We recommend that USAID/Liberia determine the allowability of $1,176,449 in questioned costs ($1,174,191 ineligible, $2,258 unsupported) on pages 2, and 7 to 10 of the agreed-upon-procedure report and recover any amount that is unallowable.

Implement procedures requiring the Medical Disability Examination Office to analyze all available error data and provide systemic exam issues and error trends to vendors.

Implement procedures requiring the Medical Disability Examination Office to communicate exam errors to the Office of Field Operations and the regional offices and demonstrate progress in correcting the identified errors.

Assess and modify contracts and any renewals to ensure procedures are established for vendors to correct errors identified by the Medical Disability Examination Office.

Assess and modify contracts and any renewals to ensure that vendors can be held accountable for unsatisfactory performance by applying monetary disincentives.

The under secretary for health to ensure Connected Care officials perform a cost-benefit analysis in conjunction with VA contracting officials and the contractor to determine whether a new process can be implemented that initiates the data plan when a device is issued to the veteran or otherwise reduces unused plan costs.

The under secretary for health to ensure Connected Care officials perform a cost-benefit analysis in conjunction with VA contracting officials and the contractor to determine whether a new process can be implemented that initiates the data plan when a device is issued to the veteran or otherwise reduces unused plan costs.

We recommend that USAID/Zimbabwe verify that Organization for Public Health Interventions and Development corrects the one instance of material noncompliance detailed on pages 23 and 24 of the audit report.

We recommend that USAID/Zimbabwe determine the allowability of $25,283 in ineligible questioned costs on pages 11 and 12 of the audit report and recover any amount that is unallowable.

We recommend that USAID/Southern Africa verify that Baylor College of Medicine Children’s Foundation Lesotho corrects the one material weakness in internal control detailed on page 25 of the audit report.

Adequately conclude whether its programs are likely to make improper payments and unknown payments above or below the statutory threshold.

Include unknown payments in its improper payment risk assessment; and

Consult OMB M-21-19 or its subsequent revisions to determine the required risk assessment factors and methodology for its agency.

Report payment integrity information to the OMB Annual Data Call in accordance with OMB guidance.

Consult OMB M-21-19 or its subsequent revisions and OMB Circular A-136 annually to determine the payment integrity reporting requirements applicable to their agency; and

Have regional and local managers monitor coordinators’ call attempts to ensure they are interspersed over a three-day period and provide them with referral closure information to assist in their monitoring.

Consider guidance within coordinators’ training tools to clarify the expectations for coordinators to follow up on referred veterans who have been hospitalized in a non-VA hospital, admitted to an emergency department (VA and non-VA), or provided a welfare check.

Ensure regional and local managers regularly review crisis line referral information in the electronic health records to verify coordinators are completing and documenting appropriate follow-up on referrals and the program office performs regular audits, monitors, reports upon, and initiates actions, as needed, to ensure compliance with and completion of referral follow-up.

Have the program office develop formal training and guidance for coordinators on how to use patient outcome codes and regional and local leaders ensure the training is completed.

Ensure program officials in collaboration with regional and local leaders address call management system data integrity issues before they use data to assess the management of referrals.

The Medical Center Director evaluates and determines any additional reasons for noncompliance and ensures all staff complete the required prevention and management of disruptive behavior training based on the risk level assigned to their work area.

The Chief of Staff and Associate Director for Patient Care Services evaluate and determine any additional reasons for noncompliance and make certain that required representatives attend the Disruptive Behavior Committee meetings.
The Chief of Staff and Associate Director for Patient Care Services evaluate and determine any additional reasons for noncompliance and ensure that the referring physician completes all required elements of the VA Inter-Facility Transfer Form or facility-defined equivalent note.

The Medical Center Director evaluates and determines any additional reasons for noncompliance and ensures that core members consistently attend Facility Surgical Work Group meetings.

The Medical Center Director evaluates and determines any additional reasons for noncompliance and makes certain that the Facility Surgical Work Group meets at least monthly.

The Assistant Secretary for Information and Technology and Chief Information Officer will ensure the Office of Information Technology provides appropriate oversight and follows proper program management processes and protocols when establishing and monitoring security controls for IT systems.

The assistant secretary for information and technology and chief information officer will act to reestablish the Veterans Data Integration and Federation Enterprise Platform in the Enterprise Mission Assurance Support Service to ensure appropriate security controls are implemented and the system is assessed at the high risk level.

The assistant secretary for information and technology and chief information officer will ensure the Veterans Data Integration and Federation Enterprise Platform security objectives are all set at a categorization level of high based upon both the sensitive personal information maintained in the system and the approved risk assessment.

The assistant secretary for information and technology and chief information officer will ensure the Veterans Data Integration and Federation Enterprise Platform in the Enterprise Mission Assurance Support Service to ensure appropriate security controls are implemented and the system is assessed at the high risk level.

The assistant secretary for information and technology and chief information officer will ensure the Veterans Data Integration and Federation Enterprise Platform in the Enterprise Mission Assurance Support Service to ensure appropriate security controls are implemented and the system is assessed at the high risk level.

The assistant secretary for information and technology and chief information officer will ensure the Veterans Data Integration and Federation Enterprise Platform in the Enterprise Mission Assurance Support Service to ensure appropriate security controls are implemented and the system is assessed at the high risk level.

The assistant secretary for information and technology and chief information officer will ensure the Veterans Data Integration and Federation Enterprise Platform in the Enterprise Mission Assurance Support Service to ensure appropriate security controls are implemented and the system is assessed at the high risk level.

Request the Office of Information and Technology to configure audit logging on the misconfigured devices in accordance with established baselines, policy, and procedures.

Task the facility manager to change the default username and password for the security camera system.

Develop and implement a disaster recovery plan and capability that will restore operations in the event of a disruption to critical operations.

Develop and implement methods to ensure delivery, receipt, and understanding of assigned roles and responsibilities for Consolidated Mail Outpatient Pharmacy activities to ensure full implementation of approved policy.

Implement a more effective vulnerability and flaw remediation program that can accurately identify vulnerabilities and enforce flaw remediation.

Implement more effective inventory management tools for all network segments.

Direct UMaine to strengthen policies and controls to ensure UMaine is identifying the correct rates in effect at the time of award and in accordance with institutional policy.

Develop a monitoring framework for the HEERF program that uses a risk assessment process to identify and prioritize significant program risks, and design and implement a risk-based monitoring plan and associated key control activities. The plan should ensure that OPE focuses its monitoring efforts and targets its resources on schools and areas identified as posing higher risks of noncompliance with program requirements, including those related to uses of funds, and on performance outcomes established in alignment with HEERF program objectives, which OPE must also ensure are clearly defined and assessed on an ongoing basis.

Direct UMaine to strengthen policies and controls to ensure UMaine is identifying the correct rates in effect at the time of award and in accordance with institutional policy.

Develop guidance containing key steps for OPE staff to follow in the event that they are tasked with implementing emergency programs when experiencing resource and time constraints.

The Deputy Secretary completes an evaluation of factors affecting the availability of metrics and takes action as warranted.

The Deputy Secretary completes an evaluation of gaps in new electronic health record metrics and takes action as warranted.

