



U.S. Consumer Product Safety Commission OFFICE OF INSPECTOR GENERAL



Semiannual Report to Congress

April 1, 2025 to September 30, 2025

December 23, 2025

26-O-02

Top Recommendations for the U.S. Consumer Product Safety Commission

1. Develop and implement an internal control system covering the operations of its programs. (FMFIA – 2021)

2. Develop and implement an Enterprise Risk Management program to allow agency officials to utilize risk management principles in the operations of the agency. (FISMA – 2021)

3. Take appropriate action to right-size the agency's leased office space in order to meet the agency's targeted utilization and occupancy rates and promote the efficient utilization of space at an economical cost to the government. (SPACE – 2025)

4. Establish recurring communication between relevant offices to ensure necessary information is available for analysis. (FSA – 2024)

5. Identify its employees' specific skill and competency gaps and establish a process to close those gaps. (HCPA – 2023)

6. Review and update all human capital policies, e.g., Human Capital Operating Plan, Human Capital Policy, and Delegated Examining Policy, at least every five years. (HCPA – 2023)

7. Develop and establish a process to monitor the implementation of its IT modernization plan by documenting the objectives, goals, tasks, milestones, metrics, and funding sources associated with management's modernization efforts. (CLOUD – 2024)

8. Develop, document, and maintain a software inventory. (CYBER – 2016)

9. Assess the IT security risks identified in previous FISMA assessments and develop a corrective action plan that prioritizes addressing the most critical risks and establishes a timeline for taking corrective action. (FISMA – 2021)



MESSAGE FROM THE INSPECTOR GENERAL



I am pleased to submit the Semiannual Report to Congress for the U.S. Consumer Product Safety Commission (CPSC) Office of Inspector General (OIG). This report details the work of the OIG in the oversight of the CPSC for the second half of Fiscal Year (FY) 2025.

My professional and dedicated staff continue to do the work necessary to fight fraud, waste, abuse, and mismanagement at the CPSC while continuing to make findings and recommendations to aid the agency in achieving its mission despite being short-staffed. Given the current fiscal environment, it is my expectation that this will remain true for the foreseeable future. If this office had the budgetary independence called for in the Inspector General Act, we would have an earmark in the CPSC's budget. This would allow us to better determine how to best leverage our remaining resources while making any necessary reductions in spending. Last year, we submitted our second independent budget request. It is my belief that if we received an explicit earmark in the CPSC's budget it would both increase our efficiency of operations and promote our independence.

On a positive note, the CPSC has made great improvements in terms of tone at the top and accountability, two areas that have been consistently highlighted by this office as weaknesses in the past. Current senior leadership, unlike a number of their predecessors, has taken decisive action to address issues related to individuals who have failed to meet the high legal and ethical standards expected of federal employees.

Similarly, senior agency management has set a number of ambitious goals for the agency and appear to be bringing fresh ideas to deal with longstanding issues. For

example, the CPSC plans to create an Analytic Center of Excellence and leverage advanced data analytics to improve its ability to identify unsafe products and target illegal shipments. However, this forward lean must be balanced against the challenges that agency leadership has inherited. These include the need to address shortcomings in the way the agency has dealt with human capital and financial management that have gone uncorrected for years and will not be susceptible to quick fixes. However, I am happy to report that the agency now appears to be showing a greater willingness to address these issues.

As discussed in greater detail in our recently released Management and Performance Challenges for FY 2026, the CPSC still faces challenges in the areas of Enterprise Risk Management, Resource Management, and Information Technology (IT) Security.

Complicating senior leadership's efforts to address the above challenges are issues related to the agency's culture. They will need to overcome agency management's historic reluctance to embrace change and hold staff accountable for results in order to achieve the objectives they have set regarding: optimizing the use of limited resources, integrating Artificial Intelligence and other IT solutions into agency operations, developing better measures of program effectiveness; and ensuring adherence to policies, rules, regulations, and laws.

We look forward to continuing to work with Congress and agency management in order to promote the efficiency and effectiveness of agency programs.

Christopher W. Dentel, Inspector General

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BACKGROUND

U.S. Consumer Product Safety Commission

The U.S. Consumer Product Safety Commission (CPSC or Commission) is an independent federal regulatory agency, created in 1972, by the Consumer Product Safety Act (CPSA). In addition to the CPSA, as amended by the Consumer Product Safety Improvement Act of 2008 (CPSIA), and Public Law No. 112-28, the CPSC administers other laws, such as: the Flammable Fabrics Act, the Refrigerator Safety Act, the Federal Hazardous Substances Act, the Poison Prevention Packaging Act, the Labeling of Hazardous Art Materials Act, the Child Safety Protection Act, the Virginia Graeme Baker Pool and Spa Safety Act, the Children's Gasoline Burn Prevention Act, the Drywall Safety Act, the Child Nicotine Poisoning Prevention Act, the Portable Fuel Container Safety Act of 2020, the Safe Sleep for Babies Act of 2021, the Nicholas and Zachary Burt Memorial Carbon Monoxide Poisoning Prevention Act of 2022, Reese's Law (Public Law No. 117-171), the imitation firearms provisions of Public Law Nos. 100-615 and 117-167, and the Stop Tip-overs of Unstable, Risky Dressers on Youth requirements of Public Law No. 117-328 (Division BB, Title II).

