



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

# **SEMIANNUAL REPORT TO CONGRESS**

For the period ending September 30, 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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## Contents

i	Our Operating Principles
ii	A Message From Inspector General Mark Lee Greenblatt
1	Ethics, Policy Compliance, and General Misconduct Highlights
7	Financial Risk and Impact Highlights
11	Indian Country Highlights
14	Energy Highlights
15	CARES Act and Pandemic Response Highlights
17	Appendixes
47	Cross References to the Inspector General Act

# 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 as part of our oversight of the U.S. Department of the Interior's (DOI's) programs and operations between April 1, 2021, and September 30, 2021.

During this reporting period, we continued our work overseeing issues related to the ongoing pandemic, especially pandemic funding and projects addressing health and safety matters. We also continued work on some of our key pre-pandemic priorities, including ethical misconduct, compliance with governing policies, and financial integrity.

A particularly good example of the breadth and significance of our work is our special review of the U.S. Park Police's (USPP's) actions at Lafayette Park in June 2020. This report addressed a wide range of issues, including compliance with key law enforcement policies, and provided transparency regarding an issue of significant public interest. In this review, we found that the USPP had the authority to clear the park and the surrounding areas on June 1; we also identified, however, a number of deficiencies in that operation. For instance, we found that the USPP did not have a detailed dispersal warning policy applicable to operations like the one that occurred on June 1 and that this may have led to the ineffective warnings issued to the crowd. Further, we found that weaknesses in communication and coordination may have contributed to confusion during the operation and the use of tactics that appeared inconsistent with the incident commander's operational plan. Accordingly, we recommended that the USPP develop a detailed policy for protests and other events of the type that occurred on June 1 and improve its field communication procedures to better manage multiagency operations. We are currently reviewing other aspects of USPP operations related to the clearing of Lafayette Park and anticipate issuing additional work on this and related topics.

We also completed several investigations into allegations that senior Department officials had committed ethics violations.

For example, we substantiated a concern that a senior political employee did not comply with the ethics pledge when this person engaged in improper communication with a former employer. We also, however, concluded that allegations in other matters were unfounded, and we provided detailed information to the agency on these cases. Specifically, we found that the NPS did not act improperly in hiring a senior political employee and that a different senior official did not violate the Federal financial conflict of interest statute or the Standards of Ethical Conduct for Employees of the Executive Branch. These ethics inquiries are a crucial part of our oversight portfolio—whether or not we substantiate the allegations at issue, this work promotes accountability and trust in the Government and the actions of its employees. Our criminal investigative work this period resulted in 6 convictions, 60 months of probation, 10 months of jail time, 40 hours of community service, and \$53,000 in restitution.

We also continued crucial projects overseeing financial integrity at the Department, primarily through audits or evaluations of contracts and grants. These efforts, whether they address specific contracts and grants or the internal controls underlying the Department's ability to manage these funds effectively, are a core part of our responsibility to protecting public resources. For example, we audited 80 sole-source contracts, with a total value of \$170,363,072, awarded by four DOI bureaus in fiscal year 2019. Sole-source contracts are high risk because of the lack of competition, and we specifically sought to determine whether contracting officers adequately supported their price reasonableness determinations, obtained required data, and adequately justified their decisions to award the contracts on a sole-source basis. We found that contracting officers at all four bureaus did not prepare adequate price reasonableness determinations for 42 contracts valued at \$112,205,125. We also found two contracts, cumulatively valued at \$41,844,042, awarded by contracting officers without obtaining required certified cost or pricing data from the contractors.

## A Message From Inspector General Mark Lee Greenblatt

In another project, we evaluated DOI contracts related to disaster recovery that required obtaining certified cost or pricing data and determined that the contract awards did not consistently comply with governing law and policies. Contracts awarded for disaster recovery, including contract modifications, are inherently risky because they are often awarded quickly and without competition. Obtaining certified cost or pricing data provides the contracting officer greater visibility into the proposed price as well as greater assurance that the price is fair and reasonable. Finally, we questioned costs of more than \$12 million in our audit of Puerto Rico's Department of Natural and Environmental Resources' use of the Wildlife and Sport Fish Restoration (WSFR) grant funds. Overall, we found that Puerto Rico's Department of Natural and Environmental Resources did not ensure that the grant funds, which are awarded to support conservation-related projects, were used for allowable fish and wildlife activities.

Looking forward, we anticipate that oversight of grants, contracts, and associated processes will remain a crucial aspect of our portfolio, as the Department will receive hundreds of millions of dollars each year through the Great American Outdoors Act and the Land and Water Conservation Fund.

Our experience reviewing similar WSFR grants has prepared us to quickly pivot to oversee the programs affected by these funds. We also anticipate returning to much of our work in Indian Country—specifically Indian schools—as well as continuing our oversight over the Department's programs regarding energy royalties and cybersecurity. Another priority for our office going forward is assessing critical law enforcement tactics and strategies throughout DOI's law enforcement components, such as the Department's use of tasers and body-worn cameras.

We are committed to providing independent and objective oversight of the DOI's programs and operations. 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

# Ethics, Policy Compliance, and General Misconduct Highlights

## Review of U.S. Park Police Actions at Lafayette Park

At the request of then Secretary of the U.S. Department of the Interior David Bernhardt and Members of Congress, we reviewed the actions the U.S. Park Police (USPP) took to disperse protesters in and around Lafayette Park in Washington, DC, on June 1, 2020. Our review focused on events that occurred in and around the park from May 29 through June 3 amid the ongoing Black Lives Matter protests. We sought to describe what occurred primarily from an operational perspective, including how and when the USPP, in coordination with its law enforcement partners, developed and executed its plan to clear the park and the USPP's reasons for dispersing protesters from the area. We also sought to determine whether the warnings the USPP provided to protesters before it executed the plan complied with applicable guidance. We did not review as part of this project individual uses of force by USPP officers; these actions are the subject of separate inquiries or ongoing lawsuits.