21-02453-99

01. The OIG recommends the Tucson CMOP director implement more effective inventory management tools for all network segments.
<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>04</td>
<td>The Network Director evaluates and determines any additional reasons for noncompliance and makes certain that a lead women veterans program manager conducts yearly visits at each facility in the Veterans Integrated Service Network.</td>
</tr>
<tr>
<td>03</td>
<td>The Network Director evaluates and determines any additional reasons for noncompliance and appoints a permanent Veterans Integrated Service Network lead women veterans program manager.</td>
</tr>
<tr>
<td>02</td>
<td>The Network Director evaluates and determines any additional reasons for noncompliance and ensures that the Emergency Management Committee conducts annual reviews of the Emergency and Continuity of Operations Plans; Hazards Vulnerability Analysis; and Veterans Integrated Service Network-wide strengths, weaknesses, priorities, and requirements for improvement, and submits the reviews to executive leaders for approval.</td>
</tr>
<tr>
<td>01</td>
<td>The Chief Medical Officer evaluates and determines additional reasons for noncompliance and makes certain to review the credentials file and approve the VA appointment for physicians who had a potentially disqualifying licensure action.</td>
</tr>
<tr>
<td>05</td>
<td>The Malcolm Randall VA Medical Center Director evaluates the status of action plans referenced in this report and monitors the implementation and efficacy of action items to closure.</td>
</tr>
<tr>
<td>04</td>
<td>The Malcolm Randall VA Medical Center Director conducts an internal review of the Emergency Department Nurse Educator’s replication of the 2019 Ongoing Competency Assessments and attestation of competency completion to determine whether administrative action is warranted and takes action as appropriate.</td>
</tr>
<tr>
<td>03</td>
<td>The Malcolm Randall VA Medical Center Director ensures that Emergency Department nurse competencies are current, complete, and validated as required, and monitors for ongoing compliance.</td>
</tr>
<tr>
<td>02</td>
<td>The Malcolm Randall VA Medical Center Director ensures that Emergency Department nurses and Administrative Officers of the Day prioritize patient care before patient eligibility status when patients present with an emergency medical condition, holds staff accountable when violations occur, and monitors for ongoing compliance.</td>
</tr>
<tr>
<td>01</td>
<td>The VA Sunshine Healthcare Network Director ensures a review of the patient incident is conducted to determine whether further administrative action or reporting to state licensing board(s), or both, is warranted for facility staff involved in the incident, and takes action as appropriate.</td>
</tr>
<tr>
<td>1</td>
<td>Use a system-approach that complies with Public Law 116-92, EEO MD-715, and 29 CFR 1614.</td>
</tr>
<tr>
<td>4</td>
<td>Some or all of the recommendation is not publicly available due to concerns with information protected under the Freedom of Information Act.</td>
</tr>
<tr>
<td>3</td>
<td>Some or all of the recommendation is not publicly available due to concerns with information protected under the Freedom of Information Act.</td>
</tr>
<tr>
<td>2</td>
<td>Some or all of the recommendation is not publicly available due to concerns with information protected under the Freedom of Information Act.</td>
</tr>
<tr>
<td>1</td>
<td>Some or all of the recommendation is not publicly available due to concerns with information protected under the Freedom of Information Act.</td>
</tr>
<tr>
<td>1</td>
<td>We recommend that Office of Acquisition and Assistance, Cost, Audit and Support Division Contract Audit Management Branch determine the allowability of $60,418 in ineligible questioned costs on pages 8 and 9 of the management letter and recover any amount that is unallowable.</td>
</tr>
<tr>
<td>2</td>
<td>Provide lenders formal guidance to effectively and consistently handle potentially fraudulent PPP loans and ensure lenders have sufficient guidance when implementing similar future programs.</td>
</tr>
<tr>
<td>1</td>
<td>Establish clearly defined and detailed roles, responsibilities, and processes for all SBA offices and officials responsible for managing and handling potentially fraudulent PPP loans to reduce the risk of ineligible applicants receiving PPP forgiveness and the risk of fraud and financial loss in the PPP and when implementing similar future programs.</td>
</tr>
<tr>
<td>08</td>
<td>The System Director evaluates and determines any additional reasons for noncompliance and ensures staff complete all required Prevention and Management of Disruptive Behavior training based on the risk level assigned to their work areas.</td>
</tr>
<tr>
<td>07</td>
<td>The Executive Chief of Staff evaluates and determines any additional reasons for noncompliance and makes certain that the Disruptive Behavior Committee documents decisions to implement Orders of Behavioral Restriction and patients’ notification of the orders in the Disruptive Behavior Reporting System.</td>
</tr>
<tr>
<td>06</td>
<td>The Executive Chief of Staff and Associate Director, Patient Services evaluate and determine any additional reasons for noncompliance and ensure all required members attend Disruptive Behavior Committee meetings.</td>
</tr>
<tr>
<td>05</td>
<td>The Executive Chief of Staff and Associate Director, Patient Services evaluate and determine any additional reasons for noncompliance and ensure that appropriately privileged providers complete all elements of the VA Inter-Facility Transfer Form or a facility-defined equivalent note in the electronic health record prior to patient transfers.</td>
</tr>
</tbody>
</table>
The Executive Chief of Staff evaluates and determines any additional reasons for noncompliance and ensures that staff complete mandatory suicide safety plan training prior to developing suicide safety plans.

The System Director evaluates and determines any additional reasons for noncompliance and makes certain that staff complete final peer reviews within 120 calendar days or approves a written extension request.

The System Director evaluates and determines any additional reasons for noncompliance and ensures that leaders conduct institutional disclosures for all sentinel events.

The System Director evaluates and determines any additional reasons for noncompliance and ensures that leaders identify adverse events as sentinel events when criteria are met.

The System Director evaluates and determines any additional reasons for noncompliance and ensures that leaders identify adverse events as sentinel events when criteria are met.

Revise the charge card management plan to include the requirement regarding the development of a metrics and benchmarking program for its government charge card management program.

We recommend that USAID/Management/Office of Acquisition and Assistance/Cost Audit and Support Division verify that International Business & Technical Consultants, Inc. corrects the two material weaknesses in internal control detailed on pages 2, 11 and 12.

We recommend that USAID/Management/Office of Acquisition and Assistance/Cost Audit and Support Division determine the allowability of $109,164 ($108,476 ineligible and $688 unsupported) on pages 29 through 32, and recover any amount that is unallowable.

We recommend the Chief Nuclear Officer evaluate the process for overseeing the nuclear safety culture to identify and correct gaps in oversight.

We recommend the Senior Manager, Radiation Protection, in conjunction with the Plant Manager, Browns Ferry Nuclear Plant, periodically monitor the culture of Browns Ferry Nuclear Plant Radiation Protection and address any issues negatively affecting the safety culture.

We recommend the Senior Manager, Radiation Protection, in conjunction with the Plant Manager, Browns Ferry Nuclear Plant, address the perceptions related to the ethical culture and noninclusive behaviors.

We recommend the Senior Manager, Radiation Protection, in conjunction with the Plant Manager, Browns Ferry Nuclear Plant, address the issues identified in this report related to interactions between employees and management.

We recommend the Senior Manager, Radiation Protection, in conjunction with the Plant Manager, Browns Ferry Nuclear Plant, assess resource concerns and address as necessary.

We recommend the Senior Manager, Radiation Protection, in conjunction with the Plant Manager, Browns Ferry Nuclear Plant, address perceptions related to (1) the inability to stop work when necessary and (2) the placement of plant operations before radiation safety.

We recommend the Senior Manager, Radiation Protection, in conjunction with the Plant Manager, Browns Ferry Nuclear Plant, address the issues identified in this report related to interactions between (1) Browns Ferry Nuclear Plant Radiation Protection groups and (2) Browns Ferry Nuclear Plant Radiation Protection and plant personnel.

