



Semiannual Report to Congress

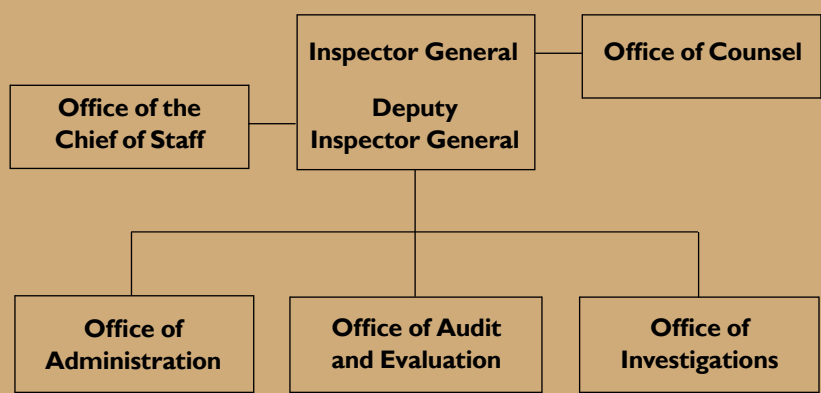


**U.S. Department of Commerce
Office of Inspector General**

March 2024



OFFICE OF INSPECTOR GENERAL



Oversight Areas

Office of the Secretary
Bureau of Economic Analysis
Bureau of Industry and Security
U.S. Census Bureau
U.S. Economic Development Administration
Economics and Statistics Administration
First Responder Network Authority
International Trade Administration
Minority Business Development Agency
National Institute of Standards and Technology
National Oceanic and Atmospheric Administration
National Technical Information Service
National Telecommunications and Information Administration
United States Patent and Trademark Office

OIG Main Number

Inspector General 202-793-3331

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More Information

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**U.S. Department of Commerce
Office of Inspector General**

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March 2024



CONTENTS

FROM THE ACTING INSPECTOR GENERAL.....	5
TOP MANAGEMENT AND PERFORMANCE CHALLENGES FACING THE DEPARTMENT OF COMMERCE IN FISCAL YEAR 2024	6
OVERSIGHT AREAS REPORTED ON THIS PERIOD	9
DEPARTMENT-WIDE MANAGEMENT	10
BUREAU OF INDUSTRY AND SECURITY	14
U.S. CENSUS BUREAU	15
U.S. ECONOMIC DEVELOPMENT ADMINISTRATION	16
INTERNATIONAL TRADE ADMINISTRATION.....	18
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY.....	19
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION.....	20
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION	22
UNITED STATES PATENT AND TRADEMARK OFFICE	23
WORK IN PROGRESS.....	25
STATISTICAL DATA	30
ADDITIONAL REPORTING REQUIREMENTS.....	46
APPENDIX A. TABLE 7-A, REPORTS WITH UNIMPLEMENTED RECOMMENDATIONS	49
APPENDIX B. TABLE 7-B, REPORTS WITH UNRESOLVED RECOMMENDATIONS	53
APPENDIX C. REPORTING REQUIREMENTS	54
ACRONYMS AND ABBREVIATIONS	55

FROM THE ACTING INSPECTOR GENERAL

I am pleased to present the U.S. Department of Commerce Office of Inspector General's *Semiannual Report to Congress* for the 6 months ending March 31, 2024.

This report summarizes work we initiated and completed during this semiannual period on a number of critical departmental activities. Over the past 6 months, our office issued 15 products related to our audit, evaluation, and inspection work. These products address programs and personnel associated with the Bureau of Industry and Security (BIS), U.S. Census Bureau (Census), U.S. Economic Development Administration (EDA), International Trade Administration (ITA), National Institute of Standards and Technology (NIST), National Oceanic and Atmospheric Administration (NOAA), National Telecommunications and Information Administration (NTIA), United States Patent and Trademark Office (USPTO), and the Department itself. This report also describes our investigative activities addressing programs and personnel associated with BIS, EDA, NOAA, and the Department.

We thank Secretary Raimondo, senior officials throughout the Department, and members of Congress and their staffs for their support of our work and for their receptiveness to our recommendations to improve departmental programs and operations.



Roderick Anderson
Acting Inspector General

Highlights

\$12,648,530

Criminal,
Civil, and
Administrative
Recoveries



15

Audit,
Evaluation,
and
Inspection
Products



38

Projects in
Progress



15

Investigative
Reports



560

Hotline
Contacts



TOP MANAGEMENT AND PERFORMANCE CHALLENGES FACING THE DEPARTMENT OF COMMERCE IN FISCAL YEAR 2024

The Office of Inspector General (OIG) is required by statute (see 31 U.S.C. § 3516(d)) to annually report the most serious management and performance challenges facing the Department. Below is a summary of our final report ([OIG-24-002](#)) issued October 12, 2023, on the Department's top management and performance challenges for fiscal year (FY) 2024.

Challenge 1: Continuing the transition to zero trust to overcome information technology (IT) security shortcomings and strengthen cybersecurity

- Continuing the transition to zero trust
- Improving IT security shortcomings and strengthening cybersecurity

Challenge 2: Awarding and overseeing grants to expand broadband access to all Americans

- Ensuring funding is properly allocated and awarded to close the digital divide
- Overseeing broadband programs with challenging requirements
- Optimizing workforce to manage increases in grant administration activities
- Implementing measures to prevent, detect, and report potential fraud and hold grantees and subgrantees accountable for performance

Challenge 3: Promoting growth in domestic semiconductor manufacturing and research

- Hiring and retaining qualified staff in a competitive labor market
- Implementing adequate internal controls and oversight

Challenge 4: Enhancing weather, water, and climate services

- Maintaining a robust satellite architecture
- Ensuring successful ship replacement efforts and communicating impacts of a potential gap in high-altitude aircraft observations
- Increasing the National Weather Service's (NWS') effectiveness at protecting life and property in a changing climate

Challenge 5: Leveraging trustworthy artificial intelligence (AI) and modernizing IT systems

- Leveraging trustworthy AI to ensure safe and effective enhancements of operations and services
- Modernizing IT systems

Challenge 6: Effectively enforcing export controls and supporting U.S. supply chain resilience

- Ensuring effective enforcement of export controls to counter China's military-civilian fusion strategy
- Ensuring effective enforcement of export controls on Russia and Belarus
- Promoting U.S. supply chain resiliency through timely and impactful analysis
- Combating unfair trade practices by effectively resolving trade barriers and enforcing U.S. trade agreements

Challenge 7: Ensuring public safety entities have the network services they need to respond effectively to emergencies

- Ensuring First Responder Network Authority's (FirstNet Authority's) appropriate oversight of the Nationwide Public Safety Broadband Network (NPSBN) contract's task orders
- Ensuring AT&T is meeting its goals for NPSBN adoption and coverage
- Ensuring only eligible users have access to the NPSBN
- Ensuring FirstNet Authority's innovation and test lab benefits public safety entities

Challenge 8: Managing and overseeing contracts and grants while ensuring equitable procurement

- Managing contract and grant awards, oversight, and program performance
- Managing, strengthening, and retaining a skilled acquisition workforce to support the Department's mission
- Ensuring equity in procurement

Challenge 9: Safeguarding intellectual property to promote innovation and economic prosperity

- Adapting to emerging technologies
- Maintaining the integrity of the patent application system and trademark register
- Improving patent and trademark quality and timeliness
- Improving critical mission support functions

Challenge 10: Ensuring the Census Bureau provides quality data to stakeholders

- Incorporating lessons learned from the 2020 group quarters count into 2030 census planning
- Ensuring survey operations help produce reliable and accurate population estimates

Challenge 11: Protecting funds awarded under the Public Wireless Supply Chain Innovation Fund grant program

- Implementing strong internal controls to meet timelines and ensure funds are properly awarded

Challenge 12: Ensuring strong oversight and effective use of funding for NIST construction and maintenance

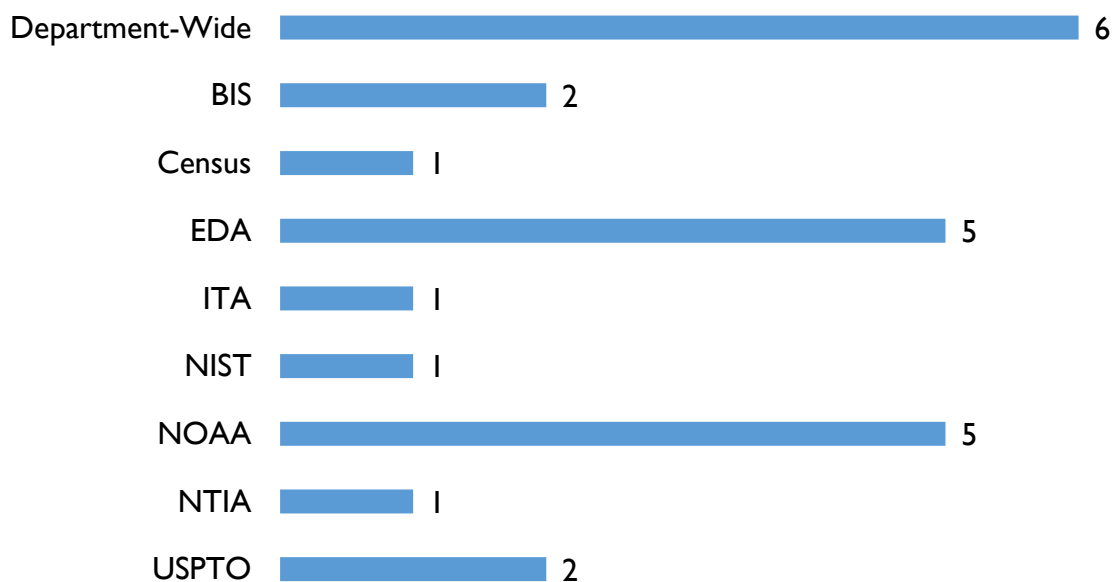
- Prioritizing complex construction and maintenance projects
- Ensuring prudent financial management and oversight of funds

OVERSIGHT AREAS REPORTED ON THIS PERIOD

COMPLETED WORKS (BY OVERSIGHT AREA)

During this reporting period, we completed 24 products related to our audit, evaluation, inspection, and investigation work. The chart below shows the number of products issued by bureau.

Products by Bureau





DEPARTMENT-WIDE MANAGEMENT

THE DEPARTMENT NEEDS TO IMPROVE OVERSIGHT TO ENSURE THE SUCCESS OF ITS FINANCIAL SYSTEM MODERNIZATION ([OIG-24-014-A](#))

The Department is implementing the Business Applications Solution (BAS) program. BAS is an enterprise financial system that will modernize the Department's aging and disparate systems. NOAA's financial operations transferred to BAS in October 2023 after a 1-year delay and a \$12.7 million cost increase that brought the contract cost to \$353 million. The BAS program is now working on the transition of NIST and Census financial operations.