Congress granted the CPSC broad authority to issue and enforce standards prescribing performance requirements, warnings, or instructions regarding the use of consumer products under the laws listed above. The CPSC is a federal agency with a mission that spans health, safety, and law enforcement. The CPSC has jurisdiction over thousands of types of consumer products used in and around homes, schools and other settings. The CPSC exercises its powers through regulation, assessing hazards to consumers, identifying hazardous products for enforcement action, and effective recalls including post recall compliance.

By statute, the CPSC is headed by five commissioners who are nominated by the president and appointed by and with the advice and consent of the Senate. One of the commissioners is designated by the president and confirmed by the Senate to serve as the Chairman of the CPSC. The chairman is the principal executive officer of the Commission. Currently, the commission consists of an Acting Chairman with one nominated Commissioner awaiting confirmation.



Office of Inspector General

The Office of Inspector General (OIG) is an independent office established under the provisions of the Inspector General Act of 1978 (IG Act), as amended. The CPSC OIG was established on April 9, 1989. Mr. Christopher W. Dentel was named Inspector General in 2004.

The OIG is a powerful resource for rooting out waste, fraud, abuse, and mismanagement, enforcing laws within the CPSC, and for promoting positive change. We accomplish these responsibilities by conducting audits, management alerts, and investigations and keeping the agency head and Congress informed about problems and deficiencies at the CPSC. We issue accurate reports based on professional audit, investigative, and other standards. We review agency and program participants' compliance with laws and regulations, review the effectiveness of agency programs, and evaluate the agency's efforts to mitigate fraud risks. We perform independent investigations of allegations of fraud, waste, abuse, and mismanagement and we publish reports that inform the public of the results of our assessments.

We are agents of positive change striving for continuous improvements in our agency's management and program operations, as well as within the Office of Inspector General.

We are committed to:

- Working with the Commission and Congress to improve program management.
- Maximizing the positive impact and ensuring the independence and objectivity of our audits, investigations, and other reviews.
- Using our investigations and other reviews to increase government integrity and recommend improved systems to prevent fraud, waste, and abuse.
- Being innovative, questioning existing procedures, and suggesting improvements.
- Building relationships with program managers based on a shared commitment to improving program operations and effectiveness.
- Striving to continually improve the quality and usefulness of our products.
- Working together to address government-wide issues.

We offer actionable recommendations to increase the efficiency and effectiveness of the CPSC in its mission to protect the public against unreasonable risks of injuries associated with consumer products. We focus our available resources on high-risk areas and continuously seek ways to provide value to the American people.



**Top Management and
Performance Challenges
Facing the CPSC for
Fiscal Year 2025**

1. Enterprise Risk Management
2. Resource Management
3. Information Technology Security

The top three management challenges facing the CPSC in fiscal year (FY) 2025 remain similar to prior years. This is despite the CPSC having made marked improvements in several areas related to these management challenges. This is a reflection of both the breadth and depth of these challenges.

As part of our analysis to determine the most significant management challenges for the CPSC, OIG considers the results of its most recently completed audits, the results of its most recent risk assessment completed as part of the annual audit planning process, and the status of open recommendations. We have recently revised our Top Recommendations for the agency to reflect recent recommendation closures by the CPSC and new recommendations issued by OIG.

Ongoing Projects

As of the date of this report, the OIG has five ongoing audits. There are three risk-based audits. The first is focused on whether the CPSC has an effective process and adequate controls to review scientific studies. The second examines the controls over the planning, acquisition, and analysis of the CPSC's fleet of leased vehicles. These audits are being performed by CPSC OIG staff. The OIG is contracting with Williams Adley & Company-DC, LLP (Williams Adley) on the third audit to assess the effectiveness of the CPSC's Zero Trust Architecture program.

The OIG uses contractors for the statutorily required annual audits. These include the financial statement audit and the Payment Integrity Information Act (PIIA) audit. These contracted engagements address government-wide requirements for which there are a large number of competent contractors available to perform the work. As a result of contracting these assessments out, the OIG is able to focus its resources and leverage the expertise of our staff auditors, who are familiar with the CPSC's mission and programs, on CPSC-specific audits.

The OIG terminated two risk-based audits. We terminated an audit of import surveillance activity due to a lack of resources. We closed an audit of lab accreditation because the U.S. Government Accountability Office (GAO) opened a larger scale audit of the topic upon Congressional request. We shared information with GAO to facilitate their work.



LISTING OF AUDIT, INSPECTION, OR EVALUATION REPORTS ISSUED DURING THE REPORTING PERIOD

During this semiannual period, the OIG completed three engagements.