Protests began in and around Lafayette Park on May 29, 2020. On May 30, the USPP and U.S. Secret Service established a unified command to coordinate the law enforcement response to the protests. From May 30 to 31, at least 49 USPP officers were injured while policing the protests, and Federal and private property was vandalized.

On the morning of June 1, the Secret Service procured antiscale fencing to establish a more secure perimeter around Lafayette Park that was to be delivered and installed that same day. The USPP, in coordination with the Secret Service, determined that it was necessary to clear protesters from the area in and around the park to enable the contractor's employees to safely install the fence. The USPP planned to implement the operation as soon as the fencing materials and sufficient law enforcement officers arrived at the park. Six other law enforcement agencies assisted the USPP and the Secret Service in the operation to clear and secure areas near the park.

The operation began at 6:23 p.m. and was completed by 6:50 p.m. Shortly thereafter, at 7:01 p.m., President Trump walked from the White House through Lafayette Park to St. John's Church. At 7:30 p.m., the contractor began assembling and installing the antiscale fence and completed the work by approximately 12:30 a.m. on June 2.

We found that the USPP had the authority and discretion to clear Lafayette Park and the surrounding areas on June 1. The evidence we obtained did not support a finding that the USPP cleared the park to allow the President to survey the damage and walk to St. John's Church. Instead, the evidence we reviewed showed that the USPP cleared the park to allow the contractor to safely install the antiscale fencing in response to destruction of property and injury to officers occurring on May 30 and 31. Further, the evidence showed that the USPP did not know about the President's potential movement until mid- to late afternoon on June 1—hours after it had begun developing its operational plan and the fencing contractor had arrived in the park.

We also found that although the USPP used a sound-amplifying long-range acoustic device to issue three dispersal warnings to the crowd on June 1, not everyone could hear the warnings. Furthermore, we found that the USPP does not have a detailed dispersal warning policy applicable to operations like the one that occurred on June 1 and that this may have led to the ineffective warnings issued to the crowd that day.

Finally, we found that the USPP and the Secret Service did not use a shared radio channel to communicate, that the USPP primarily conveyed information orally to assisting law enforcement entities, that an assisting law enforcement entity arrived late and may not have received a full briefing on the rules of engagement, and that several law enforcement officers could not clearly hear the incident commander's dispersal warnings. These weaknesses in communication and coordination may have contributed to confusion during the operation and the use of tactics that appeared inconsistent with the incident commander's operational plan.

Given the lack of a specific policy, we recommend that the USPP develop a detailed policy for protests and other events of the type that occurred on June 1 and improve its field communication procedures to better manage multiagency operations.

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## **Senior Political DOI Employee Did Not Comply With the Federal Ethics Pledge**

We investigated an allegation that a senior political employee of the DOI did not comply with the Federal ethics pledge under Executive Order No. 13770. In particular, we examined allegations that the senior employee improperly met with a representative from a former employer during the ethics pledge's 2-year recusal period. The senior political employee left the DOI in early 2021.

We found that the senior political employee did not comply with paragraph 6 of the ethics pledge by attending an in-person meeting with representatives from the former employer and another DOI official and discussing departmental matters during the 2-year recusal period.

We provided our report to the Chief of Staff for the Office of the Secretary.

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## **National Park Service Employees Violated Federal and National Park Service Regulations During Cleanup Efforts at Virgin Islands National Park**

We investigated an allegation that National Park Service (NPS) employees damaged archeological resources at Cinnamon Bay in Virgin Islands National Park (VIIS). According to the complaint, an NPS senior official, a VIIS senior official, and a VIIS employee failed to adhere to compliance and protection requirements related to a 2018 cleanup project in Cinnamon Bay.

Cinnamon Bay, a historic and archeologically sensitive area, was severely damaged by Hurricanes Irma and Maria in 2017. After an initial cleanup effort that same year, the NPS senior official directed employees to initiate a broader cleanup and construction project in fall 2018 to remediate damage. We found that the NPS senior official and the VIIS senior official did not follow the NPS compliance and protection process required by Section 106 of the National Historic Preservation Act to protect archeological, cultural, and historic resources before the crew started work in 2018. The VIIS employee supervised the crew and provided them with the heavy equipment used at Cinnamon Bay. The crew's work damaged artifacts at the site that, according to an NPS damage assessment report, resulted in damages between \$21,004 and \$121,886; these amounts include the cost of restoration at the site in addition to the value of historic loss.

We also found that the NPS failed to comply with a DOI regulation under the Archeological Resources Protection Act, which seeks to protect archeological resources on Federal lands.

We provided this report to the NPS Deputy Director of Operations, Exercising the Delegated Authority of the Director.

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## **NPS Supervisor Stole Government Property and Misused Her Position**

We investigated allegations that an NPS supervisor took Government property for personal use and misused her official position. The NPS subsequently notified us that one of the supervisor's subordinate employees also took Government computer equipment for personal use.

We found that the NPS supervisor and two subordinate employees took Government property for personal use. We also found that the NPS supervisor misused two subordinates' official time by directing them to perform work on her personal property for her personal benefit. Lastly, we found that park officials did not ensure that the subordinate employees received mandatory property disposal training.

The NPS supervisor admitted guilt of felony theft and was accepted into a diversion program that, if successfully completed, would lead to dismissal of a felony theft charge. Based on that charge and an interim report of our findings, the NPS subsequently issued the supervisor a 14 calendar-day suspension without pay. She paid the NPS \$3,964 in restitution.

We issued our report to the NPS Deputy Director, Exercising the Delegated Authority of the Director.

## **Unfounded Allegations of Mismanagement of Environmental Reviews by the Bureau of Land Management**

We investigated allegations that a Bureau of Land Management (BLM) field manager and a BLM district manager improperly removed BLM staff from environmental reviews and inspections, mismanaged environmental reviews under the National Environmental Policy Act (NEPA), failed to enforce regulations on mining operations, failed to comply with Federal recordkeeping policies, and misused courtesy letters to delay the reclamation of mining sites.