We audited the Department's progress in managing and implementing the BAS program. To meet our objective, we examined the Department's oversight of the program; assessed the program's cost, schedule, and performance controls; and reviewed aspects of the program's system implementation efforts.

We found that although the program prepared for NOAA's operational transition to BAS, the Department has not established the program's baselines and does not adequately oversee the program's cost and schedule performance. In addition, the program does not have adequate cost and schedule management controls, and the Department should capture the lessons it learned from implementing BAS at NOAA and apply them to the upcoming NIST and Census implementations. We also noted that NOAA has experienced system functionality problems since it transitioned its financial operations to BAS, and scope changes will likely result in significant cost increases. Finally, our prior recommendations ([OIG-22-025-A](#)), some of which may have helped limit the problems NOAA has experienced, remain open.

We issued six new recommendations to the Deputy Secretary of Commerce to establish baselines and use them to oversee the program's performance, define and execute the needed controls, and capture lessons learned.

THE DEPARTMENT NEEDS TO STRENGTHEN ITS ETHICS OVERSIGHT FOR USPTO PATENT EXAMINERS ([OIG-24-013-I](#))

Patent examiners at USPTO have a critical role in ensuring the integrity of the patent application process. Because of this, they cannot hold financial interests that conflict with performing their duties or participate personally and substantially in particular matters that could have a direct and predictable effect on their financial interests. In 2022, we received hotline referrals alleging that several patent examiners violated ethics rules by owning stock in one or more companies that could be affected by their decisions on patent applications. We

conducted this evaluation to determine whether USPTO and the Department effectively administered ethics rules to prevent financial conflicts of interest by patent examiners.

We found that USPTO and the Department did not ensure examiners filed the required financial disclosure reports and did not provide specialized training or guidance to examiners on potential ethics conflicts. We also found that the Department did not identify or resolve potential financial conflicts in disclosure reports. We issued eight recommendations to either the Under Secretary of Commerce for Intellectual Property or the Department's General Counsel related to (1) strengthening controls and implementing processes to identify and notify examiners who must file financial disclosure reports, (2) providing examiners with specialized ethics training and clear guidance, and (3) ensuring that the Department's ethics office analyzes and addresses potential financial conflicts during disclosure report reviews.

THE DEPARTMENT NEEDS TO FULLY IMPLEMENT STRONG MULTIFACTOR AUTHENTICATION FOR ITS HIGH VALUE ASSETS TO PROTECT THEM FROM CYBERATTACKS (OIG-24-009-A)

To fulfill its mission, the Department and its bureaus operate hundreds of information systems. Among these are systems designated as high value assets (HVAs)—systems so critical that their loss or corruption would seriously affect the Department's ability to meet its mission or do its work. We conducted this audit to determine whether the Department has implemented multifactor authentication (MFA) for its HVAs in accordance with zero trust architecture principles. We examined five HVA systems from four selected Department bureaus—the Bureau of Economic Analysis, Census, NIST, and NTIA.

We exploited a weak MFA implementation to gain access to one NTIA system through a simulated phishing attack. We also found that none of the five selected HVAs had fully implemented all three Office of Management and Budget (OMB) requirements: phishing-resistant MFA, application-layer MFA, and modern password policies.

We issued eight recommendations to the Department's Chief Information Officer related to password policies, HVA guidelines for phishing exercises, and implementation of application-layer and phishing-resistant MFA on HVAs.

DEPARTMENT OF COMMERCE FY 2023 FINANCIAL STATEMENTS (OIG-24-007-A)

KPMG LLP (KPMG)—an independent public accounting firm—performed the audit in accordance with U.S. generally accepted auditing standards, standards applicable to financial audits contained in *Government Auditing Standards*, and OMB Bulletin No. 24-01, *Audit Requirements for Federal Financial Statements*. In its financial statement audit report of the Department, KPMG determined that the financial statements were fairly presented, in all material respects, and in accordance with U.S. generally accepted accounting principles. KPMG identified certain deficiencies in internal control over financial reporting that, in the aggregate, it considers to be a material weakness. In addition, KPMG identified no instances of reportable noncompliance with applicable laws, regulations, contracts, and grant agreements, as well as no instances in which the Department's financial management systems did not substantially comply with certain provisions from Section 803(a) of the Federal Financial Management Improvement Act of 1996.

THE BUREAUS ARE RESOLVING SINGLE AUDIT FINDINGS, BUT THE DEPARTMENT AND BUREAUS NEED TO UPDATE THEIR SINGLE AUDIT RESOLUTION POLICIES (OIG-24-003-I)

Single audits are comprehensive audits of the financial statements and federal programs of a nonfederal entity that expends \$750,000 or more in federal funds during its fiscal year. Our objective was to determine whether the Department's oversight of its grantees is sufficient to ensure that selected findings identified in single audit reports are mitigated and recommendations are resolved within the required timeframe.

We found the three bureaus that oversee awarded grants—NOAA, NIST, and EDA—mitigated and resolved single audit findings. However, management decisions on the adequacy of grantees' plans for addressing findings were not always issued within required timeframes. In addition, officials did not ensure management decisions contained required information. We issued two recommendations: to update the Department's grants manual, and to revise the bureaus' policies and procedures on management decisions to include the required timeframes and content.

REVIEWS OF SINGLE AUDITS

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) (2 Code of Federal Regulations [C.F.R.] Part 200) requires colleges, universities, state and local governments, tribes, and nonprofit organizations that expend \$750,000 or more per year in federal awards to obtain an annual independent financial audit, referred to as a "single audit" (2 C.F.R. § 200.501). We conducted desk reviews on a judgmental sample of single audit reporting packages for which the Department is the cognizant or oversight agency. The objectives of the desk reviews included identifying quality issues that may warrant follow-up work, revisions to the reporting package, or appropriate management official attention. During the desk reviews, we examined the audit reporting packages, which included financial statements, federal award expenditures, and auditors' reports, but not the auditors' underlying documentation. We then determined whether the audit met *Uniform Guidance*, generally accepted government auditing standards (GAGAS), and American Institute of Certified Public Accountants audit standards.

During this period, we conducted a desk review of one single audit reporting package. The audit covered \$181 million in total federal expenditures, including \$161 million in Department direct expenditures. We found the audit reporting package fully met federal reporting requirements.

OFFICE OF INVESTIGATIONS ANTI-FRAUD INITIATIVE SUPPORTING CREATING HELPFUL INCENTIVES TO PRODUCE SEMICONDUCTORS (CHIPS) AND SCIENCE ACT PROGRAMS

The Office of Investigations (OI) established a proactive initiative to help the Department and its bureaus deter, detect, and defeat fraud and other criminal activity impacting CHIPS and Science Act of 2022 programs, as encouraged within OMB Memorandum 22-04, *Promoting Accountability through Cooperation among Agencies and Inspectors General* (December 3, 2021). The initiative's initial efforts seek to provide education, awareness, and outreach to achieve its goals. Throughout the reporting period, OI established dialogue with the Office of the Secretary's

Commerce Implementation Coordination Office, NIST, and the EDA office managing the Tech Hubs Program. OI plans to continue to develop collaborative relationships with other Department and bureau offices administering or overseeing CHIPS and Science Act programs. Additionally, OI is diligently working with partner federal law enforcement agencies in a newly established CHIPS and Science Act Investigations Task Force, which includes the U.S. Department of Justice (DOJ) and offices of investigations from other OIGs with CHIPS and Science Act interests.



BUREAU OF INDUSTRY AND SECURITY

MANAGEMENT ALERT: EXCLUDING DEEMED EXPORTS AND REEXPORTS FROM 15 C.F.R. § 742.6(a)(6) COULD POSE A SIGNIFICANT RISK OF UNAUTHORIZED TECHNOLOGY RELEASE TO CHINA'S MILITARY (OIG-24-001-M)

BIS “deems” the release of controlled technology (technology whose export is regulated or restricted) to a foreign person in the United States to be an export to that person’s home country. During an ongoing audit, we learned that BIS, in consultation with other federal agencies, decided in October 2022 not to require U.S. companies to obtain export licenses for deemed exports and reexports of controlled advanced computing and semiconductor technologies and software to Chinese nationals in the United States.

BIS and other agencies have concluded that subjecting U.S. companies to deemed export licensing requirements could impair U.S. innovation and technological leadership. However, the decision may allow the release of these advanced technologies and software to China. As a result, China might gain access to technologies and software it could use to enhance its military capabilities. We alerted BIS leadership to our concerns with this decision and will consider it in our ongoing work related to China's military-civilian fusion strategy.

BIS CONTRACTOR MISREPRESENTED THEIR ABILITY TO PERFORM DUTIES

On December 12, 2023, OIG closed an investigation concerning allegations that a BIS contractor materially misrepresented their ability to perform critical duties in assisting the Special Compliance Coordinator (SCC) in monitoring a BIS settlement agreement concerning a telecommunications equipment contract. The complaint filed with OIG alleged that the contractor concealed their failure to maintain compliance with BIS’ Export Administration Regulations governing cybersecurity requirements. The agreement provided the SCC with access to sensitive information, including export-controlled information. OIG’s investigation revealed inadequate IT security infrastructure affecting the safekeeping of monitorship information, which violated export regulations and the *Executive Order on Improving the Nation’s Cybersecurity* (E.O. 14028, May 12, 2021). OIG did not find evidence of a False Claims Act violation, as no written attestations of compliance were found. OIG referred this matter to BIS for remedial action.



U.S. CENSUS BUREAU

INDEPENDENT EVALUATION OF THE 2020 DECENNIAL CENSUS EVALUATIONS AND EXPERIMENTS (EAE) OPERATION ([OIG-24-011-I](#))

We contracted with the Institute for Defense Analyses (IDA), an independent firm, to evaluate the Census' EAE operation. The evaluation's objective was to determine whether the Census Bureau prepared adequate and timely operational assessments that included the appropriate metrics to support planning for the 2030 decennial's research and testing. The scope of the objective was later expanded to include the other major components of the EAE operation, namely evaluations and experiments.

IDA found that the 2020 EAE products—operational assessments, evaluations, and experiments—were not completed in time to formally support 2030 decennial research and testing. Furthermore, IDA found cost reporting and schedule issues that should be addressed, as well as management issues (such as processes that are in place but not used to their full potential) that inhibit the usefulness of EAE products. IDA issued 10 recommendations to the Census Director to improve timeliness, cost reporting, scheduling, and managing projects and processes.