Develop a health and wellness program policy that outlines acceptable health education and intervention activities.

Conduct targeted oversight reviews for items and services on the “Don’t Buy” list and third-party payment providers and take corrective actions when noncompliance is identified.

Include the revisions to the manual in the next iteration of annual purchase card training and emphasize areas of non-compliance, including third-party payment providers, and documenting exemptions to the “Don’t Buy” list.

Update the purchase card manual to: a) Include areas the Treasury Financial Manual and OMB A-123 state agency policies should address. b) Provide additional explanations of “Don’t Buy” list items and the reasons NSF does not allow staff to purchase them.

Establish a schedule to routinely review and update the purchase card manual as necessary.

The Executive Medical Center Director evaluates and determines any additional reasons for noncompliance and makes certain that staff complete all required prevention and management of disruptive behavior training based on the risk level assigned to their work areas.

The Executive Medical Center Director evaluates and determines any additional reasons for noncompliance and ensures that the annual Workplace Behavioral Risk Assessment includes participation by VA police and a patient safety representative.
The Chief of Staff and Associate Director for Patient Care Services evaluate and determine any additional reasons for noncompliance and ensure the Prevention and Management of Disruptive Behavior Program representative attends Disruptive Behavior Committee meetings.

The Associate Director for Patient Care Services evaluates and determines any additional reasons for noncompliance and makes certain that nurse-to-nurse communication occurs between the sending and receiving facility.

The Chief of Staff evaluates and determines any additional reasons for noncompliance and ensures that transferring providers complete the VA Inter-Facility Transfer Form or a facility-defined equivalent note to include required elements in the electronic health record prior to patient transfers.

The Chief of Staff and Associate Director for Patient Care Services evaluate and determine any additional reasons for noncompliance and make certain that staff monitor and evaluate all transfers as part of VHA’s Quality Management Program.

The Executive Medical Center Director evaluates and determines any additional reasons for noncompliance and makes certain that a written policy is in place to ensure the safe, appropriate, orderly, and timely transfer of patients.

The Chief of Staff evaluates and determines any additional reasons for noncompliance and ensures that the Facility Surgical Work Group reviews National Surgery Office surgical quality reports.

The Executive Medical Center Director evaluates and determines any additional reasons for noncompliance and makes certain that the Chief of Staff attends Facility Surgical Work Group meetings.

Conduct an analysis to determine whether personnel tools—e.g., Talent Analytics, LaunchPad, the Workforce Planning Model, or the Competency Exploration for Development and Readiness—can be utilized to track skill gaps at both an Agency and operating unit level and implement changes as appropriate based on this analysis.

Finalize strategic workforce planning guidance, to include USAID’s updated Strategic Workforce Plan, workforce planning Automated Directives System chapter, and materials to assist Agency operating units in identifying and addressing skill gaps.

Create a USAID-specific definition of skill gaps to address both competency and staffing skill gaps across its hiring mechanisms.

Develop and disseminate policies for the revised civil service recruitment and hiring process and standard operating procedures for the modified Foreign Service staff hiring and onboarding processes.

Develop a plan to fill and retain the allocated number of Office of Human Capital and Talent Management staff needed to fulfill its duties in the hiring and onboarding process.

Conduct an assessment to determine if staffing resources and workload are sufficiently aligned to process the anticipated volume of claims to be billed to veterans’ private health insurers and make adjustments as needed.

Strengthen information system controls to make certain that complete and accurate claims information is transferred between applicable current and future Community Care payment systems and the Consolidated Patient Account Centers’ workflow tool and VistA patient treatment files.

Maximize opportunities to bill veterans’ private health insurers for recoverable claims by developing procedures that align and prioritize the processing of such claims to insurers’ filing deadlines.

Maintain complete and accurate migrant COVID-19 testing and transport records.

Clarify existing COVID-19 testing policies to include modes of transportation and timeframes for mandatory testing before transport.

Establish controls to ensure staff and contractors follow existing requirements to test single adults for COVID-19 before transfer using domestic commercial flights.
1. Coordinate with CBP and the DHS Chief Medical Officer to determine and document whether noncitizen unaccompanied children and family units should be tested for COVID-19 before transport on domestic commercial flights. If ICE ERO determines noncitizen unaccompanied children and family units should be tested, we recommend ICE ERO develop detailed testing policies and establish controls to ensure staff and contractors follow the policies. These policies should include modes of transportation and timeframes for mandatory testing before transport.

2. We recommend that USAID/Uganda determine the allowability of the $49,341 in ineligible questioned cost sharing contributions identified in the cost share contribution schedule on page 45 of the audit report and take any corrective action under ADS 303.3.10 deemed necessary.

3. We recommend that USAID/Uganda verify that Uganda Protestant Medical Bureau corrects the six instances of material noncompliance detailed on pages 38 to 42 of the audit report.

4. Review and update existing policies and procedures on the Recognition and Awards Program audit process to ensure the appropriate audit is conducted for the expected program outcomes.

5. Improve controls over the awards process to ensure that employees do not have the ability to both submit and approve the same award or submit awards for each other.

6. Develop and communicate examples of what is considered a commendable justification for recognition and awards to all applicable staff responsible for recognition and awards activity and (b) reiterate and train all applicable staff on the requirement “to use appropriate review and control procedures to identify the superior work of individuals, programs, and operational areas.”

7. Develop a process to identify and follow up on improper awards to ensure that controls are working as designed and employees cannot circumvent controls.

8. The VISN 23 Director ensures that VA providers receive mammography reports from non-VA providers within the established acceptable timeframe.

9. The VISN 23 Director ensures the implementation and sustainment of quality monitoring of contracted clinical services for home dialysis.

10. The VISN 23 Director ensures implementation and sustainment of initial and annual home visits for patients accepted into the VISN 23 home dialysis program.

11. Review and update the ERM Operating Charter to reflect the current needs of the organization and implement the revised charter.

12. Consider the opportunities for improvement discussed in the report and identify actions to further develop the Enterprise Risk Management program.

13. Coordinate with Headquarters Logistics and Human Resources, to identify and implement strategies to increase the number of Postal Vehicle Service drivers at the Seattle, WA Processing and Distribution Center.

14. We alerted the Commissioner, Wage and Investment Division, of our concerns that the IRS was unnecessarily burdening taxpayers whose RRC claims were identified for manual ERS review. We recommended the IRS develop processes to systematically adjust RRC claims using the computer-generated RRC calculation.

15. Work with the BFS to obtain recurring data during Processing Year 2022 to identify individuals who have not activated their advance ARPA RRC debit card at the time a return is filed and implement processes to reverse the advance payment so these individuals can receive the RRC on their Tax Year 2021 tax return.

16. Work with the BFS to ensure that individuals who were denied the RRC and have still not activated their EIP1 or EIP2 debit card as of December 31, 2021, have EIPs reversed in their tax account and are issued their RRC. These processes should include notifying Metabank that the debit cards in question are to be cancelled.

17. The Commissioner, Wage and Investment Division, should coordinate with the Territories to confirm and recover erroneous RRCs.

18. Perform analysis of Tax Year 2020 tax returns filed after May 27, 2021, to identify additional tax returns with the same characteristics as those the IRS determined were filed by a nonresident alien and take the actions needed to recover erroneous RRC payments.

19. Review the 75,594 tax returns identified in which the individual is potentially a nonresident alien and take the actions needed to recover the RRC payments that are determined to be erroneous.

