
Denali Commission Office of Inspector General Semiannual Report to Congress



October 1, 2025-March 31, 2026

Denali Commission

OFFICE OF INSPECTOR GENERAL
SEMIANNUAL REPORT TO CONGRESS



2026-SAR-005

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Online Report Availability

The Office of the Inspector General (OIG) audits, evaluations, inspections, special review reports, and ongoing work are available at <https://www.denali.gov/office-of-inspector-general/>, as well as at www.oversight.gov.

Information about the federal Inspector General community is available through the Inspectors General Network at www.ignet.gov.

Public reports from all federal Inspectors General who are members of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) are available at www.oversight.gov.

MESSAGE FROM THE INSPECTOR GENERAL

It is my pleasure to present the Denali Commission (Commission) Office of Inspector General's (OIG's) Semiannual Report to Congress for the reporting period spanning October 1, 2025, to March 31, 2026.

This reporting period, we issued two audit reports under a very compressed schedule due to the delay in awarding a contract for audit services by the Commission's prior shared services provider. Because of a lack of a dedicated OIG budget in OMB's budget submission to Congress that resulted in an inability to secure audit staff, work on any audits or evaluations could not be commenced in a timely manner. Although this lack of audit resources was remedied too late for the last semiannual reporting period, I am pleased to report that we were able to issue the Agency Financial Statement audit for fiscal year 2025 on time, and the Federal Information Security Modernization Act audit within the agreed extended time. This report contains the work completed during this reporting period, as well as the work planned for the next reporting period.

Work is also ongoing to implement a technological solution for tracking the work in process. This commenced during this reporting period, and I anticipate completing it by the end of the calendar year. In addition to the completed audits, the OIG has commenced two additional audits, a risk assessment of grants awarded, and a management review. Additional mandatory audits will commence during this next reporting period.

During this reporting period the Commission prepared to launch the very first of its kind infrastructure partnership in Alaska. The Commission has entered into an agreement with the U.S. Department of the Navy to manage and award grants supporting critical infrastructure projects in Adak, AK, projects that have national security implications. The investment is focused on improving key infrastructure systems in Adak - including energy reliability, transportation infrastructure, airfield operations, and fuel systems. These upgrades are intended to support episodic military operations and exercises while also enhancing the reliability of infrastructure used by the community and regional industry. Initial projects identified for implementation include airfield improvements, runway resurfacing and lighting upgrades, port and navigation assessments, power system redundancy, fuel storage enhancements, and repairs to aviation facilities. I look forward to providing effective oversight to these projects to ensure that the funds expended yield maximum benefit and effectiveness for American taxpayers.

Fostering trust and confidence in the operations of the Commission strengthens the Commission's ability to enter partnership opportunities with federal, state, and local governments and corporations, non-profit organizations, and the Alaskan Federation of Natives and the 229 federally recognized tribes, 141 village corporations, 12 regional corporations, and 12 regional nonprofit and tribal consortiums that contract and compact to run federal and state programs that it represents. As the Commission seeks to realize efficiencies through reduced staffing levels and tools like compacting and focusing on grants that support the goals and objectives of the administration, the need for robust oversight increases even more.

As Inspector General I will continue to seek the staff, resources, and tools to ensure that those who would exploit the funding of infrastructure projects critical to resource development, manufacturing, and national security in Alaska are audited, investigated, and referred for prosecution when appropriate to eliminate waste, fraud, and abuse. By providing oversight of and

transparency into the Commission's activities, and those of its grantees, the OIG supports the effectiveness and efficiency of this mission. In the coming fiscal year, I will continue working with the Federal Co-Chair and OMB to strengthen the oversight of the Commission's operations and programs.

I appreciate the significant support that I continue to receive from the Commissioners and staff, as well as Congress. I look forward to continuing to work closely with all the Commission's stakeholders to accomplish this mission.

RODERICK H. FILLINGER
Inspector General

EXECUTIVE SUMMARY

Audits and Reviews Highlights

During this past fiscal year, the OIG performed, through its contract with Premier Group Services, Inc. (PGS), two reports: (1) Fiscal Year 2025 Financial Statement Audit Report; and (2) Results of the Evaluation of the FY 2025 Denali Commission Federal Information Security Modernization Act of 2014 (FISMA) Reporting Metrics.