U.S. ECONOMIC DEVELOPMENT ADMINISTRATION

EDA GENERALLY MONITORED GRANTS AWARDED UNDER THE FY 2019 EDA DISASTER SUPPLEMENTAL NOTICE OF FUNDING OPPORTUNITY (OIG-24-005-A)

In August 2019, EDA released a Notice of Funding Opportunity (NOFO) to help communities and regions devise and implement long-term economic recovery strategies in areas where a Presidential declaration of a major disaster was issued. We conducted this audit to determine whether EDA monitored grants issued under the NOFO to ensure compliance with grant terms, conditions, and performance requirements.

We found that EDA generally monitored grants awarded under the NOFO. However, we found EDA could improve project monitoring activities by following up on late submissions of Federal Financial Reports and Project Progress Reports by the grantees. We issued one recommendation to the Deputy Assistant Secretary for Economic Development and Chief Operating Officer to strengthen monitoring procedures to ensure Project Officers follow up in writing with grant recipients about delinquent reports and retain copies of those communications in the official project file.

EDA REVOLVING LOAN FUND OPERATOR TERMINATED AFTER ALLEGATIONS OF NONCOMPLIANCE

On March 7, 2024, OIG closed an investigation into allegations that an operator of an EDA revolving loan fund (RLF) violated conflict of interest policies and engaged in improper lending practices. During the investigation, OIG also found evidence of unallowable expenses related to the administration of the program. The allegations were substantiated. EDA and the operator subsequently entered an agreement to terminate the award, which resulted in the recovery of \$693,584.97 in federal funds.

GRANT APPLICANT SUBMITTED FRAUDULENT LETTER OF SUPPORT

On December 29, 2023, OIG closed an investigation into a grant application containing false documentation. The investigation confirmed the grant applicant provided false information, including a fraudulent letter of support from a state governor, in an attempt to receive grant funding from EDA. OIG and EDA officials confirmed the letter was not authored by the governor nor anyone from his staff. This investigation was declined for prosecution by DOJ. OIG forwarded the investigative findings to the state's investigative agency for consideration of further action against the grant applicant.

EDA PUBLIC WORKS GRANT RECIPIENT FILED FALSE CLAIMS

On December 6, 2023, OIG closed an investigation into allegations that an EDA public works grant recipient filed false claims for reimbursement relating to the construction of a nursing school. OIG's investigation substantiated that the grant recipient sought reimbursement for construction costs and submitted false information to EDA as supporting documentation. In August 2023, the DOJ negotiated a settlement agreement pursuant to the Civil False Claims Act requiring the grantee to pay the U.S. government \$362,146, of which \$182,063 was in the form of restitution directly to EDA.

FORMER EXECUTIVE DIRECTOR OF ECONOMIC DEVELOPMENT DISTRICT FALSELY CERTIFIED MATCHING FUNDS TO OBTAIN EDA GRANT FUNDING

On October 5, 2023, OIG closed an investigation into allegations that a grantee falsely certified the availability of matching funds as part of an EDA grant application. The allegations were substantiated, and the grant was subsequently terminated for cause. The grantee's former executive director entered into an administrative agreement with the Department in lieu of debarment.



INTERNATIONAL TRADE ADMINISTRATION

ITA DID NOT EFFECTIVELY RESOLVE FOREIGN TRADE BARRIERS ([OIG-24-004-A](#))

ITA's mission is to create prosperity by strengthening the international competitiveness of U.S. industry, promoting trade and investment, and ensuring fair trade and compliance with trade laws and agreements. Preventing, reducing, or removing foreign trade barriers creates opportunities for U.S. companies to increase exports. The objective of our audit was to assess ITA's progress and actions to prevent, reduce, and remove foreign trade barriers. To address this objective, we assessed ITA's process for (1) identifying and resolving trade barriers; (2) receiving, recording, and monitoring foreign trade barriers reported by U.S. companies; and (3) selecting trade barrier cases for reporting to stakeholders.

We found that ITA did not effectively prevent, reduce, and remove foreign trade barriers to increase exports of U.S. goods and services and to ensure American businesses and workers have an equal opportunity to compete within foreign markets. Specifically, we found that ITA does not strategically manage trade barrier cases to ensure resources are effectively used to meet the needs of U.S. businesses, ITA did not ensure the completeness and accuracy of data reported in Salesforce, and performance measures do not accurately report its efforts to assist U.S. companies in resolving trade barriers.

We issued eight recommendations aimed at prioritizing trade barrier cases, developing a strategy to manage and monitor trade barrier cases that addresses the growing demand for ITA's assistance, optimizing staff levels, developing policies for the use of Salesforce, and establishing performance measures.



NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY

INDEPENDENT PROGRAM EVALUATION OF NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY (NIST) PANDEMIC RELIEF PROGRAM (OIG-24-017)

We contracted with IDA, an independent firm, to evaluate NIST grantees' and subrecipients' use of pandemic relief funds. The evaluation's objective was to determine whether NIST grantees and subrecipients accounted for and expended pandemic relief funds provided under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and subsequent funding authorizations in accordance with federal laws and regulations.

IDA identified that multiple recipients spent more than the approved budgeted amounts by category or in new budget categories without receiving the required prior approval, resulting in questioned costs of approximately \$2.55 million. IDA issued two recommendations to the Under Secretary of Commerce for Standards and Technology and the Director of NIST. The recommendations were to ensure that the NIST Director of Grants Management:

1. reviews expenditures above the approved budgets for the 13 awards with questioned costs and addresses any instances where recipients did not adhere to federal laws and regulations and
2. implements a financial oversight process to ensure award recipients seek budget revision approvals for any changes above the allowable threshold or any spending in new budget categories.



NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION

MANAGEMENT ALERT: NOAA MUST TAKE ACTION TO ADDRESS SIGNIFICANT SHIP FLEET RECAPITALIZATION RISKS ([OIG-24-016-I](#))

NOAA's Office of Marine and Aviation Operations operates and maintains NOAA's fleet of coastal, regional, and open-ocean vessels dedicated to oceanographic research, charting and surveying, marine wildlife surveys and research, and fisheries management. While conducting a risk assessment to inform our Fiscal Year 2024 *Top Management and Performance Challenges Facing the Department of Commerce* report, we concluded that the ship construction program NOAA is currently undertaking is insufficient to fully meet the requirements outlined in the bureau's fleet plan. Further, the lack of an up-to-date fleet plan has negatively impacted NOAA's ability to communicate its capability needs and required funding. In addition, we highlighted a significant challenge in ensuring that the agency has sufficient staff with the required skills to simultaneously acquire three new classes of ships. We also identified a need for increased programmatic oversight of these complicated and expensive acquisition programs. We provided four proposed actions for NOAA's consideration to address these challenges.

INDIVIDUALS TAMPERED WITH NWS RAIN GAUGES TO DEFRAUD FEDERALLY FUNDED CROP INSURANCE PROGRAMS

On March 27, 2024, OIG closed an investigation into allegations that several individuals had conspired to manipulate, and in some instances destroy, rain gauges owned by the NWS to fraudulently collect payments from federally funded crop insurance programs. The allegations were substantiated, and three individuals each pled guilty to violating 18 U.S.C. § 371 (Conspiracy) in the U.S. District Court for the District of Colorado. Collectively, the individuals were sentenced to 8 months imprisonment, 400 hours of community service, more than \$3.1 million in restitution, and \$115,000 in fines. Furthermore, in February 2024, the DOJ negotiated a settlement agreement pursuant to the Civil False Claims Act requiring two of the individuals to pay a combined \$3.5 million in penalties and restitution to the U.S. government.

NOAA SUBCONTRACTOR ENGAGED IN WIDESPREAD LABOR MISCHARGING

On March 27, 2024, OIG closed an investigation into allegations received in a corporate self-disclosure that a NOAA subcontractor reportedly mischarged labor hours, inflated labor billing rates, and submitted invoices for work that was not performed. OIG substantiated the

allegations and in October 2023, the DOJ negotiated a settlement agreement pursuant to the Civil False Claims Act requiring the subcontractor to pay \$465,293 in penalties and restitution to the U.S. government.

NOAA CONTRACTOR MADE FALSE CLAIMS ABOUT COVID-19 TESTING ABILITIES

On February 14, 2024, OIG closed an investigation into false statements made by a contractor performing COVID-19 testing for NOAA. The investigation concluded that the contractor embellished their capabilities to perform testing and provided false information regarding their Chief Medical Officer and laboratory facility within their test result reports. The investigation was declined for prosecution by the DOJ.

NOAA CONTRACTOR AGREES TO PAY \$1.75 MILLION TO SETTLE CIVIL FALSE CLAIMS ALLEGATIONS OF SMALL BUSINESS CONTRACTING FRAUD

On December 29, 2023, OIG closed an investigation into a NOAA contractor who voluntarily disclosed that certain entities of the contractor were incorrectly identified as small businesses on SAM.gov and improperly received government contracts that were set aside for small businesses. The joint investigation, led by the U.S. Attorney's Office for the Eastern District of Virginia, determined that the contractor and its subsidiaries were awarded more than 100 small business set-aside contracts across 20 different federal agencies that they were ineligible to receive. NOAA awarded two of these contracts. The contractor agreed to pay \$1.75 million to resolve federal civil claims under the False Claims Act.



NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION

MANAGEMENT ALERT: CHALLENGES INDUSTRY STAKEHOLDERS FACE WITH BROADBAND DEPLOYMENT ([OIG-24-015-M](#))

NTIA is responsible for administering almost \$49.8 billion provided by the Consolidated Appropriations Act (CAA), 2021, and the Infrastructure Investment and Jobs Act to expand high-speed internet access across America. We issued this management alert to notify NTIA of potential risks identified during an ongoing evaluation that could affect NTIA's broadband programs, primarily the Broadband Equity, Access, and Deployment program. Specifically, we asked industry stakeholders to identify challenges they are facing with broadband programmatic deployment to unserved and underserved locations. Stakeholders indicated that their top challenges include requirements and exclusions in applicable program provisions that prefer fiber over non-fiber technologies, lengthy permitting processes, and workforce shortages. These challenges could delay broadband deployment, decrease competition for grants, encourage overbuilding and wasteful spending in locations with existing broadband access, and increase deployment costs. We provided three proposed actions for NTIA to consider to address the potential impacts of the identified challenges.



UNITED STATES PATENT AND TRADEMARK OFFICE

USPTO MUST IMPROVE ACQUISITION PLANNING TO ENSURE EFFICIENT AND COMPETITIVE PROCUREMENTS ([OIG-24-008-A](#))

Acquisition planning is an essential first step in securing a federal contract for supplies and services. Planning is critical to successful acquisitions to deliver the right solutions at the best value, on time, and within budget. Effective planning also encourages open competition.