20. Conduct analysis of Tax Year 2020 tax returns processed after May 27, 2021, to identify additional individuals who received an RRC for a qualifying child who was claimed on more than one tax return and take the actions needed to recover payments that are determined to be erroneous.
| 11 | Review the 7,022 individuals identified in which the IRS issued multiple RRCs for a qualifying child who was claimed on more than one tax return and take the actions needed to recover payments that are determined to be erroneous. |
| 10 | Conduct analysis of Tax Year 2020 tax returns processed after May 27, 2021, to identify additional individuals who received an RRC for a qualifying child for which the IRS has already paid an EIP or an RRC to someone else and take the actions needed to recover RRC payments that are determined to be erroneous. |
|  9 | Review the 15,741 individuals identified in which the individual incorrectly received an RRC and an EIP for the same qualifying child and take the actions needed to recover RRC payments that are determined to be erroneous. |
|  8 | Review the 238,680 individuals under the age of 25 identified as potential dependents and take the actions needed to recover payments that are determined to be erroneous. |
|  7 | Conduct analysis of Tax Year 2020 tax returns processed after May 27, 2021, to identify additional individuals who received an RRC and were also claimed as a dependent on someone else’s tax return but did not check the dependent box, and take the actions needed to recover the RRC payments that are determined to be erroneous. |
|  6 | Review the 14,508 individuals identified in which the IRS issued an RRC to an individual who was claimed as a dependent on someone else’s tax return but did not check the dependent box and take the actions needed to recover payments that are determined to be erroneous. |
|  5 | Conduct analysis to identify Tax Year 2020 RRC claims processed after May 27, 2021, to identify other returns in which ERS tax examiners incorrectly calculated the number of allowable dependents and returns that were not reprocessed per IRS guidance after programming was corrected, and ensure that these taxpayers receive the correct amount of the RRC. |
|  4 | On March 12, 2021, we alerted IRS management of our concerns that some tax returns were not being identified by fraud filters. We recommended IRS management review the returns we identified and associated fraud filters to identify why these returns were not selected and make programming changes as necessary to ensure proper identification of returns with potentially questionable claims. |
|  3 | On April 6, 2021, we alerted IRS management of our concerns regarding ERS tax examiners incorrectly computing the RRC (see management’s action in response to Recommendation 1). We recommended the IRS review the returns we identified and take the actions necessary to ensure that these taxpayers receive the amount of the RRC they are entitled to receive. |
|  2 | On March 19, 2021, we alerted IRS management of our concerns that an incorrect amount of advance payments was being used to calculate the RRC for some taxpayers. We recommended that IRS management review the returns we identified and provide us with any corrective actions they intended to take. |
|  1 | On June 15, 2021, we alerted IRS management of our concerns with the systemic calculation of the allowable RRC amount. We recommended that IRS management review the returns we identified and provide us with any corrective actions they intended to take. |
|  10 | Prioritize remediation efforts on the two noncompliant SADI system servers that have weighted noncompliance scores of less than 90 percent. |
|  9 | Ensure that all CTC Update Portal and SADI system associated POA&Ms (listed in Appendix II) are completed timely based on IRS-defined timelines and processes. |
|  8 | The Chief Information Officer should ensure that the IRS prioritizes completing the processes that will validate newly built servers being placed into the production environment meet minimum compliance requirements and initiate vulnerability scanning and remediation during the server build process. |
|  7 | The Chief Information Officer should ensure that the Cybersecurity function validates that all required NIST physical and environmental protection and media protection controls are implemented. |
|  6 | The Chief Privacy Officer should ensure that formal documentation is created that shows that all the privacy controls applicable to the SADI system are properly selected, implemented, and assessed. |
|  5 | The Chief Privacy Officer should establish a process that complies with Office of Management and Budget requirements regarding the selection, implementation, assessment, and continuous monitoring of privacy controls. |
|  4 | The Chief Information Officer should ensure that systems supported by the CSPs have an approved IRS ATO prior to a system’s deployment. |
|  3 | Establish a formal process, which includes routine updates, to identify primary and proxy approvers for all ELC artifacts. |
|  2 | Ensure that only authorized approving authorities provide status updates and grant final approval of ELC artifacts during required milestone reviews. |
|  1 | Ensure that the ELC coaches comply with existing agency requirements related to the independent verification and validation of all ELC artifacts. |
| 3. Semiannual Report to the Congress (March 2022) | OIG-22-01, Audit of the NCUA’s Hiring Practices, issued January 12, 2022, Number of Open Recommendations: 1; Potential Cost Savings: $0 Recommendation #1—Review and adjust as necessary its current practices that are meant to ensure that the NCUA fully complies with regulations, policies, and procedures governing its hiring practices, specifically: • Candidates receive timely notification of the status of their applications, • Required documentation, such as the job application and NCUA qualification statement, are included in USA Staffing case files, and • When contracting with a recruiting firm, all required language is included in the contract with the firm. |
| 2. Semiannual Report to the Congress (March 2022) | OIG-21-11 Material Loss Review of Indianapolis’ Newspaper Federal Credit Union, issued December 15, 2021, Number of Open Recommendations: 1; Potential Cost Savings: $0 Recommendation #1—Enhance annual Small Credit Union Examination Program training related to concentration risk. Enhanced examiner training should include additional emphasis on applicable NCUA guidance (e.g., NCUA Letter to Credit Unions, 10-CU-03 – Concentration Risk), as well as discussion and training related to the application and enforcement of such guidance. Training should also include discussion of the importance of application to smaller credit unions and the risk of loss to the Share Insurance Fund. |

1. The Chillicothe VA Medical Center Director ensures urgent care providers, chiropractors, and clinical massage therapists are educated on consult processes and procedures and the requirement of timely documentation.

2. Ensure that the sampling and estimation methodology plan and results are updated and adequately describe the criteria for stratification of the population by disaster size, including how it was determined and whether it was consistently applied.

3. Formally document and implement additional preventative and monitoring controls to determine the eligibility of borrowers prior to approval and disbursement of loans.

4. Continue to provide training and collaborate with program office staff, as needed, to ensure the timely and complete reconciliation of the population of transactions used for estimating improper payments to the general ledger is performed.

5. Ensure that there is adequate quality control reviews over improper payment disclosures in the AFR and the accompanying materials.

6. Provide training to responsible staff involved in the payment integrity reporting process regarding the updates to existing procedures.

1. We recommend that USAID/Ethiopia verify that Amhara Development Association corrects the two instances of material noncompliance detailed on pages 31 and 32 of the audit report.

1. Develop and execute a plan to ensure that all employees at the San Diego Downtown and Linda Vista stations and the Ramona Main Post Office are trained on standard operating procedures for package scanning and handling, and that unit management systematically reviews scan data and enforces compliance.

2. Develop and execute a plan to ensure management at the San Diego Downtown and Linda Vista stations instruct staff on the truck/trailer arrival scanning procedures, reviews scanning performance daily, and enforces compliance.

3. Address all remaining building safety, security, and maintenance issues identified at the San Diego Downtown and Linda Vista stations and the Ramona Main Post Office.

1. We recommend the DHS OCHCO designate, direct, and oversee component representatives to maintain rosters of essential employees in each category defined by existing DHS policy.

2. We recommend the DHS OCHCO designate, direct, and oversee component representatives to maintain rosters of essential employees in each category defined by existing DHS policy.