We did not substantiate any of the allegations. The BLM's actions regarding the assignment of environmental review staff were based on departmental directives. BLM staff was aware of NEPA violations and was appropriately working to ensure legal compliance. We also found that BLM properly enforced regulations on mining operations; evidence established that the BLM staff was aware of the mining violation in question and was working with the mining operation to obtain compliance. Finally, we did not find any evidence that BLM management circumvented or avoided Federal recordkeeping policies or misused courtesy letters.

We provided our report to the BLM Deputy Director of Policy and Programs.

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## **Alleged Improper Hiring at the NPS**

We investigated allegations that the NPS improperly hired a senior political employee. We also examined whether the senior employee improperly received both an annual salary and retirement pay. Finally, we investigated allegations that the senior employee possibly violated the DOI's telework policy by failing to report to their official duty station and had done "little-to-no observable work." We did not substantiate the allegations.

We determined that the senior political employee was hired for the position in question in accordance with applicable regulations. Specifically, the senior employee retired from Federal service in 2015 and in 2018 came out of retirement and was appointed to a position in the NPS. In 2019, the senior political employee was reassigned under an authorized noncompetitive term appointment, in accordance with 5 C.F.R. § 316.302, to the position in question.

We also did not find evidence that the senior employee improperly received an annual salary and retirement pay, violated telework policy, or "performed little-to-no observable work." Specifically, the senior political employee's annual salary was reduced by the amount of a retirement annuity and by future cost-of-living increases. In addition, the senior employee's work location rendered both DOI and NPS telework policy inapplicable in this situation. Finally, no witnesses suggested that the senior employee failed to perform assigned duties. We were instead told that the senior employee routinely participated in meetings and visited work sites as needed.

The senior political employee left the DOI in 2021. We issued our report to the Principal Deputy Assistant Secretary for Fish and Wildlife and Parks.

## **Alleged Preferential Treatment by an OSMRE State Grant Recipient**

We investigated an allegation that the West Virginia Department of Environmental Protection (WVDEP) showed preferential treatment to the West Virginia Governor and his family during environmental inspections of their coal mining companies in the State. The Governor has ultimate authority over WVDEP operations, but the WVDEP must also ensure that the mines the Governor and his family own comply with environmental laws and regulations. The allegation stated that “enforcement actions initiated by the lower echelons of the [WVDEP] inspection staff” were being “muted and curtailed to the exclusive benefit of the [Governor and his] family” and that the WVDEP had failed to take necessary enforcement actions against the Governor’s mining companies. We received the allegation as a referral from the Office of Surface Mining Reclamation and Enforcement (OSMRE), which partially funds the WVDEP’s environmental enforcement operations through annual grants (totaling over \$39 million in disbursements between 2017 and 2020).

We did not substantiate the allegation that WVDEP inspectors had been discouraged from enforcing environmental regulations at the Governor’s mines, either generally or with respect to one specific mining company named in the allegation. The inspectors we interviewed told us they were free to do their jobs without regard to the Governor’s dual role.

We found, however, that neither the WVDEP nor the OSMRE has addressed the appearance of a conflict of interest with respect to the Governor’s ultimate authority over the WVDEP and his status as an owner of mines that the WVDEP regulates. The OSMRE’s grant agreements with the WVDEP require the WVDEP to report conflicts of interest, but we did not find evidence that the WVDEP reported or even considered whether the Governor, could potentially exercise authority over WVDEP matters in a way that could conflict with his personal financial interests. In addition, neither the OSMRE nor the WVDEP has taken any steps to resolve the appearance of a conflict—namely, the fact that the Governor’s dual role could lead a reasonable person to question the WVDEP’s ability to regulate entities associated with him.

We issued our report to the OSMRE Deputy Director.

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## **Former Interior Senior Official Did Not Violate the Financial Conflict of Interest or Ethics Laws**

We investigated allegations that a now-former U.S. Department of the Interior senior official may have violated Federal ethics laws and the Federal ethics pledge under Executive Order 13770. The claims were based on the senior official’s involvement in determining eligibility for Coronavirus Aid, Relief, and Economic Security (CARES) Act funds. These allegations were raised given the senior official’s former employment and stock ownership. We did not substantiate the allegations. The senior official left Federal service in 2021.

We concluded that the senior official did not violate the Federal financial conflict of interest statute, 18 U.S.C. § 208. This criminal statute provides that an executive branch employee is prohibited from participating personally and substantially in any particular matter in which the employee knows that they, or someone whose financial interest is imputed to them, have a financial interest, if the particular matter will have a direct and predictable effect on that financial interest, unless the employee obtains a written waiver or qualifies for an exemption.

We found that the senior official participated personally and substantially in determining the methodology for allocating CARES Act relief to a discrete and identifiable class of persons, which is considered a “particular matter” under 18 U.S.C. § 208. We also concluded that the senior official knew of two personal financial interests that would potentially benefit from disbursement of CARES Act funds—personal stock and a family member’s client. We found, however, that the senior official did not violate 18 U.S.C. § 208 with respect to the personal stock because the senior official qualified for a statutory exemption and had a written waiver with respect to this stock. Regarding the family member’s client, we found that the senior official’s participation in the particular matter did not have a direct and predictable effect on the senior official’s imputed financial interest in the family member’s client under governing law.

We also found that the senior official did not violate the Standards of Ethical Conduct for Employees of the Executive Branch—specifically, the extraordinary payments or impartiality regulation—or paragraph 6 of the Federal ethics pledge. For a violation to have occurred, the senior official must have participated in a specific party matter, as that term is construed under the relevant guidance, involving the senior official’s former employer or the family member’s client, which we concluded the senior official did not.

We issued our report to the Secretary of the Interior.