Fiscal Year 2026 Audit Plan

The OIG plans to complete the following audits and reviews during the second half of FY 2026:

1. Audit of the Commission's FY 2026 financial statements;
2. Review of the Commission's FY 2026 compliance with FISMA;
3. Review of the Commission's Compliance with Fiscal Year 2025 Improper Payments;
4. Review of the Commission's Privacy and Data Protection Program;
5. A risk assessment of the Commission's charge card program;
6. A Management Advisory Letter on Continuous Improvement for Commission Governance; and,
7. An Audit Survey to identify risk in grant awardee's management environment.

DENALI COMMISSION OVERVIEW

The Denali Commission Act of 1998 (Denali Commission Act) established the Denali Commission (Commission) to deliver a wide range of services to Alaska in the most cost-effective manner by reducing administrative and overhead costs. As part of the Denali Commission Act, the Commission provides job training and other economic development services in rural communities, with a focus on promoting development in rural Alaska and on providing key infrastructure, such as power generation and transition facilities, modern communication systems, and water and sewer systems.

Since its enactment, the Denali Commission Act has been updated several times, expanding the Commission's mission to include the planning and construction of health care facilities and the establishment of the Denali Access System Program to support surface transportation infrastructure and waterfront transportation projects.

OVERSIGHT AREAS

Energy Reliability and Security/Bulk Fuel Safety and Security

Recognizing the critical role energy plays in the quality of life and economic development of Alaska's rural communities; the Commission has made energy and bulk fuel its primary infrastructure theme since it was created in 1998. The types of projects currently being funded include the design and construction of replacement bulk fuel storage facilities, upgrades to community power generation and distribution systems (including interties), and energy efficiency related initiatives. The Commission primarily works with the Alaska Energy Authority (AEA), Alaska Village Electric Cooperative (AVEC), and Alaska Native Tribal Health Consortium to prioritize projects based on need. Other key partners include the US Department of Energy – Office of Indian Energy, US Department of Agriculture – Rural Utilities Service, State of Alaska Department of Commerce, Community and Economic Development, and Rural Alaska Fuel Services.

Village Infrastructure Protection

The goal of the VIP Program is to mitigate the impact of erosion, permafrost thaw, and flooding threats with respect to safety, health, and the protection of infrastructure. In fiscal years 2016 through 2020 the agency invested a total of just under \$40 million of its discretionary program funds for VIP related initiatives; primarily in support of the four most vulnerable communities identified in GAO Report 09-551 (Newtok, Kivalina, Shaktoolik, and Shishmaref). Program development funding has also been allocated to statewide initiatives such as establishing the technical-assistance Center for Environmentally Threatened Communities (CETC), conducting a coastal infrastructure erosion vulnerability assessment, hazard mitigation plans (HMPs), project designs stemming from HMPs, emergency drills & exercises, and publishing a Catalog of Federal Programs. The Commission has worked directly with 18 communities on VIP efforts - and 13 other communities assisted through Dept of Homeland Security and Emergency Management (DHS&EM/DMVA) for Hazard Mitigation and Small Community Emergency Response Planning, seven more through YKHC for health clinic permafrost-affected foundation repair, and other statewide mapping, reporting, and prototype efforts.

Transportation

The Transportation Program aids rural Alaskan communities in developing or improving transportation infrastructure. The roads portion of the program targets basic roads and trail projects, drainage, bridge, and safety development and improvements. The waterfront portion of the program addresses port, harbor, barge landings and other rural waterfront needs. The Commission's Transportation Advisory Committee (TAC) is the body that advises the Federal Co-Chair on transportation needs in rural Alaska and evaluates project applications.

Sanitation

The Indian Health Service, Environmental Protection Agency, and State of Alaska Department of Environmental Conservation have historically been the lead agencies for the design and construction of sanitation facilities in rural Alaska. However, over the years the Commission has contributed approximately \$34 million for various projects, primarily village washeterias.

Health Facilities

The Health Facilities program funds the design, construction, and improvements of primary care clinics throughout rural Alaska and has supported other new hospital projects in Nome and Barrow, behavioral health facilities, and rural Emergency Medical Services.

Housing

The Housing program funds the design and construction of senior housing, long-term care facilities, teacher housing, domestic violence shelters, and adolescent residential treatment facilities.

Broadband

The Broadband program intends to implement, expand, and extend infrastructure to reduce the cost of connecting unserved and underserved areas in Alaska, as well as coordinate efforts on strategy, plans, and asset mapping for increasing eligibility of the state.

