgin Islands Workers' Compensation  
Benefits at Risk (11/28/2008)

- **Resolved:** 3

### **V-IN-VIS-0004-2005**

Controls Over Video Lottery Terminal  
Operations, Government of the Virgin Islands  
(06/08/2007)

- **Resolved:** 2

### **V-IN-VIS-0011-2006**

Collection of Outstanding Taxes and  
Fees, Government of the Virgin Islands  
(01/10/2008)

- **Resolved:** 3

## ***National Park Service***

### **2018-FIN-052**

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

- **Resolved:** 1

### **2019-CR-035**

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

- **Resolved:** 2
- **Disagreed:** 1

### **2019-ER-042**

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

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

### **2020-FIN-028**

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

- **Resolved:** 6

### **2021-FIN-022**

Fulfillment of Purchase Card Orders  
(01/19/2022)

- **Resolved:** 1

## ***Office of Natural Resources Revenue***

### **2020-CR-009**

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

- **Resolved:** 9

## ***Office of the Secretary***

### **2016-ITA-020**

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

- **Resolved:** 5

### **2017-ER-014**

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

- **Resolved:** 1



## APPENDIX 5

### **2017-FIN-038**

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

- **Resolved:** 3

### **2018-CR-010**

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

- **Resolved:** 1

### **2018-FIN-059**

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

- **Resolved:** 1

### **2019-ER-012**

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

- **Awaiting Decision:** 2

### **2019-FIN-032**

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

- **Resolved:** 14

### **2019-FIN-043**

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

- **Resolved:** 3

### **2019-ITA-003**

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

- **Resolved:** 3

### **2020-FIN-002**

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

- **Resolved:** 1

### **2020-FIN-028**

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

- **Resolved:** 44

### **2020-FIN-073**

Pandemic Purchase Card Use (10/22/2021)

- **Resolved:** 1

### **2021-CR-031**

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

- **Resolved:** 2

### **2021-FIN-010**

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

- **Resolved:** 2
- **Disagreed:** 1
- **Awaiting Decision:** 1

### **2021-FIN-025**

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

- **Resolved:** 2

### **2021-FIN-036**

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

- **Resolved:** 6

### **ISD-IN-MOA-0004-2014**

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

- **Resolved:** 1

### **ISD-IN-MOA-0004-2014-I**

U.S. Department of the Interior's Continuous Diagnostics and Mitigation Program Not Yet Capable of Providing Complete Information for Enterprise Risk Determinations (10/19/2016)

- **Resolved:** 1





## APPENDIX 5

### **WR-EV-OSS-0005-2009**

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

- **Resolved:** 1

### ***Office of Surface Mining Reclamation and Enforcement***

#### **2016-EAU-007**

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

- **Resolved:** 2

#### **2020-FIN-028**

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

- **Resolved:** 2

#### **C-IN-OSM-0044-2014-A**

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

- **Resolved:** 3
- **Questioned Costs:** \$399,566

#### **WR-EV-MOA-0015-2011**

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

- **Resolved:** 3

### ***U.S. Fish and Wildlife Service***

#### **2015-ITA-072**

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

- **Resolved:** 1

### **2019-FIN-044**

Independent Auditors' Biennial Report on the Audit of Expenditures and Obligations Used by the Secretary of the Interior in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000 for Fiscal Years 2017 through 2018 (05/04/2020)

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

### ***U.S. Geological Survey***

#### **2020-FIN-028**

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

- **Resolved:** 2

## **CONTRACT AND GRANT AUDITS**

### ***Bureau of Reclamation***

#### **2017-FIN-040**

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

- **Resolved:** 9
- **Questioned Costs:** \$12,808,434

#### **ER-CX-BOR-0010-2014**

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

- **Resolved:** 6
- **Questioned Costs:** \$476,399

### ***Indian Affairs***

#### **2017-FIN-039**

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

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



## APPENDIX 5

### **2017-FIN-042**

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

- Resolved: 1

### **2017-FIN-065**

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

- Resolved: 1

### **2019-FIN-058**

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

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

## ***Insular Areas***

### **P-GR-NMI-0003-2005**

Evaluation of Saipan Public Health Facility Project: Oversight of Capital Improvement Projects, Commonwealth of the Northern Mariana Islands (06/08/2007)