2. Timely communicate their final retail decision to customers and adhere to applicable customer comment requirements.

1. Coordinate with the Vice President, Regional Processing Operations, Western Area, ensure service and cost impacts for relocating processing and retail operations out of the San Francisco International Service Center are monitored and documented.

1. The Chillicothe VA Medical Center Director ensures urgent care providers, chiropractors, and clinical massage therapists are educated on consult processes and procedures and the requirement of timely documentation.

2. The Chillicothe VA Medical Center Director conducts an internal review of the Complementary and Alternative Medicine Program processes related to patient care including receiving and reviewing consults, scheduling appointments, checking-in patients for care, and documentation.
<table>
<thead>
<tr>
<th>Audit Report</th>
<th>Recommendation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AUD-2022-007-2</strong></td>
<td></td>
</tr>
</tbody>
</table>
FHFA should train all key reviewers and applicable staff on the new/updated policies and procedures for the review of the Enterprises' draft SEC filings. |
| **AUD-2022-007-1** | 
FHFA should establish and maintain comprehensive policies and procedures to guide the review of the Enterprises’ draft SEC filings to ensure that the sub-certification process is complete and accurate in support of the Director’s acknowledgment letters to the Enterprises. |
| **10** | 
The Charlie Norwood VA Medical Center Director ensures that the Charlie Norwood VA Medical Center alcohol withdrawal treatment protocol is specific, does not conflict with physicians’ orders, and aligns with the probable onset of patients’ alcohol withdrawal symptoms. |
| **09** | 
The Charlie Norwood VA Medical Center Director implements controls to ensure care provided by medical-surgical unit nurses is of an acceptable quality. |
| **08** | 
The Charlie Norwood VA Medical Center Director ensures that all medical-surgical unit nurses demonstrate competency to provide adequate alcohol withdrawal care and monitors for compliance. |
| **07** | 
The Charlie Norwood VA Medical Center Director evaluates the use of the Trendelenburg position in inpatient areas and provides education to all facility nursing staff on the potential risks of and indications for use. |
| **06** | 
The Charlie Norwood VA Medical Center Director reviews medical-surgical unit nurses’ care of the patient and takes action as warranted. |
| **05** | 
The Charlie Norwood VA Medical Center Director reviews the patient’s preoperative care, including additional quality reviews, and takes action as indicated. |
| **04** | 
The Charlie Norwood VA Medical Center Director ensures that surrogates are assigned for patient aligned care team nurses while they are on leave. |
| **03** | 
The Charlie Norwood VA Medical Center Director ensures patient aligned care team physicians are aware of and comply with the Veterans Health Administration directive regarding communication of test results to patients including time frames and communication of associated treatment plans. |
| **02** | 
The Charlie Norwood VA Medical Center Director ensures patient aligned care team nurses are aware of and comply with the Veterans Health Administration patient aligned care team policy including requirements for same-day access. |
| **01** | 
The Veterans Integrated Service Network Director reviews the primary care provider’s care of the patient in the year prior to surgery and takes action as indicated. |
| **1** | 
We recommend the DHS OCHCO designate, direct, and oversee component representatives to maintain rosters of essential employees in each category defined by existing DHS policy. |
| **1** | 
Complete the expansion study for Access to Financial Institutions and assess the effectiveness of lowering the countable liquid resource tolerance to $0. |
| **1** | 
We recommend that the Executive Vice President/Service Delivery & Operations, in coordination with the Chief Financial Officer, verify the assumptions in its updated business case about the UOG program’s functions and staff relocations, as well as the accuracy of the estimates of the associated costs and benefits, so decisionmakers can determine whether and how to proceed. |
| **1** | 
Review load scan performance daily and discuss proper scanning procedures with personnel who are not performing load scans consistently. |
| **2** | 
Identify and implement additional strategies to fill the open Manager of Distribution Operations and Supervisor of Distribution Operations positions. |
| **3** | 
Coordinate with Headquarters Logistics and Human Resources to identify and implement additional strategies to increase the number of Postal Vehicle Service drivers at the Indianapolis Processing and Distribution Center. |
| **D-2022-0092-D000CI-0001-0001.d** | 
The DoD OIG recommended that the Joint Force Headquarters-DoD Information Network Chief of Staff, in coordination with the Defense Information Systems Agency Chief Information Officer, update and issue the “Joint Force Headquarters-DoD Information Network/Defense Information Systems Agency Cyber Threat Information Sharing Policy Implementation and Capability Procedures Document,” ensuring it includes: d. Procedures for notifying individuals that their personal information was shared as part of a cyber threat indicator or defensive measure. |
<table>
<thead>
<tr>
<th>Date</th>
<th>Recommendation</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>The Under Secretary for Health reviews the processes by which COVID-19 emotional well-being resources were developed and disseminated and takes action as needed to increase and ensure Veterans Integrated Service Network and facility leadership as well as facility staff’s awareness of available resources about the potential risks and signs of burnout.</td>
</tr>
<tr>
<td>2</td>
<td>Implement monitoring controls to ensure the password for the Workplace Environment Tracking System Oracle database account is changed when personnel with access leave or transfer.</td>
</tr>
<tr>
<td>2</td>
<td>Ensure all cases of workplace harassment that occurred during the system failure are recorded in the Workplace Environment Tracking System.</td>
</tr>
<tr>
<td>1</td>
<td>Create an after-action report of the Workplace Environment Tracking System access issue documenting how the access issue occurred, corrective actions taken to resolve the problem, impact of the issue on user access and data quality, and any controls and policies implemented to prevent the issue in future.</td>
</tr>
<tr>
<td>2</td>
<td>We recommend that USAID/Kenya and East Africa verify that University of Nairobi Enterprises and Services Limited corrects the two instances of material noncompliance detailed on pages 29 to 32 of the audit report.</td>
</tr>
<tr>
<td>1</td>
<td>We recommend that USAID/Kenya and East Africa determine the allowability of $98,795 in ineligible questioned costs on pages 13 and 18 of the audit report and recover any amount that is unallowable.</td>
</tr>
</tbody>
</table>
To ensure improper payment reporting is consistent with OMB A-123 Appendix C, we recommend that management include language in the IP risk assessment to expressly address both IPs and UPs and whether either may have occurred above or below the statutory threshold. We recognize that the agency did not expressly reference UPs because none were identified. However, doing so would better align with OMB’s standard language, which provides that the agency adequately concluded whether the program is not likely to make IPs and UPs above or below the statutory threshold.

We recommend that the PBS Commissioner improve PBS’s use of its Decision Lens software if the assessment shows that a centralized approval process is most effective. Improvements should include: providing guidance for selecting program areas, assessing whether to incorporate additional criteria, and ensuring all changes to Decision Lens criteria and weights are documented.

We recommend that the PBS Commissioner: Conduct a comprehensive assessment to determine if a centralized approval process is the most effective way for the Agency to ensure its limited funding is directed to the most critical needs of its buildings.

Direct UI to develop and implement controls to update the indirect cost rates applied to grants awarded during provisional rate periods upon receiving the approved negotiated rates for those periods.

Direct UI to strengthen its administrative and management procedures to require the procurement office to confirm that it competitively bid consultant services before executing consulting agreements for services in excess of $25,000.

Direct UI to strengthen its administrative and management procedures for effort reporting to ensure that it creates and certifies each individual’s effort report consistent with its effort reporting policies.

Direct UI to strengthen its policies and procedures and internal controls to ensure it documents the allocation methodology used to allocate publication costs across the sponsored awards acknowledged in the publication.

Direct UI to develop and implement controls to update the indirect cost rates applied to grants awarded.

