



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




SEMIANNUAL REPORT TO CONGRESS

For the period ending March 31, 2021



OIG Contact Information

The seal of the Office of Inspector General, U.S. Department of the Interior, is a circular emblem. It features a central globe with three stars above it. The words "OFFICE OF INSPECTOR GENERAL" are written along the top inner edge of the circle, and "U.S. DEPARTMENT OF THE INTERIOR" is written along the bottom inner edge. The seal is rendered in a light gray color.

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Our Operating Principles

As the Office of Inspector General (OIG) for the U.S. Department of the Interior (DOI), we provide independent oversight and promote excellence, integrity, and accountability within the programs, operations, and management of the DOI by conducting audits, inspections, evaluations, and investigations.

We keep the Secretary and Congress informed of problems and deficiencies relating to the administration of DOI programs and operations. As a result of us fulfilling these responsibilities, Americans can expect greater accountability and integrity in Government program administration.

Our core values define a shared OIG way, guiding employee behavior and decisions at all levels. Adhering to these values—objectivity and independence, integrity, and getting results—we build a foundation to develop trustworthy information that improves the DOI.

- **Objectivity and independence** define us and are the bedrock of our credibility. These concepts are closely related. Independence impairments impact objectivity. We must remain independent from undue outside influence and approach work with intellectual honesty.
- **Integrity** is a character trait as well as a way of doing business. By acting with integrity in all we do, we build trust and a reputation for producing actionable and accurate work.
- **Getting results** depends on individual and team efforts. We positively impact the DOI by detecting fraud and other wrongdoing; deterring unethical behavior and preventing negative outcomes; confirming that programs achieved intended results with fiscal responsibility; and highlighting effective practices.

A Message From Inspector General Mark Lee Greenblatt

It is my pleasure to submit this semiannual report detailing the work our office completed in review of the U.S. Department of the Interior's (DOI's) programs and operations between October 1, 2020, and March 31, 2021. A full year into the pandemic that has forced us to adapt in countless ways, I remain impressed with the OIG staff's ability to stay focused on our mission, find new ways to conduct business, and lead in the Inspector General community. This semiannual report compiles and summarizes many of these efforts, but I highlight a few particular items below.

During this reporting period, we continued our efforts to provide our stakeholders with up-to-date information regarding the Department's responses and spending related to the ongoing pandemic. In total, we issued 10 reports over the past 6 months concerning the Department's pandemic-related programs and operations, reviewing key aspects of the Department's pandemic response, providing lessons learned from similar situations in the past, and bringing important transparency to the Department's Coronavirus Aid, Relief, and Economic Security Act (CARES Act) expenditures. Our reports ranged from addressing the Bureau of Indian Affairs' coronavirus response at Indian Country detention facilities to identifying misuse and lack of internal controls on purchase cards for pandemic-related goods and services.

We also continued our focus on bringing transparency to the Department's expenditure of more than \$900 million in CARES Act funding.

For example, as in the previous reporting period, we published several "Where's the Money" reports that provided regular updates on the expenditures of these funds. In addition, our Data Analytics Unit created a dashboard to track these funds. The dashboard, which was developed as an internal resource to support our audit and investigative staff, is now updated weekly on our external website to keep Congress and the public informed about how much money the Department has received and how much it has spent. Going forward, we anticipate that this will provide a useful tool for stakeholders seeking timely information about these funds.

We also continued our oversight of other areas of financial integrity at the Department. One way that we have done is this by focusing on the use of Government purchase cards. Previous audit and investigative work from our office identified gaps in bureau implementation and management of this program. In this reporting period, we issued several audit and investigative products focused on misuse of purchase cards, and we recommended the Department strengthen its internal controls for the program. While the Department has made progress implementing our recommendations, until effective controls are implemented and enforced consistently throughout all bureaus and offices, the program will continue to be at risk that taxpayer resources will be used for improper purchases and or that it will fail to comply with applicable laws and regulations.

A Message From Inspector General Mark Lee Greenblatt

Other highlights from this reporting period demonstrate the beginnings of our effort to return to some of our pre-pandemic priorities, including issues particular to Indian Country, energy, and cyber security. For example, our evaluation of the Department's Indian Land Buy-Back Program found that the Bureau of Indian Affairs jeopardized program accomplishments by improperly delegating land title authority, which could result in claims that the Department breached its fiduciary trust responsibilities by mismanaging Cobell settlement funds and could potentially place all program actions at risk of being invalidated. We made recommendations to help the Department's leadership ensure that program land acquisitions are legally defensible and to minimize risks that the Department will face liability. We also completed an investigation that concluded that an energy company had underpaid mineral royalties to Indian mineral owners in North Dakota, Oklahoma, and New Mexico by \$118,716. Another investigation determined that oil producers in Colorado had drilled oil wells through a railroad right-of-way containing Federal minerals without first obtaining a Federal lease or drilling permit; these oil producers ultimately paid more than \$1.7 million to resolve the violations. Finally, our information technology audit team found that weaknesses in a U.S. Geological Survey system increased its vulnerability to attack. The Department concurred with our recommendations that, when implemented, will help the Department prevent an adverse effect on operations or loss of sensitive data.

Looking forward, we anticipate that we will continue our oversight of CARES Act spending, but we also expect that we will be able to return to much of our work in Indian Country—specifically Indian schools—and on energy-related issues. We will also continue a number of ongoing projects that address matters relating to law enforcement tactics and strategies. For example, upcoming work will include reviews of the Department's radio communications and body-worn cameras. We also expect to address the Department's use of funds from the Great American Outdoors Act, including issues associated with deferred maintenance.

Our talented and committed staff deserve the credit for the accomplishments reflected in this semiannual report. I am privileged to lead such a team and am proud of our ongoing work to address critical issues facing the DOI.



Inspector General

Inspector General’s Statement Summarizing the Major Management and Performance Challenges Facing the DOI in Fiscal Year 2020

In accordance with the Reports Consolidation Act of 2000, we submitted what we determined to be the most significant management and performance challenges facing the DOI, for inclusion in the DOI’s Agency Financial Report for fiscal year 2020.

Given the broad effects of the COVID-19 pandemic on not only the DOI but the United States as a whole during this fiscal year, we modified our approach for this year’s report to feature a detailed analysis of the DOI’s pandemic response. We did not suggest that the challenges we identified in previous years had been resolved, but, under the circumstances, we believe that they should be viewed in light of the pandemic and its substantial effect on the DOI. Challenge areas we reiterated in this year’s report include financial management, public safety and disaster response, responsibility to American Indians, energy management, IT security, workplace culture and human capital, and water programs.

We also identified an emerging issue—namely, the implementation of the Great American Outdoors Act—and the DOI’s progress in preparing for and addressing this challenge.

We based our report on OIG and U.S. Government Accountability Office (GAO) reviews (including the GAO’s High-Risk List), as well as our general knowledge of the DOI’s programs and operations.

CARES Act and Pandemic Response Highlights

The DOI Continues To Make Progress Obligating and Expending CARES Act Funds; The OIG Launched Spending Dashboard

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted. To date, the CARES Act has provided the DOI with \$909.7 million, which includes direct apportionments of \$756 million to support the needs of DOI programs, bureaus, Indian Country, and the Insular Areas, and a \$153.7 million transfer from the U.S. Department of Education to the Bureau of Indian Education.

We issued monthly *Where's the Money: DOI Use of CARES Act Funds* reports to provide regular updates to our stakeholders about the status of pandemic-related funds across DOI bureaus. These reports provide updates on the DOI's progress in spending CARES Act appropriations (see Figure 1), highlight fund recipients, and update information regarding the DOI's accomplishment of CARES Act milestones.

Figure 1. The DOI Has Made Progress Obligating and Spending Its CARES Act Funds

Month	Obligations To Date (\$)	Expenditures To Date (\$)
October 2020	661,068,678	566,168,083
November 2020	666,937,885	582,466,112
December 2020	668,075,114	600,876,882
January 2021	676,758,983	613,068,783
February 2021	692,940,479	629,289,466
March 2021	706,813,866	641,804,187

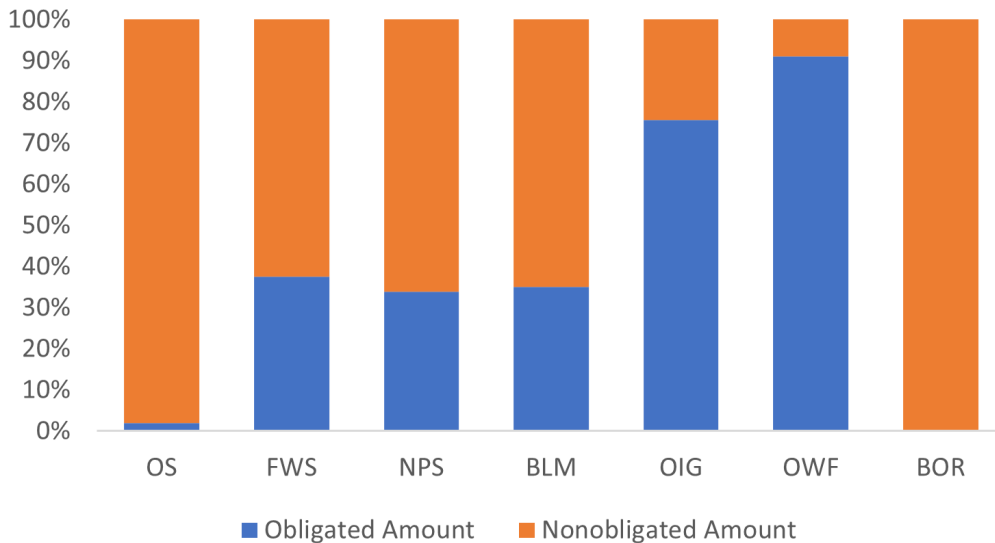
Initially, our Data Analytics Unit (DAU) supported these reports with an internal dashboard that our audit and investigative teams used to track spending. The DAU later developed an external dashboard, which is updated weekly, on the DOI OIG website. Instead of waiting to receive our monthly report, DOI staff, congressional staff, and the public now have instant insight into the data we have about DOI pandemic spending. By providing this information, we can ensure that the DOI and its bureaus are using pandemic funds in a timely manner.

We also use the dashboard to track the DOI's use of funds provided to the DOI by the American Rescue Plan Act of 2021 (signed into law on March 11, 2021) and the Coronavirus Response and Relief Supplemental Appropriations Act (signed into law on December 27, 2020).

Departmental Offices CARES Act Funding Snapshot

The Office of the Secretary (OS) received \$158.4 million of the DOI’s CARES Act funding and transferred funds to the U.S. Fish and Wildlife Service (FWS), National Park Service (NPS), Bureau of Land Management (BLM), Bureau of Reclamation (BOR), Office of Wildland Fire (OWF), and the OIG. As of November 30, 2020, 5.3 percent of the funding for departmental offices had been obligated (see Figure 2).

Figure 2. Percentages of Obligated and Nonobligated Amounts by Office



The OS requested that the bureaus and offices formulate spend plans for allocating CARES Act funding, including any requested transfer of funds from the OS. The Office of the Solicitor also reviewed the plans for the purpose of ensuring that the proposed spending aligned with the purposes specified in the CARES Act.