- Resolved: 3
- Awaiting Decision: 1

## ***National Park Service***

### **2019-FIN-014**

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

- Resolved: 2

## ***U.S. Fish and Wildlife Service***

### **2015-EXT-005**

WSFR Commonwealth of Massachusetts Department of Fish and Game Division of Fisheries and Wildlife From July 1, 2012, Through June 30, 2014 (01/07/2016)

- Resolved: 1

### **2015-EXT-009**

WSFR State of Utah Department of Natural Resources Division of Wildlife Resources From July 1, 2012, Through June 30, 2014 (09/19/2016)

- Resolved: 1

### **2016-EXT-005**

WSFR Government of the Virgin Islands Department of Planning and Natural Resources From October 1, 2012, Through September 30, 2014 (02/21/2017)

- Resolved: 1

### **2016-EXT-047**

WSFR State of Michigan Department of Natural Resources From October 1, 2013, through September 30, 2015 (09/18/2018)

- Resolved: 2

### **2016-EXT-048**

WSFR State of Missouri Department of Conservation From July 1, 2013, Through June 30, 2015 (09/18/2018)

- Resolved: 4
- Questioned Costs: \$277,076

### **2017-EXT-020**

WSFR State of Ohio Department of Natural Resources From July 1, 2014, Through June 30, 2016 (06/21/2018)

- Resolved: 1

### **2017-EXT-049**

WSFR State of Louisiana Department of Wildlife and Fisheries From July 1, 2014, Through June 30, 2016 (08/27/2018)

- Resolved: 2

### **2018-CR-014**

WSFR State of Montana Fish Wildlife and Parks From July 1, 2015, Through June 30, 2017 (02/05/2020)

- Resolved: 1

### **2018-WR-038**

WSFR State of Oregon Department of Fish and Wildlife From July 1, 2015, Through June 30, 2017 (12/17/2019)

- Resolved: 3
- Questioned Costs: \$2,894,838



## APPENDIX 5

### **2019-CR-023**

WSFR State of Wisconsin Department of Natural Resources From July 1, 2016, Through June 30, 2018 Under the Wildlife and Sport Fish Restoration Program (09/21/2020)

- **Resolved:** 5
- **Questioned Costs:** \$77,426
- **Better Use:** \$112,639

### **2019-CR-041**

WSFR State of West Virginia Division of Natural Resources From July 1, 2016, Through June 30 2018 (07/30/2020)

- **Resolved:** 1

### **2019-CR-045**

WSFR State of New Mexico Department of Game and Fish From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program (12/28/2020)

- **Resolved:** 9
- **Questioned Costs:** \$202,893.73

### **2019-ER-046**

WSFR Commonwealth of Kentucky Department of Fish and Wildlife Resources From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program (11/06/2020)

- **Resolved:** 9

### **2019-ER-053**

WSFR State of Alabama Department of Conservation and Natural Resources Marine Resources Division From October 1, 2016, Through September 30, 2018, Under the Wildlife and Sport Fish Restoration Program (07/30/2020)

- **Resolved:** 1

### **2019-WR-005**

WSFR Commonwealth of Pennsylvania's Game Commission From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program (12/15/2020)

- **Resolved:** 8
- **Questioned Costs:** \$20,532.39

### **2019-WR-006**

WSFR Commonwealth of Pennsylvania Fish and Boat Commission From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program (07/30/2020)

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

### **2019-WR-007**

WSFR State of Rhode Island Department of Environmental Management Division of Fish and Wildlife From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program (12/28/2020)

- **Resolved:** 7

### **2019-WR-028**

WSFR American Samoa Department of Marine and Wildlife Resources From October 1, 2016, Through September 30, 2018, Under the Wildlife and Sport Fish Restoration Program (03/15/2021)