Report Title	Dollar Value of Questioned Costs		Unsupported Costs that are Included Within the Amount of Questioned Costs		Dollar Value of Recommendations that Funds be Put to Better Use		Management Decision Taken Regarding the Recommendations
Evaluation of the CPSC's Compliance with PIIA for FY 2024	\$	-	\$	-	\$	-	Yes
Audit of the CPSC's FISMA Implementation for FY 2025	\$	-	\$	-	\$	-	Yes
Audit of the CPSC's Internal Controls Over Space Utilization	\$98,770,000		\$	-	\$3,088,000		Yes

Evaluation of the CPSC's Compliance with PIIA for FY 2024 (PIIA 24)

Transmitted: May 13, 2025

For the full report and list of open recommendations click [here](#)

The OIG contracted with KPMG LLP (KPMG) to perform a review of the CPSC's compliance with the reporting requirements contained in the PIIA, for transactions in Fiscal Year (FY) 2024. The review was performed in accordance with Council of Inspectors General for Integrity and Efficiency (CIGIE) Quality Standards for Inspection and Evaluation (QSIE). The review focused on the CPSC's compliance with the elements identified as criteria in the relevant Office of Management and Budget (OMB) guidance, as well as program internal controls. Overall, KPMG found that for FY 2024, the CPSC complied with all applicable elements of the PIIA. Management concurred with KPMG's findings.



Audit of the CPSC's Internal Controls Over Space Utilization (SPACE)

Transmitted: May 16, 2025

For the full report and list of open recommendations click [here](#)

The OIG audited the effectiveness of the CPSC's internal control over space utilization in its leased space and assessment of CPSC compliance with relevant laws and regulations regarding space utilization for the period May 2, 2022, to June 2, 2023. We conducted this audit in accordance with Government Auditing Standards.

Overall, we found that significant financial resources were, and will continue to be, wasted on underutilized leased space due to the agency's poor internal controls over space utilization, which date back over a decade. For example, the CPSC rejected the 2019 Government Service Administration recommendations to reduce the agency's footprint in line with best practices resulting in the waste of \$3.785 million in lease expenses for the headquarters over the life of its current occupancy agreement. This report makes 46 actionable recommendations. Agency management concurred with all recommendations.

Audit of the CPSC's FISMA Implementation for FY 2025 (FISMA 25)

Transmitted: August 7, 2025

For the full report and list of open recommendations click [here](#)

The OIG contracted with Williams Adley to review the CPSC's compliance with the requirements of the Federal Information Security Modernization Act (FISMA) for FY 2025. The objective of this review was to determine the effectiveness of the CPSC's information security program in accordance with the FY 2025 FISMA reporting requirements, issued by the Department of Homeland Security and OMB Memorandum (M)-25-04, Fiscal Year 2025 Guidance on Federal Information Security and Privacy Management Requirements. As a result of changes in OMB requirements, this year was the fourth year under the new continuous monitoring model. Therefore, Williams Adley reviewed only the subset of 25 metrics that were in scope for FY 2025. The review was performed in accordance with Generally Accepted Government Auditing Standards (GAGAS).

Williams Adley found that the CPSC has continued to make improvements to its overall information security program but has not met the requirements outlined within the FISMA reporting metrics to operate at an effective level of security. Williams Adley made 16 recommendations, 6 of which were new, to improve the CPSC's information security posture.



INVESTIGATIVE PROGRAM

The OIG investigates complaints and information received from the CPSC's employees, other government agencies, and members of the public concerning possible violations of laws, rules, and regulations, as well as claims of mismanagement, abuse of authority, and waste of funds. The objectives of this program are to maintain the integrity of the CPSC and ensure individuals of a fair, impartial, and independent investigation.

Several individuals contacted the OIG directly during the reporting period to discuss their concerns about matters involving CPSC programs and activities. The OIG did not receive any actionable allegations of whistleblower retaliation. The table below summarizes the disposition of complaints and investigative work performed from April 1, 2025, through September 30, 2025.

Investigation Status	Count
Open as of April 1, 2025	8
Opened during reporting period	71
Closed during reporting period	42
Transferred to other Departments/Agencies	34
Investigative Reports issued	2
Open as of September 30, 2025	3

In developing the above statistical table, each case was entered into the appropriate rows based on its ultimate outcome.

No convictions resulted from investigations conducted by the OIG.



The recently enacted Administrative False Claims Act created a new reporting requirement for OIGs to provide information relating to Administrative False Claims Act cases.

Administrative False Claims Act	Count
Claims submitted to reviewer by investigating official	0
Reviewer actions taken in response:	
Pending cases	NA
Resolved cases	NA
Decisions appealed to U.S. District Court	NA
Reviewer declined to take action	NA
Average length of time to review a case	NA

Investigative Reports Issued This Reporting Period

Report of Investigation Regarding the Appearance of Political Bias in the Office of Communications

Transmitted: May 7, 2025

In February 2025, the CPSC OIG received an anonymous complaint alleging political bias in the Office of Communications (OCM). Specifically, that an item in the weekly internal newslog of articles relevant to the CPSC demonstrated bias against the Trump administration by the newslog's creator. Based on what we learned during our initial investigation, we broadened our scope of investigation to include a review of OCM's policies and procedures regarding the newslog. We found insufficient evidence to substantiate the allegation that the subject misused their position to advance a political bias. We recommended that OCM revise its policies and procedures to require supervisory review before publication of the newslog and to have objective criteria to determine what articles to include in the newslog.

