



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

AMERICA



Semiannual Report to Congress
October 1, 2025 to March 31, 2026

April 28, 2026

26-O-05

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)
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)
Develop and establish a process to monitor the implementation of the 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)
Assess the informational technology security risks previously identified and develop a corrective action plan that prioritizes addressing the most critical risks and establishes a timeline for taking corrective action. (FISMA – 2021)
9. Assess the informational technology security risks previously identified 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 first half of Fiscal Year (FY) 2026. Due to

the government shutdown, this semiannual report is being submitted only a few months after our previous one.

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. On a positive note, this office has for the first time received an earmark in the CPSC's budget. This will allow us to better determine how to best leverage our resources. For example, we are in the process of hiring an IT auditor, a position which has been vacant for over two years. It is my belief that if we continue to receive an earmark in the CPSC's budget it will both increase our efficiency of operations and promote our independence.

The CPSC has continued to make 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. Senior leadership 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, they have been extremely supportive of our efforts to detect and investigate waste, fraud, and abuse.

As previously reported, senior agency management has set a number of ambitious goals for the agency and

appear to be bringing fresh ideas to deal with long-standing issues. For example, the CPSC has established an Analytic Center of Excellence to standardize analytic methods across the agency, strengthen scientific integrity, and support program offices with advanced AI tools. They have made strategic hires to bring onboard staff who can employ advanced data analytics to improve the CPSC's ability to identify unsafe products, target illegal shipments, and promote transparency and accountability within the agency. However, as the agency is still in the process of implementing these changes, we have not yet had the opportunity to audit them.

This forward lean must be balanced against the challenges that agency leadership has inherited. As discussed in greater detail in our 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 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, as amended. The CPSC OIG was established on April 9, 1989. Mr. Christopher W. Dentel was named Inspector General in 2004.

The OIG is charged with rooting out waste, fraud, abuse, and mismanagement; enforcing laws within the CPSC; and promoting positive change. We accomplish these responsibilities by conducting audits, management alerts, investigations, and keeping the agency head and Congress informed about problems and deficiencies at the CPSC. We issue accurate reports that meet professional audit, investigative, and other standards. We review agency and program participants' compliance with laws and regulations, 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 with other OIGs to address issues that transcend individual government agencies

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 2026**

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

Although the CPSC has made marked improvements in a number of these areas, the most serious management and performance challenges facing the CPSC remain similar to prior years.

To determine the most significant management challenges facing the CPSC in fiscal year (FY) 2026, we considered the results of our most recently completed audits, the risk assessment completed as part of our annual audit planning process, and the status of open recommendations. Our Top Recommendations (maintained on our website at www.oig.cpsc.gov) reflect our highest priorities for enhancing CPSC operations and furthering its mission.

Ongoing Projects

As of the date of this report, the OIG has four ongoing audits. Three are risk-based audits and one is an annual statutorily required audit. 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) to audit the effectiveness of the CPSC's Zero Trust Architecture program and with KPMG LLP (KPMG) to complete the annual Payment Integrity Information Act (PIIA) audit.

The OIG uses contractors for the statutorily required annual audits. These include the financial statement audit, PIIA, and Federal Information Security Modernization Act (FISMA) 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.



AUDIT PROGRAM

During this semiannual period, the OIG completed one audit.

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
Audit of the Consumer Product Safety Commission's Fiscal Year 2025 Financial Statements	\$ -	\$ -	≤\$2.4M	Yes

Audit of the Consumer Product Safety Commission's Fiscal Year 2025 Financial Statements

Transmitted: January 22, 2026

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

The OIG contracted with KPMG, an independent public accounting firm, to perform an independent audit of the CPSC's financial statements according to all current standards for the period ended September 30, 2025. 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 *Generally Accepted Government Auditing Standards* (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 two 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 2025.



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 October 1, 2025, through March 31, 2026.

Investigation Status	Count
Open as of October 1, 2025	3
Opened during reporting period	37
Closed during reporting period	14
Transferred to other Departments/Agencies	22
Investigative Reports issued	1
Referred to Department of Justice for Criminal Prosecution	0
Referred for State/Local Criminal Prosecution	0
Total Indictments/Information from Prior Referrals	0
Open as of March 31, 2026	4

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.