# Financial Risk and Impact Highlights

## **The U.S. Fish and Wildlife Service Needs To Improve Its Evaluation, Documentation, and Award of Contracts Subject to Certified Cost or Pricing Data Requirements**

We evaluated all DOI contracts awarded under the Bipartisan Budget Act of 2018, which provided funding for disaster recovery, that required obtaining certified cost or pricing data—specifically, nine contracts awarded by the U.S. Fish and Wildlife Service (FWS). Contracting officers use certified cost or pricing data to help determine whether a contractor’s proposed pricing is fair and reasonable. Our objective was to determine whether the contract awards complied with applicable Federal regulations and internal policies regarding certified cost or pricing data.

Contracts awarded for disaster recovery, including contract modifications, are inherently risky because they are often awarded quickly and without competition. The Government can mitigate the risk by obtaining certified cost or pricing data, as required by the Federal Acquisition Regulation. Obtaining certified cost or pricing data provides the contracting officer greater visibility into the proposed price as well as greater assurance that the price is fair and reasonable. The contractor must also certify its price as accurate, complete, and current.

Across the nine contracts we evaluated, we found the FWS could improve its contract evaluation and award process and documentation related to certified cost or pricing data requirements. Specifically, we found that the FWS did not comply with Federal regulations and internal policies because:

- Eight contracts did not have requested certified cost or pricing data documented in the procurement file.
- For eight contracts, the FWS did not properly apply cost or pricing data requirements during the acquisition planning and award processes.
- One contract had insufficient support for the required certified cost or pricing data.

We made eight recommendations to help the FWS improve its application and evaluation of certified cost or pricing data requirements to its procurements. Based on the FWS response to our draft report, we considered all eight recommendations resolved but not implemented. We referred the recommendations to the Office of Policy, Management and Budget for implementation tracking.

## **The DOI Needs To Improve Support for Price Reasonableness Determinations and Justifications for Sole-Source Awards**

We audited 80 sole-source contracts, with a total value of \$170,363,072, awarded by four DOI bureaus in fiscal year 2019 to determine whether contracting officers (1) adequately supported their price reasonableness determinations, (2) obtained certified cost or pricing data when required, and (3) adequately justified their decisions to award the contracts on a sole-source basis. Additionally, for contracts awarded as sole-source small business set-asides, we determined whether the contracts complied with FAR § 52.219-14, "Limitations on Subcontracting." We selected the awarding bureaus—the U.S. Geological Survey (USGS), Bureau of Indian Affairs (BIA), NPS, and BLM—based on their high quantity of sole-source contracts and the contracts' associated dollar values.

A sole-source contract can be awarded more quickly than a typical competitive contract and has lower administrative costs. Despite their benefits, sole-source contracts limit competition and can prevent the U.S. Government from obtaining the best products and services to meet its requirements. Sole-source contracts can also cause the Government to pay unreasonably high prices due to the lack of price competition. The Government can mitigate these risks by justifying the use of sole-source contracts in writing and by conducting thorough price analysis.

We found that contracting officers at all four bureaus did not prepare adequate price reasonableness determinations for 42 contracts in our sample, valued at \$112,205,125. We also found two contracts, cumulatively valued at \$41,844,042, awarded by USGS and NPS contracting officers without obtaining certified cost or pricing data from the contractors, as required. In addition, while contracting officers generally prepared adequate sole-source justifications, improvements are needed to prevent mistakes. Contracting officers at the BIA and the BLM did not adequately support their sole-source justifications for 11 contracts, valued at \$8,371,857.

Contracting officers also need to improve oversight of contracts awarded as small business set-asides. Of the 33 contracts that were small business set-asides, contracting officers at the BIA, NPS, and BLM did not ensure 6 contracts, valued at \$8,248,233, complied with the governing "Limitations on Subcontracting" clause in the Federal Acquisition Regulation.

As a result of the deficiencies we found, the DOI has a higher risk of not receiving the best products and services, as well as a higher risk of overpaying for products and services. Because of the inadequate documentation we found, contracting officers on future contracts will not be able to effectively use these contract files for price analysis.

We made seven recommendations to help the DOI improve price reasonableness determinations and sole-source justifications. Based on the responses to our draft report, we considered four recommendations resolved but not implemented, and two recommendations unresolved. We considered another recommendation resolved and implemented for the BIA and resolved but not implemented for the BLM. We referred the recommendations to the Office of Policy, Management and Budget for resolution and implementation tracking.

## Audits of Wildlife and Sport Fish Restoration Grants Covered More Than \$109 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 more than \$109 million in claimed costs. Overall, we made 29 recommendations for program improvements or cost recovery across the 3 audits. The FWS concurred with all recommendations and is working with the recipient agencies to resolve the issues and implement corrective actions.

### Audits of Wildlife and Sport Fish Restoration Grants Questioned More Than \$12 Million and Identified Areas for Program Improvement:

- Massachusetts: Issues with **inadequate equipment inventory management** and **unreconciled real property**
- Puerto Rico: Questioned **\$12.1 million** as unsupported costs
- Utah: Control deficiencies with the Division's **subaward processes**

### Commonwealth of Massachusetts, Department of Fish and Game, Division of Fisheries and Wildlife

We audited claims totaling \$31 million on 46 grants that were open during the State fiscal years that ended June 30, 2018, and June 30, 2019. We found that the Commonwealth 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 inadequate equipment inventory management and unreconciled real property. We are also repeating a finding on real property from our 2016 report.

### Commonwealth of Puerto Rico, Department of Natural and Environmental Resources

We audited claims totaling \$12.1 million on 59 grants that were open during the State fiscal years that ended June 30, 2018, and June 30, 2019. We found that the Department did not ensure that grant funds and hunting license revenue were used for allowable fish and wildlife activities and did not comply with applicable laws and regulations, the FWS guidelines,

and grant agreements. We noted unsupported claimed costs and potential diversion of license revenue, and control deficiencies related to grant compliance. We questioned costs totaling \$12.1 million as unsupported. We identified a potential diversion of license revenue totaling \$185,400. We also found opportunities to improve controls in program funds obligated prematurely, unmet match requirements, unsupported in-kind match, late submission of Federal financial reports, inadequate performance reporting, and unreconciled real property records.

