



# OVERSIGHT PLAN

## 2025

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 remarkably broad portfolio that includes almost 70,000 employees who manage approximately \$11.6 billion in grants and contracts, \$18.1 billion in energy and mineral 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.<sup>1</sup> 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 120 staff who conduct performance audits, inspections, and evaluations and perform oversight of mandated audits. We designed this plan to be flexible and may modify it during the year as we proactively monitor our portfolio. We anticipate starting the work highlighted in this plan in fiscal year (FY) 2025.

### Prioritizing Work That Can Lead to Positive Change

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.

We followed a risk-based, tiered approach in developing this plan to best focus our resources. We considered (1) DOI's three major management challenges as we have defined them—managing spending, delivering core services, and ensuring health and safety—and (2) additional factors such as stakeholder priorities, prior work, and emerging threats or vulnerabilities. Using this information, we arrived at nine risk areas for AIE work that we plan to initiate in FY 2025: contract and financial assistance oversight, cybersecurity, environmental impact, health and safety, Tribal Nations and Insular Communities, land management, data availability and quality, payment integrity, and revenue collection. We note that this workplan places special emphasis on the unique risks presented to effective program management when there is a sudden influx of substantial funding.

### Risk Areas



<sup>1</sup> 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

In considering our priority areas, we also assessed how best to use the resources our office received through the IIJA and IRA, which provided dedicated funding to OIG for oversight of DOI's spending in these areas.



IRA



GAOA



IIJA



2019 Disaster  
Recovery

**Approximately \$47 billion dollars in new funding has been provided to DOI over the past four years to address priority areas.**

### Inflation Reduction Act

**\$6.65  
BILLION**

#### Includes funding for:

Water management and conservation efforts in high-drought areas

### Great American Outdoors Act

**\$9.5  
BILLION**

#### Includes funding for:

Deferred maintenance for parks, other public lands, and Indian schools

#### Plus

Annual funding for the Land and Water Conservation Fund

### Infrastructure Investment and Jobs Act

**\$30  
BILLION**

#### Includes funding for:

- Water and drought resilience
- Wildfire resilience
- Ecosystem restoration
- Tribal climate resilience and infrastructure
- Legacy pollution cleanup
- Indian water rights settlements

## 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 conducting a series of audits focused IIJA oversight. We also started an inspection series related to safety and health at BIE-funded schools. In FY 2025, we will continue work on those topics and will include additional series on cybersecurity.

### States' Management of IIJA Funds Related to Abandoned Mine Land Reclamation | *Audit Series*



At risk: Approximately \$11.3 billion in total IIJA funding. • Health and safety of affected residents. • Ability to achieve goals to minimize environmental harm.

### States' Management of IIJA Funds Related to Orphaned Well Remediation | *Audit Series*



At risk: Approximately \$4.3 billion in IIJA funding. • Public health and safety. • Ability to achieve goals to minimize environmental harm. • Other subsurface impacts or land use priorities.

### Selected IIJA Projects and Programs | *Inspection Series*



At risk: \$28 billion in supplemental funds. • Duplication with other Federal agencies. • Compliance with Federal regulations. • Other subsurface impacts or land use priorities.

### BIE-Funded Schools | *Inspection Series*



At risk: Health, safety, and education of students enrolled in 183 tribally controlled schools and 53 BIE-operated schools. • Federal Government trust responsibility to Tribes.

### Individual Information System Security Controls | *Inspection Series*



At risk: Security of DOI systems and data. • Noncompliance with Federal requirements and industry best practices.

### Individual Information System Penetration Testing | *Inspection Series*



At risk: DOI systems' ability to withstand cyberattacks. • Noncompliance with Federal requirements and industry best practices.



# Oversight Plan

## Discretionary Reviews

During FY 2025, we plan on initiating discretionary reviews of the following:

### Controls Over FWS' National Fish Passage Program

At risk: \$200 million in IIJA funding. • Ability to meet program goals and objectives.



