



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

SEMIANNUAL REPORT TO CONGRESS

For the Period Ending
March 31, 2023



OIG CONTACT INFORMATION



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SEMIANNUAL REPORT TO CONGRESS OCTOBER 1, 2022–MARCH 31, 2023

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SEMIANNUAL REPORT TO CONGRESS OCTOBER 1, 2022–MARCH 31, 2023



Source: iStockphoto

Our Mission and Values

As the Office of Inspector General (OIG) for the U.S. Department of the Interior (DOI), we provide independent oversight to promote accountability, integrity, economy, efficiency, and effectiveness within the DOI. We achieve our mission by conducting independent investigations, audits, inspections, and evaluations and by reporting our findings of fraud, waste, abuse, or mismanagement along with recommendations for improvement. Depending on the nature of the information, we share it with DOI officials, Congress, the U.S. Department of Justice and other law enforcement entities, and the public.

We use our findings to prompt corrective action when we find shortcomings and deficiencies and to prevent wrongdoing and mismanagement. We conduct outreach to those responsible for the expenditure of DOI funds, including employees, contractors, grantees, and Tribes. These outreach efforts help inform these audiences of the consequences of wrongdoing, red flags that they can identify, and how to report problems or concerns to us. We also make recommendations to the DOI for the suspension and/or debarment of recipients and potential recipients of DOI awards, which can protect taxpayer resources by preventing wrongdoers or those with a history

of poor performance or noncompliance from receiving new Federal awards.

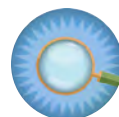
Our core values define the OIG's overall approach by guiding employee behavior and decisions at all levels. By adhering to these values—integrity, objectivity, and impact—we provide effective oversight that improves the DOI.

INTEGRITY



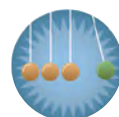
We demonstrate our integrity by acting with honesty and professionalism. We treat people with dignity and respect.

OBJECTIVITY



Objectivity is the foundation of our work. We maintain independence, gather all relevant facts, and base our findings on supportable evidence.

IMPACT



Our work provides decision makers with information so that they can take corrective actions. We strive for continuous improvement in our own organization and the DOI.



Focus Areas of Oversight

The DOI's own responsibilities have a significant public impact, and we accordingly strive to conduct oversight that will have a positive effect on the DOI's programs and operations. We considered the DOI's three major management challenges that we have defined—managing spending, delivering core services, and ensuring health and safety—along with stakeholder priorities, earlier work, and emerging threats or vulnerabilities to arrive at focus areas where we target our oversight. The work we completed this reporting period addressed several areas, which are summarized below:

ENERGY MANAGEMENT



We oversee the implementation of DOI programs that manage lands, subsurface rights, and offshore areas that produce approximately 18 percent of the Nation's energy.

FINANCIAL MANAGEMENT



The DOI manages significant financial assets, including contracts and financial assistance awards as well as property and other resources. Oversight of these programs ensures taxpayer dollars are spent appropriately.

INFRASTRUCTURE



Infrastructure includes projects funded by the Infrastructure Investment and Jobs Act (IIJA), the Great American Outdoors Act (GAOA), the Inflation Reduction Act (IRA), and other sources. With the DOI receiving approximately \$47 billion dollars in new funding over the past 2 years to address priority areas, our series of flash reports, combined with reviews examining the DOI's preparedness to expend and oversee supplemental funds, help ensure that stakeholders understand the DOI's approach to these programs and identify lessons learned.

IT SECURITY



The DOI relies on complex, interconnected IT systems to carry out its daily operations. Oversight in this area ensures the DOI's systems are protected from external threats and comply with Federal standards and regulations.

PUBLIC SAFETY AND DISASTER RESPONSE



Oversight of programs in this area ensures the DOI upholds its responsibility for the safety of more than 70,000 employees, as well as members of the public who visit or live near 500-plus million acres of DOI-managed lands.

RESPONSIBILITY TO NATIVE COMMUNITIES



The DOI provides services to 574 federally recognized Tribes with a population of approximately 1.9 million American Indians and Alaska Natives. The DOI also has trust responsibilities for mineral resources on 56 million surface acres and 57 million subsurface acres of Tribal land. Our oversight in this area ensures that DOI programs fulfill responsibilities to these communities and that the DOI expends funds appropriately.

WATER PROGRAMS



Oversight of the DOI's water programs, such as conservation projects and ecosystem restoration to address drought, ensures that the DOI reconciles competing demands on its water resources in compliance with relevant standards.

WORKPLACE CULTURE AND HUMAN CAPITAL



Workplace culture and management of human capital affect the DOI's ability to execute its mission efficiently. Reviews and investigations that address workplace culture and human capital issues hold the DOI accountable to Government standards and regulations.



SEMIANNUAL REPORT TO CONGRESS OCTOBER 1, 2022–MARCH 31, 2023

Message From the Inspector General

It is my pleasure to submit this semiannual report detailing our oversight of the U.S. Department of the Interior (DOI) between October 1, 2022, and March 31, 2023. As described throughout this report, our work during this reporting period addressed some of the DOI's most important and high-risk programs and operations.

We have continued our core oversight work that addresses key focus areas within the DOI—for example, IT security, infrastructure, public safety and disaster response, energy management, and financial management. We have highlighted several audit, inspection, and evaluation projects that examined these areas, including an inspection of passwords and multifactor authentication used on DOI systems; a review into the progress the Office of Surface Mining Reclamation and Enforcement has made in implementing corrective actions to improve its oversight of the Abandoned Mine Lands Program; and an evaluation of DOI law enforcement's use of tasers. In addition, our investigative work promoted integrity and compliance by DOI employees and those doing business with the Department. We completed a management advisory regarding the DOI's coordination of cryptomining operations affecting Federal and Tribal resources and various investigations into allegations of misconduct, fraud, embezzlement, and falsifying records.

We have also made significant internal efforts to modernize our own approach to conducting oversight. Most notably, to better align with our strategic plan, our Office of Audits, Inspections, and Evaluations (AIE) took the important step of separating our inspections and evaluations work from our audit work to provide clarity to internal and external stakeholders, enhance product quality, and streamline processes to improve both timeliness and workforce engagement. These efforts, which relied heavily on the input and involvement of AIE



staff at all stages, are an important way for us to update our planning processes and increase our ability to develop and issue reports that are timely, targeted, and valuable to our stakeholders in the DOI and elsewhere.

Looking forward, we anticipate we will increase our focus on programs receiving supplemental funding. With the DOI receiving approximately \$47 billion in new funding over the past 2 years, our series of flash reports—focusing on areas such as ecosystem restoration and aging infrastructure and dams—combined with reviews examining the DOI's preparedness to expend and oversee supplemental funds

will help ensure that stakeholders understand the DOI's approach to these programs and set the stage for longer term audits, evaluations, inspections, and investigations of these projects. In addition, our Office of Investigations will continue strategic outreach and investigate leads generated from orphaned well and abandoned mine land data analytics projects.

We are committed to providing independent and objective oversight of the DOI's programs and operations. Our talented and committed staff deserves the credit for the accomplishments reflected in this semiannual report, and I am looking forward to continuing to help the agency improve its programs and practices by identifying fraud, waste, mismanagement, and inefficiencies.

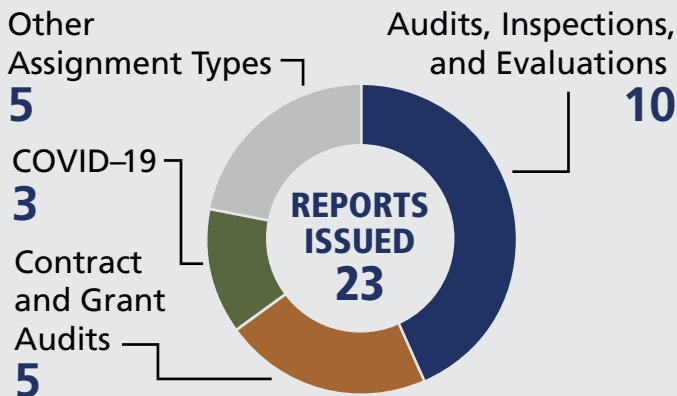
Mark Lee Greenblatt
Inspector General



OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

STATISTICAL HIGHLIGHTS | OCTOBER 1, 2022–MARCH 31, 2023

REPORTING ACTIVITIES



IMPACT: MONETARY

TOTAL: \$563,908



IMPACT: RECOMMENDATIONS TO THE DOI



FEATURED REPORTS

P@\$\$WORDS AT THE U.S. DEPARTMENT OF THE INTERIOR: EASILY CRACKED PASSWORDS, LACK OF MULTIFACTOR AUTHENTICATION, AND OTHER FAILURES PUT CRITICAL DOI SYSTEMS AT RISK (2021-ITA-005)



We inspected the DOI’s password complexity requirements to determine whether the DOI’s password management and enforcement controls were effective enough to prevent a malicious actor from gaining unauthorized access to DOI computer systems by capturing and “cracking” user passwords.