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

### **2020-CR-005**

WSFR Massachusetts (08/06/2021)

- **Resolved:** 5

### **2020-CR-022**

WSFR Puerto Rico (09/30/2021)

- **Resolved:** 16
- **Questioned Costs:** \$11,887,200
- **Better Use:** \$6,280,497

### **2020-ER-013**

WSFR State of Alabama Department of Conservation and Natural Resources Division of Wildlife and Freshwater Fisheries From October 1, 2016, Through September 30, 2018 (02/17/2021)

- **Resolved:** 5

### **2021-ER-001**

WSFR State of Delaware Department of Natural Resources and Environmental Control From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program (01/28/2022)

- **Resolved:** 3





## APPENDIX 5

### **R-GR-FWS-0003-2013**

WSFR State of South Dakota Department of Game Fish and Parks From July 1, 2010, Through June 30, 2012 (06/04/2013)

- Resolved: 1

### **R-GR-FWS-0006-2011**

WSFR Government of the Virgin Islands Department of Planning and Natural Resources From October 1, 2008, Through September 30, 2010 (11/03/2011)

- Resolved: 1

### **R-GR-FWS-0008-2014**

WSFR State of Kansas Department of Wildlife Parks and Tourism From July 1, 2011, Through June 30, 2013 (03/27/2015)

- Resolved: 4

### **R-GR-FWS-0009-2004**

WSFR State of New Hampshire Fish and Game Department From July 1, 2001, through June 30 2003 (03/31/2005)

- Resolved: 1

### **R-GR-FWS-0010-2013**

WSFR State of Wyoming Game and Fish Department From July 1, 2010, Through June 30, 2012 (10/29/2013)

- Resolved: 1

### **R-GR-FWS-0011-2009**

WSFR State of Utah Department of Natural Resources Division of Wildlife Resources From July 1, 2006, Through June 30, 2008 (01/29/2010)

- Resolved: 1

### **R-GR-FWS-0011-2013**

WSFR State of Montana Department of Fish Wildlife and Parks From July 1, 2010, Through June 30, 2012 (02/24/2014)

- Resolved: 1

### **R-GR-FWS-0014-2014**

WSFR State of Colorado Division of Parks and Wildlife From July 1, 2011, Through June 30, 2013 (07/21/2015)

- Resolved: 2
- Questioned Costs: \$455,258

## OTHER ASSIGNMENT TYPES

### ***Bureau of Reclamation***

#### **2015-WR-080-C**

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

- Resolved: 2

### ***Insular Areas***

#### **ER-IN-VIS-0015-2014-A**

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

- Resolved: 3
- Awaiting Decision: 1

### ***U.S. Fish and Wildlife Service***

#### **2019-CR-015**

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

- Resolved: 2

#### **2020-WR-019**

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

- Resolved: 2



# Reports With Significant Unimplemented Recommendations

## BUREAU OF LAND MANAGEMENT

**2016–WR–027**

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

- **Recommendation 11:** We recommend that the Director instruct BLM Wild Horse and Burro Program officials to develop and implement a strategic plan for sustainable on- and off-range wild horse and burro population management.
- **Status:** Open – Resolved Not Implemented
- **Potential Monetary Benefits:** N/A

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**C–IN–BLM–0002–2012**

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

- **Recommendation 11:** We recommend that BLM work with the Office of the Solicitor to revise 43 C.F.R. § 3602.11 to collect cost-recovery fees on existing exclusive-sale contracts in community pits and common-use areas.
- **Status:** Open – Resolved Not Implemented
- **Potential Monetary Benefits:** N/A

---

**C–IN–MOA–0013–2010**

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

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

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

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

- 
- **Recommendation 15:** BLM should reduce or eliminate the 75 percent discount for additional grantee and colocator ROW site services, or justify any discount provided.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A



## APPENDIX 6

### BUREAU OF OCEAN ENERGY MANAGEMENT

CR-EV-BOEM-0001-2013

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

- **Recommendation 2:** We recommend that BOEM develop and implement detailed SOPs for the Program's internal processes in order to facilitate good management practices and strong internal controls.
- **Status:** Open – Reinstated Not Implemented
- **Potential Monetary Benefits:** N/A

