



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

Fulfillment of Purchase Card Orders



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Memorandum

To: Eric Werwa
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Exercising the Delegated
Authority of the Assistant
Secretary for Policy,
Management, and Budget

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Director, Bureau of Indian
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Tracey Stone-Manning
Director, Bureau of Land
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David Applegate
Associate Director, Natural Hazards,
Exercising the Delegated Authority of the
Director, U.S. Geological Survey

From: Mark Lee Greenblatt
Inspector General 

Subject: Final Inspection Report – *Fulfillment of Purchase Card Orders*
Report No. 2021-FIN-022

This memorandum transmits our inspection report on the fulfillment of the U.S. Department of the Interior's (DOI's) Coronavirus Aid, Relief, and Economic Security Act and pandemic-related purchase card orders.

We provide nine recommendations to help the DOI and its bureaus improve oversight and accountability for purchase card transactions. Based on the responses to our draft report, we consider Recommendations 1, 2, 4 – 7, and 9 resolved and implemented; Recommendation 3 resolved but not implemented; and Recommendation 8 unresolved. Cumulatively, the bureaus resolved \$151,032 of the \$155,575 in questioned costs identified in the report.

We will refer Recommendations 3 and 8 to the Office of Policy, Management and Budget for resolution and implementation tracking and to report to us on their status.

In addition, we will notify Congress about our findings, and we will report semiannually, as required by law, on actions you have taken to implement the recommendations and on recommendations that have not been implemented. We will also post a public version of this report on our website.

If you have any questions, please contact me at 202-208-5745.



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Inspection Report

Fulfillment of Purchase Card Orders

Background

Executive agencies, including the DOI, use purchase cards to quickly and easily acquire items needed to support daily operations and reduce the administrative costs associated with such small purchases. Purchase cards are the preferred method for making micropurchases.

In May 2018, the Office of the Secretary increased the micropurchase threshold from \$3,500 to \$10,000. The DOI further increased the micropurchase threshold to \$20,000 from March 13 through July 1, 2020, in response to COVID-19. The increased threshold, combined with the fluid nature of any disaster or emergency situation, heightens the risk of fraud and abuse and necessitates even greater oversight.

The Office of Acquisition and Property Management oversees and develops policy for the DOI charge card program, and each bureau has a program coordinator who is responsible for general oversight of the bureau's charge card accounts. Approving officials oversee designated cardholders and review and sign cardholder statements to approve transactions.

As of January 31, 2021, the U.S. Department of the Interior (DOI) had made 6,247 Coronavirus Aid, Relief, and Economic Security Act (CARES Act) charge card purchases, totaling \$5.1 million, and 23,073 COVID-19-related purchases (not charged to CARES Act funds), totaling \$12.8 million. Given that our prior work on purchase card use identified several internal control concerns and questionable transactions, we selected for review 149 high-risk purchase card transactions that were designated as CARES Act or pandemic-related purchases. These transactions, totaling \$286,184, were made across multiple DOI bureaus and offices through January 31, 2021.

Our objectives were to determine whether CARES Act and COVID-19-related purchase card orders made by DOI bureaus and offices were fulfilled and whether the goods and services procured were mission related.

We found that for 74 of 149 transactions tested (49.7 percent), totaling \$155,575, cardholders did not have supporting documentation that verified receipt of the items or services purchased or that the purchases were mission related. Specifically, we found 73 transactions totaling \$153,009 that did not have supporting documentation to show receipt; we also found one transaction totaling \$2,566 for which the Bureau of Land Management did not respond to our multiple requests for supporting documentation to confirm the order was fulfilled and met the Bureau's needs. Most cardholders told us that orders were fulfilled or refunds were received and that the goods or services were mission related, but without documentation, we could not verify these statements. Therefore, we question the costs for those 74 transactions, totaling \$155,575, due to insufficient supporting documentation. See Attachment 1 for our scope and methodology, Attachment 2 for the monetary impact, Attachment 3 for a table of questioned transactions, and Attachment 4 for relevant audit reports.

The DOI's purchase card policy (issued November 7, 2019) states that when purchasing property, cardholders are responsible for ensuring receipt of the asset and communicating the purchase to the custodial property officer to record acquisition of the asset. Also, the policy requires the bureaus and offices to establish controls to "ensure the approving official has direct knowledge of the cardholder's role and the ability to verify receipt of the goods and services." The Bureau of Indian Affairs, the Bureau of Reclamation, and the National Park Service

also have purchase card policies requiring cardholders to maintain supporting documentation that shows that purchased goods or services have been received.

It is the responsibility of the cardholder to ensure what was ordered was received. Cardholders should maintain the documentation used when performing this comparison (e.g., packing slips and shipping invoices). We note that two cardholders from the National Park Service stated that they previously maintained documentation to support the receipt of goods and services but that they stopped because no one ever requested to review it. Without this documentation, the DOI and its bureaus cannot verify that items ordered were received. The documentation also provides an important internal control to demonstrate that purchased items are not acquired for personal use and confirmation that the order was mission related.