We found that the DOI’s management practices and password complexity requirements were not sufficient to prevent potential unauthorized access to its systems and data. Over the course of our inspection, we cracked 18,174 of 85,944—or 21 percent—of active user passwords. This included 288 accounts with elevated privileges and 362 accounts of senior U.S. Government employees.

In the course of our work, we found that:

- The DOI did not consistently implement multifactor authentication, including for 89 percent of its High Value Assets (assets that could have serious impacts to the DOI’s ability to conduct business if compromised), which left these systems vulnerable to password compromising attacks.
- The DOI’s password complexity requirements were outdated and ineffective, allowing users to select easy to crack passwords.
- The DOI’s password complexity requirements implicitly allowed unrelated staff to use the same inherently weak passwords—meaning there was not a rule in place to prevent this practice.
- The DOI did not timely disable inactive (unused) accounts or enforce password age limits, which left more than 6,000 additional active accounts vulnerable to attack.

We made eight recommendations to help the DOI strengthen its IT security by improving user account management practices. The DOI concurred with all eight recommendations.



OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

THE OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT MADE PROGRESS IN IMPLEMENTING CORRECTIVE ACTIONS TO IMPROVE ITS OVERSIGHT OF THE ABANDONED MINE LANDS PROGRAM, BUT SOME RECOMMENDATIONS REMAIN OUTSTANDING (2022-CR-022)



The Office of Surface Mining Reclamation and Enforcement (OSMRE)

is responsible for ensuring abandoned mine land (AML) grants provided to States under the Surface Mining Control and Reclamation Act of 1977 (SMCRA) are used consistently with the Act’s requirements. The OSMRE upholds SMCRA requirements by overseeing AML regulation and reclamation to address hazards and environmental degradation. In March 2017, we issued an evaluation report, *Office of Surface Mining Reclamation and Enforcement’s Oversight of the Abandoned Mine Lands Program* ([Report No. 2016-EAU-007](#)), which identified weaknesses in the OSMRE’s AML Reclamation Program. We found the OSMRE addressed 9 of the 11 recommendations we made in our 2017 report but still needs to address 2 recommendations—even though we issued our report more than 5 years ago—regarding the accuracy and reliability of its data entry process and data verification. The Office stated that it intends to fully implement the two remaining recommendations by September 2023.

By overseeing State and Tribal AML reclamation programs, the OSMRE can enhance safety and address the hazards and environmental degradation posed by legacy coal mines. In addition to annual grant distributions of more than \$140 million to States, the OSMRE must oversee \$11.3 billion in new funding from the IJA from fiscal years (FYs) 2022 through 2036. These significant investments in AML reclamation and our previous recommendations for the OSMRE’s accounting of AML hazards highlight the OSMRE’s duty to provide effective oversight, system tools, and guidance to State AML programs. By continuing to improve reclamation

processes for both certified and non-certified States, the OSMRE can protect public and environmental health and safety and promote effective and appropriate use of taxpayer dollars.



Source: iStockphoto

THE U.S. DEPARTMENT OF THE INTERIOR CAN IMPROVE ITS OVERSIGHT OF TASERS (2019-WR-026)



Due to the increased interest in law enforcement’s uses of force and associated techniques and practices, we evaluated the DOI’s and bureaus’ taser policies, supervisory review of incident reports involving tasers, taser recertification training, and taser testing.

We found the DOI can improve its oversight of tasers to reduce the risk of injury to the public and law enforcement officers. Specifically, we found the DOI has not finalized its taser policy and is still working under an interim policy that was established in 2016. Further, although the interim policy requires the bureaus to establish and implement procedures that include DOI taser policy requirements, none of the bureaus have done so. We also found that the interim policy requires officers to report



OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS



Source: iStockphoto

taser deployments to supervisors but is silent on actions supervisors must take when they receive an incident report; we found that supervisors did not, in fact, perform thorough reviews of incident reports, and some supervisors were not familiar with how to use the DOI's incident reporting system to review these reports. Furthermore, we found that bureaus provided inconsistent and incomplete taser recertification training. Finally, we found that officers did not routinely test tasers before their shifts as required by existing bureau policies.

Although DOI taser policy classifies tasers as less-than-lethal weapons, they still carry the risk of causing serious harm or death. Inconsistent and insufficiently detailed policies for taser use can leave officers without a clear understanding of how they are expected to react to situations in the field, and how—or if they are permitted—to use tasers in those situations. Particularly when combined with insufficient agency oversight, these policy issues create heightened risks to the public, law enforcement officers, and the DOI. We made 10 recommendations to help the DOI improve taser policies, oversight of taser use, and training. The DOI concurred with nine recommendations and partially concurred with one recommendation.

REPORTS ISSUED

INSPECTOR GENERAL'S STATEMENT SUMMARIZING THE MAJOR MANAGEMENT AND PERFORMANCE CHALLENGES FACING THE U.S. DEPARTMENT OF THE INTERIOR, FISCAL YEAR 2022 (2022-ER-027)



We summarized what we have determined to be the most significant management and performance

challenges facing the DOI for FY 2022—managing spending, delivering core services, and ensuring health and safety.

FLASH REPORT: ORPHANED WELLS PROGRAMS – BREAKING DOWN RESPONSIBILITIES FOR ADDRESSING ORPHANED WELLS (2022-INF-043)



This report explains how Federal and State agencies and Tribes share responsibility for addressing orphaned wells using IJA funds.

FLASH REPORT: ABANDONED MINE LANDS PROGRAM – THE U.S. DEPARTMENT OF THE INTERIOR PREPARES TO SPEND \$11.3 BILLION (2022-INF-037)



The IJA provides funding for the OSMRE's Abandoned Mine Reclamation Fund.

The fund is for restoration, reclamation, abatement, control, or prevention of adverse effects of past coal mining practices. The IJA (§ 40701) authorizes \$11.3 billion in appropriations, specifically \$10.9 billion for FYs 2022 through 2036, for the DOI to administer grants to States and Tribes that have an approved State or Tribal reclamation program.



OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

AVAILABILITY OF ADMINISTRATIVE FUNDS FOR LAND AND WATER CONSERVATION FUND STATE SIDE GRANTS (2021-ER-026-A)



We found that the National Park Service (NPS) did not provide Land and Water

Conservation Fund grants for the specific purpose of supporting program administration costs. Information we received from both the NPS and from grant recipients suggests that this limitation may not have promoted efficient program management. After we issued our report, in December 2022, the Consolidated Appropriations Act, 2023, allowed the NPS to “retain up to 7 percent . . . to provide to States, the District of Columbia, and Insular Areas, as matching grants to support State program administrative costs.”

THE U.S. DEPARTMENT OF THE INTERIOR’S CYBER RISK MANAGEMENT PRACTICES LEAVE ITS SYSTEMS AT INCREASED RISK OF COMPROMISE (2020-ITA-030)



We found DOI systems were operating without authorization, and the DOI did not consistently

analyze and monitor security weaknesses. Of the 38 systems we reviewed, we found 9 systems (24 percent) were operating without authorization or were missing annual audits or assurance statements; 7 systems (18 percent) were incorrectly excluded from the required annual Federal Information Security Modernization Act audit; 17 systems (45 percent) did not implement required security controls or conduct ongoing security control testing; 19 systems (50 percent) did not remediate vulnerable security weaknesses; and 23 systems (61 percent) with personally identifiable information did not have properly documented and assessed privacy controls. We made 11 recommendations to help

strengthen the DOI’s information system risk management practices and information system security.



Source: iStockphoto

THE BUREAUS OF INDIAN AFFAIRS AND INDIAN EDUCATION HAVE THE OPPORTUNITY TO IMPLEMENT ADDITIONAL CONTROLS TO PREVENT OR DETECT MULTI-DIPPING OF PANDEMIC RESPONSE FUNDS (2021-ER-015)



The Bureaus of Indian Affairs and Indian Education did not develop internal controls—in

addition to existing controls—designed to prevent or detect multi-dipping of pandemic response funds. We found the Bureaus used existing programs and controls to quickly distribute funds to Tribes and did not take the opportunity to design additional controls to safeguard these funds because the legislation providing the funds did not contain specific requirements for increased agency controls.