All bureaus and offices are eligible for the funding appropriated to the OS; therefore, additional fund transfers can be expected through September 30, 2021. On March 27, 2020, the DOI’s Office of Budget issued a memorandum to bureaus and offices that provided initial guidance for apportionments, spend plans, and reporting requirements. The memorandum directed bureaus and offices receiving apportionments under the CARES Act to prepare draft spend plans by March 31, 2020, so the DOI could meet its April 6, 2020 deadline to provide the Office of Management and Budget with its apportionments. The memorandum also directed bureaus and offices to provide spend plans reflecting anticipated costs directly related to the COVID-19 response and recovery that could not be addressed through annual appropriations. The spend plans were to include allocations for the entire appropriation and estimated timeframes for completion through June 30, 2020. DOI officials stated that leadership reviewed and approved all spend plans.

As requirements change, bureaus and offices are required to submit updated spend plans. All bureaus that received transferred CARES Act funds informed us that they are complying with weekly reporting requirements. The OS plans to use existing reporting mechanisms to minimize the administrative burden on the bureaus and offices.

Lessons Learned From Oversight of the Coastal Impact Assistance Program Grants

In this report, we presented lessons learned from and the risks identified in our earlier audit and investigation work related to the Coastal Impact Assistance Program (CIAP). Under CIAP, the DOI disbursed \$1 billion in grant funds across six States—Alabama, Alaska, California, Louisiana, Mississippi, and Texas—to respond to impacts from offshore drilling. We particularly highlighted our 2013 CIAP audit report because, like the CARES Act, CIAP provided significant funding to recipients through a series of grants that were primarily managed from afar. As of August 31, 2020, the DOI had obligated nearly \$522 million of its CARES Act funding—in addition to more than \$102 million in CARES Act funding the DOI received from the U.S. Department of Education—using grants, cooperative agreements, and direct payments. Our previous CIAP-related work demonstrated that grant awards can present substantial risks. Using our earlier work to illustrate areas of particular risk, we highlighted the following factors as essential to successful oversight of the DOI’s CARES Act funds:

- Review grant applications to ensure proposals seek to use grant funds for the intended purposes
- Conduct risk assessments of potential recipients to understand grant recipient backgrounds
- Ensure the grant recipients have proper internal controls, such as segregation of duties and conflict-of-interest policies
- Maximize competition when awarding contracts using grant funds
- Monitor the grant recipients’ documentation and use of grant funds
- Review the grant recipients’ performance and financial reports

Our prior work detailed the impact of the mismanagement that can occur because of ineffective oversight. We believe that many of the same risks present themselves today and that careful attention to our earlier work can help the DOI avoid some of the mistakes that occurred then.

The Bureau of Indian Affairs’ Coronavirus Response at Indian Country Detention Facilities

The CARES Act included \$8 billion for direct payments to Indian Tribes and \$522 million of direct appropriations to the Bureau of Indian Affairs (BIA) and the BIE for COVID-19 response. Given this infusion of funding, we examined the impact of COVID-19 on the Indian detention system from April 1, 2020, to May 31, 2020, including the actions the BIA and the tribes had taken to respond to outbreaks of this virus, and how other longstanding challenges had affected the BIA’s response.

We worked with the Office of Justice Services (OJS) to distribute a questionnaire to all 96 Indian Country detention facilities, reviewed OJS policies, and conducted interviews with Bureau and detention facility officials.

We received responses from 59 of the 96 facilities (61 percent). The results provided us with overall case numbers and insight on how Indian Country detention facilities implemented the Centers for Disease Control (CDC) guidance for social distancing, cleaning, personal protective equipment (PPE), and health screenings. To address the spread of COVID-19 in Indian Country detention facilities, we found that the OJS issued guidance and screening tools, provided funding for deep cleaning, and provided PPE. Inmate overcrowding and inadequate staffing levels are two longstanding challenges that continue to affect Indian Country detention facilities. These challenges further increase the risk that inmates will contract COVID-19. Facility officials told us that they attempted to obtain COVID-19 tests, work with tribal governments to obtain early releases or home confinement, increase social distancing, and screen inmates and staff within the unique constraints of each detention facility.

Detention facilities, including those in Indian Country, face significant challenges in overcoming COVID-19 outbreaks because inmates live, work, eat, and participate in activities in close proximity to each other. It is critical that OJS and detention facility officials remain focused on this issue and continue to monitor, communicate, and implement the latest guidance from health professionals.

Apparent Misuse of and Lack of Internal Controls Over the Government Purchase Card Program During the Coronavirus Pandemic

Our ongoing review of the use of CARES Act funds has identified a significant number of transactions that appear to be impermissible split purchases and that reflect possible misuse of DOI purchase cards. We are examining some of these transactions as potential fraud. Previous investigative and audit reports from our office have identified gaps in bureau oversight of the DOI's Government Purchase Card Program.

Until effective controls are implemented and enforced consistently throughout all bureaus and offices, the DOI's Government Purchase Card Program will continue to be at risk for improper purchases and other noncompliance with applicable laws and regulations.

We issued the DOI a management advisory in which we described the findings related to our review of pandemic-related DOI purchase card transactions, specifically (1) a number of transactions that appeared to be prohibited split purchases and (2) ineffective or missing internal controls over purchase card use. We made three recommendations to help the DOI prevent fraud, waste, and mismanagement in its Government Purchase Card Program.

Financial Risk and Impact Highlights

The DOI Made Progress in Implementing Government Charge Card Recommendations in Fiscal Year 2020

We reviewed the DOI's progress in implementing our past audit recommendations addressing internal controls over Government charge cards; we reported our results to the Director of the Office of Management and Budget as required.

The Government Charge Card Abuse Prevention Act of 2012 (Pub. L. No. 112-194) requires all executive branch agencies to establish and maintain safeguards and internal controls for purchase, travel, and centrally billed accounts. The act reinforces efforts to prevent fraud, waste, and mismanagement of Governmentwide charge card programs. In addition, the act requires agency OIGs to conduct periodic risk assessments of agency purchase card or convenience check programs to analyze the risk of illegal, improper, or erroneous purchases and payments. We use these risk assessments to determine the necessary scope, frequency, and number of audits or reviews that we will perform related to these programs. Over the past year, our newly formed data analytics unit assisted in this process, and we anticipate expanding its role in these reviews in the coming months.

The act also requires us to report on the DOI's progress in implementing our audit recommendations related to Government charge cards. In fiscal year (FY) 2020, the DOI had more than \$631 million in charge card purchases, and we issued one audit report related to internal controls over Government purchase cards at the DOI. That report, *The U.S. Department of the Interior Needs to Improve Internal Controls Over the Purchase Card Program* (2018-FIN-059), was issued on November 13, 2019, and included five recommendations. As of the end of FY 2020, four of the five recommendations were resolved and implemented; one remained unresolved. In addition, on August 25, 2020, we issued a "flash" report, *Lessons Learned for Purchase Card Use* (2020-FIN-055). While the report did not contain recommendations, it presented lessons learned and risks identified in our prior work—both audits and investigations—that the DOI should consider as it uses purchase cards to spend CARES Act funds.

We reviewed the DOI's implementation of 15 recommendations made in 3 audit reports in FYs 2019 and 2020. Of these recommendations, 14 have been resolved and implemented. One recommendation from 2020 has been resolved but not implemented.

The DOI Needs To Strengthen Charge Card Internal Controls When Using Disaster Relief Funds

We audited U.S. Government charge card transactions using fiscal year (FY) 2019 disaster relief funds to determine whether the DOI and its bureaus included the required documentation for charge card transactions, properly used FY 2019 disaster relief funds, and properly allocated FY 2019 disaster relief funds when using U.S. Government charge cards.

We found that the Bureau of Reclamation, National Park Service (NPS), U.S. Fish and Wildlife Service (FWS), and U.S. Geological Survey (USGS) had incidents of missing or insufficient documentation to support purchases. We also found the FWS, NPS, and USGS used FY 2019 disaster relief funds to purchase items that were not associated with the allowable uses Congress identified. We questioned \$83,165 in costs allocated to the FY 2019 disaster relief funds. We noted that the bureaus properly allocated most FY 2019 Government charge card purchases using disaster relief funds. We also identified two other matters related to charge card use in emergency situations and disaster relief expense reallocations.

We made eight recommendations to help the DOI and its bureaus resolve questioned costs and strengthen internal controls over disaster relief funds and the Government charge card program. Based on the DOI's response to our draft report, we considered four recommendations to be resolved and implemented, three recommendations to be resolved but not implemented, and one recommendation to be unresolved.

The DOI Has Been Slow To Spend Funds Provided Through Bipartisan Budget Act of 2018

On February 9, 2018, the President signed the Bipartisan Budget Act of 2018, which included funds for expenses related to the consequences of Hurricanes Harvey, Irma, and Maria, and for those areas impacted by the 2017 wildfires. The act provided the DOI with \$516 million to support the needs of the NPS, FWS, USGS, Office of Insular Affairs (OIA), and the OIG. At the end of fiscal year 2020, the DOI's obligations totaled \$373,873,585, and its expenditures totaled \$121,586,842 (see Figure 3).

Figure 3. Status of Bipartisan Budget Act Funds as of September 30, 2020

Business Area	Appropriation/ Transfer (\$)	Obligations to Date (\$)	Expenditures to Date (\$)
NPS*	257,600,000	147,138,524	39,385,395
Construction	207,600,000	97,189,025	37,263,334
SHPO	50,000,000	49,949,499	2,122,061
FWS	210,629,000	185,067,419	44,806,845
USGS	42,246,000	37,354,826	33,081,786
OIA	3,000,000	3,000,000	3,000,000
OIG †	2,500,000	1,312,816	1,312,816
Totals	515,975,000	373,873,585	121,586,842

* The NPS received funding for construction related to the disasters and for the State Historic Preservation Office (SHPO). In our report, we referred to the NPS construction amounts as the NPS.

† We did not provide an accounting of OIG funding in our report but listed it to identify all the funding the DOI received.

If the bureaus continue at their current spending rates, it could take years, as illustrated by Figure 4, to use the funds provided through the act. While the DOI can quickly obligate funding to the SHPO, historical preservation recovery projects typically take longer to complete due to planning, research, and specific compliance requirements. Per the act, SHPO funds had an obligation deadline of September 30, 2019; all other bureau funding is considered no-year money and remains available until it is expended.

The DOI Has Opportunities To Improve Disaster Preparedness and Response

We inspected the DOI's preparedness for and response to three storms that made landfall as major hurricanes in the United States in quick succession: Harvey, Irma, and Maria. Hurricane Harvey affected the Southern United States (Texas and Louisiana) and the Eastern United States, Irma affected the Caribbean and Southeastern United States, and Maria affected the Caribbean and the Mid-Atlantic States. This project originated from our participation on a Council of Inspectors General on Integrity and Efficiency working group focused on inspecting the supplemental funding appropriated by Congress in 2018 for necessary expenses related to the 2017 Atlantic hurricane season.