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 into Employment of Relatives at the CPSC

Transmitted: December 18, 2025

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

We received an anonymous hotline complaint in January 2025 asking the OIG to investigate a conflict of interest involving two senior officials at the CPSC. The complainant alleged that one management-level CPSC official (“Subject 1”) makes decisions that negatively impacts their own office in order to boost the performance metrics of their spouse’s (“Subject 2”) office. The complainant further alleged that Subject 2’s mismanagement of their own office has gone unchecked. We referred the allegations of mismanagement to CPSC management and accepted all other allegations for investigation. We recommended that the CPSC implement and provide routine training regarding an improved Employment of Relatives Directive that requires written determinations on the propriety of the workplace relationships of all related persons, employees and contractors, who work at the CPSC and that the CPSC complete and retain the above referenced documentation for Subjects 1 and 2 and all other familial relationships between employees and contractors.



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 historically asserted that they had the authority to interfere in the operations of our office by interjecting themselves into our hiring and contracting decisions and unilaterally reducing our resources. For example, they have in the past cut our authorized staff level.

I am happy to report that our working relationship with CPSC management has improved. Although both our office and the agency are currently operating in a challenging budget environment, a combination of our office receiving an earmark in the agency budget with our better working relationship with agency management has increased our ability to independently determine how best to deploy our limited resources. There have been no instances of CPSC management interfering with OIG independence in the current SAR Reporting period.



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:

Antideficiency Act
Corona Virus Aid, Relief and Economic Security Act
Consumer Product Safety Act
Consumer Product Safety Commission Regulations
Consumer Product Safety Improvement Act of 2008
Documentary evidence requirement for Government obligations, 31 U.S.C. § 1501
Economy Act
Ethics Regulations
Executive Order 14170
Executive Order 14171
Executive Order 14303
Executive Order 14324
Executive Order 14356
Executive Order 14388
Executive Order 14398
False Statements, 18 U.S.C § 1014
Federal Acquisition Regulations
Federal Managers Financial Integrity Act of 1982
Federal Travel Regulations
Freedom of Information Act
General Services Administration Leasing Regulations
General Services Administration Personal Property Regulations
Hatch Act
Identity Theft and Assumption Deterrence Act
Information Quality Act
Inspector General Act of 1978, as amended
National Defense Authorization Act for Fiscal Year 2023
National Environmental Policy Act
Office of Management and Budget (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
Trafficking Victims Prevention and Protection Reauthorization Act of 2022
Whistleblower Protection Enhancement Act

OIG Coordination

Council of the Inspectors General on Integrity and Efficiency

The Inspector General maintains active membership in the Council of the Inspectors General on Integrity and Efficiency (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 *Quality Standards for Inspection and Evaluation* (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 no longer utilizes CIGIE QSIE.

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 February 19, 2026, the Commodity Futures Trading Commission Office of Inspector General issued a report of its External Modified Peer Review of our Inspection and Evaluation organization and opined that "the CPSC OIG has received an External Modified Peer Review rating of *pass*. The peer reviewer determined that the CPSC OIG's policies and procedures generally complied and were consistent with Quality Control requirements of the CIGIE Blue Book standards. A reviewed organization may receive a rating of pass, pass with deficiencies, or fail. 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 INSPECTOR GENERAL ACT OF 1978, AS AMENDED

Citation	Reporting Requirements	Page(s)
Section 404(a)(2)	Review of legislation and regulations.	10-11
Section 405(b)(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.	6, 17-25
Section 405(b)(2)	Description of the recommendations for corrective action with respect to significant problems, abuses, or deficiencies.	17-25
Section 405(b)(3)	Identification of each significant recommendation described in previous semiannual reports on which corrective action is incomplete.	17-25
Section 405(b)(4)	Summary of matters referred to prosecutive authorities and the results.	NA
Section 405(b)(5)	Summary of each report made to the head of the establishment under Section 406(c)(2).	6
Section 405(b)(6)	Information regarding each audit, inspection, or evaluation, total dollar value of questioned costs and funds put to better use during this reporting period.	17
Section 405(b)(7)	A summary of each particularly significant report.	6, 8, 17-25
Section 405(b)(8)	Statistical tables showing the total number of audit, inspection, and evaluation reports, and the total dollar value of questioned costs.	NA
Section 405(b)(9)	Statistical tables showing the total number of audit, inspection, and evaluation reports, and the dollar value of recommendations that funds be put to better use by management.	NA
Section 405(b)(10)	Information concerning each audit, inspection, and evaluation report issued before the commencement of the reporting period for which no management decision has been made by the end of the reporting period.	17
Section 405(b)(11)	Information concerning any significant revised management decision made during the reporting period.	NA