THE BUREAU OF INDIAN AFFAIRS GREAT PLAINS REGION DID NOT OVERSEE CARES ACT FUNDS APPROPRIATELY (2021-FIN-032)



We determined that the Bureau of Indian Affairs Great Plains Region did not hold three Tribes accountable for submitting CARES Act financial reports or narrative reports.

THE OMAHA TRIBE DID NOT ACCOUNT FOR CARES ACT FUNDS APPROPRIATELY (2021-FIN-032-B)



We found that the Omaha Tribe did not maintain the required supporting documentation for hazard pay and incurred costs that were unreasonable and not allocable to CARES Act funding. As a result, we questioned a total of \$292,662 (29 percent) of the transactions selected for testing. We also found that the Omaha Tribe did not maintain property records in accordance with applicable laws and regulations.

STATUS OF THE OFFICE OF NAVAJO AND HOPI INDIAN RELOCATION'S PROPERTIES AND LAND USE AGREEMENTS (2020-WR-016-H)



We present the status of the Office of Navajo and Hopi Indian Relocation's properties and land use agreements.

STATUS OF THE OFFICE OF NAVAJO AND HOPI INDIAN RELOCATION'S TRIBAL CONSULTATION PROCESS AND ACTIVITIES (2020-WR-016)



We present the status of the Office of Navajo and Hopi Indian Relocation's Tribal consultation process and activities.

THE U.S. DEPARTMENT OF THE INTERIOR HAS AN OPPORTUNITY TO PROTECT ITS RESEARCH AND DEVELOPMENT (2022-CGD-023)



The DOI has no policies or guidance specifically

addressing foreign government sponsored talent recruitment programs or conflicts of commitment.



Source: iStockphoto

U.S. FISH AND WILDLIFE SERVICE GRANTS AWARDED TO THE STATE OF MICHIGAN, DEPARTMENT OF NATURAL RESOURCES, FROM OCTOBER 1, 2018, THROUGH SEPTEMBER 30, 2020, UNDER THE WILDLIFE AND SPORT FISH RESTORATION PROGRAM (2021-CR-018)



We found issues with unallowable in-kind contributions, inaccurate reporting of program income, equipment disposal, and missing elements in subaward agreements.

U.S. FISH AND WILDLIFE SERVICE GRANTS AWARDED TO THE STATE OF MARYLAND, DEPARTMENT OF NATURAL RESOURCES, FROM JULY 1, 2018, THROUGH JUNE 30, 2020, UNDER THE WILDLIFE AND SPORT FISH RESTORATION PROGRAM (2021-ER-034)



The Maryland Department of Natural Resources did not ensure grant funds and license revenue were used for allowable activities and did not



OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

follow applicable laws and regulations. We questioned \$58,800 (\$44,100 Federal share) due to unreported program income and unallowable payments and found \$38,615 in unused and uncollected license revenue that are funds to be put to better use. We also found opportunities to improve controls in procedures, equipment management, and subaward management.

U.S. FISH AND WILDLIFE SERVICE GRANTS AWARDED TO THE STATE OF MISSISSIPPI, DEPARTMENT OF MARINE RESOURCES, FROM JULY 1, 2019, THROUGH JUNE 30, 2021, UNDER THE WILDLIFE AND SPORT FISH RESTORATION PROGRAM (2022-ER-001)

\$ We found opportunities for the Mississippi Department of Marine Resources to improve its oversight of subawards and calculations related to indirect costs.



Source: iStockphoto

U.S. FISH AND WILDLIFE SERVICE GRANTS AWARDED TO THE STATE OF HAWAII, DEPARTMENT OF LAND AND NATURAL RESOURCES, FROM JULY 1, 2018, THROUGH JUNE 30, 2020, UNDER THE WILDLIFE AND SPORT FISH RESTORATION PROGRAM (2020-WR-070)

\$ We questioned \$71,016 (\$53,262 Federal share) as unsupported due to unsupported leave payouts, and we found opportunities to improve controls in drawdowns, financial management, financial and performance reporting, indirect cost calculation and reporting, subaward reporting, and subaward determination.

U.S. FISH AND WILDLIFE SERVICE GRANTS AWARDED TO THE STATE OF FLORIDA, FISH AND WILDLIFE CONSERVATION COMMISSION, FROM JULY 1, 2019, THROUGH JUNE 30, 2021, UNDER THE WILDLIFE AND SPORT FISH RESTORATION PROGRAM (2022-CR-007)

\$ We questioned \$99,547 (\$74,660 Federal share) as unallowable due to unallowable in-kind contributions, tuition expenses, and out-of-period costs, and we found opportunities to improve controls in subaward public reporting and drawdowns of Federal funds.

ISSUES IDENTIFIED WITH TARGET RANGE GRANT, NORTH ATLANTIC-APPALACHIAN REGIONAL OFFICE, U.S. FISH AND WILDLIFE SERVICE (2021-ER-029-A)

\$ We found that the U.S. Fish and Wildlife Service did not obtain approvals for the law enforcement involvement in the Maine Department of Fisheries and Wildlife's target range project, which was funded by the Wildlife and Sport Fish Restoration Program.



OFFICE OF AUDITS, INSPECTIONS, AND EVALUATIONS

PROGRESS MADE BY THE U.S. DEPARTMENT OF THE INTERIOR IN IMPLEMENTING GOVERNMENT CHARGE CARD RECOMMENDATIONS, FISCAL YEAR 2022 (2023-FIN-006)


\$ This report summarizes the DOI's progress in implementing Government charge card recommendations from prior OIG reports.

INDEPENDENT AUDITORS' REPORT ON THE U.S. DEPARTMENT OF THE INTERIOR'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2022 AND 2021 (2022-FIN-029)

\$ KPMG found the DOI's financial statements for FYs 2022 and 2021 were fairly presented, in all material respects, in accordance with U.S. generally accepted accounting principles. KPMG identified one material weakness and one

significant deficiency in internal controls over financial reporting.

INDEPENDENT AUDITORS' REPORTS ON THE TRIBAL AND OTHER TRUST FUNDS AND INDIVIDUAL INDIAN MONIES TRUST FUNDS FINANCIAL STATEMENTS FOR FISCAL YEARS 2022 AND 2021 (2022-FIN-031)

\$  KPMG's audit of trust funds financial statements from the Bureau of Trust Funds Administration for FYs 2022 and 2021 did not report any material weaknesses in internal control over financial reporting and compliance with laws and other matters. KPMG reported a qualified opinion on the Tribal financial statements because it was unable to verify the completeness of trust fund balances.



Source: iStockphoto

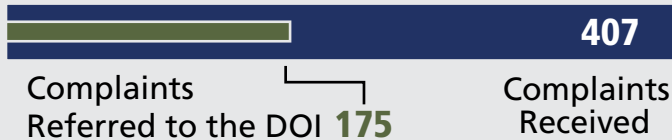


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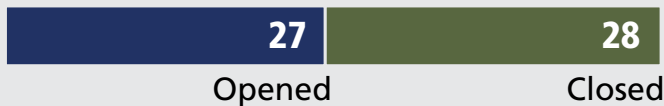
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INVESTIGATIVE ACTIVITIES

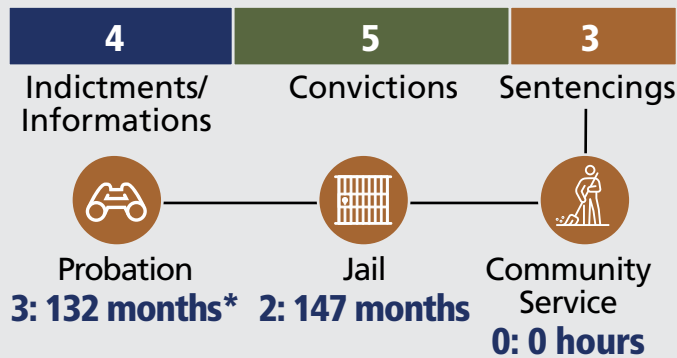
COMPLAINTS:



INVESTIGATIONS:



IMPACT: CRIMINAL PROSECUTIONS



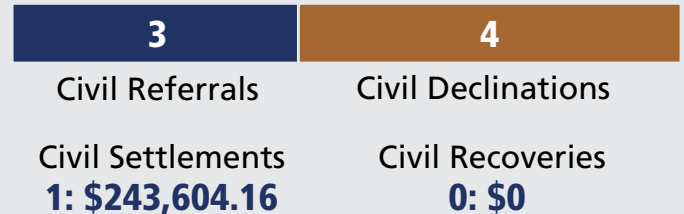
Criminal Restitution	1: \$11,098.19
Criminal Fines	1: \$500.00
Criminal Special Assessments	3: \$425.00

* This formula represents the number of judgments and the resulting penalties. For example, 3 judgments resulted in a total of 132 months of probation.