In 1999, the Patent and Trademark Office Efficiency Act gave USPTO its own procurement authority to promote innovation and efficiency. The Act provided USPTO procurement flexibility while ensuring objectivity to bolster or promote competition. It also granted USPTO certain exemptions from laws governing acquisition planning. As a result of these exemptions, USPTO developed the *Patent and Trademark Office Acquisition Guidelines* (PTAG), the *PTAG Desktop Guide*, and the *Patent and Trademark Office Acquisition Manual* to provide USPTO-specific guidance. Although USPTO has been working to update its policies and procedures, we have repeatedly found the need for improvements in strengthening USPTO's acquisition management efforts.

Our audit objective was to determine whether USPTO's processes and activities for acquisition planning are effective and consistent with established practices, procedures, and regulations. Overall, we found that USPTO's processes and activities for acquisition planning were ineffective and not consistent with established regulations, policies, and procedures. We issued five recommendations to the Under Secretary of Commerce for Intellectual Property and Director of the United States Patent and Trademark Office. The recommendations included creating a comprehensive framework for acquisition planning by updating USPTO acquisition policies and supplemental documents to clearly define the proper use of its PTAG acquisition procedures, creating and publishing a comprehensive acquisition planning process, and providing training on agency-specific acquisition processes.

UNITED STATES PATENT AND TRADEMARK OFFICE FY 2023 FINANCIAL STATEMENTS ([OIG-24-006-A](#))

KPMG—an independent public accounting firm—performed the audit in accordance with U.S. generally accepted auditing standards, standards applicable to financial audits contained in *Government Auditing Standards*, and OMB Bulletin No. 24-01, *Audit Requirements for Federal Financial Statements*. In its financial statement audit report of USPTO, KPMG determined that the financial statements were fairly presented, in all material respects, and in accordance with

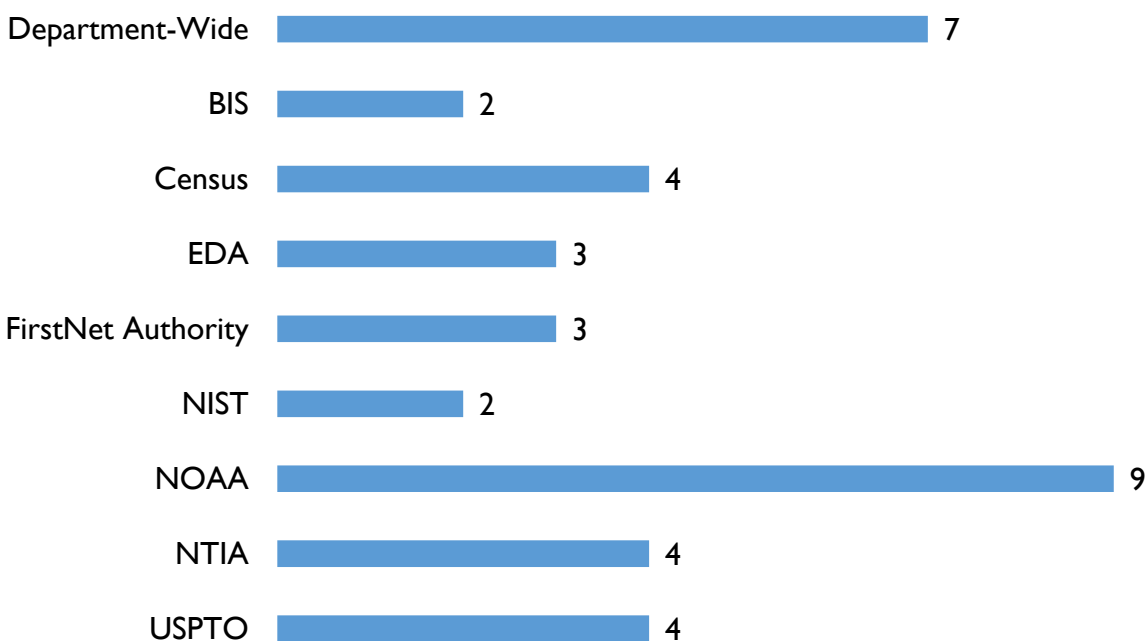
U.S. generally accepted accounting principles. KPMG identified no material weaknesses in internal control over financial reporting. In addition, KPMG identified no instances of reportable noncompliance with applicable laws, regulations, contracts, and grant agreements.

WORK IN PROGRESS

WORK IN PROGRESS (BY OVERSIGHT AREA)

During this reporting period, we initiated or continued 38 audit, evaluation, and inspection projects. The chart below shows our ongoing work by bureau.

Our Ongoing Work by Bureau



DEPARTMENT-WIDE

Audit of the Department's Compliance with Geospatial Data Act Requirements

To assess the Department's compliance with the 13 covered agency responsibilities in 43 U.S.C. § 2808(a).

Fiscal Year 2024 FISMA Compliance Audit

To assess the effectiveness of the Department's information security program and practice. Specifically, we will assess the Department's and selected bureaus' policies, procedures, and selected IT systems.

Fiscal Year 2024 Department of Commerce Consolidated Financial Statements

To determine whether the financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles. The audit will also consider the Department's internal controls over financial reporting and test compliance with certain

provisions of laws, regulations, contracts, and grant agreements that could have a direct and material effect on the financial statements.

Evaluation of the Department's FY 2023 Compliance With Improper Payment Requirements

To determine the Department's compliance with the Payment Integrity Information Act of 2019 (PIIA) for FY 2023. The PIIA sets forth improper payment reporting requirements, including an annual compliance report by federal inspectors general.

Audit of the Department's Enterprise Continuous Diagnostics and Mitigation (ECDM) Program

To assess the effectiveness of the Department's ECDM Program.

Audit of Grants Enterprise Management System (GEMS) Program Implementation

To assess the U.S. Department of Commerce's management and implementation of the GEMS program.

Audit of Departmental Employee Locality Pay

To determine whether the Department ensures employees are paid the correct locality pay in accordance with applicable regulations and policy.

BUREAU OF INDUSTRY AND SECURITY

Audit of BIS' Efforts to Counter China's Military-Civilian Fusion Strategy (a management alert has been issued, and a report will be issued)

To assess the adequacy of the actions taken by BIS to reduce the risk of China's military-civilian fusion threats.

Audit of BIS' Enforcement of Russia and Belarus Export Controls

To assess the actions taken by the BIS to detect and prosecute violations of Russia and Belarus export controls.

U.S. CENSUS BUREAU

Audit of U.S. Census Bureau American Community Survey

To determine whether Census has implemented adequate data collection procedures to ensure American Community Survey estimates are reliable.

Evaluation of U.S. Census Bureau Workforce Recruitment, Hiring, and Retention

To evaluate the effectiveness of the strategies Census uses to support its recruitment, hiring, and retention of employees in mission-critical positions.

Audit of the U.S. Census Bureau's 2020 Post-Enumeration Survey (PES)

To assess the validity of the 2020 PES results as they relate to overcounts and undercounts.

Audit of the 2020 Census Paid Advertising Campaign

To determine whether Census effectively managed selected task orders related to paid advertising for the 2020 Census integrated communications contract to ensure desired outcomes were achieved.

U.S. ECONOMIC DEVELOPMENT ADMINISTRATION

Audit of EDA's Monitoring of Fiscal Year 2019 Disaster Relief Awards (a report has been issued, and another will be issued)

To determine whether grants awarded under the *FY 2019 EDA Disaster Supplemental Notice of Funding Opportunity* are effectively and adequately monitored by EDA. Specifically, we will determine whether EDA monitored grants to ensure (1) compliance with grant terms, conditions, and performance requirements and (2) costs associated with awards were allowable, allocable, and reasonable, in accordance with federal cost principles.

Audit of the Puerto Rico Department of Agriculture's Costs Claimed through CARES Act and CAA Funds

To determine whether the Puerto Rico Department of Agriculture's costs claimed through the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and Consolidated Appropriations Act (CAA) funds are allowable, allocable, and reasonable in accordance with federal cost principles.

Audit of CARES Act Grants Recipients Through EDA's Revolving Loan Fund Program

To determine whether costs claimed by CARES Act RLF grant recipients were allowable, allocable, and reasonable.

FIRST RESPONDER NETWORK AUTHORITY

Audit of FirstNet Authority's NPSBN Services During the Maui Wildfires

To assess FirstNet's NPSBN services in response to the Maui, HI, fires.

Audit of FirstNet Authority's NPSBN Device Connection Targets (will result in two reports)

To determine whether FirstNet Authority is ensuring that AT&T is achieving the desired results for device connection targets for each state and territory.

Audit of FirstNet Authority's NPSBN Coverage

To determine whether FirstNet Authority is ensuring that AT&T is achieving the desired results for network coverage for each state and territory.

NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY

Evaluation of CHIPS Workforce Management

To assess NIST's progress in meeting workforce hiring milestones for the CHIPS Program and Research and Development Offices.

Evaluation of NIST's Manufacturing Extension Partnership (MEP) Economic Impact Reporting

To determine whether NIST's MEP effectively monitored and evaluated economic impact reporting.

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION

Evaluation of the National Weather Service's Protection of Operational Technology

To determine whether the NWS has implemented effective security controls for its critical operational technology.

Audit of National Weather Service (NWS) Hurricane Forecasting and Warning Performance

To assess NWS progress toward improving hurricane forecasts and warnings.

Evaluation of NOAA's NWS Tornado Forecasting and Warning Performance

To assess NWS tornado forecasting and warning performance and identify potential opportunities for enhanced effectiveness.

Audit of NOAA's Office of Space Commerce Space Policy Directive-3 Activities

To assess the Office of Space Commerce's progress in providing space situational awareness data and space traffic management services to commercial space operators in accordance with Space Policy Directive-3 (SPD-3).

Audit of Office of Marine and Aviation Operations Aircraft Program

To assess NOAA's progress replacing its hurricane hunter aircraft.

Audit of the National Environmental Satellite, Data, and Information Service's (NESDIS') Transition of Ground System Capabilities to Its Common Cloud Framework

To assess NESDIS' progress implementing the NESDIS Common Cloud Framework.

Audit of Puerto Rico's Department of Natural and Environmental Resources Use of Federal Emergency and Pandemic Relief Financial Assistance Funds (will result in two reports)

To determine whether federal funds received by Puerto Rico's Department of Natural and Environmental Resources to support its fisheries participants in recovering from the impacts of the COVID-19 pandemic and damages caused by several hurricanes were properly disbursed and funds were used for their intended purposes.

Audit of Puerto Rico Department of Natural and Environmental Resources' Administering of National Oceanic and Atmospheric Administration Grants

To determine whether Puerto Rico's Department of Natural and Environmental Resources (1) claimed allowable, allocable, and reasonable costs; and (2) met performance requirements of the grants.