Workforce and Economic Development

The Workforce and Economic Development program supports construction training with the intent to increase local hire on capital projects being funded by the Commission and others, leading to improved economic conditions in rural villages. Developing administrative and technical capabilities in rural communities increases long term employment opportunities, and such training extends the useful life of infrastructure constructed in rural Alaska. This program also focuses on projects and initiatives that support overall economic conditions in rural communities.

The Commission works with various program partners that include other federal agencies, the state of Alaska, Alaskan Native groups, and several non-profit organizations throughout the state of Alaska.

The Commission's approved FY 2024 work plan includes funding for each of these programmatic areas. The work plan also includes programmatic funding for grants consistent with the Commission's mission not specifically addressed by one of the other program areas.

Organization

The Commission is organized into three direct components: Programs, General Counsel, and Financial Operations.

OFFICE OF THE INSPECTOR GENERAL

The Office of the Inspector General (OIG) is an independent office established under the provisions of the Inspector General Act of 1978, as amended (hereafter referred to as the IG Act). The IG Act, as amended by the Inspector General Empowerment Act of 2016, safeguards OIG access to agency information and mandates additional reporting to increase transparency in government operations.

The IG Act gives the Inspector General the authority and responsibility to:

1. Conduct and supervise audits and investigations of the Commission's programs and operations;
2. Provide leadership, coordination, and recommend policies for activities designed to promote economy, efficiency, and effectiveness in the administration of the Commission's programs and operations; and prevent and detect fraud, waste, and abuse of the Commission's programs and operations; and
3. Keep the Federal Co-Chair, Commissioners, and Congress fully and currently informed about problems and deficiencies, as well as the necessity for corrective actions.

OFFICE OF INSPECTOR GENERAL ACTIVITIES

COMPLETED WORK

2025-EVAL-001 Results of the Evaluation of the FY 2025 Denali Commission Federal Information Security Modernization Act of 2014 (FISMA) Reporting Metrics

On October 20, 2025, the OIG issued the FISMA evaluation for fiscal year 2025. Premier Group Services, Inc. (PG), an independent public accounting firm, determined that Denali Commission's overall information security program was "Consistently Implemented." This report summarizes the results of the fiscal year (FY 2025) Federal Information Security Modernization Act (FISMA) evaluation and assesses the maturity of controls used to address risks in six cybersecurity functions and ten FISMA metric domains. This review assessed the effectiveness of information security programs and practices, including the Commission's compliance with FISMA and related information security policies, procedures, standards and guidelines for the period October 1, 2024, to September 30, 2025. PG rated the Denali Commission's overall program of information security as "Consistently Implemented" because a majority of the FY 2025 FISMA metrics were rated Consistently Implemented (Level 3).

2026-AUD-004 Results of the Audit of the FY 2025 Denali Commission Financial Statement Audit Report

On November 17, 2025, the OIG issued the Agency Financial Statement Audit for fiscal year 2025. Premier Group (PG), an independent public accounting firm, presented an unmodified opinion on the Denali Commission's fiscal year 2025 financial statements. PG performed the audit in accordance with U.S. generally accepted government auditing standards. In its audit of the Denali Commission, PG reported that in its opinion, the financial statements present fairly, in all material respects, the Commission's financial position as of September 30, 2025, and its net costs of operations, changes in net position, and budgetary resources for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

2026-MGL-002 Fiscal Year 2026 Top Management and Performance Challenges

On October 29, 2025, the OIG issued a management letter identifying the top management and performance challenges facing the Commission. Four challenges were identified.

Challenge 1: Implementation of a Course of Action to Demonstrate the Value of the Commission

Challenge 2: Long Term Grants Monitoring

Challenge 3: Succession Planning

Challenge 4: Continued Focus on Cyber Security

These challenges were identified based on audit work performed for the Office of Inspector General, input from Commission management and staff, and knowledge of the Commission's programs and operations.

FISCAL YEAR 2026 AUDIT PLAN AND MANAGEMENT REVIEWS

1. Audit of the Commission’s FY 2026 financial statements;
2. Review of the Commission’s FY 2026 compliance with FISMA;
3. Review of the Commission’s Compliance with Fiscal Year 2025 Improper Payments;
4. Review of the Commission's Privacy Program;
5. A Management Advisory Concerning Continuous Improvement of Commission Governance;
6. A risk assessment of grants made by the Commission to identify any that present the most significant risk for waste, fraud, or abuse.