CRIMINAL MATTERS:



CIVIL INVESTIGATIVE ACTIVITIES



ADMINISTRATIVE INVESTIGATIVE ACTIVITIES

5 PERSONNEL ACTIONS

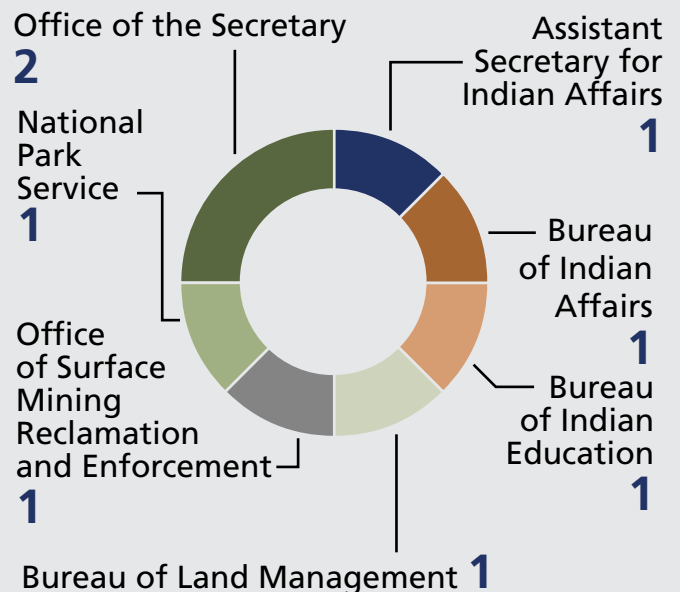
- 0 Removals
- 2 Resignations
- 0 Reprimands (Written/Oral)
- 2 Counseling
- 1 Downgrade

9 ADMINISTRATIVE REMEDIES

- 0 Suspensions
- 9 Debarments
- 0 Compliance and Ethics Agreements

8 GENERAL POLICY ACTIONS

8 PAST DUE RESPONSES





FEATURED REPORTS

RECOMMENDATION FOR THE DEPARTMENT'S COORDINATION CONCERNING CRYPTOMINING OPERATIONS IMPACTING FEDERAL AND TRIBAL RESOURCES (22-0897)



We learned that Federal mineral lease operators are diverting natural gas

from those leases to power electric generators for cryptomining operations without paying gas royalties. Federal regulations applicable to the production of Federal minerals generally require that gas sold or removed from Federal leases be accounted for and reported to the DOI. Federal mineral royalties are then calculated and paid to the DOI's Office of Natural Resources Revenue in accordance with applicable law and the terms of valid mineral leases. We found, however, that because of the novelty of cryptomining operations, the DOI currently does not have consistent guidance that addresses mineral revenue collection as well as permitted land use and environmental impacts specifically associated with cryptomining operations affecting lands and minerals under Federal jurisdiction.

Cryptomining requires physical infrastructure and can have a significant effect on the land on which it occurs. The cryptomining units include large generators, cooling equipment, and a significant number of computer arrays contained in mobile facilities. These facilities operate constantly and require vast amounts of energy. We observed these cryptomining operations on or near lands and areas leased for Federal mineral development and learned that operators divert gas from Federal leases to generators that power the cryptomining units. Put another way, these activities

generate revenues for private companies using federally owned gas, at times without the leaseholder paying mineral royalties, potentially resulting in the loss of Federal or Tribal mineral revenues administered by the DOI. We also heard from a State agency that these operations could constitute a health and safety risk and could additionally jeopardize the oil and gas resources on the lease. Further, the same State agency stated that these operations may be underinsured for accidents, may cause damage to infrastructure, and pose risk to the environment.



Source: OIG

We recommended that the DOI issue guidance to affected bureaus regarding cryptomining operations, including guidance addressing potential land use concerns, safety risks, environmental impacts, and royalty collection requirements. Based on the DOI's response to our management advisory, we consider the recommendation resolved but not implemented. We will continue to monitor the DOI's actions to determine whether it has communicated clear and consistent guidance to the bureaus that have oversight of cryptomining operations.



REPORTS ISSUED

WATERVILLE MAN FACES UP TO 20 YEARS, \$250K FINE FOR POSSESSING CHILD SEXUAL ABUSE MATERIAL

March 10, 2023, Press Release



A Waterville man pleaded guilty in U.S. District Court to possessing child sexual abuse material. The employee used a Government computer to search for and obtain child sexual abuse material and stored downloaded still and video files on removable digital media devices.

SUMMARY: NONPROFIT OFFICIAL MISUSED \$233,636 IN FEDERAL FUNDS (22-0157)



We found a former nonprofit official misused funds received under a U.S. Fish and Wildlife Service program assisting in recovering endangered or threatened species.

FAIRBANKS U.S. FISH AND WILDLIFE SERVICE EMPLOYEE CHARGED WITH FRAUD, EMBEZZLEMENT FOR FALSIFYING BANK RECORDS AND STEALING OVER \$100,000

March 3, 2023, Press Release



A Federal grand jury in Alaska returned an indictment charging a U.S. Fish and Wildlife Service employee with wire fraud and embezzlement of public funds for perpetrating a years-long scheme to steal money from her employer.

COUPLE SENTENCED FOR CONSPIRACY, WIRE FRAUD, AND MAJOR FRAUD AGAINST THE UNITED STATES

March 3, 2023, Press Release



A couple was sentenced to Federal prison terms for conspiracy to commit wire fraud, wire fraud, and major fraud against the United States.

TWO MEN CHARGED IN WIRE FRAUD AND MONEY LAUNDERING SCHEME

February 8, 2023, Press Release



Two individuals made initial appearances in Federal court on an indictment charging them with conspiracy to commit wire fraud and money laundering.

FORMER SPECIAL AGENT SENTENCED FOR FALSIFYING HIS EDUCATION AND WORK EXPERIENCE

October 19, 2022, Press Release



A former National Park Service Special Agent was sentenced to 1 year probation, a \$500 fine, and a restriction barring him from future employment as a Federal law enforcement officer for submitting false information about his work experience and education on his job application for a Federal law enforcement officer position.

MARYLAND DEFENSE CONTRACTOR CONVICTED FOR PROCUREMENT FRAUD AFTER 9-DAY TRIAL

March 7, 2023, Press Release



A Federal jury convicted a former contractor on Federal charges of wire fraud, false claims, and making and using a false document in connection with his companies' performance on Federal contracts.

SUMMARY: ALLEGED TIMECARD FRAUD BY NPS EMPLOYEE (22-0152)



We investigated an allegation that a National Park Service supervisor improperly approved a request from a subordinate to receive pay after being suspended. We did not identify any rule, regulation, or policy prohibiting the subordinate's Family and Medical Leave



Act leave while on an indefinite suspension without pay. When the supervisor left the acting role, the replacing supervisor learned about the subordinate's indefinite suspension without pay and corrected the time and attendance records to reflect this. The subordinate remains indefinitely suspended without pay and is awaiting trial for the alleged criminal misconduct.

SUMMARY: OIL PRODUCER TRESPASSED ON FEDERAL LAND IN COLORADO (21-0867)



We found that PDC Energy, Inc., drilled and then operated a well in Colorado

that removed Federal minerals without first obtaining a Federal lease or drilling permit.

ALLEGATIONS OF ETHICS VIOLATIONS BY FORMER U.S. DEPARTMENT OF THE INTERIOR SECRETARY WERE NOT SUBSTANTIATED (19-0313)



We did not substantiate allegations that a former DOI Secretary violated the Ethics Pledge and Federal conflict of interest rules.



Source: iStockphoto



Summary of Reports With Recommendations More Than 6 Months Old Pending Management Decision

This listing includes a summary of audit, inspection, and evaluation reports with recommendations that were more than 6 months old on March 31, 2023, and still pending a management decision. It includes recommendations with which the OIG and management have disagreed and the disagreement has been referred for resolution to the Assistant Secretary for Policy, Management, and Budget. Also included are recommendations for which management either did not respond or did not provide sufficient information to determine if proposed actions will resolve the recommendation. It provides report number, title, issue date, number of recommendations referred for resolution, and number of recommendations awaiting additional information.