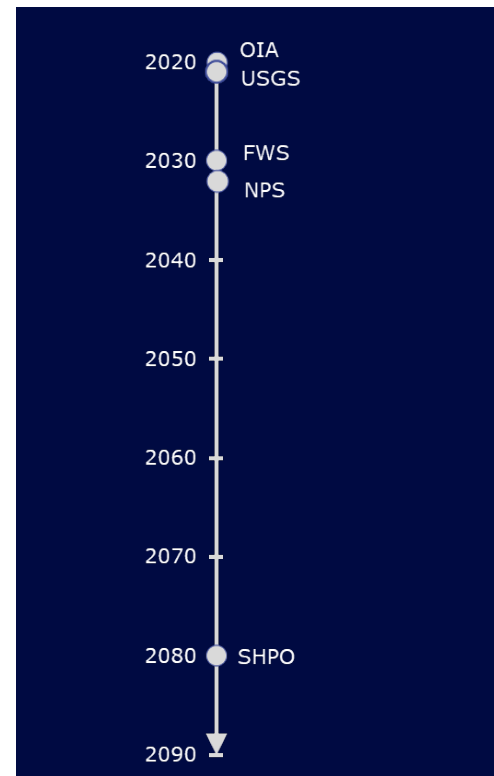
We focused our inspection on the three DOI bureaus that received most of the supplemental funding from Congress—the FWS, NPS, and USGS—as well as Departmentwide actions.

Both the NPS and the FWS performed well in some ways, such as by inventorying supplies before the storm, evacuating people to safer conditions, identifying damaged property, and clearing debris after the storms. We found, however, areas where the DOI can improve its preparedness for responding to and recovering from the next natural disaster.

Specifically, we found:

- The Office of Emergency Management's Master Improvement Plan did not include required information and contained unrealistic milestones.
- The NPS and the FWS encountered problems with communication and purchase cards.
- Recovery obligations and expenditures of supplemental funds have been slow.
- Contracting officer training can improve overall preparedness.

Figure 4. Projected Spending of Funds at Current Spending Rates



- Awareness of interbureau resources could be improved.

We made seven recommendations to help the DOI improve its ability to prepare for, respond to, and recover from future disasters. Based on the bureau responses to our draft report, we considered one recommendation to be resolved and implemented, five recommendations resolved but not implemented, and one recommendation unresolved. We received additional documentation and now consider two recommendations to be resolved and implemented and five recommendations to be resolved but not implemented.

The Interior Business Center’s Procurement Preaward Practices Did Not Always Adhere to Federal Regulations or Internal Control Standards

We audited the DOI’s Interior Business Center (IBC), which manages procurements for over 50 Federal and State client agencies, to determine whether its internal control system was sufficient to ensure that it followed the Federal Acquisition Regulation (FAR) or other applicable regulations when awarding procurements on behalf of its clients.

We found that the IBC had deficiencies in the internal controls designed to ensure that procurement files are complete and accurate. Due to these deficiencies, the IBC did not have an adequate internal control system to ensure that it followed the FAR when awarding procurements. Thirty-three percent of the 85 procurement files we reviewed for our audit had missing or incomplete supporting documentation, or the files themselves were missing.

We made four recommendations to help the IBC improve its preaward practices and oversight. Based on the IBC’s response to our draft report, we considered one recommendation to be resolved and implemented and three recommendations to be resolved but not implemented.

Independent Auditors’ Report on the DOI’s Financial Statements for FYs 2020 and 2019

KPMG LLP audited the DOI’s financial statements for FYs 2020 and 2019. KPMG found the following:

- The financial statements were fairly presented, in all material respects, in accordance with U.S. generally accepted accounting principles
- One material weakness and four significant deficiencies in internal controls over financial reporting
- No instances in which the DOI’s financial management systems did not comply substantially with the requirements of the Federal Financial Management Improvement Act

- No reportable noncompliance with provisions of laws tested or other matters

We reviewed KPMG's work and found no instances where KPMG did not comply, in all material respects, with U.S. generally accepted government auditing standards.

Independent Auditors' Reports on the Tribal and Other Trust Funds and Individuals Indian Monies Trust Funds Statements for FYs 2020 and 2019

KPMG LLP audited financial statements from the Office of the Special Trustee for American Indians (OST) for fiscal years 2020 and 2019. The OST financial reports contain financial statements and notes for Tribal and Other Trust Funds (Tribal) and Individual Indian Monies Trust Funds (IIM). KPMG issued a qualified opinion, consistent with prior years, on the Tribal financial statements because it was unable to satisfy itself as to the fairness of trust fund balances. KPMG issued an unmodified opinion on the IIM financial statements.

Audits of Wildlife and Sport Fish Restoration Grants Covered Nearly \$394 Million in Claimed Costs and Identified Potential Program Improvements

Through its Wildlife and Sport Fish Restoration (WSFR) Program, the FWS awards grants to States and Territories to support conservation-related projects, such as the acquisition and management of natural habitats for game species or site development for boating access. Under a reimbursable agreement with the FWS, we audit all States or Territories over the course of a 5-year cycle authorized by Federal law. In addition to auditing costs claimed, these audits also cover compliance with applicable laws, regulations, and FWS guidelines, including those related to the collection and use of hunting and fishing license revenues and the reporting of program income. In this semiannual period, we audited agencies in eight States or Territories covering nearly \$394 million in claimed costs.

Alabama Department of Conservation and Natural Resources, Division of Wildlife and Freshwater Fisheries

We audited claims totaling \$89.3 million on 70 grants that were open during the State fiscal years that ended September 30, 2017, and September 30, 2018. We found that the Division generally ensured that grant funds and hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We identified, however, ineligible questioned costs pertaining to a payment made to the National Bobwhite Conservation Initiative of \$5,000 (\$3,750 Federal share). We also determined that the Division lacked appropriate subaward oversight, inaccurately reported hunter education volunteer hours, reported program income incorrectly, did not disclose barter as required, and submitted late Federal financial reports.

Audits of Wildlife and Sport Fish Restoration Grants Questioned Nearly **\$8 Million** and Identified Areas for Program Improvement:

- Alabama: Questioned **\$5,000** in ineligible costs
- American Samoa: Questioned **\$23,080** in ineligible costs and **\$3,167** as unsupported costs
- Kentucky: Questioned **\$116,620** as ineligible costs
- New Mexico: Questioned **\$51,715** as ineligible costs, **\$388,018** as unsupported costs, and **\$32,788** as ineligible due to unreported program income
- Pennsylvania: Questioned **\$7,329,212** in ineligible and unsupported costs
- Rhode Island: The State **did not ensure** that grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements

American Samoa Department of Marine and Wildlife Resources

We audited claims totaling \$3.5 million on 45 grants that were open during the State fiscal years that ended September 30, 2017, and September 30, 2018. We found that the Department generally complied with applicable laws and regulations, FWS guidelines, and grant agreements. We noted, however, ineligible costs related to preaward subaward costs, ineligible other direct costs, and unsupported costs related to leave payouts. We questioned costs totaling \$23,080 as ineligible and \$3,167 as unsupported. We also identified improper drawdowns and late Federal reports.

Kentucky Department of Fish and Wildlife Resources

We audited claims totaling \$70.6 million on 51 grants that were open during the State fiscal years that ended June 30, 2018, and June 30, 2019. We found that the Department generally ensured that grant funds and hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We noted, however, issues with ineligible subrecipient charges. We questioned costs totaling \$116,620 (\$87,465 Federal share) as ineligible. We also determined that the Department did not comply with Federal regulations when managing its subawards and did not accurately report program income.

Massachusetts Division of Marine Fisheries

We audited claims totaling \$3 million on nine grants that were open during the State fiscal years that ended June 30, 2018, and June 30, 2019. We found that the Division ensured that grant funds and license revenue were used for allowable activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We did not identify any reportable conditions.

New Mexico Department of Game and Fish

We audited claims totaling \$94 million on 85 grants that were open during the State fiscal years that ended June 30, 2017, and June 30, 2018. We found that the State generally ensured that grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements.

We noted, however, issues with unsupported other direct costs, ineligible out-of-period costs, and many other areas. We questioned costs totaling \$51,715 (\$38,786 Federal share) as ineligible and \$388,018 (\$291,014 Federal share) as unsupported. We question excess reimbursement in the amount of \$32,788 as ineligible due to unreported program income. We also determined the Department failed to follow regulations to eliminate free and duplicate license holders, resulting in inaccurate license certification data. In addition, the Department did not have policies for subawards and it failed to follow regulations for the acquisition of real property.

Pennsylvania Game Commission

We audited claims totaling \$82.7 million on 17 grants that were open during the State fiscal years that ended June 30, 2017, and June 30, 2018. We determined that the Commission claimed ineligible and unsupported costs to Program grants totaling \$7,329,212 (\$1,127,981 Federal share). These questioned costs related to equipment usage rates, other direct costs, subaward costs, in-kind contributions, payroll costs, and program income. We also determined that the Commission did not properly allocate credit card rebates among applicable grants, improperly classified subawards as contracts, did not adequately manage equipment, misused Program-funded real property, did not report barter transactions, and did not protect lands acquired or maintained with Program funds or license revenues against trespass and encroachment.

Rhode Island Department of Environmental Management

We audited claims totaling \$42.9 million on 34 grants that were open during the State fiscal years that ended June 30, 2017, and June 30, 2018. We determined that the State did not ensure that grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We found deficiencies in internal controls resulting in our five findings of (1) insufficient controls over grant-specific data, (2) improper drawdown support, (3) inadequate real property management, (4) inadequate equipment inventory management, and (5) inaccurate license certifications.

Virginia Marine Resources Commission

We audited claims totaling \$7.6 million on 22 grants that were open during the State fiscal years that ended June 30, 2018, and June 30, 2019. We found that the Commission ensured that grant funds and license revenue were used for allowable activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We did not identify any reportable conditions.

Overall, we made 96 recommendations and 1 repeat recommendation for program improvements or cost recovery across the 8 audits published this semiannual period. The FWS concurred with 66 recommendations (it did not opine whether it concurred with our findings or the 29 recommendations and 1 repeat recommendation in our audit of Pennsylvania) and is working with the recipient agencies to resolve the issues and implement corrective actions for all 97 recommendations.

NPS Employee Misused Government Purchase Card

We investigated allegations that NPS employee Stephanie Wallace used another NPS employee's Government purchase card to make personal purchases. We found that Wallace used the employee's purchase card to pay for her children's private school tuition.

Wallace pleaded guilty to theft of Government property. She was sentenced to 5 days of home detention and a probationary term of 1 year, and she was ordered to pay restitution totaling \$8,328.24.

We issued our report to the Counselor to the Secretary, who was exercising the delegated authority of the NPS Director.

NPS Contractor Pleaded Guilty to Wire Fraud

We investigated allegations that a company fraudulently altered a purchase order (PO) that the NPS awarded for the replacement of two fuel pumps at Great Smoky Mountains National Park. The company also allegedly then issued the altered PO to a second company to perform the work.

We found that Kentey Fielder, owner of the first company, falsely represented himself to a second company as an NPS employee and emailed that second company two altered POs reflecting the second company as the primary contractor on the NPS fuel pump project. On the basis of these fraudulent POs, the second company then performed the work. The NPS subsequently paid Fielder under the legitimate PO, but Fielder never paid the second company for the equipment or labor it provided.

