



OVERSIGHT PLAN

2026

The Office of Inspector General's (OIG's) Office of Audits, Inspections, and Evaluations (AIE) conducts independent oversight of an expansive set of programs and operations in the U.S. Department of the Interior (DOI). DOI has a broad portfolio that includes \$20.5 billion in grants and contracts, more than \$14 billion in energy and mineral revenue collections, 30 percent of the Nation's energy resources, and 20 percent of the Nation's lands. DOI also supplies and manages water in the 17 Western States.¹ In addition, DOI has far-reaching and important trust obligations to American Indians and Alaska Natives. DOI also has obligations to the Insular Areas, including, for example, coordinating Federal policy and providing technical assistance. DOI has 11 bureaus and multiple offices responsible for accomplishing its mission in these and other areas. Our oversight responsibilities are, as a result, equally broad.

AIE currently comprises approximately 90 staff who conduct performance audits, inspections, and evaluations and perform oversight of mandated audits. In fiscal year (FY) 2026, we are continuing our work on more than 40 ongoing audits, inspections, and evaluations. As we planned for FY 2026, we carefully selected our anticipated oversight work in light of our own resources as well as our assessment of the risks facing DOI.

Prioritizing Work That Will Help Improve DOI Programs and Operations

DOI's responsibilities—and consequently, our oversight portfolio—have a significant public impact. We accordingly seek to conduct oversight that has a positive effect on DOI's programs and operations. An important part of our mission is communicating the results of our work to our stakeholders, and we plan to engage in a way that helps maximize our impact.

We followed a risk-based, tiered approach in developing this plan to best focus our resources. We considered DOI's management challenges as we have defined them, the U.S. Government Accountability Office's (GAO's) [High Risk List](#) and relevant work, DOI priorities and initiatives, and topics of congressional or public interest. Using this information, we identified nine risk areas for work we anticipate starting in FY 2026; however, given resource constraints, we may not be able to undertake all listed projects during the fiscal year. We designed this plan to be flexible, and we will likely modify it during the year as we proactively monitor our portfolio and assess emerging risks. Each project in this oversight plan is labeled under one or more of the following nine risk areas.

Risk Areas



Contract and Financial
Assistance Oversight



Environmental Impact



Payment Integrity



Cybersecurity



Health and Safety



Revenue Collection



Data Availability and Quality



Land Management



Tribal Nations and Insular
Communities

¹ The Bureau of Reclamation considers the following States to be the "Western States": Arizona, California, Colorado, Idaho, Kansas, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, and Wyoming.



Oversight Plan

Supplemental Funding to DOI

Approximately \$50 billion in new funding has been provided to DOI over the past five years to address priority areas. Our approach toward these particular resources likewise considered the highest risk areas within these portfolios.



American Relief Act

\$3.12 billion for:

Necessary expenses related to the consequences of natural disasters occurring in and prior to calendar year 2024, including construction, preservation, management of land and water resources, and research.



Inflation Reduction Act

\$6.65 billion for:

Water management and conservation efforts in high-drought areas.



Great American Outdoors Act

\$9.5 billion for:

Deferred maintenance for parks, other public lands, and Indian schools. Annual funding for the Land and Water Conservation Fund.



Infrastructure Investment and Jobs Act

\$30 billion for:

Water and drought resilience, ecosystem restoration, Tribal climate resilience and infrastructure, legacy pollution cleanup, and Indian water rights settlements.

In considering our priority areas, we specifically assessed how best to use the resources our office received through the Infrastructure Investment and Jobs Act (IIJA), Inflation Reduction Act (IRA), and American Relief Act (ARA), which provided dedicated funding to OIG for oversight of DOI's spending in these areas.

DOI Bureaus and Select DOI Offices

Bureau of Indian Affairs (BIA) • Bureau of Indian Education (BIE) • Bureau of Land Management (BLM) • Bureau of Ocean Energy Management (BOEM) • Bureau of Reclamation (BOR) • Bureau of Safety and Environmental Enforcement (BSEE) • Bureau of Trust Funds Administration (BTFA) • U.S. Fish and Wildlife Service (FWS) • National Park Service (NPS) • Office of Insular Affairs (OIA) • Office of Natural Resources Revenue (ONRR) • Office of the Secretary (OS) • Office of Surface Mining Reclamation and Enforcement (OSMRE) • U.S. Geological Survey (USGS)



Oversight Plan

AIE Oversight Series

In recent years, we developed several project series to increase our oversight on specific topics. First, we received supplemental funding related to DOI's IIJA programs and began a series of audits and inspections focused on IIJA oversight. We also initiated an inspection series related to safety and health at BIE-funded schools. In FY 2026, we will continue work on those topics and will begin two additional series related to cybersecurity.

State Management of IIJA Abandoned Mine Lands Reclamation Grant Funds | *Audit Series*

At risk: Approximately \$11.3 billion in total IIJA funding and the health and safety of affected residents.