ADMINISTRATIVE REVIEWS

No administrative reviews were performed during this reporting period.

INVESTIGATIONS

The Commission OIG receives and investigates allegations of fraud, waste, abuse and misconduct within Commission programs and operations. Commission OIG investigations can give rise to administrative, civil, and criminal penalties. Based on investigations conducted, the Commission OIG issues reports that set forth the allegations and provide an objective description of the facts to Commission management regarding administrative and civil matters. Investigations which uncover potential criminal activity are referred to the Department of Justice. As of the end of the semiannual reporting period, the OIG has no investigation.

OIG HOTLINE

To facilitate reporting of allegations, the Commission OIG maintains a hotline (see “Contacting the Office of Inspector General”). Callers who have general questions or concerns that do not fall within the OIG’s jurisdiction are referred to other entities, such as other Commission offices, Federal agencies, Federal offices of inspectors general, and local or state governments. During the semiannual reporting period, we received 8 hotline inquiries.

REPORT ON INSTANCES OF WHISTLEBLOWER RETALIATION

For this semiannual reporting period, the OIG found no instances of whistleblower retaliation to report.

LIAISON ACTIVITIES

The IG is a member of CIGIE, which was established on October 14, 2008, pursuant to the Inspector General Reform Act of 2008. The IG also serves on the Audit, Inspections and Evaluations, and Investigations Committees of CIGIE, as well as the Small/Unique IG Working Group. The IG attended

regular meetings of the Council of the Inspectors General on Integrity and Efficiency (CIGIE), the Council of Counsels to Inspectors General (CCIG), and served as an adjunct instructor for the CIGIE Training Institute's Leadership & Mission Support Academy. During this reporting period, due to the hiring freeze, the OIG also provided legal and investigative support to the United States International Trade Commission's Office of Inspector General.

Reporting Requirements of the Inspector General Act of 1978, as Amended

The following table lists the reporting requirements of the Inspector General Act of 1978, as amended, along with the location of the required information.

Reference	Reporting Requirements	Page
Section 404(a)(2)	Review of legislation and regulations	18
Section 405(b)(1)	Significant problems, abuses, and deficiencies relating to the administration of programs and operations	18
Section 405(b)(2)	Recommendations with respect to significant problems, abuses, or deficiencies	18
Section 405(b)(3)	Significant recommendations included in previous reports on which corrective action has not been taken (Table 1)	15
Section 405(b)(4)	Matters referred to prosecutive authorities	18
Section 405(b)(5)	Summary of instances where information was refused	18
Section 405(b)(6)	Listing of reports by subject matter (Table 2)	15
Section 405(b)(7)	Summary of significant reports	10
Section 405(b)(8)	Statistical table – Reports with questioned costs (Table 3)	16
Section 405(b)(9)	Statistical table – Recommendations that funds be put to better use (Table 4)	16
Section 405(b)(10)	Summary of each audit, inspection, and evaluation report issued before reporting period for which no management decision was made during the reporting period, no establishment comment was returned within 60 days; or those with outstanding unimplemented recommendations, including potential aggregate cost savings (Table 5)	17
Section 405(b)(11)	Description and explanation of significant revised management decisions	19
Section 405(b)(12)	Significant management decisions with which the Inspector General disagrees	19
Section 405(b)(13)	Information under section 804(b) of the Federal Financial Management Improvement Act of 1996	19
Sections 405(b)(14)(15)	Results of Peer Review Received by OIG	19
Section 405(b)(16)	Results of Peer Review Conducted by OIG	20
Section 405(b)(17)	Statistical Table – Investigative Reports / Summary of Investigative Activity for the Reporting Period of October 1, 2022, to March 31, 2023 (Table 6)	17
Section 405(b)(18)	Description of metrics used for developing the data for the statistical table under Section 5(a)(17)	20
Section 405(b)(19)	Report on each investigation involving a senior Government employee where allegations of misconduct were substantiated	20
Section 405(b)(20)	Description of whistleblower retaliation	20
Section 405(b)(21)	Description of any attempt by establishment to interfere with independence including budget constraints, resisted to or objected to oversight, delayed access to information	20
Section 405(b)(22)	Description of particular circumstances of each inspection, evaluation, and audit conducted that is closed and was not publicly disclosed; and investigations conducted by the Office involving a senior Government employee that is closed and was not disclosed to the public	20
PL 117-348 § 122(e)	Anti-Trafficking-In-Persons Activity	21