Evaluation of NOAA Fisheries Grantees' and Subrecipients' Use of Pandemic Relief Funds

To determine whether NOAA Fisheries grantees and subrecipients accounted for and expended pandemic relief funds provided under the CARES Act and subsequent funding authorizations in accordance with federal laws and regulations.

NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION

Semiannual Evaluation of the Status of NTIA's Broadband Grant Programs (one report has been issued, one remaining)

To evaluate the status of the NTIA-administered grant programs that received broadband funding under the CAA of 2021 and the Infrastructure Investment and Jobs Act.

Evaluation of NTIA's Implementation of the Public Wireless Supply Chain Innovation Fund

To assess NTIA's implementation of the Innovation Fund program.

Evaluation of Broadband Deployment Challenges

To identify potential challenges for deploying broadband to underserved and unserved communities.

Audit of Tribal Broadband Connectivity Program (TBCP) Funds Awarded by the National Telecommunications and Information Administration

To determine whether NTIA properly disbursed the federal funds provided for the TBCP, and whether grantees and subrecipients used TBCP funds for their intended purposes.

UNITED STATES PATENT AND TRADEMARK OFFICE

Audit of USPTO's Governance of Its Artificial Intelligence Tools

To determine whether USPTO has an effective governance structure and processes in place to manage its AI tools.

Fiscal Year 2024 USPTO Financial Statements Audit

To determine whether the financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles. The audit will also consider USPTO's internal controls over financial reporting and test compliance with certain provisions of laws, regulations, contracts, and grant agreements that could have a direct and material effect on the financial statements.

Audit of USPTO's Quality Reviews of Continuing Patent Applications

To determine the effectiveness of USPTO's quality reviews of continuing patent applications.

Audit of USPTO's Management of Trademark Pendency

To determine whether USPTO exercised effective oversight and management of trademark pendency.

STATISTICAL DATA

Consistent with the Inspector General Act of 1978 (IG Act), as amended, OIG is providing the following statistical data:

TABLES	PAGES
1. Office of Investigations Statistical Highlights for This Period	31
2. Resolution and Follow-Up	32
3. Audit and Inspection Statistical Highlights for This Period	33
4. Reports with Questioned Costs	34
5. Reports with Recommendations That Funds Be Put to Better Use	35
6. Report Types for This Period	36
6-A. Performance Audits	37
6-B. Inspections/Evaluations	38
6-C. Financial Statement Audits	39
6-D. Other Public Reports	39
7. Summary of Unimplemented and Unresolved Recommendations by Operating Unit	40
7-A. Unimplemented Recommendations from Audit, Evaluation, and Inspection Reports	49
Snapshot of Unimplemented Recommendations by Year	42
7-B. Unresolved Recommendations from Audit, Evaluation, and Inspection Reports	53
7-C. Reports for Which Management Took Longer Than 60 Days to Respond	N/A
8. Reports On Investigations Concerning Alleged Misconduct by Senior Government Employees	44
9. Descriptions of Instances of Whistleblower Retaliation	44
10. Description of Closed and Non-Public Inspections, Evaluations, Audits, and Certain Investigations	45

TABLE I. OFFICE OF INVESTIGATIONS STATISTICAL HIGHLIGHTS FOR THIS PERIOD

Investigative activities cover investigations opened and closed by OIG; arrests by OIG agents; indictments and other criminal charges filed against individuals or entities as a result of OIG investigations; and convictions secured at trial or by guilty plea as a result of OIG investigations.

Allegations processed presents the number of complaints from employees, stakeholders, and the general public that were handled by our Compliance and Ethics unit. Of these, some resulted in the opening of investigations; others were referred to bureaus for internal administrative follow-up. Others were unrelated to departmental activities or did not provide sufficient information for any investigative follow-up and so were not accepted for investigation or referral.

The metrics used for the statistical data referenced in this table include the following: ensure data input is completed accurately; obtain data extraction via reports generated in OIG's case management system; and complete quality assurance with supporting documentation in the case files and discussions with individual investigative personnel.

Allegations Received

Total hotline contacts	560
Contacts related to departmental programs	410
Number of hotline referrals to departmental management	257

Reports

Total number of investigative reports issued during the reporting period ^a	15
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Prosecutive Actions

Total number of individuals or entities referred to DOJ for criminal prosecution	19
Total number of entities referred to state/local prosecuting authorities	3
Indictments/Informations/Criminal Complaints	5
Convictions ^b	4

OIG No-Knock Entries

Number of no-knock entries that occurred pursuant to judicial authorization	0
Number of no-knock entries that occurred pursuant to exigent circumstances:	0
Law Enforcement Officers or other persons injured in the course of no-knock entries:	0

^a This figure consists of Reports of Investigations, Case Closure Memorandums to the Department/Bureaus (Investigative Summaries), and Notice of Concern Memorandums.

^b This figure includes two convictions from the previous reporting period, as notification occurred after publication of the September 2023 Semiannual Report to Congress.

TABLE 2. RESOLUTION AND FOLLOW-UP

The IG Act requires us to present in this report information concerning reports issued before the beginning of the reporting period (October 1, 2023) for which no management decision had been made by the end of the period (March 31, 2024). No reports remain unresolved for more than 6 months for this reporting period.

Audit resolution is the process by which the Department reaches an effective management decision in response to audit reports. **Management decision** refers to management's evaluation of the findings and recommendations included in the report and the issuance of a final decision by management concerning its response.

Department Administrative Order 213-5, *Audit and Evaluation Resolution and Follow-up*, provides procedures for management to request a modification to an approved action plan or for a financial assistance recipient to appeal an audit resolution determination. The following table summarizes modification and appeal activity during the reporting period.

Report Category	Modifications	Appeals
Actions pending (October 1, 2023)	6	0
Submissions	9	0
Decisions	10	0
Actions pending (March 31, 2023)	5	0

TABLE 3. AUDIT AND INSPECTION STATISTICAL HIGHLIGHTS FOR THIS PERIOD

Audits comply with standards established by the Comptroller General of the United States for audits of federal establishments, organizations, programs, activities, and functions.

Inspections include evaluations, inquiries, and similar types of reviews that do not constitute an audit or a criminal investigation.

Questioned costs ^a	\$40,784,018
Value of audit recommendations that funds be put to better use ^b	\$1,905,622
Total potential monetary benefits	\$42,689,640
Value of audit recommendations agreed to by management ^c	\$0

^a **Questioned cost:** This is a cost questioned by OIG because of (1) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (2) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (3) a finding that an expenditure of funds for the intended purpose is unnecessary or unreasonable.

^b **Value of audit recommendations that funds be put to better use:** This results from an OIG recommendation that funds could be used more efficiently if Department management took action to implement and complete the recommendation. Such actions may include (1) reductions in outlays; (2) deobligation of funds from programs or operations; (3) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; (4) costs not incurred by implementing recommended improvements related to the Department, a contractor, or a grantee; (5) avoidance of unnecessary expenditures identified in pre-award reviews of contracts or grant agreements; or (6) any other savings specifically identified.

^c **Value of audit recommendations agreed to by management:** This is the sum of (1) disallowed costs and (2) funds to be put to better use that are agreed to by management during resolution. Disallowed costs are the amount of costs that were questioned by the auditors or the agency action official and subsequently determined—during audit resolution or negotiations by a contracting officer—not to be charged to the government.

TABLE 4. REPORTS WITH QUESTIONED COSTS

See table 3 for a definition of “questioned cost.” An **unsupported cost** is a cost that is not supported by adequate documentation at the time of the review. Questioned costs include unsupported costs.

Report Category	Number	Questioned Costs	Unsupported Costs
A. Reports for which no management decision had been made by the beginning of the reporting period	0	\$0	\$0
B. Reports issued during the reporting period	2	\$40,784,018	\$0
Total reports (A+B) requiring a management decision during the period	2	\$40,784,018	\$0
C. Reports for which a management decision was made during the reporting period	1	\$38,229,512	\$0
i. Value of disallowed costs		\$0	\$0
ii. Value of costs not disallowed		\$38,229,512	\$0
D. Reports for which no management decision had been made by the end of the reporting period	1	\$2,554,506	\$0

TABLE 5. REPORTS WITH RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE

See table 3 for a definition of “recommendations that funds be put to better use.”

Report Category	Number	Value (\$)
A. Reports for which no management decision had been made by the beginning of the reporting period	2	\$39,688,807
B. Reports issued during the reporting period	1	\$1,905,622
Total reports (A+B) requiring a management decision during the period	3	\$41,594,429
C. Reports for which a management decision was made during the reporting period	1	\$32,800,000
i. Value of recommendations agreed to by management		\$32,800,000
ii. Value of recommendations not agreed to by management		\$0
D. Reports for which no management decision had been made by the end of the reporting period	2	\$8,794,429

TABLES 6, 6-A, 6-B, 6-C, AND 6-D. REPORT TYPES FOR THIS PERIOD

Performance audits provide findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Inspections include evaluations, inquiries, and similar types of reviews that do not constitute an audit or investigation. An inspection is defined as a process that evaluates, reviews, studies, or analyzes the programs and activities of a department or agency to provide information to managers for decision making; makes recommendations for improvements to programs, policies, or procedures; and identifies where administrative action may be necessary.

Financial statement audits are primarily to provide an opinion about whether an entity's financial statements are presented fairly in all material respects in conformity with an applicable financial reporting framework. Reporting on financial statement audits performed in accordance with GAGAS also includes reports on internal control over financial reporting and on compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.

Other public reports from this period include a peer review system report, three management alerts, a letter on government charge card abuse prevention, a congressional memorandum on locality pay, and a report on the top management challenges facing the Department.