Direct UI to strengthen its administrative and management procedures to require the procurement office to confirm that it competitively bid consultant services before executing consulting agreements for services in excess of $25,000.

Direct UI to strengthen its administrative and management procedures for effort reporting to ensure that it creates and certifies each individual’s effort report consistent with its effort reporting policies.

Direct UI to strengthen its policies and procedures and internal controls to ensure it documents the allocation methodology used to allocate publication costs across the sponsored awards acknowledged in the publication.

Direct UI to develop and implement controls to update the indirect cost rates applied to grants awarded during provisional rate periods upon receiving the approved negotiated rates for those periods.

Direct UI to strengthen its administrative and management procedures to require the procurement office to confirm that it competitively bid consultant services before executing consulting agreements for services in excess of $25,000.

Direct UI to strengthen its administrative and management procedures for effort reporting to ensure that it creates and certifies each individual’s effort report consistent with its effort reporting policies.

Direct UI to strengthen its policies and procedures and internal controls to ensure it documents the allocation methodology used to allocate publication costs across the sponsored awards acknowledged in the publication.

Direct UI to develop and implement controls to update the indirect cost rates applied to grants awarded during provisional rate periods upon receiving the approved negotiated rates for those periods.

Direct UI to strengthen its administrative and management procedures to require the procurement office to confirm that it competitively bid consultant services before executing consulting agreements for services in excess of $25,000.

Direct UI to strengthen its administrative and management procedures for effort reporting to ensure that it creates and certifies each individual’s effort report consistent with its effort reporting policies.

Direct UI to strengthen its policies and procedures and internal controls to ensure it documents the allocation methodology used to allocate publication costs across the sponsored awards acknowledged in the publication.

Direct UI to develop and implement controls to update the indirect cost rates applied to grants awarded during provisional rate periods upon receiving the approved negotiated rates for those periods.

Direct UI to strengthen its administrative and management procedures to require the procurement office to confirm that it competitively bid consultant services before executing consulting agreements for services in excess of $25,000.

Direct UI to strengthen its administrative and management procedures for effort reporting to ensure that it creates and certifies each individual’s effort report consistent with its effort reporting policies.

Direct UI to strengthen its policies and procedures and internal controls to ensure it documents the allocation methodology used to allocate publication costs across the sponsored awards acknowledged in the publication.

Direct UI to develop and implement controls to update the indirect cost rates applied to grants awarded during provisional rate periods upon receiving the approved negotiated rates for those periods.

Direct UI to strengthen its administrative and management procedures to require the procurement office to confirm that it competitively bid consultant services before executing consulting agreements for services in excess of $25,000.

Direct UI to strengthen its administrative and management procedures for effort reporting to ensure that it creates and certifies each individual’s effort report consistent with its effort reporting policies.

Direct UI to strengthen its policies and procedures and internal controls to ensure it documents the allocation methodology used to allocate publication costs across the sponsored awards acknowledged in the publication.

Direct UI to develop and implement controls to update the indirect cost rates applied to grants awarded during provisional rate periods upon receiving the approved negotiated rates for those periods.

Direct UI to strengthen its administrative and management procedures to require the procurement office to confirm that it competitively bid consultant services before executing consulting agreements for services in excess of $25,000.

Direct UI to strengthen its administrative and management procedures for effort reporting to ensure that it creates and certifies each individual’s effort report consistent with its effort reporting policies.

Direct UI to strengthen its policies and procedures and internal controls to ensure it documents the allocation methodology used to allocate publication costs across the sponsored awards acknowledged in the publication.

Direct UI to develop and implement controls to update the indirect cost rates applied to grants awarded during provisional rate periods upon receiving the approved negotiated rates for those periods.

Direct UI to strengthen its administrative and management procedures to require the procurement office to confirm that it competitively bid consultant services before executing consulting agreements for services in excess of $25,000.

Direct UI to strengthen its administrative and management procedures for effort reporting to ensure that it creates and certifies each individual’s effort report consistent with its effort reporting policies.

Direct UI to strengthen its policies and procedures and internal controls to ensure it documents the allocation methodology used to allocate publication costs across the sponsored awards acknowledged in the publication.

Direct UI to develop and implement controls to update the indirect cost rates applied to grants awarded during provisional rate periods upon receiving the approved negotiated rates for those periods.

Direct UI to strengthen its administrative and management procedures to require the procurement office to confirm that it competitively bid consultant services before executing consulting agreements for services in excess of $25,000.

Direct UI to strengthen its administrative and management procedures for effort reporting to ensure that it creates and certifies each individual’s effort report consistent with its effort reporting policies.

Direct UI to strengthen its policies and procedures and internal controls to ensure it documents the allocation methodology used to allocate publication costs across the sponsored awards acknowledged in the publication.

Direct UI to develop and implement controls to update the indirect cost rates applied to grants awarded during provisional rate periods upon receiving the approved negotiated rates for those periods.

Direct UI to strengthen its administrative and management procedures to require the procurement office to confirm that it competitively bid consultant services before executing consulting agreements for services in excess of $25,000.

Direct UI to strengthen its administrative and management procedures for effort reporting to ensure that it creates and certifies each individual’s effort report consistent with its effort reporting policies.

Direct UI to strengthen its policies and procedures and internal controls to ensure it documents the allocation methodology used to allocate publication costs across the sponsored awards acknowledged in the publication.

Direct UI to develop and implement controls to update the indirect cost rates applied to grants awarded during provisional rate periods upon receiving the approved negotiated rates for those periods.

Direct UI to strengthen its administrative and management procedures to require the procurement office to confirm that it competitively bid consultant services before executing consulting agreements for services in excess of $25,000.

Direct UI to strengthen its administrative and management procedures for effort reporting to ensure that it creates and certifies each individual’s effort report consistent with its effort reporting policies.

Direct UI to strengthen its policies and procedures and internal controls to ensure it documents the allocation methodology used to allocate publication costs across the sponsored awards acknowledged in the publication.

Direct UI to develop and implement controls to update the indirect cost rates applied to grants awarded during provisional rate periods upon receiving the approved negotiated rates for those periods.

Direct UI to strengthen its administrative and management procedures to require the procurement office to confirm that it competitively bid consultant services before executing consulting agreements for services in excess of $25,000.

Direct UI to strengthen its administrative and management procedures for effort reporting to ensure that it creates and certifies each individual’s effort report consistent with its effort reporting policies.

Direct UI to strengthen its policies and procedures and internal controls to ensure it documents the allocation methodology used to allocate publication costs across the sponsored awards acknowledged in the publication.

Direct UI to develop and implement controls to update the indirect cost rates applied to grants awarded during provisional rate periods upon receiving the approved negotiated rates for those periods.

Direct UI to strengthen its administrative and management procedures to require the procurement office to confirm that it competitively bid consultant services before executing consulting agreements for services in excess of $25,000.

Direct UI to strengthen its administrative and management procedures for effort reporting to ensure that it creates and certifies each individual’s effort report consistent with its effort reporting policies.

Direct UI to strengthen its policies and procedures and internal controls to ensure it documents the allocation methodology used to allocate publication costs across the sponsored awards acknowledged in the publication.
The Associate Director for Patient Care Services determines any additional reasons for noncompliance and ensures nurse-to-nurse communication occurs between sending and receiving facilities.

The Medical Center Director evaluates and determines any additional reasons for noncompliance and ensures that credentialing staff complete primary source verification of all registered nurses' licenses at the time of initial application.