Freedom of Information Act Requests for Reporting Period

Activity	Total
Number of Freedom of Information Act (FOIA) Requests Received	0
Number of FOIA Requests Processed	0
Number Granted	
Number Partially Granted	
Number Not Granted	
Reasons for Denial	
No Records Available	
Referred to Other Agencies	
Requests Denied in Full Exemption 3	
Requests Denied in Full Exemption 5	
Requests Denied in Full Exemption 7(A)	
Requests Denied in Full Exemption 7(C)	
Request Withdrawn	0
Not a Proper FOIA Request	
Not an Agency Record	
Duplicate Request	
Other	
Requests for OIG Reports from Congress and Other Government Agencies	
Received	
Processed	
Number of OIG Reports/Documents Released in Response to Requests	

Statistical Data for this Period

Table 1. Reports from Previous Periods with Unimplemented Recommendations

Report Title	Unimplemented Recommendations
None	None

Table 2. Listing of Reports Issued

Report Number	Subject Matter	Issue Date	Report Title	Questioned Cost	Unsupported Cost	Funds Put to Better Use
2025-EVAL-001	Evaluation	October 20, 2025	Results of the Evaluation of the FY 2025 Denali Commission Federal Information Security Modernization Act of 2014 (FISMA) Reporting Metrics	\$0	\$0	\$0
2026-AUD-004	Audit	Nov. 17, 2025	Results of the Audit of the FY 2025 Denali Commission Financial Statement Audit Report	\$0	\$0	\$0

Table 3. Reports With Questioned Costs

Description	Number of Reports	Questioned Costs	Unsupported Costs
A. For which no management decision has been made by the commencement of the reporting period.	0	\$0	\$0
B. Which were issued during the reporting period.	0	\$0	\$0
Subtotals (A + B)	0	\$0	\$0
C. For which a management decision was made during the reporting period.	0	\$0	\$0
i. Dollar value of disallowed costs; and	0	\$0	\$0
ii. Dollar value of costs not disallowed.	0	\$0	\$0
D. For which no management decision was made by the end of the reporting period.	0	\$0	\$0

Table 4. Recommendations That Funds Be Put to Better Use

Description	Number of Reports	Unsupported Cost
A. For which no management decision has been made by the commencement of the reporting period.	0	\$0
B. Which were issued during the reporting period.	0	\$0
Subtotals (A + B)	0	\$0
C. For which a management decision was made during the reporting period.	0	\$0
i. Dollar value of recommendations that were agreed to by management; and	0	\$0
ii. Dollar value of recommendations that were not agreed to by management.	0	\$0
D. For which no management decision has been made by the end of the reporting period.	0	\$0

Table 5. Summary of Reports for Which No Establishment Comment Was Returned within 60 Days of Providing the Report

Fiscal Year	Number of Reports with Unimplemented Recommendations	Number of Unimplemented Recommendations	Dollar Value of Aggregate Potential Cost Savings
0	0	0	\$0

Table 6. Listing of Investigative Reports/ Summary of Investigative Activity for the Reporting Period

The data contained in this table was compiled from the OIG’s investigations records.

Investigative Caseload	Number
Cases Open at Beginning of Period	0
Cases Completed but Not Closed* at Beginning of Period	0
Cases Opened During Period	0
Cases Closed During Period	0
Cases Completed but Not Closed at End of Period	0
Open Cases at End of Period	0
Investigative Reports Issued During the Reporting Period	0

*A case is “completed” but not “closed” when the investigative work has been performed but disposition (such as corrective administrative action) is pending.

Criminal and Civil Investigative Activities	Number
Referrals for Criminal Prosecution to DOJ	0
Accepted	0
Indictments/Information	0
Arrests	0
Convictions	0
Referrals for Criminal Prosecution to State and Local Prosecuting Authorities	0
Referrals for Civil Prosecution to DOJ	0
Accepted	0
Referrals for Civil Prosecution to State and Local Prosecuting Authorities	0

Additional Section 404(a) and 405(b) Reporting

The following section includes information that is required under the Inspector General Act that is not otherwise addressed in this report, along with supplemental information on select reporting topics.