TABLE 6. SUMMARY OF REPORT TYPES FOR THIS PERIOD

Type	Number of Reports	Table Number
Performance Audits	5	Table 6-A
Inspections/Evaluations	5	Table 6-B
Financial Statement Audits	2	Table 6-C
Other Public Reports	7	Table 6-D
Total	19	

TABLE 6-A. PERFORMANCE AUDITS

Report Title	Report Number	Date Issued	Funds to Be Put to Better Use (\$)	Amount Questioned (\$)	Amount Unsupported (\$)
<i>The Department Needs to Improve Oversight to Ensure the Success of Its Financial System Modernization</i>	<u>OIG-24-014-A</u>	02.22.2024	\$1,905,622	0	0
<i>The Department Needs to Fully Implement Strong Multifactor Authentication for Its High Value Assets to Protect Them from Cyberattacks</i>	<u>OIG-24-009-A</u>	01.22.2024	0	0	0
<i>USPTO Must Improve Acquisition Planning to Ensure Efficient and Competitive Procurements</i>	<u>OIG-24-008-A</u>	12.21.2023	0	\$38,229,512	0
<i>EDA Generally Monitored Grants Awarded Under the FY 2019 EDA Disaster Supplemental Notice of Funding Opportunity</i>	<u>OIG-24-0005-A</u>	11.06.2023	0	0	0
<i>ITA Did Not Effectively Resolve Foreign Trade Barriers</i>	<u>OIG-24-004-A</u>	11.01.2023	0	0	0

TABLE 6-B. INSPECTIONS/EVALUATIONS

Report Title	Report Number	Date Issued	Funds to Be Put to Better Use (\$)	Amount Questioned (\$)	Amount Unsupported (\$)
<i>Independent Program Evaluation of National Institute of Standards and Technology (NIST) Pandemic Relief Program</i>	<u>OIG-24-017-I</u>	03.27.2024	0	\$2,554,506	0
<i>The Department Needs to Strengthen Its Ethics Oversight for USPTO Patent Examiners</i>	<u>OIG-24-013-I</u>	02.14.2024	0	0	0
<i>Semiannual Status Report on NTIA's Broadband Programs</i>	<u>OIG-24-012-I</u>	02.06.2024	0	0	0
<i>Independent Evaluation of the 2020 Decennial Census Evaluation and Experiments Operation</i>	<u>OIG-24-011-I</u>	02.05.2024	0	0	0
<i>The Bureaus Are Resolving Single Audit Findings but the Department and Bureaus Need to Update Their Single Audit Resolution Policies</i>	<u>OIG-24-003-I</u>	10.23.2023	0	0	0

TABLE 6-C. FINANCIAL STATEMENT AUDITS

Report Title	Report Number	Date Issued	Funds to Be Put to Better Use (\$)	Amount Questioned (\$)	Amount Unsupported (\$)
<i>Department of Commerce FY 2023 Financial Statements</i>	OIG-24-007-A	11.15.2023	0	0	0
<i>United States Patent and Trademark Office FY 2023 Financial Statements</i>	OIG-24-006-A	11.15.2023	0	0	0

TABLE 6-D. OTHER PUBLIC REPORTS

Report Title	Report Number	Date Issued
<i>Report of State OIG Peer Review of Commerce OIG Audit Organization</i>	Report	03.26.2024
<i>Management Alert: NOAA Must Take Action to Address Significant Ship Fleet Recapitalization Risks</i>	OIG-24-016-I	03.12.2024
<i>Management Alert - Challenges Industry Stakeholders Face with Broadband Deployment</i>	OIG-24-015-M	02.29.2024
<i>2024 Annual Letter to OMB re: Government Charge Card Abuse Prevention Act of 2012</i>	OIG-24-010-M	02.01.2024
<i>Memorandum to Senator Ernst re DOC employee locality pay</i>	Memorandum	01.25.2024
<i>Top Management and Performance Challenges Facing the Department of Commerce in FY 2024</i>	OIG-24-002	10.12.2023
<i>Management Alert: Excluding Deemed Exports and Reexports from 15 C.F.R. § 742.6(a)(6) Could Pose a Significant Risk of Unauthorized Technology Release to China's Military</i>	OIG-24-001-M	10.04.2023

TABLES 7, 7-A, 7-B, AND 7-C. UNIMPLEMENTED AND UNRESOLVED RECOMMENDATIONS BY OPERATING UNIT

All tables concerning unimplemented or unresolved recommendations do not include recommendations from (a) recurring, annual audits (such as financial statement audits), or (b) single audits.

Recommendations from all performance audit, evaluation, and inspection reports issued prior to FY 2019 have been implemented.

Resolved but unimplemented recommendations are those for which (a) the operating unit(s) agreed to OIG recommendations and (b) OIG approved the action plan. Columns 2 through 5 of table 7 provide details on resolved but unimplemented recommendations.

Unresolved recommendations include those with no approved action plan as of March 31, 2024, or those for which the action plans are not due until after March 31, 2024. Columns 6 and 7 of table 7 provide details on “unresolved” recommendations.

Table 7-A (see appendix A) provides details on FY 2019–2024 performance audit, evaluation, or inspection reports that have resolved but unimplemented recommendations. During this period, we issued 85 audits and evaluations (excluding financial statement audits). As of March 31, 2024,

- 37 of the 85 reports (44 percent) had resolved but unimplemented recommendations;
- 123 of 501 total recommendations (25 percent) were resolved but unimplemented; and
- 4 of these resolved but unimplemented recommendations had potential monetary benefits of \$379,223,610.

Table 7-B (see appendix B) provides details on 1 performance audit with 6 unresolved recommendations and 4 evaluations with 25 unresolved recommendations.

TABLE 7. SUMMARY OF UNIMPLEMENTED AND UNRESOLVED RECOMMENDATIONS BY OPERATING UNIT

Operating Unit	FYs 2019–2021 Unimplemented Recs (Resolved)	Potential Monetary Benefits of FYs 2019–2021 Unimplemented Recs	FYs 2022–2024 Unimplemented Recs (Resolved)	Potential Monetary Benefits of FYs 2022–2024 Unimplemented Recs	Unresolved FYs 2023– 2024 Recs	Potential Monetary Benefits of Unresolved FYs 2023– 2024 Recs
Bureau of Economic Analysis			1	\$0		
Bureau of Industry and Security	1	\$0	1	\$0		
U.S. Census Bureau	2	\$0	16	\$0	10	\$0
U.S. Economic Development Administration			1	\$0		
First Responder Network Authority						
International Trade Administration			8	\$0		
Minority Business Development Agency						
National Institute of Standards and Technology	1	\$0			7	\$9,443,313
National Oceanic and Atmospheric Administration	2	\$11,895,000	10	\$32,800,000		
National Technical Information Service						
National Telecommunications and Information Administration			7	\$296,299,098		
Office of the Secretary	15	\$0	41	\$0	12	\$1,905,622
United States Patent and Trademark Office	5	\$0	12	\$38,229,512	2	\$0
Total	26	\$11,895,000	97	\$367,328,610	31	\$11,348,935

TABLE 7-A. UNIMPLEMENTED RECOMMENDATIONS FROM AUDIT, EVALUATION, AND INSPECTION REPORTS

Table 7-A, in appendix A, does not include recommendations from (a) financial statement audits or (b) those addressed to specific non-federal entities in connection with audits of financial assistance awards. For the full list of reports with unimplemented recommendations, see appendix A.

Recommendations from all performance audit, evaluation, and inspection reports issued prior to FY 2019 have been implemented. Below is a snapshot of unimplemented recommendations by year.

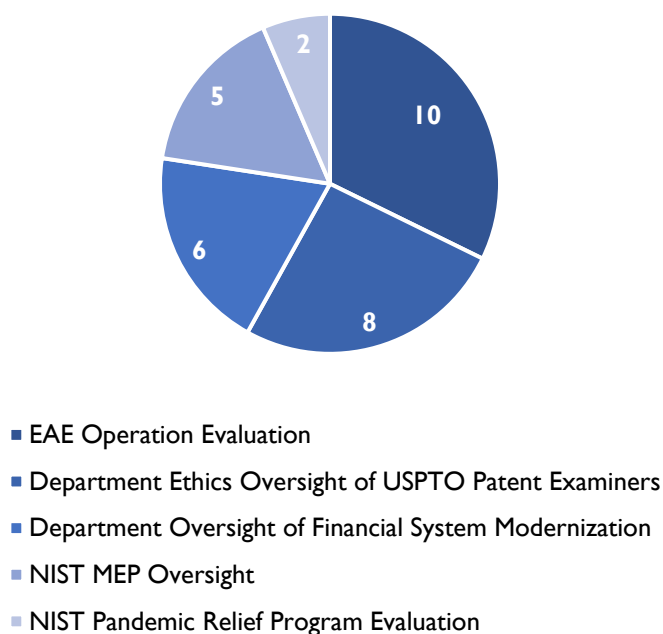
SNAPSHOT OF UNIMPLEMENTED RECOMMENDATIONS BY YEAR

Year	Reports Issued	Total Recommendations	Total Unimplemented Recommendations	Potential Monetary Benefits
2019	12	25	4	\$11,895,000
2020	16	25	14	N/A
2021	14	48	17	N/A
2022	19	48	22	\$296,299,098
2023	15	85	59	\$71,029,512
2024	10	8	7	\$42,689,640

TABLE 7-B. UNRESOLVED RECOMMENDATIONS FROM AUDIT, EVALUATION, AND INSPECTION REPORTS

Table 7-B, in appendix B, includes audit, evaluation, and inspection reports with unresolved recommendations (i.e., OIG has not yet approved auditees' action plans). Either OIG is reviewing an action plan submitted or the action plan is not due until after March 31, 2024. The five reports in the chart below have a total of 31 unresolved recommendations.

Unresolved Recommendations by Report



For more details on reports with unresolved recommendations, see appendix B.

TABLE 8. REPORTS ON INVESTIGATIONS CONCERNING ALLEGED MISCONDUCT BY SENIOR GOVERNMENT EMPLOYEES

There was one report on an investigation in which allegations of misconduct by a Senior Government Employee were substantiated during this period.

OIG Case No.	Narrative Description of Investigations Concerning Senior Government Employees Where Allegations of Misconduct Were Substantiated
21-0875	OIG substantiated whistleblower retaliation and abuse of official position or authority by a former Acting Deputy Assistant Secretary (DAS). The case was administrative and not referred to DOJ. See table 9 for details on this case.

TABLE 9. DESCRIPTIONS OF INSTANCES OF WHISTLEBLOWER RETALIATION

There was one report of an investigation concerning instances of whistleblower retaliation this period.

OIG Case No.	Narrative Description of Investigations Concerning Senior Government Employees Where Allegations of Whistleblower Retaliation Were Substantiated
21-0875	On March 6, 2024, OIG closed an investigation substantiating allegations of whistleblower retaliation and abuse of official position or authority. The investigation found that a then Acting DAS retaliated against two employees by revoking their access to sensitive compartmented information facilities (SCIFs). Additionally, the Acting DAS cancelled a tentative job offer for a Senior Executive Service position for one of the employees due to the SCIF-access revocation. The investigation revealed that the affected employees made protected disclosures. The Acting DAS admitted to having knowledge of the complainants' disclosures, and OIG found that similarly situated personnel did not receive similar actions. The Acting DAS also admitted to intentionally circumventing the Department's policies regarding security clearance investigations. As a result of the OIG investigation, the Department provided both complainant employees with letters absolving them of any violations of security policies and terminated the Acting DAS.