Results of Pandemic Relief Fraud Investigations at the CPSC

Transmitted: July 29, 2025

For the full report and list of open recommendations click [here](#)
The OIG performed these investigations in conjunction with the Pandemic Response Accountability Committee as part of a government-wide effort to review Coronavirus Aid, Relief, and Economic Security (CARES) Act disbursements and recover fraudulent payments. At our request, the Pandemic Response Accountability Committee identified 36 CPSC employees linked to CARES Act loans. Of these 36 employees, the OIG determined that 26 showed no sign of any wrongdoing. Eight CPSC employees or their



spouses were found to be victims of identity theft and OIG staff contacted each impacted person individually. Two CPSC employees were found to be connected to questionable loans. In one case, there was no available evidence linking the employee directly to wrongdoing related to pandemic relief funds. The OIG determined the second employee received most of their pandemic relief funds as a result of making false statements. The OIG conservatively estimates that this CPSC employee inappropriately received \$24,049.60 in pandemic relief funds as a result of their false statements. The results of this investigation were provided to the Department of Justice and CPSC management for further action as warranted.



INSTANCES OF CPSC INTERFERENCE WITH OIG INDEPENDENCE

The Inspector General Act specifies that Offices of Inspector General are to be independent of the agencies for whom they provide oversight. However, CPSC management has historically insisted that they have the authority to interfere in the operations of our office by interjecting themselves into our hiring decisions and reducing our resources. They have in the past cut our authorized staff level.

Although our working relationship to CPSC management has improved and we acknowledge the current budget environment, if this office had the budgetary independence called for in the Inspector General Act, we could determine how best to make any necessary cost savings. For example, by determining the appropriate mix of staffing and contract resources. Last year, we submitted our second independent budget request. It is our belief that if we received an explicit earmark in the CPSC's budget, it would aid in resolving the issue of OIG staffing levels and promote our independence.



OTHER ACTIVITIES

Legislation and Regulatory Review

The OIG reviews internal and external regulations and legislation that affect the OIG specifically, or the CPSC's programs and activities generally. The following were reviewed and commented upon during the reporting period:

Administrative Leave, 5 U.S.C. § 6329a
Antideficiency Act
Bank Fraud, 18 U.S.C. § 1344
CARES Act
Consumer Product Safety Act
Consumer Product Safety Commission Regulations
Consumer Product Safety Improvement Act of 2008
Economy Act
Ethics Regulations
Equal Employment Opportunity Act
Executive Order 13932
Executive Order 14170
Executive Order 14171
Executive Order 14174
Executive Order 14303
Executive Order 14317
Executive Order 14324
False Statements, 18 U.S.C. § 1014
Federal Acquisition Regulations
Federal Travel Regulations
Freedom of Information Act
General Services Administration Leasing Regulations
General Services Administration Personal Property Regulations
The Good Accounting Obligation in Government Act (GAO-IG Act)
Government in the Sunshine Act
Hatch Act
Identity Theft and Assumption Deterrence Act
Information Quality Act
Inspector General Act of 1978, as amended
Inspector General Reform Act of 2008
National Defense Authorization Act for Fiscal Year 2023
National Environmental Policy Act
OMB Circulars and Memoranda
Office of Personnel Management Classification Standards
Peer Review Guides



Privacy Program
Prohibited Personnel Practices
Public Disclosure of Information, 15 U.S.C. § 2055
Quality Standards for Inspection and Evaluation
Records Management Policies and Regulations
Small Business Act
Standards of Conduct for Government Employees
Theft Concerning a Program Receiving Federal Funds, 18 U.S.C. § 666
Theft of Government Funds, 18 U.S.C. § 641
Whistleblower Protection Enhancement Act
Wire Fraud, 18 U.S.C. § 1343

OIG Coordination

Council of the Inspectors General on Integrity and Efficiency

The Inspector General maintains active membership in CIGIE and its associated subcommittees. CIGIE identifies, reviews, and discusses issues that are of interest to the entire OIG community. The Inspector General serves on the Audit, Legislation, and Inspection and Evaluation Committees, the Audit Peer Review Subcommittee, and as an adjunct instructor for the CIGIE Training Institute. The Inspector General regularly attends meetings held by CIGIE and their joint meetings with the Government Accountability Office.

The OIG staff attended seminars and training sessions sponsored or approved by CIGIE. OIG staff are also active participants in a variety of CIGIE subgroups including, but not limited to, the Deputy Inspectors General group, the management and planning group, and groups covering topics such as investigations, information technology, FISMA, PIIA, and financial statement audits.

Council of Counsels to the Inspectors General

The Counsel to the Inspector General is a member of the Council of Counsels to the Inspectors General (CCIG). The CCIG considers legal issues of interest to the Offices of Inspectors General. During the review period, the Counsel met with peers to discuss items of mutual interest to all OIGs. The Counsel also participates in the CCIG Investigative Counsel working group, Freedom of Information Act working group, and Small OIG Counsel group.



Peer Reviews

The OIG has previously completed work under both GAGAS and CIGIE QSIE. Each standard-setting body requires an organization to obtain an external review of its system of quality control every three years and make the results publicly available. The OIG continues to perform work utilizing GAGAS but now only utilizes CIGIE QSIE for work that is contracted out.

GAGAS Peer Reviews

On March 31, 2023, the Ability One Office of Inspector General issued a report of its External Peer Review of our audit organization and opined that our system of quality control for the year ending September 30, 2022, had been "suitably designed and complied with to provide the CPSC OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects with Government Auditing Standards and applicable legal and regulatory requirements." Audit organizations can receive a rating of pass, pass with deficiencies, or fail. We received an External Peer Review rating of pass. This peer review is on our website [here](#). On March 31, 2025, the CPSC OIG completed a peer review of the United States International Trade Commission. They received an External Peer Review rating of pass.