Section 404(a)(2): Review of Legislation and Regulations

This section requires the Inspector General of each agency to review existing and proposed legislation and regulations relating to that agency's programs and operations. Based on this review, the Inspector General is required to make recommendations in the semiannual report concerning the impact of such legislation or regulations on (1) the economy and efficiency of the management of programs and operations administered or financed by the agency or (2) the prevention and detection of fraud and abuse in those programs and operations. This review includes legislation that could affect the Denali Commission, or the oversight work of offices of inspectors general. During this reporting period, there was no legislation monitored or reviewed for potential effect on future work conducted in oversight of the Commission.

Section 4055(b)(1) and 405(b)(2): Significant Problems, Abuses, and Deficiencies, and Resulting Recommendations for Corrective Action

These sections require a description of significant problems, abuses, and deficiencies relating to the administration of programs and operations disclosed during the reporting period and the resulting recommendations for corrective action. There were no significant problems, abuses, or deficiencies found during the reporting period, and no resulting recommendations for corrective action were issued.

Section 405(b)(3): Prior Significant Recommendations Unimplemented

This section requires identification of each significant recommendation described in previous semiannual reports for which corrective action has not been completed. Section 5(b) requires that the Commission transmit to Congress statistical tables showing the number and value of audit reports for which no final action has been taken, as well as an explanation of why recommended action has not occurred, except when the management decision was made within the preceding year. There are no prior significant unimplemented recommendations.

Section 405(b)(4): Matters Referred to Prosecutorial Authorities

This section requires a summary of matters referred to prosecutorial authorities and the resulting prosecutions and convictions. No new matters were referred to prosecutorial authorities during this reporting period.

Sections 405(b)(5) and 406(c)(2): Information or Assistance Refused

These sections require a summary of each report to the Commissioners when access, information, or assistance has been unreasonably refused or not provided. We were not refused access, information, or assistance.

Section 405(b)(10): Prior Audit Reports Unresolved

This section requires: a summary of each audit report, inspection report, and evaluation report issued before commencement of the reporting period (A) for which no management decision has been made by the end of the reporting period, an explanation of why a decision has not been made, and a statement concerning the desired timetable for delivering a decision on each such report; (B) for which no establishment comment was returned within 60 days of providing the report to the establishment; and (C) for which there are any outstanding unimplemented recommendations, including the aggregate potential cost savings of those recommendations. There are no reports for which no management decision was made by the end of the reporting period or for which no establishment comment was returned within 60 days of providing the report to the establishment.

Section 405(b)(11): Significant Revised Management Decisions

This section requires an explanation of the reasons for any significant revision to a management decision made during the reporting period. There were no significant revised management decisions during this period.

Section 405(b)(12): Significant Management Decisions with Which OIG Disagreed

This section requires information concerning any significant management decision with which the inspector general disagrees. There were no significant management decisions with which the previous or current inspector general disagreed.

Section 405(b)(13): Noncompliance with Federal Financial Management Systems

Agencies are required to implement and maintain financial management systems that comply substantially with federal financial management systems requirements, applicable federal accounting standards, and the U.S. Government Standard General Ledger at the transaction level. If an agency does not comply with federal financial systems, it is required to establish a remediation plan. This section requires the reporting of instances and reasons when an agency has not met target dates established in the remediation plan. There were no instances of noncompliance with federal financial management systems.

Section 405(b)(14) and 405(b)(15): Results of Peer Review Received by OIG

These sections require an appendix containing the results of any peer review conducted by another inspector general during the reporting period and a list of outstanding recommendations.

No peer review of the OIG was conducted during this reporting period. On May 10, 2024, the U.S. Equal Employment Opportunity Commission Office of Inspector General (EEOC OIG) completed a modified peer review of the OIG. In its report, the EEOC OIG concluded that the OIG monitored the independent public accountants work that was planned in accordance with Generally Accepted Government Auditing Standards. There are no outstanding recommendations from this report. The next peer review will be conducted in the first half of fiscal year 2027 in accordance with the peer review schedule set by CIGIE. A copy of the report is available [here](#) on the OIG's website.

Section 405(b)(16) Results of Peer Review Conducted by OIG

This section requires a list of any peer reviews conducted of another inspector general during the reporting period, including a list of any outstanding recommendations made from any previous peer reviews.

During this reporting period, our office did not conduct a peer review of another office of inspector general.