TABLE 10. DESCRIPTION OF CLOSED AND NON-PUBLIC INSPECTIONS, EVALUATIONS, AUDITS, AND CERTAIN INVESTIGATIONS

OIG is required to describe (a) any inspection, evaluation, and audit conducted that is closed and not disclosed to the public and (b) any investigation conducted involving a senior government employee that is closed and not disclosed to the public. During this semiannual period, we did not have any non-public inspections, evaluations, or audits. We closed two investigations involving senior government employees that were not disclosed to the public (see the table for non-public investigations).

OIG Case No.	Narrative Description for Closed Cases of Investigations Involving Senior Government Employees Not Disclosed to Public
22-0295	On March 6, 2024, OIG closed an investigation into an allegation that senior EDA officials created a culture of silence for whistleblowers. This investigation was closed following discussion with the complainant, who ended employment with DOC and became employed by another federal agency. No specific finding with respect to the allegation was determined by OIG.
23-0175	On November 2, 2023, OIG closed an investigation into potential whistleblower retaliation allegations that a senior NOAA official retaliated against a NOAA employee. The evidence indicated that the senior official took personnel actions against the complainant while knowing of their protected disclosures, but the senior official demonstrated through clear and convincing evidence that they would have taken the same personnel actions against the complainant absent their protected disclosures. Therefore, OIG determined that no violation of the Whistleblower Protection Act is evidenced in this investigation.

ADDITIONAL REPORTING REQUIREMENTS

REVIEW OF LEGISLATION AND REGULATIONS

This section requires the inspector general of each agency to review existing and proposed legislation and regulations relating to that agency's programs and operations. Based on this review, the inspector general is required to make recommendations concerning the impact of such legislation or regulations on (1) the economy and efficiency in the administration of programs and operations administered or financed by the agency or (2) the prevention and detection of fraud and abuse in those programs and operations. Some of OIG's audits examine compliance with existing laws, regulations, and other legal requirements. OIG's reports of such audits describe findings and include recommendations on any action necessary to address such findings. OIG is also a participant in the Council of the Inspectors General on Integrity and Efficiency (CIGIE) and its regular review of legislative and regulatory items that affect the inspector general community at large and individual departments. During this reporting period, our office reviewed legislation and regulations including the Federal AI Governance and Transparency Act; Transparency in Government Act of 2023; Trafficking Victims Prevention and Protection Reauthorization Act of 2022; Federal Acquisition Regulation Case 2020-016, *Rerepresentation of Size and Socioeconomic Status*; and updates to Department acquisition regulations.

INFORMATION REQUIRED BY THE FEDERAL FINANCIAL MANAGEMENT IMPROVEMENT ACT

No matters to report.

RESULTS OF PEER REVIEW CONDUCTED BY ANOTHER OIG

On March 22, 2024, the Office of Audit and Evaluation (OAE) received official notification of the peer review of its audit operations by the U.S. Department of State OIG (State OIG). State OIG's System Review Report covered the 3-year period ending September 30, 2023, and concluded that the system of quality control has been suitably designed to provide us with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects. State OIG's System Review Report of our audit operations is available on our [website](#). We received a *pass* rating, the highest available rating.

PEER REVIEWS CONDUCTED OF ANOTHER OIG AND LIST OF OUTSTANDING OR NOT FULLY IMPLEMENTED RECOMMENDATIONS FROM ANY PEER REVIEW

On March 7, 2024, OAE submitted our official notification of the peer review results of the U.S. Securities and Exchange Commission (SEC) OIG's inspection and evaluation operations. Our External Peer Review Report covered the 3-year period ending September 30, 2023, and concluded SEC OIG's policies and procedures generally were consistent with CIGIE's *Quality*

Standards for Inspection and Evaluation (December 2020). There were no findings of noncompliance and no recommendations issued.

DESCRIPTION OF INTERFERENCE OR DELAYS

These sections require a detailed description of any attempt to interfere with the independence of the Office including (1) budget constraints designed to limit the capabilities of the Office and (2) incidents where the establishment has resisted or objected to oversight activities of the Office or restricted or significantly delayed access to information, including the justification for such action.

During this reporting period, OIG experienced several delays in receiving information requested from the Department, information that OIG is authorized to access pursuant to the IG Act. The delays were related to sending information through an intermediary, such as the Department's Office of General Counsel (OGC) or an audit liaison office, rather than providing information directly to OIG. OGC characterizes the involvement as facilitating production of accurate information. But the frequency is more than in the past, and it causes delays to work through the issues as they arise and re-establish direct access.

In one instance, midway through the fieldwork of our audit of FirstNet Authority's oversight of the NPSBN's performance during the Maui wildfires, requested documents began to be provided by an intermediary instead of directly from program officials. Fieldwork ended before this was resolved. OIG plans to address this to avoid this practice in future audits.

The below issues with GEMS, NOAA, and BIS have been resolved by OIG leadership working with the Department and bureaus.¹

1. During the ongoing audit of the Department's GEMS program implementation, OIG learned of OGC involvement that delayed OIG's access to information. OGC had told auditees—the GEMS program office and at least one bureau—that it wanted to review any requested documents before the auditees sent them to OIG. As a result, auditees waited for OGC to provide its clearance of the information. This delayed OIG's access to information and created the potential need to verify the information's integrity. When OIG became aware of this arrangement, it instructed auditees of their responsibility to provide information directly to OIG in accordance with Department administrative orders for audits and the IG Act. Auditees then provided many outstanding documents within a short period of time. OIG will assess the need for additional procedures to ensure the reliability of information provided under the earlier arrangement with OGC.
2. During our ongoing audit of NOAA's Office of Space Commerce SPD-3 activities, OIG learned that requested documents and NOAA responses to OIG questions were being withheld due to OGC's review of them and NOAA's understanding that it must wait for OGC's clearance before providing them. OIG addressed the matter with OGC, and NOAA ultimately provided the documents and responses almost a month past the due

¹ See the Work in Progress section for further information about all projects referenced in the following paragraphs.

date. OIG then conducted additional procedures to ensure the reliability of information from the auditee.

3. During our ongoing audit of BIS' Enforcement of Russia and Belarus Export Controls, OIG learned that requests for access to documents, records, and personnel were being filtered through intermediary offices. For instance, we found that documents had been redacted and BIS personnel had been directed not to correspond directly with the auditors. This delayed OIG access to the requested information rather than BIS expeditiously providing the information to OIG in the manner requested. As a result, it took between 2 to 6 weeks to obtain documents and schedule meetings with BIS personnel, which creates the potential need to verify the information's integrity. OIG addressed this matter with BIS leadership, and they agreed to eliminate any unnecessary barriers to providing OIG timely access to documents, records, and personnel. Also, BIS agreed to provide access to its network for the auditors to have access to its records.

APPENDIX A. TABLE 7-A, REPORTS WITH UNIMPLEMENTED RECOMMENDATIONS

Date Report Issued	OIG Report No. and Title	Total Recommendations Made	Unimplemented Recommendation(s)	Potential Monetary Benefits of Unimplemented Recommendations
02.06.2019	OIG-19-008-A , 2020 Census: Issues Observed During the 2018 End-to-End Census Test's Address Canvassing Operation Indicate Risk to Address List Quality	6	Recommendation 1	0
06.13.2019	OIG-19-014-A , Inadequate Management of Active Directory Puts USPTO's Mission at Significant Cyber Risk	8	Recommendation 4	0
09.30.2019	OIG-19-026-A , The Department Needs to Improve Its Capability to Effectively Share Cyber Threat Information	4	Recommendations 1 and 2	0
11.12.2019	OIG-20-006-A , NOAA's Office of Marine and Aviation Operations Needs to Improve the Planning and Governing of Its Ship Fleet Recapitalization Effort	7	Recommendation 1	\$11,895,000 Funds to Be Put to Better Use
02.11.2020	OIG-20-018-A , Failures in the Department's Security Program Resulted in Exposure of Sensitive Trade Information to Unvetted Foreign Nationals	12	Recommendations 1, 2, 3, 6, 7, 8, 9, 10, 11, and 12	0
07.20.2020	OIG-20-037-A , Fleet Program Is Not Managed in Accordance with Fleet Management Requirements	7	Recommendations 2 and 4	0
10.01.2020	OIG-21-001-A , The Department Has Made Progress Meeting Its Responsibilities Under the Geospatial Data Act But Must Improve Controls to Ensure Full Compliance	6	Recommendation 3	0
01.25.2021	OIG-21-020-A , Decisions on Exclusions from Section 232 Tariffs Were Not Transparent and Based on Incomplete and Inaccurate Information	2	Recommendation 1	0
05.03.2021	OIG-21-024-A , Audit of National Institute of Standards and Technology Working Capital Fund for Fiscal Year Ended September 30, 2019	5	Recommendation 5	0
05.25.2021	OIG-21-027-I , OMAO Must Define and Implement a Disciplined Requirements Management Process to Ensure Future Acquisitions Meet User Needs	7	Recommendation 1	0

Date Report Issued	OIG Report No. and Title	Total Recommendations Made	Unimplemented Recommendation(s)	Potential Monetary Benefits of Unimplemented Recommendations
08.11.2021	OIG-21-033-A , <i>USPTO Should Improve Controls over Examination of Trademark Filings to Enhance the Integrity of the Trademark Register</i>	7	Recommendations 3, 4, 5, and 7	0
08.16.2021	OIG-21-034-A , <i>The U.S. Census Bureau's Mishandling of a January 2020 Cybersecurity Incident Demonstrated Opportunities for Improvement</i>	9	Recommendation 9	0
11.08.2021	OIG-22-003-A , <i>Audit of the Department's Digital Accountability and Transparency Act of 2014 Submission for the First Quarter of Fiscal Year 2021</i>	9	Recommendations 3, 4, 5, 6, 7, and 8	0
12.02.2021	OIG-22-010-I , <i>USPTO Has Opportunities to Improve its Patent Examination Process and to Advance Patent Decision-Making</i>	7	Recommendation 5	0
12.16.2021	OIG-22-014-I , <i>The Department Must Improve Processes for Addressing and Managing 'H' Referrals</i>	2	Recommendations 1 and 2	0
06.08.2022	OIG-22-022-A , <i>The Success of NOAA's Next-Generation Satellite System Architecture Depends on Sound Requirements Management Practices</i>	7	Recommendations 1, 4, 5, and 6	0
06.15.2022	OIG-22-023-I , <i>The Department Mismanaged, Neglected, and Wasted Money on the Implementation of IT Security Requirements for Its National Security Systems</i>	5	Recommendations 1, 2, 3, 4, and 5	0
07.07.2022	OIG-22-025-A , <i>The BAS Program Needs to Increase Attention to Business Process Reengineering and Improve Program Management Practices</i>	6	Recommendations 1, 2, 3, 4, 5, and 6	0
07.20.2022	OIG-22-026-A , <i>USPTO Needs to Improve Its Cost Estimating, Scheduling, and Agile Practices to Timely Retire Legacy Systems</i>	6	Recommendation 1	0
09.22.2022	OIG-22-033-A , <i>Performance Audit of the U.S. Department of Commerce's Working Capital Funds</i>	5	Recommendation 2	0
11.22.2022	OIG-23-004-I , <i>Simulated Internal Cyber Attack Gained Control of Critical Census Bureau Systems</i>	10	Recommendations 1, 2, 5, and 7	0