## **Utah Department of Natural Resources, Division of Wildlife Resources**

We audited claims totaling \$66.1 million on 76 grants that were open during the State fiscal years that ended June 30, 2018, and June 30, 2019. We found that the State 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 subawards. We found control deficiencies with the Division's subrecipient determination, subaward reporting, and subaward agreement elements.

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### **A Service-Disabled Veteran-Owned Small Business Inappropriately Received Contracts**

We investigated allegations that a service-disabled veteran-owned small business (SDVOSB) acted as a pass-through entity to enable another company to obtain SDVOSB contracts that it was not eligible to receive. It was further alleged that the veteran identified as the SDVOSB's owner had little or no involvement in the day-to-day operation of the SDVOSB.

We found that the SDVOSB and the other company used the SDVOSB's status to obtain approximately \$3.5 million in DOI SDVOSB contracts, which the other company would not otherwise have been eligible to receive. The SDVOSB shared the large company's office space, support services, and staff, which were in Arizona, even though the SDVOSB was based outside of Arizona. Further, both the SDVOSB and the other company registered or updated System of Award Management profile records on the same days, using the same unique IP address. We also found no evidence that the SDVOSB's veteran owner, who resided outside of Arizona, was involved in the day-to-day operations of the SDVOSB, even though this is a requirement to receive SDVOSB status.

The U.S. Attorney's Office for the Southern District of Arizona declined both criminal and civil prosecution of this matter. We have referred both the SDVOSB and the other company to our Administrative Remedies Division for consideration of suspension or debarment.

We issued our report to the DOI's Office of Acquisition and Property Management Director.

# Indian Country Highlights

## Facility Improvements Still Needed at Pine Hill School

We completed a follow-up inspection of Pine Hill School to determine what progress had been made to correct the issues identified in our prior reports and determine whether the facility conditions have changed since our last reviews. We found that the school addressed many of the issues identified in our previous reports and that the overall facility conditions had improved. Specifically, Indian Affairs and the school implemented 9 of the 12 recommendations from our 2016 inspection and addressed a number of safety and health issues we previously identified including the inoperable fire alarm system.

However, some of the issues identified in our 2016 inspection remain unresolved—mainly the extensive water damage and mold in the library, kindergarten classroom, and the gymnasium, as well as general deficiencies that were present throughout the school. We also found that Pine Hill School’s 25,000-square-foot dormitory remained significantly underused and that the Indian Affairs’ facility inventory continued to be inaccurate, even though Indian Affairs reported that it had made corrections to its inventory since our last review.

We also identified additional safety, health, and security risks during this inspection not covered in our 2016 inspection. For example, routine inspections of critical equipment and potential indoor environmental contaminants were not regularly completed and access to potentially dangerous areas was not restricted. Although Indian Affairs conducted annual safety and health inspections at the school as required, we found that neither Indian Affairs nor the school could confirm that the deficiencies identified during those inspections were addressed. Furthermore, an Indian Affairs official informed us that Indian Affairs was not tracking deficiencies identified during safety and health inspections to confirm they were being addressed.

We made 13 new recommendations to ensure that the progress made to date will be maintained, and that future improvements will properly address many of the long-standing facility issues facing the school. We also recommended that the Office of Financial Management reopen one recommendation from our previous report that we found was not addressed, and we repeated one recommendation from our prior inspection report that had not yet been addressed.

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## Status of the Office of Navajo and Hopi Indian Relocation

In December 2019, we launched a series of reviews to help decision makers plan for the future of the Office of Navajo and Hopi Indian Relocation (ONHIR). ONHIR’s fiscal year 2019 appropriation required a transfer of funds to our office to review ONHIR’s finances and operations in preparation for its possible closure.

ONHIR was established by the Navajo-Hopi Land Settlement Act of 1974 as an independent Federal agency responsible for implementing the relocation of Navajo people and Hopi people living within each other's boundaries as a result of U.S. Government partitioning of tribal land. Amendments to the Act in 1980 authorized the U.S. Government to take a total of 400,000 acres into trust for the Navajo Nation. ONHIR will administer this land until the relocation of Navajo people and Hopi people off each other's designated land is complete. Land selected in Arizona includes 352,000 acres that ONHIR refers to as the "New Lands." Navajo families live and raise livestock on 14 range units (tracts of land) on the New Lands.

Our report series describes ONHIR's responsibilities, functions, and current operations. Each report addresses a key topic and the related considerations for ONHIR's closure or transfer of duties to a successor agency or agencies. We issued three reports during this semiannual reporting period.

### **Status of the Office of Navajo and Hopi Indian Relocation's Range Maintenance Responsibilities and Activities on the New Lands**

ONHIR is responsible for range maintenance activities—the limited assessment of, repair to, and construction of water systems and fencing that support livestock—on more than 339,300 acres of the New Lands. ONHIR regulations define how ONHIR meets these responsibilities and ensures the trust land is managed appropriately.

In this report, we provide further detail about ONHIR's responsibilities regarding (1) livestock water systems on the New Lands, including wells and earth dams, (2) exterior perimeter fencing and interior boundary fencing, and (3) range maintenance activities, costs, and records management. We also summarize congressional and successor agency considerations in the event of ONHIR's closure or transfer of duties.

### **Status of the Office of Navajo and Hopi Indian Relocation's Padres Mesa Demonstration Ranch**

In 2009, ONHIR established and began operating the Padres Mesa Demonstration Ranch on 64,000 acres on the New Lands. The Ranch is a hands-on training and skills facility that educates New Lands ranchers on how to sustainably raise cattle and provides other support and assistance to the community.