### BUREAU OF SAFETY AND ENVIRONMENTAL ENFORCEMENT

2017-EAU-043

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

- **Recommendation 4:** We recommend that BSEE revise the regulations under 30 C.F.R. § 254 for managing oil spill preparedness and response.
- **Status:** Open – Reinstated Not Implemented
- **Potential Monetary Benefits:** N/A

- 
- **Recommendation 6:** We recommend that BSEE update and revise the existing agreements between BSEE and State governments for coordinating spill preparedness functions.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A

### INDIAN AFFAIRS

2017-ER-018

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

- **Recommendation 1:** We recommend that AS-IA direct the Office of Self Governance to work with tribes to track the components of the CTGP funding and publish these individual amounts each year in the BIA's Budget Justifications.
- **Status:** Open – Resolved Not Implemented
- **Potential Monetary Benefits:** N/A

- 
- **Recommendation 4:** We recommend that AS-IA direct the Office of Self Governance to determine the actual funding levels of individual tribal programs and report them annually in the Budget Justifications.
  - **Status:** Open – Unresolved
  - **Potential Monetary Benefits:** N/A

- 
- **Recommendation 5:** We recommend that AS-IA direct the Office of Self Governance to develop and implement a records management policy to track the annual funding for each program.
  - **Status:** Open – Unresolved
  - **Potential Monetary Benefits:** N/A





## APPENDIX 6

### 2019–CR–062

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

- **Recommendation 1:** We recommend that the IA coordinate with Pine Hill School to ensure that the general facility deficiencies noted in this report are either addressed or included as part of the consolidation and renovation of the school facilities (Phase II).

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

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

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

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

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

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

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

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

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- **Recommendation 10:** We recommend that the IA inspect, identify, and address any immediate safety and health issues at all IA-funded portable buildings at Pine Hill School, including the Administration and FACE buildings, to ensure the safety and health of students and staff.

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

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

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### 2021–FIN–032–C

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

- **Recommendation 1:** We recommend that the BIA resolve the questioned costs of \$237,270 by requiring the Three Affiliated Tribes to provide supporting documentation to ensure that the incurred costs are allowable, allocable, and reasonable.

- **Status:** Open – Unresolved

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

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- **Recommendation 3:** We recommend that the BIA resolve the questioned costs of \$106,280 by creating and adjusting journal entries to reallocate the funds from the U.S. Department of the Interior to the U.S. Department of Health and Human Services.

- **Status:** Open – Unresolved

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



## APPENDIX 6

- **Recommendation 4:** We recommend that the BIA resolve the questioned costs of \$89,623 by creating adjusted journal entries to reallocate the funds from the BIA CARES Act to the appropriate funding source.
  - **Status:** Open – Unresolved
  - **Potential Monetary Benefits:** N/A
- 

### C–EV–BIE–0023–2014

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

- **Recommendation 20:** We recommend Indian Affairs take immediate action to correct the health and safety issues identified in this report or ensure that the students and staff are adequately protected until these problems are resolved.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
- 

### C–IS–BIE–0023–2014–A

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

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

## INSULAR AREAS

### ER–IN–VIS–0015–2014

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

- **Recommendation 1:** We recommend that the PFA Board of Directors develop and implement operational policies and procedures to manage PFA's day-to-day functions. These policies and procedures should, at a minimum, address human resources, inventory, procurement, accounting, and segregation of duties.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
- 

- **Recommendation 1.OIA:** We recommend that OIA monitor PFA's progress to implement the corrective actions identified in the Legislature's and PFA's response to the Report and close the remaining 15 audit recommendations.

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



## APPENDIX 6

- **Recommendation 2:** We recommend that the PFA Board of Directors create and implement petty cash policies and procedures that, at a minimum, provide guidance on the establishment, administration, appropriate uses, and safekeeping of funds.