The Chief of Staff evaluates and determines any additional reasons for noncompliance and makes certain that staff conduct a peer review for all applicable deaths that occur within 24 hours of admission.

The DoD OIG recommended that the Director of the Defense Health Agency, in coordination with DoD health care providers, assess the functionality of Military Health System GENESIS to determine whether the concerns identified by the survey respondents still exist, and if the concerns still exist, develop and implement plans of action to address the concerns.

The DoD OIG recommended that the Director of the Federal Electronic Health Record Modernization Program Office, in coordination with the Director of the Defense Health Agency; Program Executive Director for Electronic Health Record Modernization Integration; and Program Manager for DoD Healthcare Management System Modernization; develop and implement a plan to modify Cerner Millennium user roles to ensure users are granted access to only the patient health care information necessary to perform their job responsibilities.

The DoD OIG recommended that the Director of the Federal Electronic Health Record Modernization Program Office, in coordination with the Director of the Defense Health Agency; Program Executive Director for Electronic Health Record Modernization Integration; and Program Manager for DoD Healthcare Management System Modernization; develop and implement a plan for creating interfaces that would allow medical devices to connect and transfer patient health care information to Cerner Millennium.

The DoD OIG recommended that the Director of the Federal Electronic Health Record Modernization Program Office, in coordination with the Director of the Defense Health Agency; Program Executive Director for Electronic Health Record Modernization Integration; and Program Manager for DoD Healthcare Management System Modernization; develop and implement a plan for migrating legacy patient health care information needed for a patient's complete electronic health record once the Federal Electronic Health Record Modernization Program Office determines the health care data domains of patient health care information that constitutes a complete patient electronic health record.

The DoD OIG recommended that the Deputy Secretary of Defense and Deputy Secretary of Veterans Affairs review the actions of the Federal Electronic Health Record Modernization Program Office to develop processes and procedures in accordance with the Federal Electronic Health Record Modernization Program Office charter and the National Defense Authorization Acts.

The DoD OIG recommended that the Chief of Staff and Associate Director for Patient Care Services evaluate and determine any additional reasons for noncompliance and ensure all required members attend Disruptive Behavior Committee meetings.

The Chief of Staff and Associate Director for Patient Care Services evaluate and determine any additional reasons for noncompliance and make certain all inter-facility transfers are monitored and evaluated as part of the Veterans Health Administration's Quality Management Program.

The Director evaluates and determines any additional reasons for noncompliance and ensures credentialing staff complete primary source verification of all registered nurses' licenses prior to initial appointment.

The Director evaluates and determines any additional reasons for noncompliance and makes certain that the Surgical Work Group meets at least monthly.

The Chief of Staff evaluates and determines any additional reasons for noncompliance and makes certain that the Peer Review Committee submits quarterly summaries of peer review data for review by the Executive Committee of the Medical Staff.

The Chief of Staff evaluates and determines any additional reasons for noncompliance and makes certain that staff complete final peer reviews within 120 calendar days from the date it is determined a peer review is required or have a written extension request approved by the Director.
<table>
<thead>
<tr>
<th>Number</th>
<th>Recommendation</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>The Chief of Staff evaluates and determines any additional reasons for noncompliance and ensures the Peer Review Committee recommends individual improvement actions, and clinical managers implement the committee’s recommendations.</td>
</tr>
<tr>
<td>02</td>
<td>We recommend that the Director of the Federal Electronic Health Record Modernization Program Office, in coordination with the Director of the Defense Health Agency, Program Executive Director for Electronic Health Record Modernization Integration, and Program Manager for DoD Healthcare Management System Modernization: a. Determine the type of patient health care information that constitutes a complete patient electronic health record, b. Develop and implement a plan for migrating legacy patient health care information needed for a patient’s complete electronic health record once the Federal Electronic Health Record Modernization Program Office determines the health care data domains of patient health care information that constitute a complete patient electronic health record. c. Develop and implement a plan for creating interfaces that would allow medical devices to connect and transfer patient health care information to Cerner Millennium.</td>
</tr>
<tr>
<td>01</td>
<td>We recommend that the Deputy Secretary of Defense and Deputy Secretary of Veterans Affairs review the actions of the Federal Electronic Health Record Modernization Program Office and direct the Federal Electronic Health Record Modernization Program Office to develop processes and procedures in accordance with the Federal Electronic Health Record Modernization Program Office charter and the National Defense Authorization Acts.</td>
</tr>
<tr>
<td>01</td>
<td>Develop procedures to ensure the Retail Systems Continuity of Operations Plan is reviewed, updated, and distributed annually.</td>
</tr>
<tr>
<td>02</td>
<td>Develop and require annual Retail Systems Continuity of Operations training for all applicable headquarters, district, and unit personnel, including when changes to personnel occur.</td>
</tr>
<tr>
<td>02</td>
<td>Some or all of the recommendation is not publicly available due to concerns with information protected under the Freedom of Information Act.</td>
</tr>
<tr>
<td>01</td>
<td>The under secretary for health to ensure Connected Care officials establish a realistic goal for days in storage along with a process for closely monitoring days in storage and taking corrective actions when the goal is not met.</td>
</tr>
<tr>
<td>02</td>
<td>The under secretary for health to ensure Connected Care officials perform a cost-benefit analysis in conjunction with VA contracting officials and the contractor to determine whether a new process can be implemented that initiates the data plan when a device is issued to the veteran or otherwise reduces unused plan costs.</td>
</tr>
<tr>
<td>02</td>
<td>The under secretary for health to ensure Connected Care officials perform a cost-benefit analysis in conjunction with VA contracting officials and the contractor to determine whether a new process can be implemented that initiates the data plan when a device is issued to the veteran or otherwise reduces unused plan costs.</td>
</tr>
<tr>
<td>01</td>
<td>The VA Portland Health Care System Director considers requiring Privacy Office staff to communicate the specific missing element(s) when returning a release of information request.</td>
</tr>
<tr>
<td>02</td>
<td>The VA Portland Health Care System Director ensures a review of the Emergency Department social worker’s care coordination of the patient and takes action as warranted.</td>
</tr>
<tr>
<td>01</td>
<td>The VA Portland Health Care System Director considers adding the requirement to document family contacts in patients’ electronic health records in Portland VA Medical Center Policy 11-11, Discharge Planning, and ensures that staff document contact with family members, including notification of discharge, when applicable.</td>
</tr>
<tr>
<td>01</td>
<td>We recommend TVA’s Executive Vice President and General Counsel work with HR to ensure roles and responsibilities for the receipt, processing, and maintenance of TVA Form 15570 are clear and consistent in both department-level procedures and in TVA’s Standard Programs and Processes 11.806, Outside Employment.</td>
</tr>
<tr>
<td>01</td>
<td>We recommend TVA’s Executive Vice President and General Counsel formalize the process to ensure TVA Forms 15570 are updated as required in TVA’s Standard Programs and Processes 11.806, Outside Employment.</td>
</tr>
<tr>
<td>01</td>
<td>We recommend TVA’s Executive Vice President and General Counsel ensure TVA employees, whose FDR indicates they have outside employment, complete TVA Form 15570, as appropriate, when analysis indicates it is required by 5 CFR § 7801.</td>
</tr>
<tr>
<td>01</td>
<td>We recommend TVA’s Executive Vice President and General Counsel modify TVA Form 15570 to include evidence of review by the Director, Ethics and Compliance.</td>
</tr>
<tr>
<td>01</td>
<td>We recommend TVA’s Executive Vice President and General Counsel formally document procedures to be followed during the TVA Form 15570 review and (a) include a review of vendor invoice payments to determine if TVA does business with the entity and (b) maintain evidence of the procedures performed.</td>
</tr>
<tr>
<td>01</td>
<td>We recommend TVA’s Executive Vice President and General Counsel participate on the Quality Leadership Council.</td>
</tr>
<tr>
<td>01</td>
<td>We recommend that the Director of the Federal Electronic Health Record Modernization Program Office, in coordination with the Director of the Defense Health Agency, Program Executive Director for Electronic Health Record Modernization Integration, and Program Manager for DoD Healthcare Management System Modernization: a. Determine the type of patient health care information that constitutes a complete patient electronic health record, b. Develop and implement a plan for migrating legacy patient health care information needed for a patient's complete electronic health record once the Federal Electronic Health Record Modernization Program Office determines the health care data domains of patient health care information that constitutes a complete patient electronic health record. c. Develop and implement a plan for creating interfaces that would allow medical devices to connect and transfer patient health care information to Cerner Millennium.</td>
</tr>
<tr>
<td>01</td>
<td>Develop procedures to ensure the Retail Systems Continuity of Operations Plan is reviewed, updated, and distributed annually.</td>
</tr>
<tr>
<td>02</td>
<td>Develop and require annual Retail Systems Continuity of Operations training for all applicable headquarters, district, and unit personnel, including when changes to personnel occur.</td>
</tr>
<tr>
<td>02</td>
<td>Some or all of the recommendation is not publicly available due to concerns with information protected under the Freedom of Information Act.</td>
</tr>
<tr>
<td>01</td>
<td>The under secretary for health to ensure Connected Care officials establish a realistic goal for days in storage along with a process for closely monitoring days in storage and taking corrective actions when the goal is not met.</td>
</tr>
<tr>
<td>02</td>
<td>The under secretary for health to ensure Connected Care officials perform a cost-benefit analysis in conjunction with VA contracting officials and the contractor to determine whether a new process can be implemented that initiates the data plan when a device is issued to the veteran or otherwise reduces unused plan costs.</td>
</tr>
<tr>
<td>02</td>
<td>The under secretary for health to ensure Connected Care officials perform a cost-benefit analysis in conjunction with VA contracting officials and the contractor to determine whether a new process can be implemented that initiates the data plan when a device is issued to the veteran or otherwise reduces unused plan costs.</td>
</tr>
<tr>
<td>01</td>
<td>The VA Portland Health Care System Director considers requiring Privacy Office staff to communicate the specific missing element(s) when returning a release of information request.</td>
</tr>
<tr>
<td>02</td>
<td>The VA Portland Health Care System Director ensures a review of the Emergency Department social worker’s care coordination of the patient and takes action as warranted.</td>
</tr>
<tr>
<td>01</td>
<td>The VA Portland Health Care System Director considers adding the requirement to document family contacts in patients’ electronic health records in Portland VA Medical Center Policy 11-11, Discharge Planning, and ensures that staff document contact with family members, including notification of discharge, when applicable.</td>
</tr>
<tr>
<td>01</td>
<td>We recommend TVA’s Executive Vice President and General Counsel work with HR to ensure roles and responsibilities for the receipt, processing, and maintenance of TVA Form 15570 are clear and consistent in both department-level procedures and in TVA’s Standard Programs and Processes 11.806, Outside Employment.</td>
</tr>
<tr>
<td>01</td>
<td>We recommend TVA’s Executive Vice President and General Counsel formalize the process to ensure TVA Forms 15570 are updated as required in TVA’s Standard Programs and Processes 11.806, Outside Employment.</td>
</tr>
<tr>
<td>01</td>
<td>We recommend TVA’s Executive Vice President and General Counsel ensure TVA employees, whose FDR indicates they have outside employment, complete TVA Form 15570, as appropriate, when analysis indicates it is required by 5 CFR § 7801.</td>
</tr>
<tr>
<td>01</td>
<td>We recommend TVA’s Executive Vice President and General Counsel modify TVA Form 15570 to include evidence of review by the Director, Ethics and Compliance.</td>
</tr>
<tr>
<td>01</td>
<td>We recommend TVA’s Executive Vice President and General Counsel formally document procedures to be followed during the TVA Form 15570 review and (a) include a review of vendor invoice payments to determine if TVA does business with the entity and (b) maintain evidence of the procedures performed.</td>
</tr>
</tbody>
</table>