In this report, we provide information about the Ranch's operations, financial status, inventory and records, and community involvement. We also summarize congressional considerations in the event of ONHIR's closure or transfer of duties.



*Cattle Grazing on the Padres Mesa Demonstration Ranch's Sustainable Rangeland*

*Source: OIG.*

## **Status of the Office of Navajo and Hopi Indian Relocation's Grazing Responsibilities and Activities on the New Lands**

ONHIR's grazing regulations promote sustainable rangeland management on the New Lands. ONHIR is responsible for (1) determining grazing capacity, (2) administering grazing permits and special land use permits, and (3) regulating and enforcing those permits. ONHIR regulations define how ONHIR meets these responsibilities and ensures the trust land is managed appropriately. In this report, we provide further detail on these topics and also summarize congressional considerations in the event of ONHIR's closure or transfer of duties.

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## **Unsubstantiated Allegation of Retaliation Against an Indian Affairs Senior Official**

We investigated an allegation that a then senior official in the Office of the Assistant Secretary – Indian Affairs retaliated against a BIA official by issuing a letter of counseling after this employee testified before a grand jury about the actions of a senior DOI official. The BIA official claimed that the testimony was a protected disclosure under the Whistleblower Protection Act of 1989 (WPA) and that the senior official's issuance of the letter of counseling violated the provisions of the WPA. Although we determined that the BIA official's grand jury testimony constituted a protected disclosure and that the senior official had knowledge of the disclosure at the time the official issued the letter of counseling, the evidence did not support a finding of retaliation because the letter of counseling was not a personnel action under the WPA.

We provided this report to the Chief of Staff for the Office of the Secretary.

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# Energy Highlights

## **Alleged Fraudulent Refund Requests by Offshore Oil and Gas Production Company**

We investigated allegations that an oil and gas production company claimed improper allowances for offshore Federal mineral leases in the Pacific Ocean. The company submitted royalty refund requests to the Office of Natural Resources Revenue (ONRR) for previously unclaimed oil and gas transportation allowances and gas processing allowances. The royalty refund requests raised suspicion at ONRR because the company had not claimed such allowances previously and because the royalty refund requests covered the regulatory maximum allowable period of 6 years.

We found the company's royalty refund requests were incorrect and poorly documented; however, we found no evidence the company intended to deceive or defraud ONRR. We found the company submitted claims on incorrect forms, improperly designated expenses associated with a pipeline it owned, and failed to provide ONRR with source documents that fully supported its royalty refund requests.

We also found that the company owes unpaid mineral royalties to ONRR. The company reduced current Federal mineral royalty payments submitted to ONRR in an attempt to recoup funds included in its prior requests in anticipation that ONRR would eventually approve its claims for payment. As of April 2021, ONRR had denied the company's royalty refund requests pending further review, and ONRR is continuing to work with the company to either approve the refund claims or recover any unpaid Federal mineral royalties.

We issued our report to the ONRR Director.

# CARES Act and Pandemic Response Highlights

## The BLM's COVID-19 Response at Recreation Management Areas

We reviewed the actions the BLM has taken to protect its employees, volunteers, and the visiting public during the COVID-19 pandemic.

We concluded that the BLM took various actions at its recreation management areas to address the rapid spread of COVID-19 such as developing guidance, adjusting practices, and coordinating with local governments and other land management agencies. However, we also identified various ways in which the BLM's actions could have been improved.

In particular, BLM State and field offices reported problems with receiving timely and complete guidance and communication from BLM headquarters. In addition, BLM officials stated that public messaging regarding COVID-19, such as news releases and safety information, was not always timely because of delayed approvals from BLM headquarters.

Many BLM offices reported increased numbers of visitors to recreation management areas, along with harmful consequences including damage to restrooms, garbage dumping, driving and camping in unauthorized areas, and general vandalism.

Given the BLM's experience during the pandemic, it should consider some of the lessons it has learned so that it can take steps to prepare more effectively for the future.



*Trash illegally left at a BLM trailhead in Utah.*

*Source: BLM.*

## **COVID-19 in Correctional and Detention Facilities**

The Offices of Inspector General from the U.S. Departments of the Interior, Justice, and Homeland Security looked at steps these Departments took to prevent the spread and mitigate the impact of COVID-19 on their staff and the individuals housed in Federal correctional and detention facilities. The resulting report, posted on Oversight.gov, summarized the work these OIGs completed.

Correctional and detention facilities present unique challenges in preventing and controlling the spread of COVID-19. When compared to the general population, a disproportionate number of COVID-19 outbreaks and deaths occur in jails, prisons, and detention facilities across the country. The Centers for Disease Control and Prevention (CDC) has noted that the confined nature of correctional and detention facilities, combined with their congregate environments, heightens the potential for COVID-19 to spread once introduced into a facility. Common issues identified across the oversight work of these three agencies included challenges of physical layout, capacity, staffing, guidance, consistency in mitigation efforts across facility types, and safe transport of inmates and detainees.

The DOI oversees 23 facilities funded and operated by the BIA; 63 facilities funded by the BIA but tribally operated; and 10 facilities funded and operated by tribal governments, that house individuals sentenced in tribal court. As of February 25, 2021, BIA-funded and -operated facilities housed 336 inmates. As of March 13, 2021, these facilities had administered 1,005 tests with 145 positive results. The BIA did not report any deaths resulting from COVID-19.