Fielder pleaded guilty to one count in violation of 18 U.S.C. § 1343, Wire Fraud, and was subsequently sentenced to 3 years of probation with an additional condition of 8 months of home detention. He was also ordered to pay restitution totaling \$12,687.62 and was debarred from participation in Federal procurement and nonprocurement programs.

We issued our report to the Counselor to the Secretary, who was exercising the delegated authority of the NPS Director.

Company Improperly Billed Hours to National Fish and Wildlife Foundation Grant Overseen by the DOI

We investigated an allegation that a company improperly billed hours in late 2018 and early 2019 to a grant it received from the National Fish and Wildlife Foundation (NFWF) to manage Hurricane Sandy coastal resiliency projects.

We determined that five employees of the company recorded 561.75 labor hours to the NFWF grant when, in fact, they worked on a National Oceanic and Atmospheric Administration contract. We learned that the company corrected the improper billing and took administrative action against four employees before we initiated our investigation.

The company did not charge the NFWF for the 561.75 labor hours; it, however, also never notified the NFWF of the problem.

As a result of our investigative efforts, the company conducted a second review of the billing on the NFWF grant and determined that additional hours charged by three of its employees to the NFWF grant were inappropriate. The company subsequently reimbursed the NFWF \$44,332.94.

On October 14, 2020, the NFWF provided the company with a written notice terminating its grant agreement, effective 30 days from the date of the memo.

We issued our report to the Office of the Assistant Secretary for Policy, Management and Budget.

Alleged Misappropriation of Grant Funds by the West Virginia Department of Environmental Protection

We investigated an allegation that a program manager with the West Virginia Department of Environmental Protection (WVDEP) misused Water-Use Data and Research (WUDR) grant funds awarded by the USGS to pay WVDEP employees who did not perform work related to the grant.

Our investigation determined that from February 2018 through January 2020, the WVDEP incorrectly compensated an employee using \$24,550 in WUDR grant funds. This employee unknowingly received WUDR funds toward his salary and benefits but did no work in support of the grant. We did not find evidence that the WVDEP intentionally misused the grant funds. Instead, the evidence suggested that the incorrect allocation of funds occurred because of management errors within the WVDEP.

As a result of our investigation, the WVDEP corrected its internal WUDR grant funding allocations to accurately reflect the personnel who performed the WUDR grant functions during this time. Our investigation also confirmed that the WVDEP completed the work set forth in the WUDR grant as required and there was no financial loss to the Government.

We issued our report to the USGS Associate Director for Natural Hazards, Exercising the Authority of the Director.

Indian Country Highlights

The Bureau of Indian Affairs Jeopardized Land Buy-Back Program Accomplishments by Delegating Land Title Authority

We evaluated the DOI's Land Buy-Back Program for Tribal Nations. We found that the Bureau of Indian Affairs (BIA) violated Federal regulations by delegating land title authority to its Acquisition Center. The delegation of land title authority resulted in confusion about roles and responsibilities, allegations of title document defects, breakdown in communication between offices, and the potential for litigation. In addition, the improper delegation of land title authority could result in claims that the DOI breached its fiduciary trust responsibilities by mismanaging tribal trust funds and could potentially place all program actions at risk of being invalidated.

The offices involved in the Land Buy-Back Program have been working to address the land title authority and title document defect issues. On February 24, 2020, and May 22, 2020, the Bureau, in coordination with the Office of the Solicitor, updated two policies regarding the delegation of land title authority issues. An Office of the Solicitor official told us that these policy changes resolved the issues and that no further policy changes were needed. On June 3, 2020, the Assistant Secretary for Indian Affairs signed a corrective action plan regarding the missing land title document identified by a 2019 document review project.

We made three recommendations to help the DOI's leadership ensure that program land acquisitions are legally defensible and to minimize risks that the DOI will face liability. Based on the DOI's response to our draft report, we considered two recommendations resolved and implemented and one recommendation resolved but not implemented. We received additional documentation and now consider all three recommendations to be resolved and implemented. Throughout our review, we communicated our findings to the DOI, and the DOI took corrective actions to implement two of our recommendations before we issued our draft report.

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

We audited Agreement Nos. A17AV00656, A16AV00812, and A15AV00702 between the Bureau of Indian Education (BIE) and St. Stephens Indian School Educational Association, Inc., to determine whether agreement expenses were allowable and St. Stephens complied with applicable laws and regulations, BIE and BIA guidelines, and agreement terms and conditions. The agreements provided St. Stephens a total of \$12.5 million to operate elementary and high school facilities owned by the BIA between July 2015 and June 2018. We reviewed transactions charged to the agreements totaling \$5.8 million.

We found multiple instances in which St. Stephens did not use agreement funds for allowable activities and did not comply with applicable Federal regulations and agreement provisions, which led us to identify \$442,632 in funds that could be put to better use and question \$35,432 of St. Stephens' claimed costs. In addition, we determined that the BIE did not consistently oversee St. Stephens agreements in accordance with applicable regulations and BIA policy.

We made 11 recommendations to help the BIE and the BIA resolve questioned costs and provide better oversight to St. Stephens. Based on the response to our draft report, we considered seven recommendations to be resolved but not implemented and four recommendations to be unresolved.

The Assistant Secretary for Indian Affairs Closed 17 Recommendations From Our 2016 Report on the Condition of Indian School Facilities

We completed a verification review of 17 of the 21 recommendations made in our September 30, 2016 evaluation report, *Condition of Indian School Facilities*, to determine whether the Office of the Assistant Secretary for Indian Affairs implemented the recommendations as reported to the Office of Financial Management. The 21 recommendations made in our evaluation report were designed to help the BIA and the BIE develop promising practices to ensure that Indian school facilities are operated and maintained properly for the students. The Office of Financial Management reported to us when these 17 recommendations (recommendations 1 – 15, 19, and 20) were addressed and provided supporting documentation. Based on our review of the documentation provided, we considered recommendations 1 – 13, 15, and 21 resolved, implemented, and closed. We considered recommendations 14 and 19 not implemented and not closed.

The DOI Can Improve How It Identifies, Protects, and Handles Tribal Data and Information

At the request of several interested parties, we investigated DOI officials disclosed sensitive or confidential tribal information to entities outside the U.S. Government. Some of these individuals also alleged that DOI or U.S. Department of the Treasury employees intentionally released confidential tribal information to Alaska Native Corporations (ANCs). We investigated these allegations in collaboration with the Treasury's OIG.

We found that the Treasury emailed the DOI a spreadsheet of Coronavirus Aid, Relief, and Economic Security Act (CARES Act) tribal registration data the Treasury had requested and collected from tribes. The BIA requested this information from the Treasury to confirm whether the tribes had registered to receive CARES Act funding. When the Treasury emailed the information to the DOI as requested, it did not mark the data as confidential.

We also found that four BIA regional employees forwarded the spreadsheet containing tribal registration data to officers of tribes (not ANCs) outside the Government. The evidence showed that the BIA employees did this in an effort to remind these tribes that, according to the spreadsheet, they had not yet registered for CARES Act funding. We found that forwarding the entire spreadsheet was inconsistent with DOI guidance.

We did not find evidence that any DOI or Treasury employees intentionally released this data to ANCs.

We included one recommendation in this management advisory to help the DOI ensure proper identification and handling of potentially confidential tribal information and prevent future improper disclosures of this information.

A Secretary of the Credit and Finance Office Defrauded the Oglala Sioux Tribe

We investigated allegations that Helen Hernandez, the former secretary of the Credit and Finance Office (CFO) of the Oglala Sioux Tribe at the Pine Ridge Indian Reservation in South Dakota, issued payroll deduction loans to herself. It was also alleged that Hernandez used other individuals' personal information to acquire loans in their names and then used those funds for her benefit.

Our investigation showed Hernandez, then the secretary of the CFO, issued 44 checks between February 2014 and June 2015, worth approximately \$42,100 in total. Hernandez admitted to fraudulently issuing the checks and entering false loan recipient names in CFO records to conceal her activities. She was one of only two employees at the CFO and was responsible for receiving applications, verifying qualifications, and otherwise processing loans. Because of the lack of a clear separation of duties, she could essentially issue loans to whomever she chose, with no outside verification.

The U.S. Attorney's Office, District of South Dakota, indicted Hernandez, who pleaded guilty to 18 U.S.C. § 1163, "Embezzlement and theft from Indian tribal organizations," and agreed to pay restitution of \$42,100 to the Oglala Sioux Tribe.

We issued our report to the BIA Director.

BIE Employee Failed To Report Abuse

We investigated allegations that a current BIE employee knew, or should have known, that a student was sexually assaulted at the school and failed to report this information.

We found that the employee failed to report a conversation regarding the incident as required by the Indian Child Protection and Family Violence Prevention Act.

We issued our report to the BIE Director.

Land Transfers Approved Without Proper Authority

We investigated allegations that BIA realty specialists processed and approved 15 land transfer gift deeds from a tribal member to his sister without the proper authority. The complaint also alleged that the deeds contained forged signatures and improperly backdated documents.

We confirmed the realty specialists processed the gift deeds for the tribal member, and we found that they did not follow the BIA's delegation of authority procedures and issued the gift deeds without proper review and approval.

The BIA later processed corrections to two of these gift deeds. We established that the tribal member signed the 15 original gift deeds, but we could not determine who signed the corrected documents. We noted significant differences between the signatures on the original documents and the signatures on the corrected documents. We also collected contradictory statements about the corrected documents from the tribal member and the realty specialists involved. In addition, we confirmed that realty specialists improperly backdated the corrections to the gift deeds.

The BIA ultimately determined the gift deeds were not properly authorized and voided all the transactions.

We issued our report to the BIA Director.

Ethics, Policy Compliance, and General Misconduct Highlights

Alleged Reprisal by U.S. Geological Survey Director

We investigated an allegation that U.S. Geological Survey (USGS) Director James Reilly retaliated against a USGS employee after the employee filed a complaint with our office about Reilly's conduct.

We substantiated the allegation. We found that Reilly knew the complainant filed an OIG complaint against him and concluded that Reilly caused USGS employees to reassign the complainant to a different position. We concluded that the reassignment qualified as a personnel action under the Whistleblower Protection Act and that the complaint to our office was a contributing factor in the personnel action. Based on all the evidence, we concluded that (1) the complainant met the elements needed to establish a *prima facie* reprisal case against Reilly and (2) the agency did not meet its burden of establishing by clear and convincing evidence that it would have reassigned the complainant to a different position even if the complainant had not engaged in a protected activity.

We issued our report to the Secretary of the Interior.

USGS Employee Found To Have a Financial Conflict of Interest

We investigated an allegation of a financial conflict of interest involving a USGS employee and a family member. The complaint alleged that the USGS employee assigned to a USGS unit at a State university submitted and managed multiple research work orders (RWOs) from the USGS from which the family member was paid as a co-principal. (RWOs are funding agreements between USGS and a cooperating university.)

We substantiated that the USGS employee's actions on the RWOs and the requisition regarding the family member constituted a financial conflict of interest. The employee submitted proposals for USGS RWOs at the State university where he was assigned, listing the family member as an employee in various roles under the agreements, and did so, in part, to ensure the family member's salary of over \$187,000. The family member also assisted the employee with the proposals, including developing budgets for payments.