State Management of IIJA Orphaned Wells Grant Funds | *Audit Series*

At risk: Approximately \$4.3 billion in IIJA funding to States and the ability to address public safety and minimize environmental harm.



Grantees' Oversight of Subrecipients and Contractors | *Inspection Series*

At risk: Approximately \$8 billion in IIJA and IRA grant obligations.



DOI and Grantee Fraud Risk Management Practices for Supplemental Funds | *Inspection Series*

At risk: Approximately \$8 billion in IIJA and IRA grant obligations.



Indian Schools Initiative | *Inspection Series*

At risk: Health, safety, and education of students enrolled in 128 tribally controlled schools and 55 BIE-operated schools.



Information System Security Controls Initiative | *Inspection Series*

At risk: Security of DOI systems and data.



Individual Information System Penetration Testing | *Inspection Series*

At risk: Security of DOI systems and data.





Oversight Plan

Audits, Inspections, and Evaluations

Our FY 2026 oversight plan outlines audit, inspection, and evaluation engagements that further OIG's statutory mission to promote economy, efficiency, and effectiveness and prevent and detect fraud, waste, and abuse within DOI's programs and operations. Based on our assessment of the highest risks facing DOI, many of our anticipated projects will focus on projects associated with IIJA and IRA funding because of the amount of moneys expended—sometimes quickly or through new programs—pursuant to this legislation.

IRA-Funded Domestic Water Supply Projects

At risk: \$320 million in BOR IRA funding.



BOR's Canal Improvement Projects

At risk: Approximately \$25 million in BOR IRA funding.



National Experienced Workforce Solutions Cooperative Agreement

At risk: Approximately \$26 million in IRA and IIJA funding.



ARA Funding | *Flash Report*

At risk: Approximately \$3.1 billion in ARA funding.



BIA's Administration of the Community-Driven Relocation Program

At risk: \$75 million in BIA IIJA funding and the health and safety of Tribal members.



DOI Wildland Fire Management

At risk: The ability to effectively respond to wildfires and the health and safety of those in wildfire zones.





Oversight Plan



DOI's Natural Resource Damage Assessment and Restoration Program

At risk: More than \$2 billion in settlement funds.



NPS' Concessions Contracting

At risk: \$135 million in annual franchise fees.



BLM Grazing Activities

At risk: Approximately \$16 million in market revenue from grazing permits and responsiveness to potential permit holders.



National Volcano Early Warning System

At risk: Health and safety of those in volcano zones.



DOI Working Capital Fund

At risk: Approximately \$108 million in appropriated funds.



BLM's Timber Management

At risk: Millions in market revenue from timber production on BLM lands.



BOR's Dam Safety Program and Aging Infrastructure

At risk: Approximately \$500 million in annual BOR funding for dam safety, \$3.2 billion in aging infrastructure, and the health and safety of those in dam hazard zones.



DOI's Public Exposure Risk

At risk: Security of DOI systems and data.





Additional Oversight

Potential Additional Audits, Inspections, and Evaluations

As in previous plans, we identified additional projects that we anticipate initiating if resources are available.

FWS Ecosystem Restoration Activities in the Klamath Basin

At risk: Approximately \$123 million in FWS IIJA funding.



DOI's Management of IIJA Burned Area Rehabilitation Funds

At risk: \$325 million in IIJA funding.



BIA's Monitoring of Tribal Entities' Corrective Action Plans in Response to Single Audit Reports

At risk: Millions in Federal funding and Tribal grant recipient compliance with laws and regulations.