Oversight.gov Recommendations (Export)
We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.

We recommend TVA’s Executive Vice President and General Counsel, reinforce requirements regarding approval for outside employment with TVA’s HR organization.

We recommend TVA’s Executive Vice President and General Counsel annually inform TVA employees of the requirement to file a TVA Form 15570 through Ethics training or some other form of communication.

We recommend TVA’s Executive Vice President and General Counsel obtain a TVA Form 15570 for all employees identified during the audit with actual outside employment or business ownership.

Revise Postal Service Handbook PO-408, Area Mail Processing Guidelines, to include a timeframe for implementing a consolidation after a feasibility study has been approved and to reflect the organizational restructure.
The VA Pittsburgh Healthcare System Director ensures a comprehensive review of the Behavioral Health Nurse Practitioner’s assessment practices related to Patient 8’s suicide and homicide risk and Recovery Engagement and Coordination for Health – Veterans Enhanced Treatment status; and consults with the appropriate Human Resources and General Counsel Offices to determine whether personnel action is warranted and takes action, as appropriate.

The VA Illiana Health Care System Director reviews Patient C’s care to determine if there was an adverse event and if so, whether institutional disclosure is warranted.

The VA Illiana Health Care System Director reviews the process for reporting providers to state licensing boards or state certification boards and makes appropriate changes as deemed necessary to ensure timely reporting.

The Veteran Integrated Service Network 12 Director evaluates processes that affected facility supervisors’ initial efforts to identify and address facility mental health providers’ inappropriate relationships and takes actions as necessary.

Include in the development of the new automated system fields for vacation breaks to eliminate the need for manual processing.

Apply data analysis and record matching to identify enrollments with possible vacation break reporting errors made by school certifying officials, or processing errors by claims examiners.

Obtain amended enrollments from school certifying officials to correct vacation break reporting errors identified during this review and take remedial action when appropriate.

Develop and implement procedures for claims examiners to verify that all consecutive days are included in enrollments flagged for manual processing containing reported vacation breaks in the remarks section.

Update the School Certifying Official Handbook and consider other training aids to ensure how to calculate and report vacation breaks is clearly detailed.

We recommend EAC document the process used to compile improper payment information from both the Department of Treasury’s Bureau of Fiscal Service and EAC’s Grants Division for annual reporting in the Agency Financial Report and on PaymentAccuracy.gov.

We recommend EAC include a link to PaymentAccuracy.gov within its Agency Financial Report.

Working with the Office of the Secretary and “group of four” oversight entities as appropriate, identify and implement changes to the review and dissemination process for I&A’s election-related intelligence products to ensure they are in accordance with applicable policies and guidelines.

The Commissioner, Wage and Investment Division, should update the Form 8962 instructions to inform taxpayers of the methods for reporting they are a VODV.

On October 21, 2021, we notified the Director, Customer Accounts Services, of our concerns with taxpayer outreach and communications as it relates to the IRS’s plan to issue CP 08 notices. We recommended that the IRS update its public-facing communications informing taxpayers that, if eligible, they will be receiving notices from the IRS with additional instructions on how to receive their full recovery monies.