The U.S. Attorney's office filed a civil false claims suit against the employee in lieu of criminal prosecution. The employee agreed to a settlement, which required the employee to pay \$50,000. The employee's family member is now employed at the State university with a salary paid by Federal and State grants.

We issued our report to the USGS Director.

National Park Service Superintendent Misused His Position

We investigated allegations that a superintendent with the National Park Service (NPS) promoted his personal real estate business when performing official duties as a park superintendent.

We found that the superintendent violated relevant standards of conduct and the Code of Federal Regulations by misusing public office for private gain and by creating an appearance that the Government endorsed the superintendent's real estate business. We determined that the superintendent attended a board of directors meeting of an NPS partner group while in the official capacity as an NPS superintendent. According to a board member who attended the meeting, the superintendent, wearing an official NPS uniform, gave a member and other attendees his personal business card. The business card listed the superintendent as a real estate agent. The superintendent also used the NPS superintendent title on a personal Twitter account that promoted his real estate business.

The superintendent left the DOI in 2020. We issued our report to the NPS regional director.

NPS Human Resources Officials Recommended an Improper Hiring Process

We investigated allegations that DOI or NPS officials may have improperly influenced two hiring actions. The first hiring action resulted in the promotion of an NPS employee from a GS-9 to a GS-11 supervisory position in 2018, and the second action resulted in the promotion of the same employee to a GS-12 supervisory position in 2020. We also investigated an allegation that an NPS official who was related to the employee may have influenced both hiring actions.

We did not find evidence substantiating the allegations of impropriety related to the 2018 hiring action. We also did not find evidence substantiating the allegation that the employee's relative influenced either hiring action. Further, we did not find evidence that any other DOI or NPS management officials improperly influenced the promotion of the employee or that management instructed the human resources (HR) officials to grant an advantage to the employee. We did not investigate the employee's actual eligibility or qualifications for a promotion.

We did find, however, that NPS HR officials involved in the 2020 hiring action intentionally recommended a hiring process that granted an improper preference or advantage to the employee in violation of 5 U.S.C. § 2302(b)(6) and that the HR officials' actions did not follow merit system principles and the NPS Merit Promotion Plan. Specifically, HR officials advertised the position competitively but intentionally restricted it in a way that granted an advantage to the employee because doing so was perceived as easier and faster than promoting the employee noncompetitively based on an accretion-of-duties promotion, which was the method that NPS management originally proposed.

We issued our report to the Acting NPS Director.

NPS Employee Violated Department Policy

We investigated allegations of improper conduct and actions by a GS-15 NPS employee toward another NPS employee.

The NPS employee said she felt uncomfortable when the GS-15 employee placed his hand on her lower back on multiple occasions, made inappropriate comments, and reached for her cell phone when it was in her lap during a taxi ride. The NPS employee said she did not express her discomfort to the GS-15 employee until he reached for her cell phone. The GS-15 employee said he did not specifically recall placing his hand on the NPS employee's lower back to guide her through a door, although he said he had done that with both men and women in the past. The GS-15 employee told us he could not recall taking the cell phone from the junior employee's lap in the taxi but that he may have in order to check the time because they were running late.

We determined that the GS-15 employee's conduct violated DOI and NPS policies on preventing and eliminating harassing conduct (Personnel Bulletin No. 18-01 and NPS Director's Order 16E, respectively) in that it was unwelcome, was based on sex, and could reasonably be considered to have adversely affected the work environment.

We issued our report to the NPS Deputy Director for Operations, exercising the delegated authority of the Director.

Unsubstantiated Allegation of Reprisal by a Senior USGS Manager

We investigated an allegation that a senior USGS manager retaliated against a subordinate employee because the employee had participated in another investigation against him.

We determined that the employee's role in the other investigation against the senior manager constituted protected activity, but the evidence did not show that the senior manager knew of the employee's involvement in that investigation. Accordingly, the evidence did not support a finding that the senior manager retaliated against the employee in violation of the Whistleblower Protection Act.

We issued our report to the Assistant Secretary for Water and Science.

Energy Highlights

Energy Company Underpaid Mineral Royalties to Indian Tribes

We investigated allegations that QEP Energy Company (QEP) failed to properly value minerals produced from Tribal and Indian Allottee properties for 2013 and 2014.

We found that QEP underpaid mineral royalties owed to Indian mineral owners in North Dakota, Oklahoma, and New Mexico by \$118,716. Subsequently, the Office of Natural Resources Revenue (ONRR) discovered QEP also undervalued natural gas liquids associated with the leases included in our investigation. This separate violation directly affected QEP's overall royalty obligation. As a result, ONRR needed to complete an audit to determine any further extent of QEP's royalty obligations. This matter was referred to ONRR for administrative resolution.

We issued our report to the ONRR Director.

Oil Producers Pay \$1.7 Million for Trespass on Federal Railroad Right-of-Way in Colorado

We investigated allegations that Extraction Oil and Gas (EXT) drilled multiple horizontal wellbores through a railroad right-of-way (ROW) in Weld County, CO, containing Federal minerals without first obtaining a Federal lease or drilling permit.

We found that three companies (EXT, Mineral Resources, Inc., and PDC Energy, Inc.) illegally drilled oil wells through a railroad ROW and produced unleased Federal minerals. Based on our investigation, the U.S. Attorney's Office for the District of Colorado entered into civil settlement agreements with all three companies to resolve the violations and recover public revenues. The settlements totaled more than \$1,787,000.

We issued our report to the Directors of ONRR and the Bureau of Land Management.

Removal of Federal Minerals During School Construction Resulted in Loss of Revenues

We investigated allegations that a salable mineral known as caliche was improperly removed from the construction site of a school built on Bureau of Land Management (BLM) land that was conveyed to the school district through a recreation and public purposes lease. The U.S. Government retains the mineral rights in this type of lease and must be compensated if salable minerals are removed.

We found that the BLM was aware of the alleged theft for more than 4 years but failed to resolve the complainant's allegations. Furthermore, we believe the BLM may have violated the National Environmental Policy Act because we found no evidence the BLM completed a required mineral potential report as part of an environmental assessment. This step should have identified caliche as a salable mineral and alerted the BLM to the need to review its proposed disposition before the lease was signed.

Our investigation also confirmed that a subcontractor retained by the school removed caliche from the construction site. The BLM, however, did not receive payment, and the Government incurred an estimated loss of \$195,976. As a result of our investigation, and more than 4 years after the original complaint was made, the BLM issued a trespass notice to the subcontractor to resolve the unauthorized removal of caliche.

Finally, we determined the BLM may have violated Federal regulations when it conveyed 41.24 acres of Federal land to the school district, even though the school intended to use only about 10 acres and had no plans to expand.

We presented our investigative findings to the U.S. Attorney's Office for the District of New Mexico, which declined to prosecute the matter.

We issued our report to the Acting BLM Director.

Contractor Employees Pleaded Guilty to Clean Water Act and Oil Pollution Act Violations

We investigated allegations that Nathan Shumaker, a service supervisor employed with Alliance Energy Services, LLC, knowingly discharged oil from the offshore platform known as Vermillion 124F into the Gulf of Mexico (GOM) in 2016.

Black Elk Trust operated the Vermillion 124F platform located on a Federal lease in the GOM and hired Montco Oilfield Contractors, LLC, to perform work on the offshore platform. Montco hired Alliance as a subcontractor to perform plugging and abandonment operations associated with the platform.

We conducted a joint investigation with the Environmental Protection Agency's Criminal Investigation Division and found that Shumaker discharged oil mixed with produced water into the GOM from a "gas buster" tank located on the Vermillion 124F platform. Shumaker discharged the fluid over the objection of another concerned employee. Shumaker also discussed the discharge with Thomas Wharton, Montco's company representative in charge of the platform and the individual who had ultimate work authority. Because of his position, Wharton was legally responsible for reporting the discharge to Federal authorities, but he failed to do so.

The U.S. Attorney's Office, U.S. Department of Justice, prosecuted this matter in the United States District Court for the Western District of Louisiana. As a result, Shumaker pleaded guilty to a violation of 33 U.S.C § 1319(c)(1)(A), "Negligent Violation of the Clean Water Act," and on December 14, 2020, he was sentenced to 1 year of probation, issued a \$2,500 fine, and issued a \$25 special assessment.

Wharton pleaded guilty to a violation of 33 U.S.C. § 1321(b)(5), "Failure to Notify Authorities Under the Oil Pollution Act," and on December 7, 2020, he was sentenced to 24 months of probation, issued a \$10,000 fine, and issued a \$100 special assessment.

We issued our report to the Bureau of Safety and Environmental Enforcement Director.

Cyber Security Highlights

The DOI Needs To Strengthen Governance Practices To Improve Its Management of Geospatial Data

We assessed whether the DOI's management of its geospatial data programs complied with the Geospatial Data Act of 2018. The DOI uses geospatial data—data linked to specific geographic locations—to support its varied missions. For example, the DOI's bureaus use geospatial data to make decisions and direct resources when responding to wildland fires and hurricanes, to track the habitat of endangered species, and to promote the health and welfare of tribal communities. The DOI is a major producer of geospatial data, leading more than half of the geospatial data themes for the Federal Government and spending over \$100 million a year purchasing geospatial data and services from third-party contractors. The DOI also operates the GeoPlatform (geoplatform.gov)—a searchable clearinghouse of geospatial data available from Federal and non-Federal sources.

We found the DOI is working toward meeting 11 of the 13 Geospatial Data Act requirements we reviewed. For example, in 2016, the DOI assigned an executive to manage Departmentwide collection, acquisition, maintenance, and dissemination of its geospatial data, and is currently implementing strategy for advancing geospatial data and related activities to support bureau missions. We also found evidence that the DOI readily shares geospatial data through the GeoPlatform with other Federal agencies and non-Federal users.

We found, however, that the DOI did not implement Departmentwide controls to ensure that geospatial data purchased from third-party contractors met quality standards endorsed by the Federal Geographic Data Committee and did not ensure that bureaus regularly searched the GeoPlatform before expending Federal funds to purchase geospatial data. As a result, the DOI risks using poor-quality data to support decision making and resource allocation, with the potential to adversely affect mission outcomes. These adverse effects could be greatly magnified if the DOI makes this poor-quality data accessible through the GeoPlatform, and the data is then relied on by Federal and non-Federal users for decision making and resource allocation. In addition, by not consistently searching the GeoPlatform, the DOI risks expending funds for geospatial data that may already be available at no cost.

We made two recommendations to strengthen the DOI's governance practices for its geospatial data program. The DOI concurred with both recommendations and stated it is working to implement them. We considered both recommendations resolved but not implemented.

Weaknesses in a U.S. Geological Survey System Leave Assets at Increased Risk of Attack

We evaluated the DOI's and the U.S. Geological Survey's (USGS') implementation of Phase 1 of the Continuous Diagnostics and Mitigation (CDM) program for a USGS system.