# **Appendixes**

# Appendix 1: Statistical Highlights

## Audits, Inspections, and Evaluations Activities

Reports Issued .....	14
Performance Audits, Evaluations, and Inspections .....	7
Contract and Grant Audits.....	4
COVID-19.....	2
Other Report Types .....	1
Total Monetary Impacts .....	\$18,167,697
Questioned Costs (includes unsupported costs).....	\$11,887,200
Funds To Be Put to Better Use .....	\$6,280,497
Audits, Inspections, and Evaluations Recommendations Made.....	65
Audits, Inspections, and Evaluations Recommendations Closed .....	133

## Investigative Activities<sup>1</sup>

Complaints Received .....	574
Complaints Referred to the Department.....	349
Investigations Opened.....	26
Investigations Closed .....	37

## Criminal Prosecution Activities<sup>2</sup>

Indictments/Informations .....	5
Convictions.....	6
Sentencings.....	2
Probation.....	2: 60 months
Jail .....	1: 10 months
Community Service.....	1: 40 hours
Criminal Restitution .....	1: \$53,000
Criminal Special Assessments.....	2: \$200
Criminal Matters Referred for Prosecution .....	9
Criminal Matters Declined This Period .....	8

<sup>1</sup> 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.

<sup>2</sup> 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.....	3
Civil Declinations .....	5
Civil Settlements .....	2: \$6,612,032.05
Civil Recoveries .....	1: \$19,544,448.61

## Administrative Investigative Activities

Personnel Actions .....	8
Removals .....	1
Resignations .....	1
Reprimands (Written/Oral) .....	5
Suspensions.....	1
Procurement Remedies.....	3
Administrative Compliance Agreement.....	1
Suspensions.....	1
Bill for Collection Issued .....	1: \$875,830
Royalties .....	3
Regulatory Penalty .....	2: \$199,060
Settlement Agreement .....	1: \$712,858
General Policy Actions .....	4
Past-Due Responses <sup>3</sup> .....	9
Assistant Secretary for Indian Affairs.....	2
Bureau of Indian Affairs.....	1
Bureau of Indian Education .....	2
Assistant Secretary for Land & Minerals Management .....	1
Bureau of Land Management.....	1
Office of the Secretary.....	1
U.S. Geological Survey .....	1

<sup>3</sup> 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 September 30, 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*

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

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

### *Multi-Office Assignments*

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

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

#### **2020-FIN-010**

The U.S. Fish and Wildlife Service Needs To Improve Its Evaluation, Documentation, and Award of Contracts Subject to Certified Cost or Pricing Data Requirements (09/21/2021)

### *Non-Interior*

#### **2020-WR-016-D**

ONHIR Review: Status of the Office of Navajo and Hopi Indian Relocation's Padres Mesa Demonstration Ranch (09/21/2021)

#### **2020-WR-016-E**

ONHIR Review: Status of the Office of Navajo and Hopi Indian Relocation's Grazing Responsibilities and Activities on the New Lands (09/21/2021)

#### **2020-WR-016-F**

ONHIR Review: Status of the Office of Navajo and Hopi Indian Relocation's Range Maintenance Responsibilities and Activities on the New Lands (09/21/2021)

### *Office of the Secretary*

#### **2021-FIN-027**

U.S. Department of the Interior's Compliance with the Payment Integrity Information Act of 2019 in its Fiscal Year 2020 Agency Financial Report (05/14/2021)

## **Contract and Grant Audits**

### ***National Park Service***

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

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

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

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

U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Massachusetts, Department of Fish and Game, Division of Fisheries and Wildlife, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program (08/06/2021)

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

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

\*\$6,280,497

\*\*\*\$11,887,200

#### **2020-CR-024**

U.S. Fish and Wildlife Service Grants Awarded to the State of Utah, Department of Natural Resources, Division of Wildlife Resources From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program (06/15/2021)

## **COVID-19**

### ***Bureau of Land Management***

#### **2020-CR-063**

CARES Act Review: The Bureau of Land Management's COVID-19 Response at Recreation Management Areas (06/15/2021)

### ***Multi-Office Assignment***

#### **2021-FIN-023**

The U.S. Government Accountability Office's Referral of Bureau of Land Management and National Park Service High-Risk Disaster Relief Purchases (06/22/2021)

## **Other Assignment Types**

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

#### **2021-CR-041**

VR – Recommendations From the Evaluation Report Titled The Bureau of Safety and Environmental Enforcement’s Flight Services Contract (2018-EAU-034) (09/07/2021)

# 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	0	\$0	\$0
B. Which were issued during the reporting period	1	\$11,887,200	\$11,887,200
<b>Total (A+B)</b>	<b>1</b>	<b>\$11,887,200</b>	<b>\$11,887,200</b>
C. For which a management decision was made during the reporting period	1	\$11,887,200	\$11,887,200
(i) Dollar value of costs disallowed		\$11,887,200	\$11,887,200
(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	\$0
B. Which were issued during the reporting period	1	\$6,280,497
<b>Total (A+B)</b>	<b>1</b>	<b>\$6,280,497</b>
C. For which a management decision was made during the reporting period	1	\$6,280,497
(i) Dollar value of recommendations that were agreed to by management		\$6,280,497
(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	0	\$0

\* 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 September 30, 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 Reclamation***

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

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

Disagreed: 1

Awaiting Decision: 2

### ***Indian Affairs***

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

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

Disagreed: 2

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

Facility Improvements Still Needed at Pine Hill School

Awaiting Decision: 3

### ***National Park Service***

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

The National Park Service Did Not Oversee Its General Agreements

Disagreed: 1

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

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

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

Awaiting Decision: 2

## Contract and Grant Audits

### *Indian Affairs*

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

The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds  
Awaiting Decision: 4

### *National Park Service*

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

The Puerto Rico State Historic Preservation Office Needs to Improve Its Accounting System  
Awaiting Decision: 2

## 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 April 1, 2021, that still had open (unimplemented) recommendations as of September 30, 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; this listing includes only 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 .....	435
Resolved .....	420
Disagreed .....	6
Awaiting Decision .....	9
<b>Questioned Costs</b> .....	\$42,430,479
<b>Funds That Could Have Been Better Used</b> .....	\$4,028,683