CIGIE QSIE Peer Reviews

On March 10, 2023, the Architect of the Capitol Office of Inspector General issued a report of its External Peer Review of our Inspection and Evaluation organization and opined "that the CPSC OIG's policies and procedures generally complied and were consistent with Standard 7 - Quality Control of the QSIE standards addressed in the external peer review." Inspection and Evaluation Organizations can receive a rating of "generally complied" or "did not generally comply" with QSIE standards. We received a rating of "generally complied" with applicable standards. This peer review is available on our website [here](#).

On July 14, 2023, the CPSC OIG completed a peer review of the Office of the Special Inspector General for the Troubled Asset Relief Program's Inspection and Evaluation organization. They received a peer review rating of "generally complied" with applicable standards.



APPENDIX A: CROSS-REFERENCE TO REPORTING REQUIREMENTS OF THE IG ACT

Citation	Reporting Requirements	Page(s)
Section 4(a)(2)	Review of legislation and regulations.	11
Section 5(a)(1)	Significant problems, abuses, and deficiencies relating to the administration of programs and operations of the establishment and associated reports and recommendations for corrective action made by the OIG.	5-6, 18-24
Section 5(a)(2)	An identification of each recommendation made before the reporting period, for which corrective action has not been completed, and identification of cost savings associated with the recommendation.	18-24
Section 5(a)(3)	A summary of significant investigations closed during this reporting period.	7-9
Section 5(a)(4)	An identification of the total number of convictions during the reporting period resulting from investigations.	7
Section 5(a)(5)	Information regarding each audit, inspection, or evaluation, total dollar value of questioned costs and funds put to better use during this reporting period.	5-6
Section 5(a)(6)	Information regarding any management decision made during the reporting period with respect to any audit, inspection, or evaluation issued during a previous reporting period.	NA
Section 5(a)(7)	Information under section 804(b) of Federal Financial Management Improvement Act of 1996.	NA
Section 5(a)(8)	Results of peer review.	13
Section 5(a)(9)	Outstanding recommendations from any peer review conducted by another OIG.	NA
Section 5(a)(10)	Any peer reviews performed of another OIG.	13
Section 5(a)(11)	Statistical table showing total number of investigative reports, referrals, and results of referrals.	7-9
Section 5(a)(12)	Metrics used to develop data for tables in section 5(a)(11).	7
Section 5(a)(13)	Report on each investigation involving a senior government official where allegations of misconduct are substantiated.	7
Section 5(a)(14)	Detailed description of whistleblower retaliation.	NA
Section 5(a)(15)	Detailed description of attempts to interfere with OIG independence.	10
Section 5(a)(16)	Detailed description of every inspection, evaluation, and audit closed and not publicly disclosed, and every investigation of senior government employee closed and not publicly disclosed.	8



APPENDIX B: STATEMENT REGARDING PLAIN WRITING

We strive to follow the Plain Writing Act of 2010. The act requires that government documents be clear, concise, well-organized, and follow other best practices appropriate to the subject or field and intended audience. The abbreviations we use in this report are listed below.

Table of Abbreviations	
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CCIG	Council of Counsels to the Inspectors General
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CPSA	Consumer Product Safety Act
CPSC or Commission	U. S. Consumer Product Safety Commission
CPSIA	Consumer Product Safety Improvement Act of 2008
FISMA	Federal Information Security Modernization Act
FMFIA	Federal Managers' Financial Integrity Act
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
GAO	U. S. Government Accountability Office
IG Act	The Inspector General Act of 1978, as amended
Kearney	Kearney & Company
KPMG	KPMG, LLP
M	Memorandum
NIST CSF	National Institute of Standards and Technology Cybersecurity Framework
OCM	Office of Communications
OIG	Office of Inspector General
OMB	Office of Management and Budget
PIIA	Payment Integrity Information Act
QSIE	Quality Standards for Inspection and Evaluation
Williams Adley	Williams, Adley & Company-DC, LLP



APPENDIX C: STATUS OF RECOMMENDATIONS

We found that the agency had taken corrective actions sufficient to close 34 recommendations, including some submitted during the previous SAR period but not assessed until this period. All recommendations closed related to IT findings. The OIG administratively closed three additional recommendations. To offset both our staffing shortfall and our current lack of an IT auditor, we retained the services of a contractor to review requests for closure of information technology/security-related recommendations. The contractor completed a review of additional requests for closure during the most recent semiannual reporting period. FISMA recommendation closure requests are addressed as part of the annual audit process. Future information technology/security related requests to review recommendation closure requests will be addressed as resources permit.

The Good Accounting Obligation in Government Act

The GAO-IG Act, enacted in 2019, requires agencies to provide, along with their annual budget request, a report that includes a list of unimplemented recommendations, an explanation of the reasons why no final action has been taken regarding the unimplemented recommendations, and a timeline for the implementation of unimplemented recommendations.

The Inspector General notes that the agency's GAO-IG Act report dated May 30, 2025, the most recent published submission, does not include the required explanation of the reasons why no final action was taken regarding unimplemented recommendations.