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

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

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- **Recommendation 3:** We recommend that the PFA Board of Directors direct PFA to use all applicable functions in its existing accounting financial systems and to capture its financial transactions in the systems so that reporting is prompt, accurate, and complete.

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

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

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

- **Status:** Open – Unresolved

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

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

- **Status:** Open – Unresolved

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

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

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

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

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

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

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

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

- **Status:** Open – Unresolved

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





## APPENDIX 6

- **Recommendation 21:** We recommend that the Virgin Islands Legislature amend the legislation that created PFA to provide a greater level of legislative scrutiny and public disclosure of day-to-day operations, such as ensuring the Board of Directors is impartial and requiring accountability for bond proceeds and budgetary funds through periodic reports.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
- 

### ER-IN-VIS-0015-2014-A

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

- **Recommendation 1.OIA:** We recommend that OIA monitor the Government's progress to implement the corrective actions identified in the Legislature's and PFA's response to the Report and close the remaining 3 audit recommendations.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
- 

### VI-IS-VIS-0002-2008

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

- **Recommendation 1:** Conduct periodic inspections to ensure that all items of evidence are properly accounted for and retrievable.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
- 
- **Recommendation 2:** Identify and store articles of evidence in a manner to protect the evidence from contamination or damage, allowing them to be easily retrieved.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
- 
- **Recommendation 3:** Implement a proper disposal system, with established timelines, to discard evidence and firearms once they are no longer required.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
- 
- **Recommendation 4:** Ensure the preservation of evidence through proper storage of special handling evidence, including DNA and blood samples. Equip refrigerators with alarms that indicate equipment malfunction and a backup generator to prevent power loss.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
-



## APPENDIX 6

- **Recommendation 5:** Immediately discontinue the practice of using abandoned facilities for evidence storage and transfer the evidence to a secure location.

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

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

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- **Recommendation 6:** Install intrusion alarms and video surveillance cameras at evidence and firearms storage areas that detect unauthorized entry.

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

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

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- **Recommendation 7:** Store currency, jewelry, and other valuables in areas of enhanced security. Currency should be at a location where enhanced security separates it from other locations where items of general evidence are kept.

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

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

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- **Recommendation 8:** Restrict access and entry to evidence areas to authorized officials only, such as forensic personnel and evidence room custodians.

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

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

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- **Recommendation 9:** Develop and implement written policies and procedures that mirror industry standards for the proper storage, handling, and security of criminal evidence.

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

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

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- **Recommendation 10:** Require property officers, supervisors, and managers to attend a Property and Evidence Management school provided by organizations such as the International Association of Chiefs of Police, the International Association for Property and Evidence, or other professional associations.

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

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

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### V-IN-VIS-0001-2007

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

- **Recommendation 3:** We recommend that the Governor of the Virgin Islands establish an independent Audit Committee which reports directly to the Board and establish a requirement that instances of fraud must also be referred to appropriate law enforcement agencies.

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

- **Potential Monetary Benefits:** \$823,075



### OFFICE OF NATURAL RESOURCES REVENUE

2020–CR–009

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

- **Recommendation 1:** We recommend that ONRR create a field within the royalty reporting system that identifies the reporting as original or an adjustment.

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

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

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- **Recommendation 3:** We recommend that ONRR evaluate the use of ARC 10, Adjustments, to determine its effectiveness and create additional codes to capture accurate reasons for adjustments.

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

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

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- **Recommendation 6:** We recommend that ONRR develop and implement an ARC that will distinguish adjustments made as a result of the Volume Comparison group's review.

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

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

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

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

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

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- **Recommendation 13:** We recommend that ONRR develop and implement a process to prevent modification of adjustments made as a result of compliance activities without approval from ONRR.