BIA Dam Maintenance and Improvements

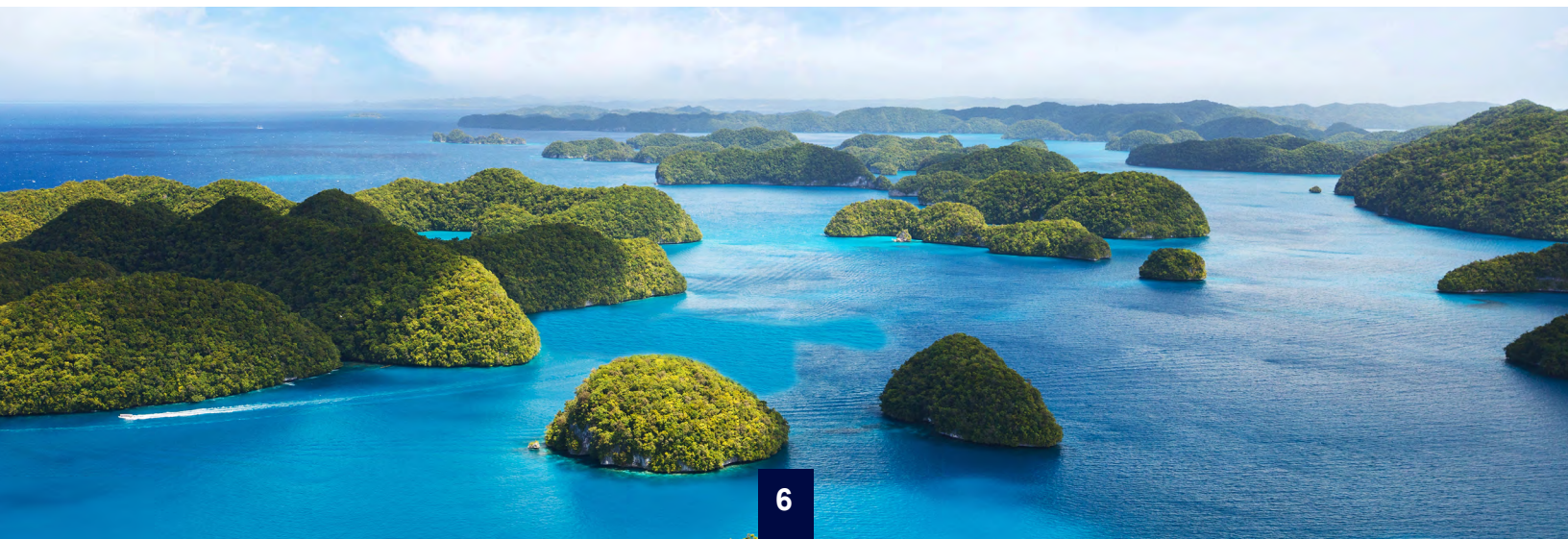
At risk: \$200 million in IIJA funding and the health and safety of those in dam hazard zones.



Oversight of Insular Areas

Our office serves as the Government comptroller of Guam, the U.S. Virgin Islands, American Samoa, and the Commonwealth of the Northern Mariana Islands; we also have oversight responsibilities related to the Republic of Palau, the Republic of the Marshall Islands, and the Federated States of Micronesia. In addition to a range of oversight efforts, we emphasize capacity building to promote efficient and effective governance while appropriately using our resources.

During FY 2026, we anticipate that we will attend the 2026 Association of Pacific Islands Public Auditors Conference and conduct IIJA and IRA outreach. We may also conduct periodic virtual and in-person training programs on selected audit, inspection, evaluation, and investigative topics and provide technical assistance. As with our other oversight work, this plan is flexible, and we may update it based on emerging priorities and issues.





Oversight Plan

Congressionally Required and Other Activities

In addition to our audits, inspections, and evaluations, AIE will also perform or oversee the following mandatory work.

Conduct audits, evaluations, or inspections of:

- ✓ Payment Integrity Information Act (Improper Payments)
- ✓ Grants Awarded by FWS' Wildlife and Sport Fish Restoration Program (10 audits in 8 States)
- ✓ DOI Compliance with the Geospatial Data Act

Oversee audits of:

- ✓ DOI Financial Statements
- ✓ BTFA Financial Statements
- ✓ Biennial FWS Administrative Costs for FY 2023 and FY 2024
- ✓ Federal Information Security Modernization Act

Review and prepare information related to:

- ✓ Statement on DOI Major Management and Performance Challenges
- ✓ DOI Implementation of Government Charge Card Program Recommendations
- ✓ Single Audits





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

REPORT FRAUD, WASTE, ABUSE, AND MISMANAGEMENT

The Office of Inspector General (OIG) provides independent oversight and promotes integrity and accountability in the programs and operations of the U.S. Department of the Interior (DOI). One way we achieve this mission is by working with the people who contact us through our hotline.

WHO CAN REPORT?

Anyone with knowledge of potential fraud, waste, abuse, misconduct, or mismanagement involving DOI should contact the OIG hotline. This includes knowledge of potential misuse involving DOI grants and contracts.

HOW DOES IT HELP?

Every day, DOI employees and non-employees alike contact OIG, and the information they share can lead to reviews and investigations that result in accountability and positive change for DOI, its employees, and the public.

WHO IS PROTECTED?

Anyone may request confidentiality. The Privacy Act, the Inspector General Act, and other applicable laws protect complainants. Specifically, 5 U.S.C. § 407(b) states that the Inspector General shall not disclose the identity of a DOI employee who reports an allegation or provides information without the employee's consent, unless the Inspector General determines that disclosure is unavoidable during the course of the investigation. By law, Federal employees may not take or threaten to take a personnel action because of whistleblowing or the exercise of a lawful appeal, complaint, or grievance right. Non-DOI employees who report allegations may also specifically request confidentiality.

If you wish to file a complaint about potential fraud,
waste, abuse, or mismanagement in DOI,
please visit OIG's online hotline at **www.doioig.gov/hotline**
or call OIG's toll-free hotline number: **1-800-424-5081**