We note that the numbers we report in the SAR do not match the numbers in the agency's GAO-IG Act report. Numbers of open recommendations in the GAO-IG Act and the SAR can differ for several reasons. The first reasons relate to the timing of the two reports and the different time periods covered in each report. The second relates to differing treatment by OIG and the CPSC on the status of recommendations the agency has declared closed and the OIG does not agree with that assessment. OMB A-50 states the IG, not the agency, has the final say as to whether a recommendation is closed. This independent confirmation provides Congress and the American people with an additional layer of accountability and ensures the agency has executed the required action.



The table below provides a summary of reports with open recommendations made before the current semiannual period and shows progress made during the last six months.

Summary of Recommendation Implementation Progress							
Report Short Title	Report Date	Total Recommendations	Open as of April 1, 2025	Closed during the period	Open as of September 30, 2025	Total Days Past Due as of September 30, 2025	Potential Cost Savings
RMS	6/5/2012	8	2	0	2	4685	N/A
CYBER	8/4/2016	5	4	3	1	3164	N/A
TELEWORK	9/29/2017	9	1	0	1	2743	N/A
OEP	6/7/2018	12	6	0	6	2492	N/A
PROPERTY	5/31/2019	25	10	3	7	2134	N/A
PENTEST	6/11/2019	40	2	2	0	N/A	N/A
BREACH	9/25/2020	40	3	3	0	N/A	N/A
FDS	4/16/2021	4	4	0	4	1448	N/A
PD*	4/29/2021	13	12	0	12	1435	\$50K
FMFIA	5/12/2021	7	6	0	6	1422	N/A
FISMA 21**	10/29/2021	47	29	16	13	1252	N/A
CSF	1/18/2022	5	5	0	5	1171	N/A
FISMA 22**	7/22/2022	4	4	2	2	986	N/A
HR ASSESSMENT*	3/30/2023	41	37	0	37	735	N/A
FISMA 23**	7/28/2023	14	9	4	5	615	N/A
CLOUD	1/31/2024	6	5	3	2	428	N/A
FSA 23***	2/2/2024	16	10	0	10	426	Up to \$2.5M
FISMA 24**	7/30/2024	3	3	1	2	247	N/A
FSA 24***	11/15/2024	5	5	0	5	139	N/A
		304	157	37	120		

*One recommendation from the PD audit and six recommendations from the HR Assessment are no longer monitored due to agency non-concurrence.

**FISMA 22 has a total of 24 recommendations, 20 of which were carried over from prior years. FISMA 23 has a total of 44 recommendations, 30 of which are carried over from prior years. FISMA 24 has 35 recommendations, 32 from prior years and 3 new ones.

***FSA 24 has a total of 15 recommendations, 10 of which were carried over from the prior year and 5 are new.



Previously Issued Reports with Open Recommendations

Please see the links below for open recommendations for each report.

Consumer Product Safety Risk Management System Information Security Review Report (RMS)

Transmitted: June 5, 2012

For the full report and list of open recommendations click [here](#)

The objective of this review was to evaluate the application of the Risk Management Framework to the Consumer Product Safety Risk Management System. CPSIA requires the CPSC to implement a publicly accessible and searchable database of consumer product incident reports. The period of the review was December 2010 through February 2011. The work was performed in accordance with CIGIE QSIE. Overall, we found there were several inconsistencies and weaknesses in the security certification and assessment of this database.

Cybersecurity Information Sharing Act of 2015 (CYBER)

Transmitted: August 4, 2016

For the full report and list of open recommendations click [here](#)

The objective of this review was to determine whether the CPSC had established the policies, procedures, and practices required by the Cybersecurity Act of 2015 for agency systems that contain Personally Identifiable Information. During this review, we also considered whether standards for logical access were appropriate. The OIG completed this work in accordance with CIGIE QSIE. We found the CPSC had not achieved a number of the requirements set forth in the Cybersecurity Act of 2015 or developed appropriate logical access policies and procedures.

Audit of the Telework Program for Fiscal Year 2016 (TELEWORK)

Transmitted: September 29, 2017

For the full report and list of open recommendations click [here](#)

The objectives of this audit were to determine if the CPSC had an effective program in place to capitalize on the benefits of telework, established adequate internal controls over telework, and administered the telework program in accordance with federal laws, regulations, guidance, and agency policy. The audit was performed in accordance with GAGAS. Overall, we found that the agency had a policy; however, it was not entirely effective and did not fully comply with federal laws, regulations, and agency policy.



Audit of the Occupant Emergency Program for Fiscal Year 2017 (OEP)

Transmitted: June 7, 2018

For the full report and list of open recommendations click [here](#)

The OIG audited the CPSC's Occupant Emergency Program in place for FY 2017. The purpose of an Occupant Emergency Program is to reduce the threat of harm to personnel, property, and other assets within a federal facility in the event of an emergency. The objectives of this audit were to determine program effectiveness and compliance with the Occupant Emergency Program: An Interagency Security Committee Guide and other criteria. The audit was performed in accordance with GAGAS. Overall, we found that the CPSC's Occupant Emergency Program was not compliant with government-wide guidance and was not operating effectively.