AUDITS, INSPECTIONS, AND EVALUATIONS

Bureau of Land Management

2021-FIN-022

Fulfillment of Purchase Card Orders
(01/19/2022)

- **Unresolved:** 1 of 1 recommendation
- **Questioned Costs:** \$4,543

Indian Affairs

2017-ER-018

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

- **Unresolved:** 2 of 9 recommendations

2019-CR-062

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

- **Unresolved:** 2 of 13 recommendations

National Park Service

2019-CR-035

The National Park Service Did Not Oversee Its General Agreements (09/23/2020)

- **Unresolved:** 1 of 5 recommendations

Office of the Secretary

2019-ER-012

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

- **Unresolved:** 2 of 2 recommendations

2021-FIN-010

Pandemic-Related Contract Actions
(10/12/2021)

- **Unresolved:** 2 of 4 recommendations

U.S. Bureau of Reclamation

2017-WR-048-B

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

- **Unresolved:** 2 of 7 recommendations

CONTRACT AND GRANT AUDITS

Indian Affairs

2019-FIN-058

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

- **Unresolved:** 4 of 11 recommendations
- **Better Use:** \$442,632
- **Questioned Costs:** \$31,133



APPENDIX 1

2021-FIN-032-C

The Three Affiliated Tribes Did Not Account for CARES Act Funds Appropriately (09/28/2022)

- **Unresolved:** 4 of 4 recommendations
- **Questioned Costs:** \$433,173

2020-CGD-001

The Bureau of Indian Education, the Bureau of Indian Affairs, and the Turtle Mountain Band of Chippewa Indians Need To Improve Accountability for Federal Funds (09/29/2022)

- **Unresolved:** 2 of 4 recommendations
- **Better Use:** \$120,943

U.S. Fish and Wildlife Service

2020-WR-064

U.S. Fish and Wildlife Service Grants Awarded to the State of Oklahoma, Department of Wildlife Conservation, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program (06/23/2022)

- **Unresolved:** 1 of 21 recommendations
- **Questioned Costs:** \$40,306



Source: iStockphoto



APPENDIX 2

Reports With Unimplemented Recommendations

This provides a summary of reports issued by the Office of Audits, Inspections, and Evaluations prior to October 1, 2022, that still had open (unimplemented) recommendations as of March 31, 2023. Unimplemented recommendations are divided into resolved and unresolved. Unresolved recommendations more than 6 months old are also reported in Appendix 1. This listing only includes unimplemented recommendations (either resolved but still pending implementation or unresolved). Because a single report may have both implemented and unimplemented recommendations, the number of recommendations listed as resolved may be less than the total number of recommendations in the report.

UNIMPLEMENTED: 365

Resolved: 344

Unresolved: 21

Questioned Costs

RESOLVED

Better Use: \$32,178

\$37,177,409

Questioned Costs

UNRESOLVED

Better Use

\$71,439

\$563,575

AUDITS, INSPECTIONS, AND EVALUATIONS

Bureau of Land Management

2015-EAU-057

Bureau of Land Management's Management of Private Acquired Leases (12/11/2015)

- **Resolved:** 1 of 6 recommendations

2015-ITA-072

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

- **Resolved:** 1 of 9 recommendations

2016-WR-027

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

- **Resolved:** 1 of 4 recommendations

2020-FIN-028

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

- **Resolved:** 4 of 4 recommendations

2020-FIN-073

Pandemic Purchase Card Use (10/22/2021)

- **Resolved:** 3 of 3 recommendations
- **Questioned Costs:** \$16,731

2021-CR-007

The Bureau of Land Management Did Not Review the Federal Exclusions List Before Issuing Federal Mineral Leases (01/20/2022)

- **Resolved:** 1 of 4 recommendations

2021-ITA-037

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2021 (04/28/2022)

- **Resolved:** 5 of 6 recommendations



APPENDIX 2

C-IN-BLM-0002-2012

Bureau of Land Management's Mineral Materials Program (03/31/2014)

- **Resolved:** 1 of 5 recommendations

C-IN-MOA-0013-2010

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

- **Resolved:** 3 of 4 recommendations

CR-EV-BLM-0004-2012

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

- **Resolved:** 1 of 4 recommendations

Bureau of Ocean Energy Management

CR-EV-BOEM-0001-2013

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

- **Resolved:** 2 of 2 recommendations

Bureau of Safety and Environmental Enforcement

2017-EAU-043

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

- **Resolved:** 2 of 8 recommendations

2021-ITA-037

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2021 (04/28/2022)

- **Resolved:** 1 of 16 recommendations

2022-CR-009

The Bureau of Safety and Environmental Enforcement Made Progress in Implementing Corrective Actions to Improve Its Oil Spill Preparedness Program (09/09/2022)

- **Resolved:** 1 of 3 recommendations

Indian Affairs

2016-ITA-062

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

- **Resolved:** 1 of 1 recommendation

2017-ER-018

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

- **Resolved:** 1 of 9 recommendations
- **Unresolved:** 2

2018-ITA-043

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

- **Resolved:** 1 of 4 recommendations

2019-CR-062

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

- **Resolved:** 6 of 13 recommendations
- **Unresolved:** 2

2020-FIN-008

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

- **Resolved:** 1 of 2 recommendations

2020-FIN-073

Pandemic Purchase Card Use (10/22/2021)

- **Resolved:** 1
- **Resolved Questioned Costs:** \$826

2021-FIN-010

Pandemic-Related Contract Actions (10/12/2021)

- **Resolved:** 1 of 3 recommendations
- **Resolved Questioned Costs:** \$3,848



APPENDIX 2

2021-FIN-032-C

The Three Affiliated Tribes Did Not Account for CARES Act Funds Appropriately (09/28/2022)

- **Unresolved:** 4 of 4 recommendations
- **Unresolved Questioned Costs:** \$433,173

2021-FIN-036

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2021 and 2020 (11/15/2021)

- **Resolved:** 1 of 1 recommendation

C-EV-BIE-0023-2014

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

- **Resolved:** 4 of 21 recommendations

C-IS-BIE-0023-2014-A

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

- **Resolved:** 1 of 9 recommendations

CR-EV-BIA-0002-2013

BIA Needs Sweeping Changes to Manage the Osage Nation's Energy Resources (10/20/2014)

- **Resolved:** 7 of 33 recommendations

National Park Service

2018-FIN-052

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

- **Resolved:** 1 of 4 recommendations

2019-CR-035

The National Park Service Did Not Oversee Its General Agreements (09/23/2020)

- **Resolved:** 2 of 5 recommendations
- **Unresolved:** 1

2020-FIN-028

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

- **Resolved:** 3 of 3 recommendations

2021-FIN-022

Fulfillment of Purchase Card Orders (01/19/2022)

- **Resolved:** 1
- **Unresolved:** 1
- **Unresolved Questioned Costs:** \$4,543

Office of Surface Mining Reclamation and Enforcement

2016-EAU-007

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

- **Resolved:** 2 of 11 recommendations

2021-ITA-037

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2021 (04/28/2022)

- **Resolved:** 8 of 8 recommendations

C-IN-OSM-0044-2014A

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

- **Resolved:** 3 of 21 recommendations
- **Resolved Questioned Costs:** \$2,078,548

WR-EV-MOA-0015-2011

Bureau of Land Management, National Park Service, and Office of Surface Mining Reclamation and Enforcement's Safety of Dams: Emergency Preparedness (12/31/2012)

- **Resolved:** 3 of 3 recommendations

Office of the Secretary

2016-ITA-020

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

- **Resolved:** 3 of 23 recommendations

2017-ER-014

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

- **Resolved:** 1 of 4 recommendations



APPENDIX 2

2018-CR-010

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

- **Resolved:** 1 of 1 recommendation

2018-FIN-059

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

- **Resolved:** 1 of 5 recommendations

2019-FIN-032

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

- **Resolved:** 14 of 18 recommendations

2019-ER-012

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

- **Unresolved:** 2 of 2 recommendations

2019-ITA-003

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

- **Resolved:** 3 of 3 recommendations

2020-CGD-006

The U.S. Department of the Interior Could Expand Its Use of Contracting Flexibilities and Should Establish an Acquisition Policy for Future Disasters (08/08/2022)

- **Resolved:** 3 of 3 recommendations

2020-CR-009

Better Internal Controls Could Ensure Accuracy of the Office of Natural Resources Revenue's Royalty Reporting and Adjustments (01/20/2022)

- **Resolved:** 5 of 14 recommendations

2020-FIN-002

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

- **Resolved:** 1 of 2 recommendations
- **Unresolved:** 1
- **Unresolved Questioned Costs:** \$4,543

2020-FIN-028

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

- **Resolved:** 22 of 22 recommendations

2021-FIN-010

Pandemic-Related Contract Actions (10/12/2021)

- **Resolved:** 2 of 4 recommendations
- **Unresolved:** 2

2021-FIN-036

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2021 and 2020 (11/15/2021)

- **Resolved:** 6 of 10 recommendations

2021-ITA-037

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2021 (04/28/2022)