Date Report Issued	OIG Report No. and Title	Total Recommendations Made	Unimplemented Recommendation(s)	Potential Monetary Benefits of Unimplemented Recommendations
11.28.2022	<u>OIG-23-005-A</u> , <i>FirstNet Authority Could Not Demonstrate Investment Decisions Were the Best Use of Reinvestment Funds or Maximized the Benefits to Public Safety</i>	9	Recommendation 4	\$296,299,098
01.09.2023	<u>OIG-23-008-I</u> , <i>Bureau of Industry and Security's Law Enforcement Oversight Policies and Procedures Need Improvement</i>	7	Recommendation 5	0
03.01.2023	<u>OIG-23-012-A</u> , <i>FirstNet Authority Failed to Provide Adequate Contract Oversight for Its Initial Two Reinvestment Task Orders</i>	6	Recommendations 1, 2, and 4	0
03.08.2023	<u>OIG-23-013-A</u> , <i>Capstone Report: Effective Reviews Are Needed to Enhance the Security Posture of the Department's Active Directories</i>	1	Recommendation 1	0
03.13.2023	<u>OIG-23-015-A</u> , <i>Space Weather Follow-On (SWFO) Program: Rideshare Schedule Presents Challenges and Lack of Backup Option Warrants NOAA Attention</i>	6	Recommendations 1 and 6	0
03.22.2023	<u>OIG-23-017-I</u> , <i>Fundamental Deficiencies in OS' Cybersecurity Incident Response Program Increase the Risk of Cyberattacks</i>	14	Recommendations 1, 2, 3, 4, 5, 6, 7, 8, 9, 12, 13, and 14	0
08.30.2023	<u>OIG-23-025-A</u> , <i>The Census Bureau Needs to Improve Its Performance Management Processes and Quality Control Program for the Reimbursable Surveys Program</i>	15	Recommendations 1, 2, 3, 4, 5, 6, 7, 9, 12, 13, and 15	0
08.30.2023	<u>OIG-23-026-A</u> , <i>USPTO Needs to Improve Oversight and Implementation of Patent Classification and Routing Processes</i>	7	Recommendations 1, 3, 5, 6, and 7	0
09.05.2023	<u>OIG-23-027-A</u> , <i>Satellite Integration and Test Phase Improvements Are Needed to Ensure the Success of Future Polar Weather Satellite Missions</i>	5	Recommendations 3 and 4	0
09.20.2023	<u>OIG-23-028-A</u> , <i>The GeoXO Program: Cost and Schedule Baselines are Established, But NOAA Should Evaluate Plans for the Central Satellite Mission and Revise Its Approach to Performance Gains to Provide the Best Overall Value</i>	4	Recommendations 1 and 2	\$32,800,000
09.28.2023	<u>OIG-23-030-A</u> , <i>Security Weaknesses in the Department's Mission-Critical High Value IT Assets Leave the Assets Vulnerable to Cyberattacks</i>	4	Recommendations 1, 2, 3, and 4	0

Date Report Issued	OIG Report No. and Title	Total Recommendations Made	Unimplemented Recommendation(s)	Potential Monetary Benefits of Unimplemented Recommendations
10.23.2023	OIG-24-003-I , <i>The Bureaus are Resolving Single Audit Findings, but the Department and Bureaus Need to Update Their Single Audit Resolution Policies</i>	2	Recommendations 1 and 2	0
11.01.2023	OIG-24-004-A , <i>ITA Did Not Effectively Resolve Foreign Trade Barriers</i>	8	Recommendations 1, 2, 3, 4, 5, 6, 7, and 8	0
11.06.2023	OIG-24-005-A , <i>EDA Generally Monitored Grants Awarded Under the FY 2019 EDA Disaster Supplemental Notice of Funding Opportunity</i>	1	Recommendation 1	0
12.21.2023	OIG-24-008-A , <i>USPTO Must Improve Acquisition Planning to Ensure Efficient and Competitive Procurements</i>	5	Recommendations 1, 2, 3, 4, and 5	\$38,229,512
01.22.2024	OIG-24-009-A , <i>The Department Needs to Fully Implement Strong Multifactor Authentication for Its High Value Assets to Protect Them from Cyberattacks</i>	8	Recommendations 1, 2, 3, 4, 5, 6, and 7	0

APPENDIX B. TABLE 7-B, REPORTS WITH UNRESOLVED RECOMMENDATIONS

Date Report Issued	OIG Report No. and Title	Total Recommendations Made	Reason	Potential Monetary Benefits of Unresolved Recommendations
03.13.2023	OIG-23-014-I , <i>NIST Must Improve Monitoring of MEP to Prevent Waste of Financial Resources</i>	5	NIST submitted an initial agency action plan on May 1, 2023, which it revised on June 13, 2023, following OIG comments. However, OIG determined that the revision was not responsive to recommendations 1 and 3 and did not concur. NIST has submitted multiple revisions to its agency action plan—most recently as of February 28, 2024. OIG expects to soon complete its review of the updated action plan.	\$6,888,807
02.05.2024	OIG-24-011-I , <i>Independent Evaluation of the 2020 Decennial Census Evaluations and Experiments (EAE) Operation</i>	10	Action Plan Due 04.08.2024	0
02.14.2024	OIG-24-013-I , <i>The Department Needs to Strengthen Its Ethics Oversight for USPTO Patent Examiners</i>	8	Action Plan Due 04.15.2024	0
02.22.2024	OIG-24-014-A , <i>The Department Needs to Improve Oversight to Ensure the Success of Its Financial System Modernization</i>	6	Action Plan Due 04.22.2024	\$1,905,622
03.27.2024	OIG-24-017-I , <i>Independent Program Evaluation of National Institute of Standards and Technology (NIST) Pandemic Relief Program</i>	2	Action Plan Due 05.27.2024	\$2,554,506

APPENDIX C. REPORTING REQUIREMENTS

The IG Act specifies reporting requirements for semiannual reports. The requirements are listed below and indexed to the applicable pages of this report.

TOPIC	PAGE(S)
Review of Legislation and Regulations	46
Significant Problems, Abuses, and Deficiencies Relating to the Administration of Programs and Operations; Associated Reports and Recommendations for Corrective Action	9
Recommendations Made Before the Reporting Period for Which Corrective Action Has Not Been Completed and Potential Cost Savings Associated With the Recommendation	49
Significant Investigations Closed	9
Convictions Resulting From Investigations	31
Audit, Inspection, and Evaluation Reports With Questioned Costs, Unsupported Costs, and Funds Put to Better Use; Associated Management Decisions	34 , 35
Management Decisions Regarding Audits, Inspections, or Evaluations Issued During a Previous Reporting Period	32
Information Required by the Federal Financial Management Improvement Act of 1996	N/A
Results of Peer Reviews Conducted by Another OIG	46
Status of Any Outstanding Recommendations From Peer Reviews Conducted by Another OIG and Why Implementation Is Not Complete	N/A
Prior Peer Reviews Conducted of Another OIG and List of Outstanding or Not Fully Implemented Recommendations From Any Peer Review	46
Statistical Tables Regarding Investigations	31
Description of Metrics Used for Determining the Data in the Statistical Tables Regarding Investigations	31
Investigations Concerning Senior Government Employees or Officials in Which Allegations of Misconduct Were Substantiated	44
Description of Whistleblower Retaliation Instances	44
Description of Interference or Delays	47
Description of Closed and Non-Public Inspections, Evaluations, and Audits; Investigations Involving a Senior Government Employee	45
Statistical Tables Showing Audit, Inspection, and Evaluation Reports for Which Final Action Had Not Been Taken Before the Commencement of the Reporting Period	49
Statement on Why Final Action Has Not Been Taken With Respect to Each Audit, Inspection, and Evaluation Report in Which a Management Decision Has Been Made but Final Action Has Not Been Taken	43 , 53

ACRONYMS AND ABBREVIATIONS

AI	Artificial Intelligence	IG Act	Inspector General Act of 1978, as amended
BAS	Business Applications Solution	IT	information technology
BIS	Bureau of Industry and Security	ITA	International Trade Administration
CAA	Consolidated Appropriations Act	KPMG	KPMG LLC
CARES Act	Coronavirus Aid, Relief, and Economic Security Act	MEP	Manufacturing Extension Partnership
C.F.R.	Code of Federal Regulations	MFA	multifactor authentication
CHIPS	Creating Helpful Incentives to Produce Semiconductors	NESDIS	National Environmental Satellite, Data, and Information Service
CIGIE	Council of the Inspectors General on Integrity and Efficiency	NIST	National Institute of Standards and Technology
COVID-19	coronavirus disease 2019	NOAA	National Oceanic and Atmospheric Administration
DAS	Deputy Assistant Secretary	NOFO	Notice of Funding Opportunity
Department	U.S. Department of Commerce	NPSBN	Nationwide Public Safety Broadband Network
DOJ	U.S. Department of Justice	NTIA	National Telecommunications and Information Administration
EAE	Evaluations and Experiments	NWS	National Weather Service
ECDM	Enterprise Continuous Diagnostics and Mitigation	OAE	Office of Audit and Evaluation
EDA	U.S. Economic Development Administration	OGC	Office of General Counsel
E.O.	Executive Order	OI	Office of Investigations
FirstNet Authority	First Responder Network Authority	OIG	Office of Inspector General
FY	fiscal year	OMB	Office of Management and Budget
GAGAS	generally accepted government auditing standards	PES	Post-Enumeration Survey
GEMS	Grants Enterprise Management System	PIIA	Payment Integrity Information Act of 2019
HVA	high value asset	PTAG	Patent and Trademark Office Acquisition Guidelines
IDA	Institute for Defense Analyses	RLF	Revolving Loan Fund

SCC	Special Compliance Coordinator	Uniform Guidance	<i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i>
SCIF	sensitive compartmented information facility		
SEC	Securities and Exchange Commission	U.S.	United States
		U.S.C.	United States Code
SPD-3	Space Policy Directive-3	USPTO	United States Patent and Trademark Office
State OIG	U.S. Department of State OIG		
TBCP	Tribal Broadband Connectivity Program		

REPORT

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