Review of Personal Property Management System and Practices for the Calendar Year 2017 (PROPERTY)

Transmitted: May 31, 2019

For the full report and list of open recommendations click [here](#)

The OIG contracted with Kearney & Company (Kearney) to perform an assessment of the CPSC's control over personal property. The objective was to obtain an independent review of the controls over personal property items, from initial data entry through routine accounting control to disposal. The review was performed in accordance with CIGIE QSIE. Overall, Kearney found that the CPSC's Personal Property Management System and practices were neither compliant with government-wide guidance nor operating effectively.

Evaluation of the CPSC's Implementation of the Federal Data Strategy (FDS)

Transmitted: April 16, 2021

For the full report and list of open recommendations click [here](#)

The OIG contracted with Williams Adley to perform a review of the CPSC's implementation of the Federal Data Strategy. The objective of this review was to obtain an independent evaluation of the CPSC's implementation of the OMB M-19-18, Federal Data Strategy - A Framework for Consistency, and associated OMB-issued action plans. The review was performed in accordance with CIGIE QSIE. Williams Adley found that the CPSC completed the required agency actions described in the most recent action plan published by OMB and provided recommendations to aid the CPSC in maturing its data management program.



Audit of the CPSC's Position Designation and Suitability Program (PD)

Transmitted: April 29, 2021

For the full report and list of open recommendations click [here](#)

The OIG audited the CPSC position designation process. Each covered federal position is required to have a designation level (Tier 1 through Tier 5), depending on the sensitivity and risk level of the position. The objectives of this audit were to determine whether all positions in the CPSC were appropriately designated and whether all CPSC employees and contractors have the appropriate background investigation completed. The audit was performed in accordance with GAGAS. The audit identified \$49,631 in questioned costs.

Audit of the CPSC's Implementation of FMFIA for FYs 2018 and 2019 (FMFIA)

Transmitted: May 12, 2021

For the full report and list of open recommendations click [here](#)

The OIG contracted with Kearney to perform an audit of the CPSC's compliance in FYs 2018 and 2019 with the Federal Managers' Financial Integrity Act (FMFIA). Kearney was also charged with evaluating the effectiveness of the CPSC's processes to assess internal control over program operations, as reported in the Chairman's Management Assurance Statement in the Agency Financial Report. The review was performed in accordance with GAGAS. Kearney determined that the CPSC did not comply with the FMFIA in FYs 2018 and 2019. Specifically, a misalignment existed between how the CPSC identified programmatic or operational activities, how it measured the performance of these activities, and how it reported these activities. Additionally, although the CPSC implemented metrics to monitor the performance of its strategic goals and objectives, it did not establish and implement a formal internal controls program over its operations as required by the Government Accountability Office's, Standards for Internal Control in the Federal Government, and OMB Circular A-123, Management's Responsibility for Internal Control.

Evaluation of the CPSC's FISMA Implementation for FY 2021 (FISMA 21)

Transmitted: October 29, 2021

For the full report and list of open recommendations click [here](#)

The OIG contracted with Williams Adley to review the CPSC's compliance with the requirements of FISMA in FY 2021. The objective of this review was to determine the effectiveness of the CPSC's information security program in accordance with the FY 2021 FISMA reporting requirements issued by the Department of Homeland Security and OMB M-21-02, FY 2020-2021 Guidance on Federal Information Security and Privacy Management Requirements. The review was performed in accordance with CIGIE QSIE. Williams Adley found that the CPSC was not compliant with all of FISMA's requirements.



However, the CPSC was making progress towards implementing many FISMA requirements.

NIST Cybersecurity Framework (CSF)

Transmitted: January 18, 2022

For the full report and list of open recommendations click [here](#)

The OIG contracted with Williams Adley to perform a review of the CPSC's implementation of the National Institute of Standards and Technology Cybersecurity Framework (NIST CSF). The objective of this requirement was to obtain an independent evaluation of the CPSC's implementation of the NIST CSF. The review was performed in accordance with CIGIE QSIE. Williams Adley found that the CPSC had developed a high-level action plan for the NIST CSF in 2017, however, the CPSC had not implemented that plan.

Evaluation of the CPSC's FISMA Implementation for FY 2022 (FISMA 22)

Transmitted: July 22, 2022

For the full report and list of open recommendations click [here](#)

The OIG contracted with Williams Adley to review the CPSC's compliance with the requirements of FISMA for FY 2022. The objective of this review was to determine the effectiveness of the CPSC's information security program in accordance with the FY 2022 FISMA reporting requirements, issued by the Department of Homeland Security and OMB M-22-05, Fiscal Year 2021-2022 Guidance of Federal Information Security and Privacy Management Requirements. As a result of changes in OMB requirements, this year was the first under the new continuous monitoring model. Williams Adley reviewed a subset of 20 "core" and 20 "non-core" metrics that were in scope for FY 2022. The review was performed in accordance with CIGIE QSIE. Williams Adley found that the CPSC was not compliant with all of FISMA's requirements. However, the CPSC was making progress towards implementing many FISMA requirements.



Human Resources Assessment (HR ASSESSMENT)

Transmitted: March 30, 2023

For the full report and list of open recommendations click [here](#)

The OIG contracted with AE Strategies to evaluate the CPSC's human resources function's ability to provide adequate support to the CPSC as the agency experiences a period of rapid growth. AE Strategies evaluated the human resources function using the Human Capital Framework evaluation model. This review was performed using Office of Personnel Management assessment tools to address strategic planning, talent management, performance management, and human resource performance evaluation topics.