**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-WR-027**

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

Resolved: 1

**2020-FIN-028**

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

Resolved: 7

**2020-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)

Resolved: 8

**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: 1

***Bureau of Ocean Energy Management*****2020-FIN-028**

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

Resolved: 2

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

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

Resolved: 2

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

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

Resolved: 1

**2017-WR-048-B**

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

Resolved: 1

Disagreed: 1

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: 1

**2019-ITA-034**

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

Resolved: 7

**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)

Resolved: 7

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

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

Resolved: 1

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

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

Resolved: 1

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

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

Resolved: 2

**2020-FIN-028**

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

Resolved: 2

**Indian Affairs****2016-ITA-062**

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

**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

**2020-FIN-028**

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 (11/16/2020)  
Resolved: 2

**C-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

**2018-FIN-052**

The U.S. Department of the Interior Has Opportunities to Improve Disaster Preparedness and Response (11/06/2020)  
Resolved: 3

**2018-WR-011**

The NPS Needs To Improve Management of Commercial Cellular Facilities' Right-of-Way Permits and Revenues (07/19/2019)  
Resolved: 1

**2019-CR-035**

The National Park Service Did Not Oversee Its General Agreements (09/23/2020)  
Resolved: 2  
Disagreed: 1

**2019-ER-042**

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

**2020-FIN-028**

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 (11/16/2020)  
Resolved: 6

**CR-EV-MOA-0006-2012**

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

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

Interior Incident Response Program Calls for Improvement (03/12/2018)  
Resolved: 7

**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: 1

**2018-CR-010**

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

**2019-ER-012**

Recommendation for Reconsideration of Scope of the Bureau of Indian Affairs' Fee Retention Authority (07/16/2020)  
Awaiting Decision: 2

**2019-FIN-032**

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2019 and 2018 (11/15/2019)  
Resolved: 14

**2019-ITA-003**

Weaknesses in a USGS System Leaves Assets at Increased Risk of Attack (03/30/2021)  
Resolved: 3

**2020-FIN-028**

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 (11/16/2020)  
Resolved: 44

**2020-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)  
Resolved: 3

**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: 1

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

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

Resolved: 1

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

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

Resolved: 5

**2020-FIN-028**

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

Resolved: 2

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

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

Resolved: 3

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

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

Resolved: 1

**2018-FIN-052**

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

Resolved: 2

**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: 6

Questioned Costs: \$116,135

**2020-FIN-028**

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

Resolved: 2

**2020-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)

Resolved: 1

***U.S. Geological Survey*****2019-ITA-003**

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

Resolved: 5

**2020-FIN-028**

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

Resolved: 2

**2020-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)

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: 3

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

**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

**2019-FIN-058**

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

Resolved: 7

Awaiting Decision: 4

Questioned Costs: \$39,766

Better Use: \$442,632

**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: 5

Questioned Costs: \$494,248

**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: 2

**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: 1

**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

**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-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-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-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)

Resolved: 19

Questioned Costs: \$334,745.73

**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)

Resolved: 9

**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-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)

Resolved: 18

Questioned Costs: \$20,532.39

**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

**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)

Resolved: 10

**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)

Resolved: 9

Questioned Costs: \$26,247

**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)

Resolved: 14

Questioned Costs: \$582

**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-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-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-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: 4

Disagreed: 2

**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-009**

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

Resolved: 1

**2019-FIN-043**

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

Resolved: 3

**2020-FIN-002**

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

Resolved: 1

**C-IN-MOA-0010-2008**

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

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-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.

**Table 1. Peer Reviews Conducted by the DOI OIG**

Type of Review	Date of Peer Review	OIG Reviewed	Rating	Outstanding Recommendations
Audits	None this reporting period	None	None	None
Inspections and Evaluations	April 7, 2020	U.S. Department of Energy	Pass	None
Investigations	None this reporting period	None	None	None

**Table 2. Peer Reviews Conducted of the DOI OIG**

Type of Review	Date of Peer Review	Reviewing OIG	Rating	Outstanding Recommendations
Audits	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

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# Appendix 7: Investigations Involving Senior Government Officials

**20-0041**

*Senior Political DOI Employee Did Not Comply With the Federal Ethics Pledge  
(page 2)*

**19-0666**

*National Park Service Employees Violated Federal and National Park Service Regulations  
During Cleanup Efforts at Virgin Islands National Park  
(pages 2-3)*

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# 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.

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# Appendix 9: Instances of Nonremediation

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

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# Appendix 10: Alleged Whistleblower Retaliation

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

# Cross References to the Inspector General Act

		<b>Page</b>
Section 4(a)(2)	Review of legislation and regulations	N/A*
Section 5(a)(1)	Significant problems, abuses, and deficiencies	1–16
Section 5(a)(2)	Recommendations for corrective action with respect to significant problems, abuses, and deficiencies	1–16
Section 5(a)(3)	Significant recommendations from agency’s previous reports on which corrective action has not been completed	27–41
Section 5(a)(4)	Matters referred to prosecutive authorities and resulting convictions	18–19
Section 5(a)(5)	Matters reported to the head of the agency	1–2, 5–6, 11–13
Section 5(a)(6)	Audit reports issued during the reporting period	20–22
Section 5(a)(7)	Summary of significant reports	1–16
Section 5(a)(8)	Statistical table: Questioned Costs	23
Section 5(a)(9)	Statistical table: Recommendations That Funds Be Put to Better Use	24
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	25–26
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.

		<b>Page</b>
Section 5(a)(10)(C)	For which there are any outstanding unimplemented recommendations	27-41
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	45
Section 5(a)(14)(A)	Results of peer reviews conducted by another OIG during the reporting period	42
Section 5(a)(14)(B)	Most recent peer review conducted by another OIG	42
Section 5(a)(15)	Outstanding recommendations from any peer review conducted by another OIG	42
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	18-19
Section 5(a)(18)	Description of statistics used for investigations	18-19
Section 5(a)(19)	Investigations involving senior Government officials	43
Section 5(a)(20)	Instances of whistleblower retaliation	46
Section 5(a)(21)	Instances of interference with the independence of the OIG	44
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.