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

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

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

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

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





## APPENDIX 6

### OFFICE OF POLICY, MANAGEMENT AND BUDGET

2020–CGD–006

**The U.S. Department of the Interior Could Expand Its Use of Contracting Flexibilities and Should Establish an Acquisition Policy for Future Disasters (08/08/2022)**

- **Recommendation 2:** We recommend that the DOI develop emergency acquisition guidance or update the DOI Emergency Contracting Kit and communicate it to applicable staff.
- **Status:** Open – Resolved Not Implemented
- **Potential Monetary Benefits:** N/A

### OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

2016–EAU–007

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

- **Recommendation 7:** We recommend that OSMRE require States to review and certify that coal projects in e-AMLIS are accurate and complete.
- **Status:** Open – Resolved Not Implemented
- **Potential Monetary Benefits:** N/A

- 
- **Recommendation 10:** We recommend that OSMRE assess the data integrity issues identified by OSMRE staff and ensure that the e-AMLIS data is reliable and consistent.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A

C–IN–OSM–0044–2014–A

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

- **Recommendation 19:** We recommend that OSMRE obtain authoritative Federal guidance from GAO for the disposition of interest earned.
- **Status:** Open – Resolved Not Implemented
- **Potential Monetary Benefits:** N/A

- 
- **Recommendation 20:** We recommend that OSMRE ensure appropriate treatment of interest earned.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A

- 
- **Recommendation 21:** We recommend that OSMRE resolve the \$2.1 million in earned interest.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** \$399,566



## APPENDIX 6

**WR-EV-MOA-0015-2011**

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

- **Recommendation 1:** OSM should establish a timeline and deadline for updating, as appropriate, OSM regulations to include FGDS requirements for the non-primacy and primacy States.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
- 

• **Recommendation 2:** OSM enforce and revise, as appropriate, the TSR-15 requirements so that the directive aligns with the actions resulting from OSM's review and update of its regulations conducted under Recommendation 1.

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

### OFFICE OF THE SECRETARY

**2016-ITA-020**

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

- **Recommendation 8:** We recommend that the Department accelerate plans to implement a Security Incident and Event Manager (SIEM) that can analyze and correlate events across multiple, disparate systems that incorporates data feeds from all security tools and infrastructure systems, to include those managed by the bureaus or third-party contractors.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
- 

**2018-FIN-059**

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

- **Recommendation 3:** We recommend that the DOI and its bureaus work with the vendor bank to develop an online review and approval system for cardholders and approving officials and develop policies and procedures that require cardholders and approving officials to use the bank's online system to review and approve transactions.
- **Status:** Open – Resolved Not Implemented
- **Potential Monetary Benefits:** N/A



## APPENDIX 6

### 2019-ER-012

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

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

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

### 2019-FIN-032

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

- **Recommendation D.PFM.011.3:** We recommend management implement the following recommendations to improve the effectiveness of entity-level controls over Risk Assessment – Improve the risk assessment process at the financial statement assertion level and at the process level to ensure the Department is appropriately capturing significant changes in the control environment and subsequently responding to those risks at both the Bureau and Department level.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
- 

- **Recommendation D.PFM.011.4:** We recommend management implement the following recommendations to improve the effectiveness of entity-level controls over Monitoring – Implement key monitoring controls to ensure control effectiveness throughout the financial reporting process and develop robust policies and procedures to increase oversight, review, and accountability of accounting events at the bureau level to ensure the successful implementation of an effective internal control environment.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
- 

### 2020-FIN-028

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

- **Recommendation E.PFM.007.3:** Perform an evaluation of the Department's Entity Level controls and document how the Department addresses each of the Green Book's 5 components and 17 principles. (NFR 2020-007)
- **Status:** Open – Resolved Not Implemented
- **Potential Monetary Benefits:** N/A





## APPENDIX 6

- **Recommendation E.PFM.007.4:** Implement key monitoring controls to ensure control effectiveness throughout the financial reporting process and develop robust policies and procedures to increase oversight, review, and accountability of accounting events at the bureau level to ensure the successful implementation of an effective internal control environment. (NFR 2020–007)

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

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

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- **Recommendation E.PFM.007.5C:** Evaluate the CAP process for implementing corrective actions: Bureaus and/or PFM should perform an independent root cause analysis during the CAP development process to gain an in-depth understanding of what caused the control deficiency and to ensure corrective actions are complete and will fully remediate the issues. (NFR 2020–007)