AE Strategies found that the CPSC's human capital program did not align with federal regulations and lacked overall accountability. If not corrected, these shortcomings may prevent the CPSC from achieving its mission. Many of the findings and recommendations found in this assessment were over two decades old and were first identified in Office of Personnel Management evaluations in 1998 and 2008. These recommendations were never resolved, including a finding that the CPSC had not established a system of accountability to ensure that its human capital program is managed effectively and efficiently.

Evaluation of the CPSC's FISMA implementation for FY 2023 (FISMA 23)

Transmitted: July 28, 2023

For the full report and list of open recommendations click [here](#)

The OIG contracted with Williams Adley to review the CPSC's compliance with the requirements of FISMA for FY 2023. The objective of this review was to determine the effectiveness of the CPSC's information security program in accordance with the FY 2023 FISMA reporting requirements, issued by the Department of Homeland Security and OMB M-23-03, Fiscal Year 2023 Guidance of Federal Information Security and Privacy Management Requirements. As a result of recent changes in OMB requirements, this year was the second year under the new continuous monitoring model. Therefore, Williams Adley reviewed only the subset of 20 "core" and 20 "non-core" metrics that were in scope for FY 2023. The review was performed in accordance with CIGIE QSIE.

Williams Adley found that the CPSC was not compliant with all of FISMA's requirements. However, the CPSC was making progress towards implementing many FISMA requirements.



Evaluation of the CPSC's Management of Cloud Computing, Shared Services, & Third-Party Systems (CLOUD)

Transmitted: January 31, 2024

For the full report and list of open recommendations click [here](#)

The OIG contracted with Williams Adley to obtain an independent evaluation of the CPSC's Cloud Computing, Third-Party, and Shared Service management from a legal, internal control, and contractual perspective. The evaluation was performed in accordance with the CIGIE QSIE.

Williams Adley found that the CPSC utilizes cloud computing, shared services, and third-party systems to support its mission and operations. However, Williams Adley identified areas for improvement. As a result of the evaluation, Williams Adley made six recommendations to improve the CPSC's management of its cloud computing, third-party, and shared services providers.

Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements (FSA 23)

Transmitted: February 2, 2024

For the full report and list of open recommendations click [here](#)

The OIG contracted with KPMG to perform an independent audit of the CPSC's financial statements according to all current standards for the period ending September 30, 2023. The objective of this audit was to determine whether the CPSC's financial statements present fairly the financial position of the agency and were compliant with relevant laws and regulations. The CPSC was required to submit audited financial statements in accordance with the Accountability of Tax Dollars Act of 2002, which retroactively implements the Chief Financial Officers Act of 1990 for smaller agencies, including the CPSC. This audit was performed in accordance with GAGAS.

KPMG issued a qualified opinion of the financial statements due to the agency A) inappropriately calculating the accumulated depreciation and depreciation expense related to its Property, Plant, and Equipment; and B) being unable to recalculate said accumulated depreciation and depreciation expense in a timely manner. Other than this matter, KPMG determined the financial statements present fairly the financial position of the agency and were compliant with relevant laws and regulations. In total, KPMG identified three material weaknesses and one significant deficiency of internal controls



over financial reporting and made 16 recommendations to improve the CPSC's internal control system.

Evaluation of the CPSC's FISMA Implementation for FY 2024 (FISMA 24)

Transmitted: July 30, 2024

For the full report and list of open recommendations click [here](#)

The OIG contracted with Williams Adley to review the CPSC's compliance with the requirements of the FISMA for FY 2024. The objective of this review was to determine the effectiveness of the CPSC's information security program in accordance with the FY 2024 FISMA reporting requirements, issued by the Department of Homeland Security and OMB M-24-04, Fiscal Year 2024 Guidance on Federal Information Security and Privacy Management Requirements. This was the third year under the new continuous monitoring model and Williams Adley reviewed only the subset of 37 metrics in scope for FY 2024. The review was performed in accordance with CIGIE QSIE.

Williams Adley found that the CPSC was not compliant with all of FISMA's requirements. However, the CPSC was making progress towards implementing many FISMA requirements. Williams Adley made 35 recommendations, 3 of which were new, to improve the CPSC's information security posture.

Audit of the Consumer Product Safety Commission's Fiscal Year 2024 Financial Statements (FSA 24)

Transmitted: November 15, 2024

For the full report and list of open recommendations click [here](#)

The OIG contracted with KPMG to perform an independent audit of the CPSC's financial statements according to all current standards for the period ending September 30, 2024. The objective of this audit was to determine whether the CPSC's financial statements present fairly the financial position of the agency and were compliant with relevant laws and regulations. The CPSC was required to submit audited financial statements in accordance with the Accountability of Tax Dollars Act of 2002, which retroactively implements the Chief Financial Officers Act of 1990 for smaller agencies, including the CPSC. This audit was performed in accordance with GAGAS.

KPMG issued an unqualified opinion on the financial statements, determining that the financial statements present fairly the financial position of the agency and were compliant with relevant laws and regulations. In total, KPMG identified three material weaknesses and one significant deficiency of internal controls over financial reporting and made 15 recommendations to improve the CPSC's internal control system, 5 of which were new for fiscal year 2024.





For more information on this report please contact us at CPSC-OIG@cpsc.gov

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