### DOI's Software Approval and Authorization Processes

At risk: Compromise of DOI systems and data by using unauthorized software.



### OIA's Oversight of Ecosystem Restoration and Resilience Projects

At risk: Approximately \$20 million in IIJA and IRA funding. • Potential for misuse and a lack of oversight. • Ability to meet program goals and objectives.



### BLM and NPS Oversight of an IIJA-Funded Contractor

At risk: Up to \$408 million, \$150 million of which is IIJA orphaned well project funding. • Public confidence in DOI's contracting practices.



### Osage Nation Progress on Orphaned Well Remediation Efforts

At risk: \$35 million in IIJA funding. • Ability to make progress remediating health and safety concerns related to orphaned wells.



### DOI's Use of FY 2019 Disaster Recovery Funding

At risk: \$326 million in disaster funding. • Public confidence in DOI's commitment to provide relief to affected areas.



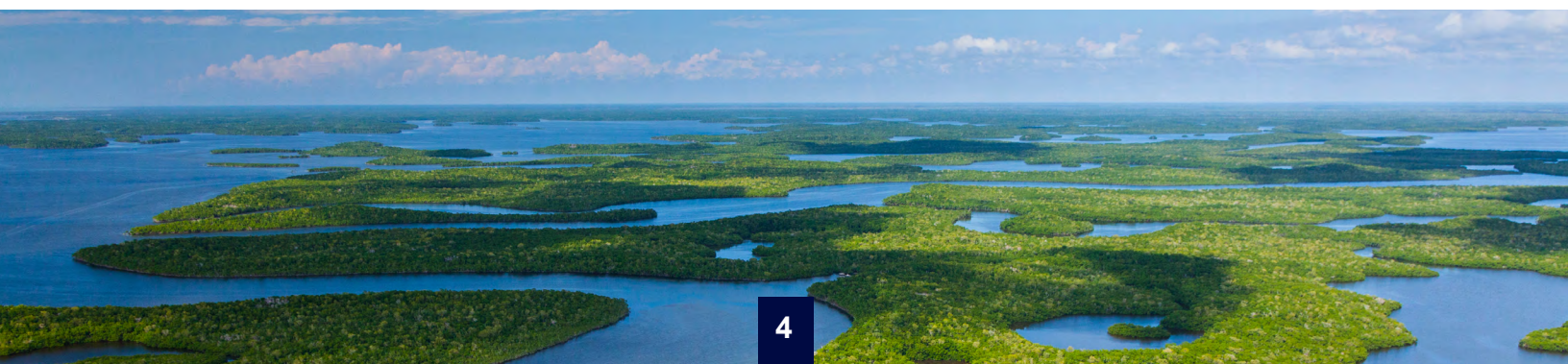
### BOR Oversight of an IIJA-Funded Contractor

At risk: \$144.3 million in IIJA funding. • Compliance with Federal contracting regulations.