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

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

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### 2021–CR–031

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

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

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

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

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

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

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

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### 2021–FIN–036

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

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

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

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



## APPENDIX 6

- **Recommendation D.PFM.009.06:** We continue to recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows: Perform an evaluation of the Department's entity level controls and determine if each of the GAO Green Book components and principles have been addressed by the entity level controls that have been put in place by the Department.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
- 

### 2021–WR–019

#### The U.S. Department of the Interior and Its Bureaus Have Not Finalized and Implemented Their Body Camera Policies (09/14/2022)

- **Recommendation 1:** We recommend that the Department develop reasonable milestones to finalize and implement its body camera policy.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
- 

- **Recommendation 2:** We recommend that the Department, independent of a finalized Department policy, ensure that bureaus using body cameras update and finalize their policies within a defined timeframe to comply with any applicable interim or final Department policy.
- **Status:** Open – Resolved Not Implemented
- **Potential Monetary Benefits:** N/A

## U.S. BUREAU OF RECLAMATION

### 2015–WR–080–C

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

- **Recommendation 4:** We recommend that USBR negotiate and establish a repayment contract with the Klamath Irrigation District to secure timely repayment of USBR's cost to design, construct, and operate and maintain the A-Canal head gates and fish screens, as determined by USBR in Recommendations 1 and 2.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** N/A
- 

### 2017–FIN–040

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

- **Recommendation 7:** We recommend that the USBR resolve the \$246,000 in questioned costs for the missing equipment.
- **Status:** Open – Resolved Not Implemented
- **Potential Monetary Benefits:** \$246,000



## APPENDIX 6

- **Recommendation 10:** We recommend that the USBR resolve the \$7,790,434 in questioned costs for unsupported transactions.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** \$7,790,434
- 

- **Recommendation 12:** We recommend that the USBR resolve the \$4,772,000 in unallowable costs.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** \$4,772,000
- 

### WR-EV-MOA-0015-2011

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

- **Recommendation 11:** Revise the "Departmental Manual" to include a uniform approach to monitoring and emergency action planning for non-DOI dams located on DOI lands.
- **Status:** Open – Resolved Not Implemented
- **Potential Monetary Benefits:** N/A

## U.S. FISH AND WILDLIFE SERVICE

### 2019-CR-023

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

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

### 2019-WR-006

#### U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Pennsylvania, Fish and Boat Commission, From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program (07/30/2020)

- **Recommendation 1:** We recommend that the FWS resolve questioned costs of \$17,701,030.
- **Status:** Open – Resolved Not Implemented
- **Potential Monetary Benefits:** \$17,701,030





## APPENDIX 6

### 2020–CR–022

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

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

- **Recommendation 3:** We recommend that the FWS work with the Department to resolve the \$6,280,497 in funds to be put to better use related to the oversight of projects.
  - **Status:** Open – Resolved Not Implemented
  - **Potential Monetary Benefits:** \$6,280,497
- 

### R–GR–FWS–0009–2004

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

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



## Peer Reviews of OIG Operations

Government auditing and investigative standards require each statutory OIG to receive an independent, comprehensive peer review of its audit and investigative operations once every 3 years, consistent with applicable standards and guidelines. In general, these peer reviews determine whether the OIG's internal quality control system is adequate as designed and provides reasonable assurance that the OIG follows applicable standards, policies, and procedures. The Inspector General Act of 1978 requires that OIGs provide in their semiannual reports to Congress information about peer reviews of their respective organizations and their peer reviews of other OIGs.