- **Resolved:** 11 of 15 recommendations

2021-WR-019

The U.S. Department of the Interior and Its Bureaus Have Not Finalized and Implemented Their Body Camera Policies (09/14/2022)

- **Resolved:** 2 of 2 recommendations

2022-CGD-026

The U.S. Department of the Interior Needs To Continue To Strengthen Governance Practices To Improve Its Management of Geospatial Data (09/26/2022)

- **Resolved:** 9 of 9 recommendations

2022-FIN-015

U.S. Department of the Interior's Compliance With the Payment Integrity Information Act of 2019 in Its Fiscal Year 2021 Agency Financial Report (06/21/2022)

- **Resolved:** 2 of 2 recommendations



APPENDIX 2

ISD-IN-MOA-0004-2014

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

- **Resolved:** 1 of 6 recommendations

ISD-IN-MOA-0004-2014-I

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

- **Resolved:** 1 of 6 recommendations

WR-EV-OSS-0005-2009

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

- **Resolved:** 1 of 3 recommendations

U.S. Bureau of Reclamation

2015-ITA-072

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

- **Resolved:** 1 of 6 recommendations

2017-WR-048-B

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

- **Resolved:** 1 of 7 recommendations
- **Unresolved:** 2

2019-ITA-034

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

- **Resolved:** 7 of 13 recommendations

2021-FIN-036

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2021 and 2020 (11/15/2021)

- **Resolved:** 3 of 3 recommendations

2021-ITA-037

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2021 (04/28/2022)

- **Resolved:** 10 of 10 recommendations

ISD-IS-BOR-0004-2013

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

- **Resolved:** 1 of 10 recommendations

WR-EV-MOA-0015-2011

Bureau of Land Management, National Park Service, and Office of Surface Mining Reclamation and Enforcement's Safety of Dams: Emergency Preparedness (12/31/2012)

- **Resolved:** 1 of 1 recommendation

U.S. Fish and Wildlife Service

2015-ITA-072

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

- **Resolved:** 1 of 7 recommendations

2021-ITA-037

Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2021 (04/28/2022)

- **Resolved:** 2 of 3 recommendations

CONTRACT AND GRANT AUDITS

Bureau of Land Management

2017-FIN-053

The Chicago Horticultural Society Should Improve Its Financial Management System to Receive Federal Funds (03/13/2019)

- **Resolved:** 1 of 10 recommendations



APPENDIX 2

Indian Affairs

2017–FIN–065

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

- **Resolved:** 1 of 4 recommendations

2019–FIN–058

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

- **Resolved:** 7 of 11 recommendations
- **Unresolved:** 4
- **Resolved Questioned Costs:** \$39,766
- **Unresolved Better Use:** \$442,632
- **Unresolved Questioned Costs:** \$31,133

2020–CGD–001

The Bureau of Indian Education, the Bureau of Indian Affairs, and the Turtle Mountain Band of Chippewa Indians Need To Improve Accountability for Federal Funds (09/29/2022)

- **Resolved:** 2 of 4 recommendations
- **Unresolved:** 2
- **Resolved Questioned Costs:** \$216,878
- **Unresolved Better Use:** \$120,943

National Park Service

2019–FIN–014

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

- **Resolved:** 1 of 5 recommendations

U.S. Bureau of Reclamation

2017–FIN–040

Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe (09/28/2018)

- **Resolved:** 9 of 12 recommendations
- **Resolved Questioned Costs:** \$12,808,434

ER–CX–BOR–0010–2014

Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With the Bureau of Reclamation (06/24/2015)

- **Resolved:** 6 of 12 recommendations
- **Resolved Questioned Costs:** \$476,399

U.S. Fish and Wildlife Service

2015–EXT–005

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

- **Resolved:** 1 of 3 recommendations

2015–EXT–009

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

- **Resolved:** 1 of 13 recommendations

2016–EXT–047

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

- **Resolved:** 2 of 17 recommendations

2016–EXT–048

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

- **Resolved:** 3 of 16 recommendations
- **Resolved Questioned Costs:** \$315,259



APPENDIX 2

2017-EXT-020

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

- **Resolved:** 1 of 8 recommendations

2017-EXT-049

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

- **Resolved:** 2 of 8 recommendations

2018-CR-014

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

- **Resolved:** 1 of 10 recommendations

2018-WR-038

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

- **Resolved:** 3 of 17 recommendations
- **Questioned Costs:** \$2,894,838

2019-CR-023

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

- **Resolved:** 1 of 7 recommendations
- **Resolved Questioned Costs:** \$112,639

2019-CR-041

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

- **Resolved:** 1 of 3 recommendations

2019-CR-045

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

- **Resolved:** 1 of 21 recommendations

2019-ER-046

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

- **Resolved:** 9 of 11 recommendations
- **Resolved Better Use:** \$32,178

2019-WR-005

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

- **Resolved:** 1 of 29 recommendations

2019-WR-006

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

- **Resolved:** 2 of 2 recommendations
- **Questioned Costs:** \$17,701,030



APPENDIX 2

2019-WR-007

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

- **Resolved:** 6 of 11 recommendations

2019-WR-028

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

- **Resolved:** 9 of 9 recommendations
- **Questioned Costs:** \$26,247

2020-CR-005

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

- **Resolved:** 5 of 6 recommendations

2020-CR-022

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

- **Resolved:** 13 of 17 recommendations
- **Resolved Questioned Costs:** \$1,800

2020-WR-021

U.S. Fish and Wildlife Service Grants Awarded to the State of Nevada, Department of Wildlife, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program (07/19/2022)

- **Resolved:** 2 of 3 recommendations

2020-WR-054

U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of the Northern Mariana Islands, Department of Lands and Natural Resources, From October 1, 2017, Through September 30, 2019, Under the Wildlife and Sport Fish Restoration Program (08/16/2022)

- **Resolved:** 1 of 1 recommendation

2020-WR-064

U.S. Fish and Wildlife Service Grants Awarded to the State of Oklahoma, Department of Wildlife Conservation, From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program (06/23/2022)

- **Resolved:** 9 of 21 recommendations
- **Unresolved:** 1
- **Resolved Questioned Costs:** \$794,710
- **Unresolved Questioned Costs:** \$40,306

2021-CR-003

U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Virginia, Department of Wildlife Resources, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program (05/02/2022)

- **Resolved:** 4 of 5 recommendations

2021-CR-008

U.S. Fish and Wildlife Service Grants Awarded to the State of Texas, Parks and Wildlife Department, From September 1, 2018, Through August 31, 2020, Under the Wildlife and Sport Fish Restoration Program (09/29/2022)

- **Resolved:** 11 of 20 recommendations
- **Resolved Questioned Costs:** \$60,071

2021-CR-011

U.S. Fish and Wildlife Service Grants Awarded to the State of Missouri, Department of Conservation, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program (05/02/2022)

- **Resolved:** 4 of 4 recommendations
- **Resolved Questioned Costs:** \$6,476



APPENDIX 2

2021-CR-017

U.S. Fish and Wildlife Service Grants Awarded to the State of North Dakota, Game and Fish Department, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program (04/18/2022)

- **Resolved:** 3 of 8 recommendations

2021-ER-001

U.S. Fish and Wildlife Service Grants Awarded to the State of Delaware, Department of Natural Resources and Environmental Control, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program (01/28/2022)

- **Resolved:** 3 of 4 recommendations

2021-ER-002

U.S. Fish and Wildlife Service Grants Awarded to the U.S. Virgin Islands Department of Planning and Natural Resources, From October 1, 2017, Through September 30, 2019, Under the Wildlife and Sport Fish Restoration Program (05/20/2022)

- **Resolved:** 9 of 9 recommendations
- **Resolved Questioned Costs:** \$813,801

R-GR-FWS-0003-2013

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

- **Resolved:** 1 of 1 recommendation

R-GR-FWS-0006-2011

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Government of the Virgin Islands, Department of Planning and Natural Resources, From October 1, 2008, Through September 30, 2010 (11/02/2011)

- **Resolved:** 1 of 7 recommendations

R-GR-FWS-0008-2014

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

- **Resolved:** 4 of 9 recommendations

R-GR-FWS-0010-2013

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Wyoming, Game and Fish Department, From July 1, 2010, Through June 30, 2012 (10/28/2013)

- **Resolved:** 1 of 1 recommendation

R-GR-FWS-0011-2009

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

- **Resolved:** 1 of 6 recommendations

R-GR-FWS-0011-2013

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

- **Resolved:** 1 of 5 recommendations



Source: iStockphoto



APPENDIX 2

R-GR-FWS-0014-2014

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

- **Resolved:** 2 of 8 recommendations
- **Resolved Questioned Costs:** \$455,258

OTHER ASSIGNMENT TYPES

U.S. Bureau of Reclamation

2015-WR-080-C

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

- **Resolved:** 2 of 4 recommendations

U.S. Fish and Wildlife Service

2019-CR-015

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

- **Resolved:** 2 of 2 recommendations

2020-WR-019

Management Advisory – Issues Identified With Wildlife Restoration Subawards to the University of Tennessee, National Bobwhite Conservation Initiative (07/06/2020)

- **Resolved:** 1 of 4 recommendations



Source: iStockphoto



APPENDIX 3

Reports With Significant Unimplemented Recommendations

BUREAU OF LAND MANAGEMENT

2016–WR–027

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

- **Recommendation 3:** To address the issues indicated, we recommend that the Director instruct BLM Wild Horse and Burro Program officials to develop and implement a strategic plan for sustainable on- and off-range wild horse and burro population management.