Our evaluation revealed control deficiencies for hardware and software asset management and configuration management. Specifically, the DOI did not require bureaus and offices to maintain accurate hardware asset inventories for information systems, which prevented them from monitoring key security metrics through the DOI's CDM dashboard. We also found that the DOI did not implement software blacklists or whitelists to help ensure that unapproved, unsupported, or potentially malicious software was not present on system computing devices. Further, we found that the USGS failed to require systems to operate with only those ports, protocols, and services necessary for essential operations, which increased their vulnerability to attack, and that the USGS did not timely mitigate vulnerabilities on USGS-owned system assets.

Until the DOI strengthens its CDM program implementation, IT assets including this system will remain at high risk of compromise, which could have a severe adverse effect on departmental operations and result in the loss of sensitive data. In response to our draft report, the DOI and the USGS jointly concurred with our eight recommendations and stated that they are working to implement them. We considered all eight recommendations resolved but not implemented.

Independent Auditors' Performance Audit Report on the DOI Federal Information Security Modernization Act for Fiscal Year 2020

The Federal Information Security Modernization Act (FISMA) requires Federal agencies to have an annual independent evaluation of their information security programs and practices. This evaluation is to be performed by the agency's OIG or by an independent external auditor to determine the effectiveness of such programs and practices. The DOI contracted with KPMG, an independent public accounting firm, to complete a FISMA audit for fiscal year 2020.

KPMG reviewed information security practices, policies, and procedures at the DOI Office of the Chief Information Officer and 11 DOI bureaus and offices. The audit revealed that improvements were needed in the areas of risk management, configuration management, identity and access management, the data protection and privacy program, the security training program, and contingency planning. Based on these findings, KPMG made 32 recommendations intended to strengthen the DOI's information security program as well as those of the bureaus and offices.

The DOI's Office of the Chief Information Officer concurred with all 32 recommendations and established a target completion date for each corrective action.

The DOI Closed All Eight Recommendations From Our 2017 Report on Information Security Weaknesses at a Core Data Center

We completed a verification review of the eight recommendations made in our February 15, 2017 report, *Information Security Weaknesses at a Core Data Center Could Expose Sensitive Data*, to determine whether the Bureau of Indian Affairs and the Office of the Chief Information Officer implemented the recommendations as reported to the Office of Financial Management. The eight recommendations made in our report were designed to assist the DOI in ensuring the effectiveness of selected information technology security controls and protecting computer systems from potential loss or disruption should a disaster occur.

The Office of Financial Management reported to us when these eight recommendations were addressed and provided supporting documentation for closing the recommendations. Based on our review of the documentation provided, we considered all recommendations resolved and implemented.



Appendixes

Appendix 1: Statistical Highlights

Audits, Inspections, and Evaluations Activities

Reports Issued	39
Performance Audits, Evaluations, and Inspections	10
Contract and Grant Audits.....	9
COVID-19.....	14
Other Report Types	6
Total Monetary Impacts	\$2,174,176
Questioned Costs (includes unsupported costs).....	\$1,731,544
Funds To Be Put to Better Use	\$442,632
Audits, Inspections, and Evaluations Recommendations Made.....	246
Audits, Inspections, and Evaluations Recommendations Closed	107

Investigative Activities¹

Complaints Received	475
Complaints Referred to the Department.....	276
Investigations Opened.....	17
Investigations Closed	45

Criminal Prosecution Activities²

Indictments/Informations	3
Convictions.....	4
Sentencings.....	3
Probation.....	3: 48 months
Criminal Restitution	1: \$8,328.24
Criminal Fines	2: \$12,500
Criminal Special Assessments.....	3: \$150
Criminal Matters Referred for Prosecution	11
Criminal Matters Declined This Period	8

¹ The figures in this table were derived from a defined search of the Office of Investigation's case management system for the period covered by this semiannual report based on specific administrative action categories.

² The information in this table may differ from the information in the earlier narrative summaries because of the timing of particular activities as well as the date the final report was completed.

Civil Investigative Activities

Civil Referrals.....	5
Civil Declinations	3
Civil Settlements or Recoveries.....	1: \$7,462,808

Administrative Investigative Activities

Personnel Actions	8
Removals	2
Resignations	2
Retirements	1
Reprimands (Written/Oral).....	3
Procurement and Nonprocurement Remedies	3
Debarments.....	2
Suspensions.....	0
Administrative Compliance Agreement.....	0
Termination of Contract	1
General Policy Actions	6
Past-Due Responses ¹	9
Assistant Secretary for Indian Affairs.....	1
Bureau of Indian Affairs.....	2
Bureau of Indian Education	1
Director of Acquisition and Property Management.....	3
National Park Service	1
Office of the Secretary.....	1

¹ Past-due responses is a category indicating that as of the end of the reporting period we have not received a bureau's response to our referral for action within the 90-day response period.

Appendix 2: Reports Issued

This listing includes all reports issued by the Office of Audits, Inspections, and Evaluations during the 6-month reporting period that ended March 31, 2021. It provides the report number, title, issue date, and monetary amounts identified in each report.

* *Funds To Be Put to Better Use*

** *Questioned Costs*

*** *Unsupported Costs*

Audits, Inspections, and Evaluations

Indian Affairs

2020-FIN-027

Independent Auditors' Reports on the Tribal and Other Trust Funds and Individual Indian Monies Trust Funds Statements for FYs 2020 and 2019 (11/10/2020)

Multi-Office Assignments

2018-FIN-052

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

2019-ITA-003

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

2019-WR-024

The Bureau of Indian Affairs Jeopardized Land Buy-Back Program Accomplishments by Delegating Land Title Authority (02/17/2021)

2020-FIN-002

The U.S. Department of the Interior Needs To Strengthen Charge Card Internal Controls When Using Disaster Relief Funds (03/30/2021)
**\$83,165

2020-FIN-028

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

2020-ITA-032

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2020 (03/30/2021)

Office of the Secretary

2019-FIN-009

The Interior Business Center's Procurement Preaward Practices Did Not Always Adhere to Federal Regulations or Internal Control Standards (03/30/2021)

2020-ITA-020

The U.S. Department of the Interior Needs To Strengthen Governance Practices To Improve Its Management of Geospatial Data (10/02/2020)

2021-ER-009

Compliance With Executive Order 13950, "Combating Race and Sex Stereotyping" (01/07/2021)

Contract and Grant Audits

Indian Affairs

2019-FIN-058

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

*\$442,632

**\$39,766

U.S. Fish and Wildlife Service

2019-CR-045

U.S. Fish and Wildlife Service Grants Awarded to the State of New Mexico, Department of Game and Fish, From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program (12/28/2020)

**\$71,574

***\$291,014

2019-ER-046

U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Kentucky, Department of Fish and Wildlife Resources, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program (11/06/2020)

**\$87,465

2019-WR-005

U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Pennsylvania's Game Commission, From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program (12/15/2020)

**\$1,127,981

2019-WR-007

U.S. Fish and Wildlife Service Grants Awarded to the State of Rhode Island, Department of Environmental Management, Division of Fish and Wildlife, From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program (12/28/2020)

2019-WR-028

U.S. Fish and Wildlife Service Grants Awarded to the American Samoa Department of Marine and Wildlife Resources, From October 1, 2016, Through September 30, 2018, Under the Wildlife and Sport Fish Restoration Program (03/15/2021)

**\$23,080

***\$3,167

2020-CR-004

U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Massachusetts, Division of Marine Fisheries, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program (12/15/2020)

2020-ER-013

U.S. Fish and Wildlife Service Grants Awarded to the State of Alabama, Department of Conservation and Natural Resources, Division of Wildlife and Freshwater Fisheries, From October 1, 2016, Through September 30, 2018 (02/17/2021)

**\$3,750

***\$582

2020-ER-017

U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Virginia, Marine Resources Commission, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program (12/15/2020)

COVID-19***Indian Affairs*****2020-WR-044**

The Bureau of Indian Affairs' Coronavirus Response at Indian Country Detention Facilities (01/26/2021)

Insular Areas**2020-WR-041-A**

Management Advisory – Coronavirus Aid, Relief, and Economic Security Act Funds Awarded to American Samoa (10/15/2020)

2020-WR-041-B

Management Advisory – Coronavirus Aid, Relief, and Economic Security Act Funds Awarded to the Commonwealth of the Northern Mariana Islands (10/15/2020)

2020-WR-041-C

Management Advisory – Coronavirus Aid, Relief, and Economic Security Act Funds Awarded to the Federated States of Micronesia (10/15/2020)

2020-WR-041-D

Management Advisory – Coronavirus Aid, Relief, and Economic Security Act Funds Awarded to Guam (10/15/2020)

2020-WR-041-E

Management Advisory – Coronavirus Aid, Relief, and Economic Security Act Funds Awarded to the Republic of the Marshall Islands (10/15/2020)

2020-WR-041-F

Management Advisory – Coronavirus Aid, Relief, and Economic Security Act Funds Awarded to the Republic of Palau (10/15/2020)

Multi-Office Assignments**2020-FIN-056**

CARES Act Funding Snapshot Departmental Offices (12/28/2020)

2020-FIN-072

September 2020: Where's the Money (CARES Act Flash Report) (10/27/2020)

2021-FIN-004

October 2020: Where's the Money (CARES Act Flash Report) (12/15/2020)

2021-FIN-012

November 2020: Where's the Money? (CARES Act Flash Report) (01/14/2021)

2021-FIN-014

December 2020: Where's the Money? (CARES Act Flash Report) (02/18/2021)

2021-FIN-021

January 2021: Where's the Money? (CARES Act Flash Report) (03/29/2021)

U.S. Fish and Wildlife Service**2020-ER-057**

Lessons Learned From Oversight of the Coastal Impact Assistance Program Grants (10/19/2020)

Other Assignment Types***Bureau of Reclamation*****2020-WR-061**

Verification Review – Recommendations for the Evaluation Report Titled Improvements Needed in the Bureau of Reclamation's Oversight of Tribal Rural Water Projects (2016-WR-026) (11/06/2020)

Indian Affairs**2020-CR-026**

Verification Review – Recommendations 1 – 15, 19, and 21 From the Evaluation Report Titled Condition of Indian School Facilities (C-EV-BIE-0023-2014) (11/06/2020)

Multi-Office Assignments**2020-ER-043**

Inspector General's Statement Summarizing the Major Management and Performance Challenges Facing the U.S. Department of the Interior, FY 2020 (11/12/2020)

2020-FIN-071

Bipartisan Budget Act of 2018 Status Report - Where's the Money? (03/29/2021)

2021-FIN-013

Progress Made by the U.S. Department of the Interior in Implementing Government Charge Card Recommendations, Fiscal Year 2020 (01/29/2021)

Office of the Secretary**2020-ER-040**

Verification Review – Recommendations for the Report Titled Information Security Weaknesses at a Core Data Center Could Expose Sensitive Data (Report No. 2016-ITA-021) (12/15/2020)

Appendix 3: Monetary Resolution Activities

Table 1: Inspector General Reports With Questioned Costs*

	Number of Reports	Questioned Costs (\$)*	Unsupported Costs (\$)
A. For which no management decision has been made by the commencement of the reporting period	7	1,731,544	294,763
B. Which were issued during the reporting period	7	491,629	\$294,440
Total (A+B)	14	2,223,173	589,203
C. For which a management decision was made during the reporting period	7	1,239,915	323
(i) Dollar value of costs disallowed		1,239,915	323
(ii) Dollar value of costs allowed		0	0
D. For which no management decision had been made by the end of the reporting period	0	0	0

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

**Table 2: Inspector General Reports With Recommendations
That Funds Be Put to Better Use***

	Number of Reports	Dollar Value (\$)
A. For which no management decision has been made by the commencement of the reporting period	0	
B. Which were issued during the reporting period	1	442,632
Total (A+B)	1	442,632
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		0
(ii) Dollar value of recommendations that were not agreed to by management		0
D. For which no management decision had been made by the end of the reporting period	1	442,632

* Does not include non-Federal funds.