**TABLE 1. PEER REVIEWS CONDUCTED BY THE DOI OIG**

Type of Review	Date of Peer Review	OIG Reviewed	Rating	Outstanding Recommendations
Audits	None this reporting period	None	None	None
Inspections and Evaluations	None this reporting period	None	Not Applicable	None
Investigations	None this reporting period	None	None	None

**TABLE 2. PEER REVIEWS CONDUCTED OF THE DOI OIG**

Type of Review	Date of Peer Review	Reviewing OIG	Rating	Outstanding Recommendations
Audits	September 21, 2022	U.S. Department of Justice	Pass	None
Inspections and Evaluations	September 5, 2019	U.S. Departments of Health and Human Services (HHS), Energy, and Homeland Security	Not Applicable	None – Implemented processes to address all recommendations.
Investigations	March 31, 2020	Federal Deposit Insurance Corporation	Pass	None



# Instances of Agency Interference

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



# Instances of Nonremediation

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





# Investigations Involving Senior Government Officials

### **18-0480**

Former Secretary and Chief of Staff Did Not Comply With Their Duty of Candor

[Page 1](#)

### **20-0393**

Former Secretary's Alleged Lobbying Violation Before Joining the DOI as Deputy Secretary

[Pages 2-3](#)

### **21-0728**

Bureau of Land Management Employee Did Not Comply With the Ethics Pledge

[Pages 3-4](#)

### **18-1157 and 19-0852**

Former Counselor to the Secretary Failed To Comply With the STOCK Act and Misused Their Position To Benefit Friends

[Pages 4-5](#)

### **20-0684**

NPS Employees Improperly Disclosed Nonpublic Information to Contractor

[Pages 6-7](#)



# Alleged Whistleblower Retaliation

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



## CROSS REFERENCES TO THE INSPECTOR GENERAL ACT

		PAGE
Section 4(a)(2)	Review of legislation and regulations	N/A*
Section 5(a)(1)	Significant problems, abuses, and deficiencies	1–24
Section 5(a)(2)	Recommendations for corrective action with respect to significant problems, abuses, and deficiencies	1–24
Section 5(a)(3)	Significant recommendations from agency’s previous reports on which corrective action has not been completed	41–55
Section 5(a)(4)	Matters referred to prosecutive authorities and resulting convictions	25–26
Section 5(a)(5)	Matters reported to the head of the agency	1–3, 13–14
Section 5(a)(6)	Audit reports issued during the reporting period	27–28
Section 5(a)(7)	Summary of significant reports	1–24
Section 5(a)(8)	Statistical table: Questioned Costs	29
Section 5(a)(9)	Statistical table: Recommendations That Funds Be Put to Better Use	30
Section 5(a)(10)	Summary of audit, inspection, and evaluation reports issued before the commencement of the reporting period:	
	<i>Section 5(a)(10)(A)</i> <i>For which no management decision has been made</i>	31
	<i>Section 5(a)(10)(B)</i> <i>For which no establishment comment was returned within 60 days of providing the report to the establishment</i>	18–20
	<i>Section 5(a)(10)(C)</i> <i>For which there are any outstanding unimplemented recommendations</i>	32–40
Section 5(a)(11)	Significant revised management decisions made during the reporting period	N/A
Section 5(a)(12)	Significant management decisions with which the Inspector General is in disagreement	N/A

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



## CROSS REFERENCES TO THE INSPECTOR GENERAL ACT

		PAGE
Section 5(a)(13)	Information described under Section 804(b) of the Federal Financial Management Improvement Act of 1996	58
Section 5(a)(14)(A)	Results of peer reviews conducted by another OIG during the reporting period	56
Section 5(a)(14)(B)	Most recent peer review conducted by another OIG	56
Section 5(a)(15)	Outstanding recommendations from any peer review conducted by another OIG	56
Section 5(a)(16)	Peer reviews completed of another OIG during the reporting period or previous recommendations that have not been fully implemented	N/A
Section 5(a)(17)	Statistical table: Investigations	25–26
Section 5(a)(18)	Description of statistics used for investigations	25–26
Section 5(a)(19)	Investigations involving senior Government officials	59
Section 5(a)(20)	Instances of whistleblower retaliation	60
Section 5(a)(21)	Instances of interference with the independence of the OIG	57
Section 5(a)(22)	(a) Closed but not disclosed investigations involving a senior Government employee	N/A
	(b) Closed but not disclosed inspections, evaluations, or audits	N/A

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