Sections 405(b)(17) and 405(b)(18): Investigations, Criminal Prosecutions, and Criminal Indictments and Metrics Used to Develop Statistical Data of Investigations, Criminal Prosecutions, and Criminal Indictments

These sections require a statistical table and a description of the metrics used to develop the data related to (1) the number of investigative reports issued, (2) number of persons referred to the Department of Justice for criminal prosecution, (3) number of persons referred to state and local authorities for criminal prosecution, and (4) number of criminal indictments and criminal information resulting from any prior referrals to prospective authorities. There were no investigations, criminal prosecutions or criminal indictments.

Section 405(b)(19): Substantiated Investigations of Senior Government Employees

This section requires a detailed description of each investigation involving a senior government employee where allegations of misconduct were substantiated, including a detailed description of (1) the facts and circumstances of the investigations and (2) the status and disposition of the matter—including, if referred to or declined by the Department of Justice, the date of referral or declination. There are no substantiated allegations of misconduct involving a senior government employee.

Section 405(b)(20): Instances of Whistleblower Retaliation

This section requires a detailed description of any instance of whistleblower retaliation, including (1) information about the official found to have engaged in retaliation and (2) the consequences the agency imposed to hold the official accountable. There were no instances of whistleblower retaliation.

Section 405(b)(21): Interference with Inspector General Independence

This section requires a detailed description of any attempt by the Commission to interfere with the independence of the inspector general, including (1) budget constraints designed to limit OIG capabilities and (2) incidents where the establishment has resisted OIG oversight or delayed OIG access to information, including the justification of the establishment for such action. There were no instances of the Commission attempting to interfere with the independence of the OIG.

Section 405(b)(22): Closed Inspector General Matters Not Publicly Disclosed

This section requires a detailed description of the particular circumstances of each (1) inspection, evaluation, and audit conducted by OIG that is closed and was not publicly disclosed and (2) investigation conducted by OIG involving a senior government employee that is closed and was not disclosed to the public. There are no closed inspection, evaluation, or audit reports not publicly disclosed. Similarly, there are no investigations involving a senior government employee that were not disclosed to the public.

Trafficking Victims Prevention and Protection (Pub.L. 117-348, Section 122(e))

As required by PL 117-348, section 122(e), the OIG received no reports of suspected violations and did not conduct any investigations or recommend any actions to improve the programs and operations related to trafficking victims.

Appendix 1: Statutory Reporting Mandates for the OIG

Law	Requirement
Inspector General Act of 1978 (5 U.S.C. § 401, <i>et seq.</i>)	§ 404(d) – IG must report expeditiously to the Attorney General whenever the IG has reasonable grounds to believe there has been a violation of Federal criminal law § 405(b) – IG must submit specified information to Congress in Semiannual Reports § 405(e) – IG must report immediately to the head of the agency when the IG becomes aware of particularly serious or flagrant problems, abuses, or deficiencies related to agency programs and operations; the agency head must transmit this letter to Congress within seven calendar days § 406(b)(3) – IG must report to Congress if a request for information or assistance has been unreasonably refused or not provided by an agency head
31 U.S.C. § 3521	IG must audit or oversee an independent audit of the agency’s financial statements
Reports Consolidation Act of 2000 (Pub. L. 106-531)	IG must summarize what the IG considers to be the most serious management and performance challenges facing the agency and briefly assess the agency’s progress in addressing those challenges, to be included in the agency’s Annual Financial Report
Payment Integrity Information Act of 2019 (Pub. L. 116-117)	IG must review agency compliance with improper payment reporting mandates
Government Charge Card Abuse Prevention Act of 2012 (Pub. L. 112-194)	(1) IG must conduct periodic risk assessments of government purchase cards; (2) if agency’s purchase card spending exceeds \$10 million, IG must submit a report on purchase card violations semiannually; and (3) if agency’s travel card spending exceeds \$10 million, IG must conduct periodic audits or reviews of travel card programs
GPRA Modernization Act of 2010 (5 U.S.C. § 306)	IG must develop a strategic plan for the OIG

Law	Requirement
Trafficking Victims Prevention and Protection Reauthorization Act of 2022 (Pub. L. 117- 348)	IG must annually report on suspected violations related to trafficking in persons, investigations resulting from those suspected violations, the status and outcomes of those investigations, and related recommendations to improve agency programs and operations
42 U.S.C. § 2000ee-2	IG must periodically conduct a review of the agency’s implementation of its privacy and data protection policies



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