Appendix 4: Reports With Recommendations Pending Decision

This listing includes a summary of recommendations from audit, inspection, and evaluation reports that were more than 6 months old on March 31, 2021, and still pending a final management decision. It includes recommendations with which the OIG and management have disagreed, and the disagreement has been referred to the Assistant Secretary for Policy, Management and Budget for resolution. Also included are recommendations with which management did not provide sufficient information to determine if proposed actions will resolve the recommendation. It provides the report number, title, issue date, number of recommendations referred for resolution, and number of recommendations awaiting additional information.

Audits, Inspections, and Evaluations

Bureau of Land Management

2019-CR-010

The Bureau of Land Management Montana/Dakotas State Office Misused Oil and Gas Funds
Disagreed: 1

Bureau of Reclamation

2017-WR-048-B

The Bureau of Reclamation Did Not Effectively Manage the San Luis Demonstration Treatment Plant
Disagreed: 2
Awaiting Decision: 2

Indian Affairs

2017-ER-018

Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative
Disagreed: 2

National Park Service

2019-CR-035

The National Park Service Did Not Oversee Its General Agreements
Disagreed: 1

Office of the Secretary**2019-ER-012**

Recommendation for Reconsideration of Scope of the Bureau of Indian Affairs' Fee Retention Authority
Awaiting Decision: 2

U.S. Fish and Wildlife Service**2019-FIN-044**

Independent Auditors' Biennial Report on the Audit of Expenditures and Obligations Used by the Secretary of the Interior in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000 for Fiscal Years 2017 through 2018
Disagreed: 3

Other Assignment Types***Bureau of Reclamation*****2017-WR-048-A**

Management Advisory – Proposed Modifications to USBR's Cooperative Agreement No. R16AC00087 With the Panoche Drainage District
Awaiting Decision: 1

National Park Service**2018-CR-009**

The National Park Service Needs to Improve Oversight of Residential Environmental Learning Centers
Disagreed: 2

Appendix 5: Reports With Unimplemented Recommendations

REPORTS WITH UNIMPLEMENTED RECOMMENDATIONS

This listing provides a summary of reports issued by the Office of Audits, Inspections, and Evaluations before October 1, 2020, that still had open (unimplemented) recommendations as of March 31, 2021. Unimplemented recommendations are divided into three categories: resolved, management disagreed, and awaiting management decision. Recommendations with which management has disagreed have been referred to the DOI for resolution. Recommendations are classified as awaiting management decision if either management did not respond or management’s response was not sufficiently detailed to consider the recommendation resolved. Unresolved recommendations more than 6 months old are also reported in Appendix 4. The listing only includes unimplemented recommendations. Because a single report may have both implemented and unimplemented recommendations, the number of recommendations listed as resolved may be less than the total number of recommendations in the report.

Unimplemented Recommendations

Open	344
Resolved	328
Disagreed	11
Awaiting Decision	5
Questioned Costs	\$80,136,126
Funds That Could Have Been Better Used	\$3,586,051

Audits, Inspections, and Evaluations

Bureau of Land Management

2015-EAU-057

Bureau of Land Management’s Management of Private Acquired Leases
(12/11/2015)
Resolved: 1

2015-ITA-072

Independent Auditors’ Performance Audit Report on the U.S. Department of the Interior Federal Information Security Management Act for Fiscal Year 2015
(02/24/2016)
Resolved: 1

2016-EAU-061

Bureau of Land Management's Idle Well Program (01/17/2018)
Resolved: 3

2016-WR-027

The Bureau of Land Management's Wild Horse and Burro Program is Not Maximizing Efficiencies or Complying With Federal Regulations (10/17/2016)
Resolved: 1

2018-CR-010

Bureau of Land Management Maintenance Fee Waivers for Small Miners (12/17/2018)
Resolved: 1

2019-CR-010

The Bureau of Land Management Montana/Dakotas State Office Misused Oil and Gas Funds (09/29/2020)
Resolved: 3
Disagreed: 1

2019-FIN-032

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2019 and 2018 (11/15/2019)
Resolved: 3

2019-ITA-034

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2019 (02/26/2020)
Resolved: 10

CR-EV-BLM-0004-2012

Bureau of Land Management's Geothermal Resources Management (03/07/2013)
Resolved: 1

CR-IS-BLM-0004-2014

BLM Federal Onshore Oil and Gas Trespass and Drilling Without Approval (09/29/2014)
Resolved: 2

Bureau of Ocean Energy Management**CR-EV-BOEM-0001-2013**

U.S. Department of the Interior's Offshore Renewable Energy Program (09/25/2013)
Resolved: 2

Bureau of Reclamation**2015-ITA-072**

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Management Act for Fiscal Year 2015

(02/24/2016)

Resolved: 1

2017-WR-048-B

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

Resolved: 1

Disagreed: 2

Awaiting Decision: 2

2018-ITA-043

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2018

(03/13/2019)

Resolved: 2

2019-FIN-032

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

Resolved: 6

2019-ITA-034

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2019

(02/26/2020)

Resolved: 9

ISD-IS-BOR-0004-2013

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

Resolved: 1

WR-EV-MOA-0015-2011

Bureau of Land Management, National Park Service, and Office of Surface Mining Reclamation and Enforcement's Safety of Dams: Emergency Preparedness

(12/27/2012)

Resolved: 1

Bureau of Safety and Environmental Enforcement**2017-EAU-043**

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

Resolved: 5

Indian Affairs**2016-ITA-062**

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

Resolved: 1

2017-ER-018

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

Resolved: 2

Disagreed: 2

2017-WR-024

The Bureau of Indian Education Is Not Ensuring That Background Checks at Indian Education Facilities Are Complete (02/08/2018)

Resolved: 3

2018-ER-062

Weaknesses in the Office of the Special Trustee for American Indians' Death Record Process Threaten Proper Distribution of Trust Payments (12/17/2019)

Resolved: 1

2018-ITA-043

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

Resolved: 1

C-EV-BIE-0023-2014

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

Resolved: 6

C-IS-BIE-0023-2014-A

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

Resolved: 3

CR-EV-BIA-0002-2013

BIA Needs Sweeping Changes to Manage the Osage Nation's Energy Resources
(10/20/2014)
Resolved: 7
Better Use: \$97,000

National Park Service**2017-ITA-052**

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2017
(03/08/2018)
Resolved: 1

2017-WR-037

The National Park Service Misused Philanthropic Partner Donations (03/13/2019)
Resolved: 1

2018-WR-011

The NPS Needs To Improve Management of Commercial Cellular Facilities' Right-of-Way Permits and Revenues (07/19/2019)
Resolved: 3

2019-CR-035

The National Park Service Did Not Oversee Its General Agreements (09/23/2020)
Resolved: 3
Disagreed: 1

2019-ER-042

Big Bend National Park Mismanaged More Than \$250,000 in Equipment Purchases
(02/05/2020)
Resolved: 1
Better Use: \$255,117

2019-FIN-032

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2019 and 2018 (11/15/2019)
Resolved: 2

CR-EV-MOA-0006-2012

U.S. Department of the Interior's Underground Injection Control Activities
(03/31/2014)
Resolved: 1

Office of Surface Mining Reclamation and Enforcement**2016-EAU-007**

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

Resolved: 9

WR-EV-MOA-0015-2011

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

Resolved: 3

Office of the Secretary**2016-ITA-020**

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

Resolved: 10

2016-ITA-062

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Management Act for Fiscal Year 2016

(03/10/2017)

Resolved: 1

2017-ER-014

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

Resolved: 2

2018-CR-010

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

Resolved: 1

2018-ITA-043

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2018

(03/13/2019)

Resolved: 2

2019-ER-012

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

Awaiting Decision: 2

2019-FIN-032

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

Resolved: 17

2019-ITA-034

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

Resolved: 2

ISD-IN-MOA-0004-2014

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

Resolved: 2

ISD-IN-MOA-0004-2014-I

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

Resolved: 2

WR-EV-OSS-0005-2009

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

Resolved: 1

U.S. Fish and Wildlife Service**2015-ITA-072**

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Management Act for Fiscal Year 2015

(02/24/2016)

Resolved: 1

2019-FIN-044

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

Resolved: 3

Disagreed: 3

Questioned Costs: \$116,135

U.S. Geological Survey

2016-ITA-062

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Management Act for Fiscal Year 2016 (03/10/2017)
Resolved: 1

Contract and Grant Audits

Bureau of Land Management

2017-FIN-053

The Chicago Horticultural Society Should Improve Its Financial Management System to Receive Federal Funds (03/13/2019)
Resolved: 5
Questioned Costs: \$549,205

Bureau of Reclamation

2017-FIN-040

Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe (09/28/2018)
Resolved: 9
Questioned Costs: \$12,808,434

2017-FIN-066

The Sacramento County Sheriff's Department Claimed Higher Labor Rates Than Allowed on Contract No. R17PC00051 and Ignored Training Requirements for Contract No. R12PC20015 With the Bureau of Reclamation (03/26/2019)
Resolved: 6
Questioned Costs: \$314,565

ER-CX-BOR-0010-2014

Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With the Bureau of Reclamation (06/24/2015)
Resolved: 12
Questioned Costs: \$476,399

Indian Affairs

2017-FIN-039

Audit of the Bureau of Indian Affairs' Agreement No. A12AV01171 with the Crow Tribe on the Methamphetamine Initiative Program (12/11/2018)
Resolved: 1
Questioned Costs: \$150,000

2017-FIN-042

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

Resolved: 5

Questioned Costs: \$3,583,879

2017-FIN-065

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

Resolved: 1

National Park Service**2015-ER-061**

Audit of Task Agreement Nos. P13AC00279, P13AC01094, and P14AC00445 Between the National Park Service and the Student Conservation Association Under Cooperative Agreement No. P09AC00402 (02/03/2017)

Resolved: 4

Questioned Costs: \$571,550

X-CX-NPS-0001-2014

Final Costs Claimed by NY Asphalt, Inc., Under Contract Nos. INPSANDY12003, INP13PX28237, and INP13PX22222 With the National Park Service (10/21/2014)

Resolved: 2

Questioned Costs: \$376,807

U.S. Fish and Wildlife Service**2015-EXT-005**

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Commonwealth of Massachusetts, Department of Fish and Game, Division of Fisheries and Wildlife, From July 1, 2012, Through June 30, 2014 (01/07/2016)

Resolved: 1

2015-EXT-009

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Utah, Department of Natural Resources, Division of Wildlife Resources, From July 1, 2012, Through June 30, 2014 (09/19/2016)