Citation	Reporting Requirements	Page(s)
Section 405(b)(12)	Information concerning any significant management decision with which the Inspector General is in disagreement.	NA
Section 405(b)(13)	Information under section 804(b) of Federal Financial Management Improvement Act of 1996.	NA
Section	Results of peer review.	12
Section 405(b)(15)	Outstanding recommendations from any peer review conducted by another OIG.	NA
Section 405(b)(16)	Any peer reviews performed of another OIG.	12
Section 405(b)(17)	Statistical table showing total number of investigative reports, referrals, and results.	7
Section 405(b)(18)	Metrics used to develop data for tables in section 405(b)(17).	
Section 405(b)(19)	Report on each investigation involving a senior government official where allegations of misconduct are substantiated.	NA
Section 405(b)(20)	Detailed description of whistleblower retaliation.	NA
Section 405(b)(21)	Detailed description of attempts to interfere with OIG independence.	9
Section 405(b)(22)	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.	NA



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.

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	<i>Generally Accepted Government Auditing Standards</i>
GAO-IG ACT	The Good Accounting Obligation in Government Act
Kearney	Kearney & Company
KPMG	KPMG, LLP
M	Memorandum
NIST CSF	National Institute of Standards and Technology Cybersecurity Framework
OIG	Office of Inspector General
OMB	Office of Management and Budget
PIIA	Payment Integrity Information Act
QSIE	<i>Quality Standards for Inspection and Evaluation</i>
Williams Adley	Williams, Adley & Company-DC, LLP



APPENDIX C: STATUS OF RECOMMENDATIONS

We found that the agency had closed two recommendations related to the FY 2023 and one related to the FY 2024 financial statement audits. The OIG administratively closed two additional recommendations related to the FY 2024 financial statement audit. To offset both our staffing shortfall and our current lack of an information technology 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 Good Accounting Obligation in Government Act (GAO-IG Act), enacted in 2019, requires agencies to submit 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 January 23, 2026, the most recent published submission, does not include the required explanation of the reasons why no final action was taken regarding unimplemented recommendations.

The numbers we report in the SAR do not necessarily match the numbers in the agency's GAO-IG Act report. Numbers of open recommendations in the GAO-IG Act and the SAR reports can differ for several valid reasons, primarily related to the timing of the two reports and the different time periods covered in each report.



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 October 1, 2025	Closed during the period	Open as of March 31, 2026	Total Days Past Due as of March 31, 2026	Potential Cost Savings
RMS	6/5/2012	8	2	0	2	4867	N/A
CYBER	8/4/2016	5	1	0	1	3346	N/A
TELEWORK	9/29/2017	9	1	0	1	2925	N/A
OEP	6/7/2018	12	6	0	6	2674	N/A
PROPERTY	5/31/2019	25	7	0	7	2316	N/A
FDS	4/16/2021	4	4	0	4	1630	N/A
PD*	4/29/2021	13	12	0	12	1617	\$50K
FMFIA	5/12/2021	7	6	0	6	1604	N/A
FISMA 21	10/29/2021	47	13	0	13	1434	N/A
CSF	1/18/2022	5	5	0	5	1353	N/A
FISMA 22**	7/22/2022	4	2	0	2	1168	N/A
HR ASSESSMENT ^{1*}	3/30/2023	41	37	0	37	917	N/A
FISMA 23**	7/28/2023	14	5	0	5	797	N/A
Cloud	1/31/2024	6	2	0	2	610	N/A
FSA 23***	2/2/2024	16	11	3	8	608	Up to \$2.5M
FISMA 24**	7/30/2024	3	2	0	2	429	N/A
FSA 24***	11/15/2024	5	5	3	2	321	N/A
SPACE ²	5/16/2025	46	46	0	46	139	\$3.1M
FISMA 25**	8/7/2025	6	6	0	6	56	N/A
		276	173	6	167		

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

**The FISMA 22 audit report has 24 recommendations, 20 from prior years and 4 new ones. FISMA 23 audit report has 44 recommendations, 30 from prior years 14 new ones. FISMA 24 audit report has 35 recommendations, 32 from prior years and 3 new ones. FISMA 25 audit report has 16 recommendations, 10 from prior years and 6 new ones.

***The FSA 24 audit report has 15 recommendations, 10 from prior years and 5 new ones.

¹ Agency management has not completed the corrective action plan process regarding this assessment because it was unable to dedicate sufficient resources to the task. In their GAO-IG Act report, management has indicated that they will finalize the corrective action process for this assessment in FY 26.

² Agency management has not completed the corrective action plan process regarding this audit because management is currently working with GSA to determine a path forward regarding space utilization at the CPSC Headquarters building. In their GAO-IG Act report, management has indicated that they will finalize the corrective action process for this audit in FY 26.