### Use of Funds at Lyndon Baines Johnson Tropical Medical Center in American Samoa

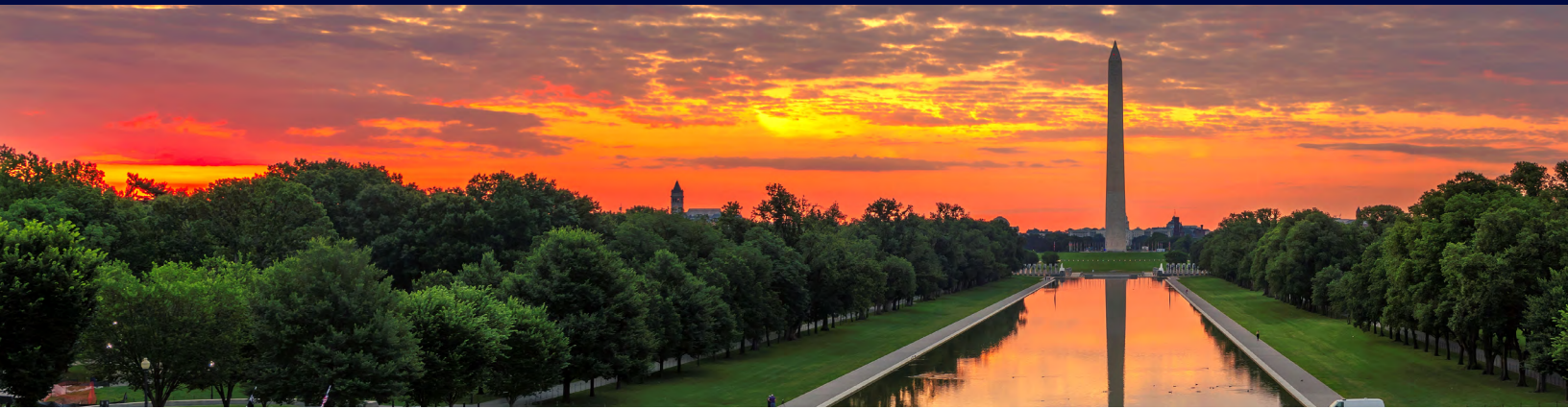
At risk: \$36 million in technical assistance funding. • Health and safety of the residents of American Samoa.







# Oversight Plan



## Interior Business Center's Oversight of Indirect Rate Proposals

At risk: Millions of dollars in overhead costs charged to DOI.



## BOEM's Management of the Offshore Wind Program

At risk: Health and safety of marine life. • Public trust in BOEM's processes.



## Administration of NPS' Employee Housing Program

At risk: Health and safety of NPS staff. • NPS' ability to recruit and retain staff.



## BTFA Process to Collect Death Data

At risk: Millions of dollars in disbursements from the Individual Indian Money accounts. • Confidence in DOI's management of trust funds.



## BIA's Administration of the Tribal Electrification Program

At risk: \$150 million in IRA funding to provide clean energy. • Ability to meet program goals and objectives.



## BOR's Progress on the Aamodt Litigation Settlement

At risk: \$30.5 million in IIJA funding in FY 2023 and \$311 million in total Federal funding. • Ability to provide water to affected communities.



## BOR Rural Water Agreements With Eastern New Mexico Water Authority

At risk: \$229 million obligated and \$33 million expended as of June 2024.



## NPS' Valuation for Grazing Rights

At risk: Millions in market revenue from grazing permits.



## NPS Concessionaires' Annual Health and Safety Assessments

At risk: Noncompliance with health and safety standards. • Public trust in the Government.





# Oversight Plan

## BLM's Collection of Helium Royalties

At risk: Uncollected royalty fees.



## Evaluation of DOI's Use of GrantSolutions

At risk: \$6 billion in DOI-managed grants and cooperative agreements.



## Oversight and Single Audit of Territories and Insular Areas

At risk: Millions in Federal funding. • Public trust in Government.



## Artificial Intelligence and Machine Learning Development, Operations, and Security | *Flash Report*

At risk: Trustworthiness of DOI's artificial intelligence and machine learning systems. • DOI's preparedness for regulating and using these systems.



## NPS' First Amendment Permit Process | *Flash Report*

At risk: NPS property. • Protecting cultural resources and historical sites. • Public and employee safety.



## 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 2025, we anticipate that we will attend the 2025 Association of Pacific Islands Public Auditors Conference and conduct IJA 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.







# Oversight Plan

## Mandatory and Other Activities

In addition to discretionary work, AIE will also perform the following mandatory or contractual work:

### Conduct audits, evaluations, or inspections of:

- ✓ Payment Integrity Information Act (Improper Payments)
- ✓ Grants Awarded by FWS' Wildlife and Sport Fish Restoration Program (11 audits in 10 States)
- ✓ Udall Foundation

### Oversee audits of:

- ✓ DOI Financial Statements
- ✓ BTFA Financial Statements (Special Trustee for American Indians)
- ✓ 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



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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](http://www.doioig.gov/hotline)**  
or call OIG's toll-free hotline number: **1-800-424-5081**