- **Status:** Open – Resolved

C–IN–BLM–0002–2012

Bureau of Land Management’s Mineral Materials Program (03/31/2014)

- **Recommendation 11:** We recommend that BLM work with the Office of the Solicitor to revise 43 C.F.R. § 3602.11 to collect cost-recovery fees on existing exclusive-sale contracts in community pits and common-use areas.

- **Status:** Open – Resolved

C–IN–MOA–0013–2010

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

- **Recommendation 8:** BLM should revise its communications site rent schedule and include provisions to periodically update the schedule to reflect current market value.

- **Status:** Open – Resolved

- **Recommendation 11:** BLM should reduce or eliminate the market value threshold required to adjust rents on ROW for communications sites.

- **Status:** Open – Resolved

- **Recommendation 15:** BLM should reduce or eliminate the 75 percent discount for additional grantee and collocator ROW site services, or justify any discount provided.

- **Status:** Open – Resolved

BUREAU OF OCEAN ENERGY MANAGEMENT

CR–EV–BOEM–0001–2013

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

- **Recommendation 2:** We recommend that BOEM develop and implement detailed SOPs for the Program’s internal processes in order to facilitate good management practices and strong internal controls.

- **Status:** Open – Resolved



APPENDIX 3

BUREAU OF SAFETY AND ENVIRONMENTAL ENFORCEMENT

2017–EAU–043

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

- **Recommendation 4:** We recommend that BSEE revise the regulations under 30 C.F.R. § 254 for managing oil spill preparedness and response.
- **Status:** Open – Resolved

-
- **Recommendation 6:** We recommend that BSEE update and revise the existing agreements between BSEE and State governments for coordinating spill preparedness functions.
 - **Status:** Open – Resolved

INDIAN AFFAIRS

2017–ER–018

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

- **Recommendation 1:** We recommend that AS-IA direct the Office of Self Governance to work with tribes to track the components of the CTGP funding and publish these individual amounts each year in the BIA's Budget Justifications.
- **Status:** Open – Resolved

-
- **Recommendation 4:** We recommend that AS-IA direct the Office of Self Governance to determine the actual funding levels of individual tribal programs and report them annually in the Budget Justifications.
 - **Status:** Open – Unresolved

-
- **Recommendation 5:** We recommend that AS-IA direct the Office of Self Governance to develop and implement a records management policy to track the annual funding for each program.
 - **Status:** Open – Unresolved

2019–CR–062

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

- **Recommendation 1:** We recommend that the IA coordinate with Pine Hill School to ensure that the general facility deficiencies noted in this report are either addressed or included as part of the consolidation and renovation of the school facilities (Phase II).
- **Status:** Open – Resolved

-
- **Recommendation 2:** We recommend that the IA coordinate with Pine Hill School to complete the planned consolidation and renovation (Phase II).
 - **Status:** Open – Resolved



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- **Recommendation 3:** We recommend that the IA coordinate with Pine Hill School to complete the gymnasium replacement project (Phase III).
 - **Status:** Open – Resolved
-

- **Recommendation 10:** We recommend that the IA inspect, identify, and address any immediate safety and health issues at all IA-funded portable buildings at Pine Hill School, including the Administration and FACE buildings, to ensure the safety and health of students and staff.
 - **Status:** Open – Resolved
-

C-EV-BIE-0023-2014 **Condition of Indian School Facilities (09/30/2016)**

- **Recommendation 20:** We recommend Indian Affairs take immediate action to correct the health and safety issues identified in this report or ensure that the students and staff are adequately protected until these problems are resolved.
- **Status:** Open – Resolved

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

2016-EAU-007 **Office of Surface Mining Reclamation and Enforcement's Oversight of the Abandoned Mine Lands Program (03/30/2017)**

- **Recommendation 7:** We recommend that OSMRE require States to review and certify that coal projects in e-AMLIS are accurate and complete.
 - **Status:** Open – Resolved
-

- **Recommendation 10:** We recommend that OSMRE assess the data integrity issues identified by OSMRE staff and ensure that the e-AMLIS data is reliable and consistent.
 - **Status:** Open – Resolved
-

C-IN-OSM-0044-2014-A **Oversight of Annual Fund Transfer for Miner Benefits Needs Improvement (03/29/2017)**

- **Recommendation 19:** We recommend that OSMRE obtain authoritative Federal guidance from GAO for the disposition of interest earned.
 - **Status:** Open – Resolved
-

- **Recommendation 20:** We recommend that OSMRE ensure appropriate treatment of interest earned.
- **Status:** Open – Resolved



APPENDIX 3

- **Recommendation 21:** We recommend that OSMRE resolve the \$2.1 million in earned interest.
 - **Status:** Open – Resolved
 - **Potential Monetary Benefits:** \$2,078,548
-

WR–EV–MOA–0015–2011

Bureau of Land Management, National Park Service, and Office of Surface Mining Reclamation and Enforcement’s Safety of Dams: Emergency Preparedness (12/31/2012)

- **Recommendation 1:** OSM should establish a timeline and deadline for updating, as appropriate, OSM regulations to include FGDS requirements for the non-primacy and primacy States.
 - **Status:** Open – Resolved
-

- **Recommendation 2:** OSM enforce and revise, as appropriate, the TSR-15 requirements so that the directive aligns with the actions resulting from OSM’s review and update of its regulations conducted under Recommendation 1.
- **Status:** Open – Resolved

OFFICE OF THE SECRETARY

2016–ITA–020

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

- **Recommendation 8:** We recommend that the Department accelerate plans to implement a Security Incident and Event Manager (SIEM) that can analyze and correlate events across multiple, disparate systems that incorporates data feeds from all security tools and infrastructure systems, to include those managed by the bureaus or third-party contractors.
 - **Status:** Open – Resolved
-

2019–ER–012

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

- **Recommendation 1:** We recommend the SOL reconsider its opinion by determining whether the authority accorded by Section 14b authorizes retaining some fees collected under Section 413, and to the extent the statutory language is ambiguous, resolve any ambiguity in favor of benefiting Indian tribes, in accordance with Chickasaw Nation v. United States, 534 U.S. 84, 94 (2001).
 - **Status:** Open – Unresolved
-

- **Recommendation 2:** We recommend the SOL issue appropriate guidance to the BIA regions consistent with its interpretation.
 - **Status:** Open – Unresolved
-



APPENDIX 3

2019–FIN–032

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

- **Recommendation D.PFM.011.3:** We recommend management implement the following recommendations to improve the effectiveness of entity-level controls over Risk Assessment – Improve the risk assessment process at the financial statement assertion level and at the process level to ensure the Department is appropriately capturing significant changes in the control environment and subsequently responding to those risks at both the Bureau and Department level.

- **Status:** Open – Resolved

- **Recommendation D.PFM.011.4:** We recommend management implement the following recommendations to improve the effectiveness of entity-level controls over Monitoring – Implement key monitoring controls to ensure control effectiveness throughout the financial reporting process and develop robust policies and procedures to increase oversight, review, and accountability of accounting events at the bureau level to ensure the successful implementation of an effective internal control environment.

- **Status:** Open – Resolved

2020–CGD–006

The U.S. Department of the Interior Could Expand Its Use of Contracting Flexibilities and Should Establish an Acquisition Policy for Future Disasters (08/08/2022)

- **Recommendation 2:** We recommend that the DOI develop emergency acquisition guidance or update the DOI Emergency Contracting Kit and communicate it to applicable staff.

- **Status:** Open – Resolved

2020–CR–009

Better Internal Controls Could Ensure Accuracy of the Office of Natural Resources Revenue's Royalty Reporting and Adjustments (01/20/2022)

- **Recommendation 3:** We recommend that ONRR evaluate the use of ARC 10, Adjustments, to determine its effectiveness and create additional codes to capture accurate reasons for adjustments.