Resolved: 1

2016-EXT-005

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Government of the Virgin Islands, Department of Planning and Natural Resources, From October 1, 2012, Through September 30, 2014 (02/21/2017)

Resolved: 1

2016-EXT-047

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Michigan, Department of Natural Resources From October 1, 2013, Through September 30, 2015 (09/18/2018)

Resolved: 4

2016-EXT-048

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Missouri, Department of Conservation, From July 1, 2013, Through June 30, 2015 (09/18/2018)

Resolved: 14

Questioned Costs: \$2,694,479

Better Use: \$30,500

2017-EXT-006

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Government of Guam, Department of Agriculture, From October 1, 2014, through September 30, 2016 (03/26/2018)

Resolved: 4

2017-EXT-020

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Ohio, Department of Natural Resources From July 1, 2014, Through June 30, 2016 (06/21/2018)

Resolved: 1

2017-EXT-049

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Louisiana Department of Wildlife and Fisheries, From July 1, 2014, Through June 30, 2016 (08/27/2018)

Resolved: 2

2017-EXT-051

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the New York State Department of Environmental Conservation, Division of Fish and Wildlife, From April 1, 2014, Through March 31, 2016 (02/28/2018)

Resolved: 1

2018-CR-012

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Illinois, Department of Natural Resources, From July 1, 2015, Through June 30, 2017 (08/08/2019)

Resolved: 6

2018-CR-014

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Montana Fish, Wildlife, and Parks, From July 1, 2015, Through June 30, 2017 (02/05/2020)

Resolved: 6

Questioned Costs: \$1,068

2018-ER-017

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the District of Columbia, Department of Energy and Environment, From October 1, 2015, Through September 30, 2017 (03/29/2019)

Resolved: 3

2018-ER-063

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Vermont Fish and Wildlife Department From July 1, 2015, Through June 30, 2017 (11/13/2019)

Resolved: 1

2018-WR-038

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Oregon, Department of Fish and Wildlife, From July 1, 2015, Through June 30, 2017 (12/17/2019)

Resolved: 5

Questioned Costs: \$2,894,838

2019-CR-004

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Colorado, Colorado Parks and Wildlife From July 1, 2016, Through June 30, 2018 (03/31/2020)

Resolved: 8

Better Use: \$3,090,795

2019-CR-016

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Minnesota, Department of Natural Resources, From July 1, 2016, Through June 30, 2018 (03/23/2020)

Resolved: 3

Questioned Costs: \$56,089

2019-CR-023

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

Resolved: 7

Questioned Costs: \$77,426

Better Use: \$112,639

2019-CR-041

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of West Virginia, Division of Natural Resources, From July 1, 2016, Through June 30, 2018 (07/30/2020)

Resolved: 1

2019-CR-047

U.S. Fish and Wildlife Service Grants Awarded to the State of Kansas, Department of Wildlife, Parks and Tourism, From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program (08/25/2020)

Resolved: 5

Questioned Costs: \$103,191

2019-ER-053

U.S. Fish and Wildlife Service Grants Awarded to the State of Alabama, Department of Conservation and Natural Resources, Marine Resources Division, From October 1, 2016, Through September 30, 2018, Under the Wildlife and Sport Fish Restoration Program (07/30/2020)

Resolved: 3

Questioned Costs: \$6,207

2019-WR-006

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

Resolved: 2

Questioned Costs: \$17,701,030

R-GR-FWS-0002-2014

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Minnesota, Department of Natural Resources, From July 1, 2011, Through June 30, 2013 (12/19/2014)

Resolved: 1

R-GR-FWS-0003-2013

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of South Dakota, Department of Game, Fish, and Parks, From July 1, 2010, Through June 30, 2012 (06/04/2013)

Resolved: 1

R-GR-FWS-0004-2009

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Minnesota, Department of Natural Resources, From July 1, 2005, Through June 30, 2007 (09/21/2009)

Resolved: 1

R-GR-FWS-0006-2011

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Government of the Virgin Islands, Department of Planning and Natural Resources, From October 1, 2008, Through September 30, 2010 (11/03/2011)

Resolved: 1

R-GR-FWS-0007-2011

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Maryland, Department of Natural Resources, From July 1, 2008, Through June 30, 2010 (11/30/2011)

Resolved: 1

R-GR-FWS-0008-2014

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Kansas, Department of Wildlife, Parks, and Tourism From July 1, 2011, Through June 30, 2013 (03/27/2015)

Resolved: 4

R-GR-FWS-0009-2004

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

Resolved: 1

R-GR-FWS-0010-2012

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Nebraska, Game and Parks Commission, From July 1, 2009, Through June 30, 2011 (11/30/2012)

Resolved: 2

R-GR-FWS-0010-2013

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Wyoming, Game and Fish Department, From July 1, 2010, Through June 30, 2012 (10/29/2013)

Resolved: 1

R-GR-FWS-0011-2009

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Utah, Department of Natural Resources, Division of Wildlife Resources, From July 1, 2006, Through June 30, 2008 (01/29/2010)

Resolved: 1

R-GR-FWS-0011-2013

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Montana Department of Fish, Wildlife and Parks From July 1, 2010, Through June 30, 2012 (02/24/2014)

Resolved: 1

R-GR-FWS-0011-2014

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Commonwealth of Pennsylvania, Game Commission From July 1, 2011, Through June 30, 2013 (05/05/2016)

Resolved: 1

R-GR-FWS-0013-2014

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of West Virginia, Division of Natural Resources, From July 1, 2011, Through June 30, 2013 (12/17/2015)

Resolved: 1

R-GR-FWS-0014-2014

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Colorado, Division of Parks and Wildlife From July 1, 2011 Through June 30, 2013 (07/21/2015)

Resolved: 5

Questioned Costs: \$455,258

Other Assignment Types

Bureau of Land Management

C-IN-MOA-0013-2010

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

Resolved: 4

Bureau of Reclamation

2015-WR-080-B

Management Advisory – Operations and Maintenance Cost Allocation for the Klamath Project Reserved Works (09/27/2016)

Resolved: 1

2015-WR-080-C

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

Resolved: 2

2017-WR-048-A

Management Advisory – Proposed Modifications to USBR's Cooperative Agreement No. R16AC00087 With the Panoche Drainage District (11/27/2017)

Awaiting Decision: 1

National Park Service**2018-CR-009**

The National Park Service Needs to Improve Oversight of Residential Environmental Learning Centers (12/17/2019)

Resolved: 6

Disagreed: 2

Office of Surface Mining Reclamation and Enforcement**C-IN-OSM-0044-2014A**

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

Resolved: 5

Questioned Costs: \$37,199,566

Office of the Secretary**2016-WR-022**

Management Advisory – Office of Aviation Services’ Maintenance System Presents a Threat to Public Health and Safety (06/29/2016)

Resolved: 2

2017-FIN-038

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

Resolved: 3

2018-FIN-059

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

Resolved: 1

2019-FIN-043

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

Resolved: 3

C-IN-MOA-0010-2008

Audit Report – Department of the Interior Museum Collections: Accountability and Preservation (12/16/2009)

Resolved: 1

C-IN-MOA-0049-2004

Department of the Interior Concessions Management (06/13/2005)

Resolved: 1

W-IN-MOA-0086-2004

Proper Use of Cooperative Agreements Could Improve Interior's Initiatives for Collaborative Partnerships (01/31/2007)

Resolved: 1

U.S. Fish and Wildlife Service

2019-CR-011

The U.S. Fish and Wildlife Service Needs To Improve Oversight of Its Friends Program (09/21/2020)

Resolved: 3

2019-CR-015

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

Resolved: 2

Appendix 6: Peer Reviews of OIG Operations

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

Peer Reviews Conducted of the DOI OIG

Type of Review	Date of Peer Review	Reviewing OIG	Rating	Outstanding Recommendations
Audits	August 3, 2020	U.S. Department of Justice	Pass with deficiency	One recommendation: completing corrective action
Inspections and Evaluations	September 5, 2019	U.S. Departments of Health and Human Services, Energy, and Homeland Security	Pass	None
Investigations	March 31, 2020	Federal Deposit Insurance Corporation	Pass	None

Appendix 7: Investigations Involving Senior Government Officials

19-0360

*Alleged Reprisal by U.S. Geological Survey Director
(page 19)*

20-0260

*NPS Human Resources Officials Recommended an Improper Hiring Process
(page 20)*

20-0033

*NPS Employee Violated Department Policy
(page 21)*

Appendix 8: Instances of Agency Interference

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

Appendix 9: Instances of Nonremediation

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

Appendix 10: Alleged Whistleblower Retaliation

We submitted one report containing allegations of whistleblower retaliation to the Department to make a determination as to whether retaliation occurred based on the facts of the investigation.

19-0360

*Alleged Reprisal by USGS Director
(page 19)*

Cross References to the Inspector General Act

		Page
Section 4(a)(2)	Review of legislation and regulations	N/A*
Section 5(a)(1)	Significant problems, abuses, and deficiencies	1–27
Section 5(a)(2)	Recommendations for corrective action with respect to significant problems, abuses, and deficiencies	1–27
Section 5(a)(3)	Significant recommendations from agency’s previous reports on which corrective action has not been completed	38–41
Section 5(a)(4)	Matters referred to prosecutive authorities and resulting convictions	29–30
Section 5(a)(5)	Matters reported to the head of the agency	19
Section 5(a)(6)	Audit reports issued during the reporting period	31–35
Section 5(a)(7)	Summary of significant reports	1–27
Section 5(a)(8)	Statistical table: Questioned Costs	36
Section 5(a)(9)	Statistical table: Recommendations That Funds Be Put to Better Use	37
Section 5(a)(10)	Summary of audit, inspection, and evaluation reports issued before the commencement of the reporting period—	
Section 5(a)(10)(A)	For which no management decision has been made	38–39
Section 5(a)(10)(B)	For which no establishment comment was returned within 60 days of providing the report to the establishment	N/A

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

		Page
Section 5(a)(10)(C)	For which there are any outstanding unimplemented recommendations	40–55
Section 5(a)(11)	Significant revised management decisions made during the reporting period	N/A
Section 5(a)(12)	Significant management decisions with which the Inspector General is in disagreement	N/A
Section 5(a)(13)	Information described under Section 804(b) of the Federal Financial Management Improvement Act of 1996	59
Section 5(a)(14)(A)	Results of peer reviews conducted by another OIG during the reporting period	N/A
Section 5(a)(14)(B)	Most recent peer review conducted by another OIG	56
Section 5(a)(15)	Outstanding recommendations from any peer review conducted by another OIG	N/A
Section 5(a)(16)	Peer reviews completed of another OIG during the reporting period or previous recommendations that have not been fully implemented	N/A
Section 5(a)(17)	Statistical table: Investigations	29–30
Section 5(a)(18)	Description of statistics used for investigations	29–30
Section 5(a)(19)	Investigations involving senior Government officials	57
Section 5(a)(20)	Instances of whistleblower retaliation	60
Section 5(a)(21)	Instances of interference with the independence of the OIG	58
Section 5(a)(22)	(a) Closed but not disclosed investigations involving a senior Government employee	N/A
	(b) closed but not disclosed inspections, evaluations, or audits	N/A

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