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 Memorandum (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 reporting 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 reporting 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 reporting 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 reporting 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.

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.



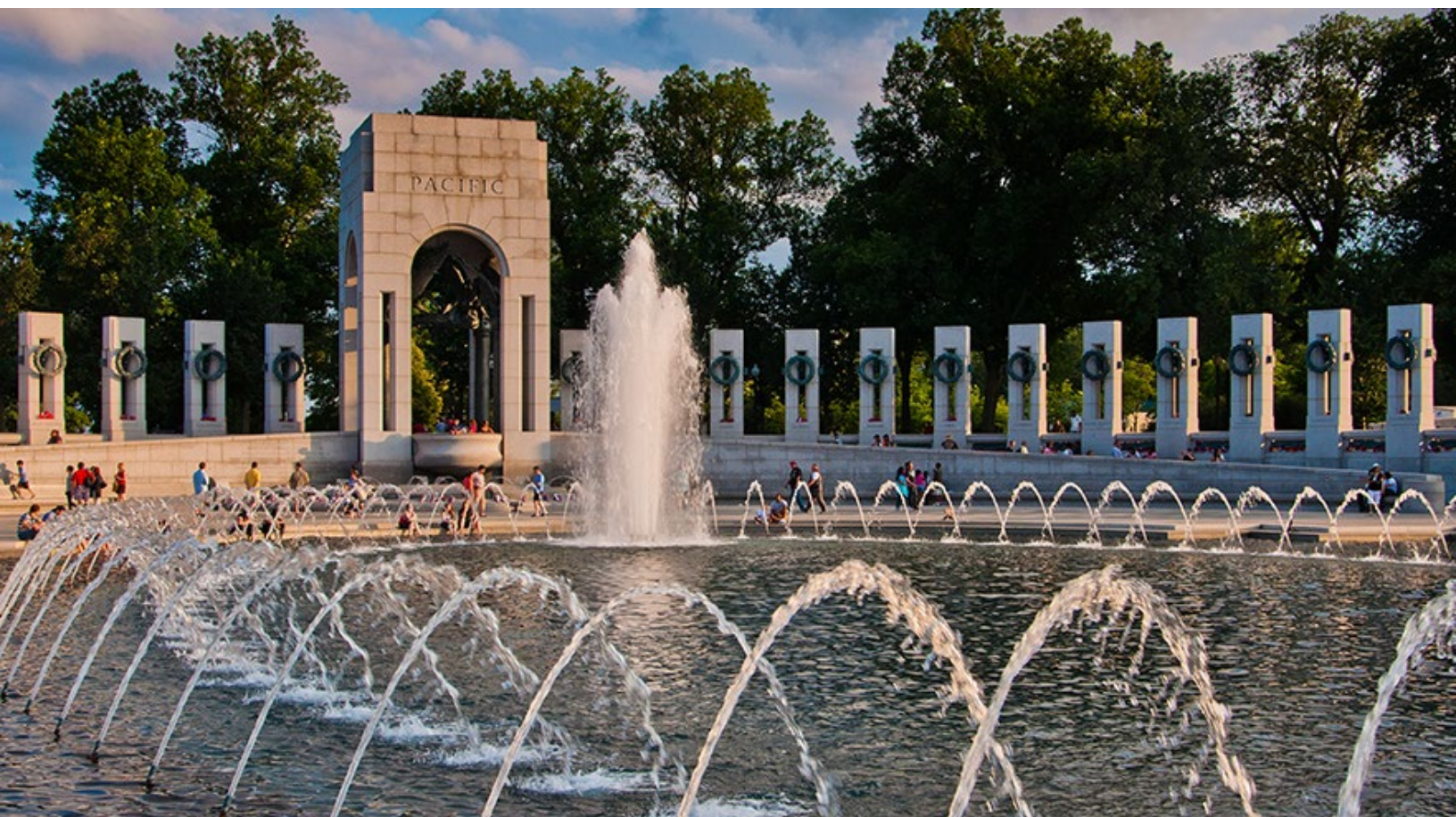
Audit of the CPSC's FISMA Implementation for FY 2025 (FISMA 25)

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 reporting requirements of the FISMA. 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*. This was the fourth year under the new continuous monitoring model, Williams Adley reviewed only the subset of 25 metrics in scope for FY 2025. The review was performed in accordance with Generally Accepted Government Auditing Standards.

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.





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

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Office of Inspector General, CPSC, 4330 East-West Hwy., Suite 702, Bethesda, MD 20814