- **Status:** Open – Resolved

- **Recommendation 9:** We recommend that ONRR develop and implement a risk-based approach to ensure the accuracy of royalty adjustments.

- **Status:** Open – Resolved

- **Recommendation 13:** We recommend that ONRR develop and implement a process to prevent modification of adjustments made as a result of compliance activities without approval from ONRR.

- **Status:** Open – Resolved



APPENDIX 3

- **Recommendation 14:** We recommend that ONRR develop and implement processes to reduce unnecessary manual transactions as the BPRM effort is being implemented.
 - **Status:** Open – Resolved
-

2020–FIN–028

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

- **Recommendation E.PFM.007.3:** Perform an evaluation of the Department's Entity Level controls and document how the Department addresses each of the Green Book's 5 components and 17 principles. (NFR 2020-007)
 - **Status:** Open – Resolved
-

- **Recommendation E.PFM.007.4:** Implement key monitoring controls to ensure control effectiveness throughout the financial reporting process and develop robust policies and procedures to increase oversight, review, and accountability of accounting events at the bureau level to ensure the successful implementation of an effective internal control environment. (NFR 2020-007)
 - **Status:** Open – Resolved
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2021–FIN–036

Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2021 and 2020 (11/15/2021)

- **Recommendation A.PFM.008.01:** We recommend that the Department and the bureaus enhance internal control over financial reporting as follows: strengthen review controls over the preparation of financial statements and the related supporting schedules.
 - **Status:** Open – Resolved
-

- **Recommendation D.PFM.009.06:** We continue to recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows perform an evaluation of the Department's entity level controls and determine if each of the GAO Green Book components and principles have been addressed by the entity level controls that have been put in place by the Department.
- **Status:** Open – Resolved



APPENDIX 3

2021-ITA-005

P@s\$w0rds at the U.S. Department of the Interior: Easily Cracked Passwords, Lack of Multifactor Authentication, and Other Failures Put Critical DOI Systems at Risk (01/03/2023)

- **Recommendation 1:** We recommend that the Department prioritize implementing PIV or other Department-approved MFA methods that cannot be bypassed to allow single-factor authentication for all applications, starting with the Department's HVAs.
 - **Status:** Open – Resolved
-

- **Recommendation 3:** We recommend that the Department revise password complexity and account management policies to reflect the updated risk-based approach set forth in the NIST SP 800-63 document suite, such as using longer passphrases and less frequent change intervals.
 - **Status:** Open – Resolved
-

- **Recommendation 4:** We recommend that the Department implement controls to monitor, limit, or prevent commonly used, expected, or compromised passphrases and passwords in accordance with NIST SP 800-63 and NIST SP 800-53.
 - **Status:** Open – Resolved
-

- **Recommendation 7:** We recommend that the Department implement guidance requiring temporary passphrases and passwords to be unique and complex, rather than using a common variation or reusing the same passphrase or password.
 - **Status:** Open – Resolved
-

2021-WR-019

The U.S. Department of the Interior and Its Bureaus Have Not Finalized and Implemented Their Body Camera Policies (09/14/2022)

- **Recommendation 1:** We recommend that the Department develop reasonable milestones to finalize and implement its body camera policy.
 - **Status:** Open – Resolved
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- **Recommendation 2:** We recommend that the Department independent of a finalized Department policy, ensure that bureaus using body cameras update and finalize their policies within a defined timeframe to comply with any applicable interim or final Department policy.
- **Status:** Open – Resolved



APPENDIX 3

2022–CGD–023

The U.S. Department of the Interior Has an Opportunity To Protect Its Research and Development (01/19/2023)

- **Recommendation 1:** We recommend that the DOI develop and implement a process through which relevant stakeholders (for example, a working group consisting of the Departmental Ethics Office, the U.S. Geological Survey, etc.) can identify and address potential conflicts of commitment relating to foreign risk pending the National Science and Technology Council issuance of National Security Presidential Memorandum–33 implementation guidance.
- **Status:** Open – Unresolved

U.S. BUREAU OF RECLAMATION

2015–WR–080–C

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

- **Recommendation 4:** We recommend that USBR negotiate and establish a repayment contract with the Klamath Irrigation District to secure timely repayment of USBR’s cost to design, construct, and operate and maintain the A-Canal head gates and fish screens, as determined by USBR in Recommendations 1 and 2.
- **Status:** Open – Resolved

2017–FIN–040

Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe (09/28/2018)

- **Recommendation 10:** We recommend that the USBR resolve the \$7,790,434 in questioned costs for unsupported transactions.
- **Status:** Open – Resolved
- **Potential Monetary Benefits:** \$7,790,434

-
- **Recommendation 12:** We recommend that the USBR resolve the \$4,772,000 in unallowable costs.
 - **Status:** Open – Resolved
 - **Potential Monetary Benefits:** \$4,772,000

WR–EV–MOA–0015–2011

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

- **Recommendation 11:** Revise the “Departmental Manual” to include a uniform approach to monitoring and emergency action planning for non-DOI dams located on DOI lands.
- **Status:** Open – Resolved



APPENDIX 3

U.S. FISH AND WILDLIFE SERVICE

2019–WR–006

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

- **Recommendation 1:** We recommend that the FWS resolve questioned costs of \$17,701,030.
- **Status:** Open – Resolved
- **Potential Monetary Benefits:** \$17,701,030



Source: iStockphoto



APPENDIX 4

Monetary Resolution Activities

For the Period Ending March 31, 2023

TABLE 1: INSPECTOR GENERAL REPORTS WITH QUESTIONED COSTS*

	Number of Reports	Questioned Costs*	Unsupported Costs
A. For which no management decision has been made by the commencement of the reporting period.**	4	\$530,623	\$241,813
B. Which were issued during the reporting period.	5	\$525,293	–
Total (A+B)	9	\$1,055,916	\$241,813
C. For which a management decision was made during the reporting period.	5	\$525,293	–
i. Dollar value of costs disallowed.		\$525,293	–
ii. Dollar value of costs allowed.		–	–
D. For which no management decision had been made by the end of the reporting period.**	4	\$530,623	\$241,813

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

** Report 2021-FIN-022 has one recommendation for which a management decision has not yet been made.



APPENDIX 4

Monetary Resolution Activities

For the Period Ending March 31, 2023

TABLE 2: INSPECTOR GENERAL REPORTS WITH RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE

	Number of Reports	Dollar Value
A. For which no management decision has been made by the commencement of the reporting period.	2	\$563,575
B. Which were issued during the reporting period.	1	\$2,981
Total (A+B)	3	\$566,556
C. For which a management decision was made during the reporting period.	1	\$2,981
i. Dollar value of recommendations that were agreed to by management.	1	\$2,981
ii. Dollar value of recommendations that were not agreed to by management.		–
D. For which no management decision had been made by the end of the reporting period.	2	\$563,575

Note: Does not include non-Federal funds.



APPENDIX 5

Federal Financial Management Improvement Act

The OIG's independent public accountant, KPMG, disclosed no instances in which the DOI's financial management systems did not substantially comply with the Federal Financial Management Improvement Act.



Peer Reviews of OIG Operations

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

TABLE 1. PEER REVIEWS CONDUCTED BY THE DOI OIG

Type of Review	Date of Peer Review	OIG Reviewed	Rating	Outstanding Recommendations
Audits	March 31, 2023	U.S. Agency for International Development	Pass	None
Inspections and Evaluations	None this reporting period	None	Not Applicable	None
Investigations	None this reporting period	None	None	None

TABLE 2. PEER REVIEWS CONDUCTED OF THE DOI OIG

Type of Review	Date of Peer Review	Reviewing OIG	Rating	Outstanding Recommendations
Audits	September 21, 2022	U.S. Department of Justice	Pass	None
Inspections and Evaluations	September 5, 2019	U.S. Departments of Health and Human Services (HHS), Energy, and Homeland Security	Not Applicable	None
Investigations	March 31, 2020	Federal Deposit Insurance Corporation	Pass	None



APPENDIX 7

Instances of Agency Interference

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



APPENDIX 8

Investigations Involving Senior Government Officials

Investigations Involving a Senior Government Employee Where Misconduct Was Substantiated

We did not complete any investigations of a senior Government official in which we substantiated allegations of misconduct.

Investigations Involving a Senior Government Official That is Closed and Not Disclosed to the Public

We completed an investigation into a senior Government employee from the National Park Service regarding allegations of misuse of his official position and misuse of Government funds. We did not substantiate the allegations.



APPENDIX 9

Alleged Whistleblower Retaliation

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