We provide nine recommendations to help the DOI and its bureaus improve oversight and accountability for purchase card transactions. Based on the responses to our draft report, we consider Recommendations 1, 2, 4 – 7, and 9 resolved and implemented; Recommendation 3 resolved but not implemented; and Recommendation 8 unresolved. Cumulatively the bureaus resolved \$151,032 of the \$155,575 in questioned costs identified in the report. See Attachment 5 for a summary of the responses to our draft report and Attachment 6 for the status of recommendations.

Recommendation 1: We recommend that the DOI develop and implement stronger internal controls to ensure supporting documentation includes information for receipt of purchased goods and services and provide guidance for how long the records will be maintained in accordance with retention policies.

Recommendation 2: We recommend that the Bureau of Indian Affairs resolve the \$66,731 in questioned costs due to insufficient documentation supporting receipt of goods and services.

Recommendation 3: We recommend that the National Park Service resolve the \$41,471 in questioned costs due to insufficient documentation supporting receipt of goods and services.

Recommendation 4: We recommend that the Bureau of Reclamation resolve the \$17,508 in questioned costs due to insufficient documentation supporting receipt of goods and services.

Recommendation 5: We recommend that the U.S. Geological Survey resolve the \$11,167 in questioned costs due to insufficient documentation supporting receipt of goods and services.

Recommendation 6: We recommend that the Office of Surface Mining Reclamation and Enforcement resolve the \$6,520 in questioned costs due to insufficient documentation supporting receipt of goods and services.

Recommendation 7: We recommend that the U.S. Fish and Wildlife Service resolve the \$4,617 in questioned costs due to insufficient documentation supporting receipt of goods and services.

Recommendation 8: We recommend that the Bureau of Land Management resolve the \$4,543 in questioned costs due to insufficient documentation supporting receipt of goods and services.

Recommendation 9: We recommend that the Bureau of Safety and Environmental Enforcement and Bureau of Ocean Energy Management resolve the \$3,018 in questioned costs due to insufficient documentation supporting receipt of goods and services.

Attachment 1: Scope and Methodology

Scope

The scope of our inspection included purchase card transactions made from January 1, 2020, through January 31, 2021, and the related internal control processes for 10 bureaus and offices within the U.S. Department of the Interior (DOI) including:

- Bureau of Indian Affairs
- Bureau of Land Management
- Bureau of Ocean Energy Management
- Bureau of Reclamation
- Bureau of Safety and Environmental Enforcement
- Departmental Offices
- National Park Service
- Office of Surface Mining Reclamation and Enforcement
- U.S. Fish and Wildlife Service
- U.S. Geological Survey

Methodology

We conducted our inspection in accordance with the *Quality Standards for Inspection and Evaluation* as put forth by the Council of the Inspectors General on Integrity and Efficiency. We believe that the work performed provides a reasonable basis for our conclusions and recommendations.

To accomplish our objective, we:

- Gathered and reviewed general, administrative, and background information to provide a working knowledge of the DOI's Purchase Charge Card Program.
- Obtained and reviewed relevant audit reports, as well as applicable laws and regulations.
- Identified and reviewed policies and procedures related to the purchase cards and bureau-specific policy.
- Obtained the universe of 29,320 purchase card transactions, totaling approximately \$17,936,200 from January 1, 2020, through January 31, 2021.

- Selected and reviewed a judgmental sample of 150 transactions involving 47 cardholders and totaling \$287,892; we identified high-risk transactions to examine based on the cardholders' purchase histories, vendor names, and questionable merchant category codes. We identified one transaction that was not related to the pandemic, which the DOI reallocated; therefore, we removed it from our testing sample.
- Interviewed the selected cardholders to confirm receipt of goods and services and if these met the need of their bureau or office.
- We verified the receipt of goods and services by obtaining supporting documentation such as package slips, notice of delivery, or signed documentation confirming receipt.

Attachment 2: Monetary Impact

Bureau	Unsupported Costs (\$)
BIA	66,731
NPS	41,471
BOR	17,508
USGS	11,167
OSMRE	6,520
FWS	4,617
BLM	4,543
BSEE	2,903
BOEM	115
Total	\$155,575

Abbreviations:

BIA = Bureau of Indian Affairs

BLM = Bureau of Land Management

BOEM = Bureau of Ocean Energy Management

BOR = Bureau of Reclamation

BSEE = Bureau of Safety and Environmental Enforcement

FWS = U.S. Fish and Wildlife Service

NPS = National Park Service

OSMRE = Office of Surface Mining Reclamation and Enforcement

USGS = U.S. Geological Survey

Attachment 3: Questioned Transactions

Bureau	No.	FBMS Record ID	Commitment Item Name	Amount Questioned (\$)
BIA	1	200814955620000291	Employee Supplies – Safety	10,000.00
	2	200715955620000064	Office Supplies & Materials	2,677.50
	3	200709955620000050	Office Supplies & Materials	375.00
	4	200708955620000051	Office Supplies & Materials	3,518.00
	5	200519955620000024	Office Supplies & Materials	560.00
	6	200622955620000148	Employee Supplies – Safety	19,999.98
	7	201105955620000071	Field Supplies	7,669.94
	8	201210955620000164	Office Supplies & Materials	1,707.47
	9	201209955620000152	Office Supplies & Materials	308.61
	10	201202955620000206	Office Supplies & Materials	1,729.35
	11	201201955620000083	Office Supplies & Materials	6,578.90
	12	200824955620000303	Information Technology Supplies	9,155.10
	13	200904955620000410	Office Supplies & Materials	507.00
	14	200608955620000372	Employee Supplies – Safety	1,944.00
NPS	15	200506844980000267	Field Supplies	436.08
	16	200507844980000239	Building Supplies	1,280.00
	17	200513844980000329	Building Supplies	969.58
	18	200515844980000276	Building Supplies	721.00
	19	200710844980000406	Field Supplies	340.00
	20	200324844980000040	Office Supplies & Materials	5,276.88
	21	200501844980000732	Other	1,032.37
	22	200513844980000861	Other	4,521.13
	23	200514844980000049	Office Supplies & Materials	5,656.92
	24	200528844980000149	Other	4,260.18
	25	200312844980000810	Building Supplies	4,004.91
	26	200403844980000323	Building Supplies	2,015.68
	27	200417844980000842	Employee Supplies – Safety	204.82
	28	200506844980001103	Employee Supplies – Safety	512.05
	29	200515844980001112	Building Supplies	7,649.40

Bureau	No.	FBMS Record ID	Commitment Item Name	Amount Questioned (\$)
	30	200520844980001244	Employee Supplies – Safety	325.83
	31	200604844980000742	Building Supplies	748.98
	32	201029844980000911	Medical and Health Care Services	1,224.99
	33	200520844980000652	Employee Supplies – Safety	290.00
BOR	34	200513643640000216	Building Supplies	3149.50
	35	200511643640000085	Office Supplies & Materials	5999.76
	36	200608643640000100	Office Supplies & Materials	8357.70
USGS	37	200417105700000284	Employee Supplies – Safety	1,067.28
	38	200427105700000497	Employee Supplies – Safety	3,750.00
	39	200429105700000310	Employee Supplies – Safety	707.60
	40	200507105700000325	Employee Supplies – Safety	300.00
	41	200514105700000231	Office Supplies & Materials	5,342.00
OSMRE	42	200604967450000007	Employee Supplies – Safety	187.24
	43	200604967450000007	Employee Supplies – Safety	187.24
	44	200604967450000007	Employee Supplies – Safety	187.28
	45	200604967450000007	Employee Supplies – Safety	187.24
	46	200604967450000008	Employee Supplies – Safety	144.76
	47	200604967450000008	Employee Supplies – Safety	144.76
	48	200604967450000008	Employee Supplies – Safety	144.72
	49	200604967450000008	Employee Supplies – Safety	144.76
	50	200605967450000005	Employee Supplies – Safety	1298.00
	51	200605967450000005	Employee Supplies – Safety	1298.00
	52	200605967450000005	Employee Supplies – Safety	1298.00
	53	200605967450000005	Employee Supplies – Safety	1298.00
FWS	54	200602193740000115	Field Supplies	1,095.03
	55	200602193740000114	Field Supplies	145.00
	56	200414193740000090	Graphics Centers	3,376.80
BLM	57	200805002600000703	Employee Supplies – Safety	539.85
	58	200624002600000571	Office Supplies & Materials	554.54
	59	200622002600000949	Office Supplies & Materials	804.26

Bureau	No.	FBMS Record ID	Commitment Item Name	Amount Questioned (\$)
	60	200511002600000407	Employee Supplies – Safety	78.12
	61	200403002600000202	Field Supplies	2,566.37
BSEE	62	200512873480000005	Employee Supplies – Safety	1,028.24
	63	200512873480000004	Employee Supplies – Safety	114.90
	64	200512873480000003	Employee Supplies – Safety	815.80
	65	200511873480000016	Employee Supplies – Safety	56.09
	66	200511873480000015	Employee Supplies – Safety	30.59
	67	200511873480000014	Employee Supplies – Safety	93.50
	68	200511873480000013	Employee Supplies – Safety	123.21
	69	200511873480000012	Employee Supplies – Safety	104.93
	70	200511873480000011	Employee Supplies – Safety	101.91
	71	200511873480000010	Employee Supplies – Safety	93.50
	72	200511873480000009	Employee Supplies – Safety	195.61
	73	200511873480000008	Employee Supplies – Safety	144.46
BOEM	74	200415401330000006	Employee Supplies – Safety	114.96

Abbreviations:

BIA = Bureau of Indian Affairs

BLM = Bureau of Land Management

BOEM = Bureau of Ocean Energy Management

BOR = Bureau of Reclamation

BSEE = Bureau of Safety and Environmental Enforcement

FWS = U.S. Fish and Wildlife Service

NPS = National Park Service

OSMRE = Office of Surface Mining Reclamation and Enforcement

USGS = U.S. Geological Survey

Attachment 4: Relevant Audit Reports

U.S. Government Accountability Office (GAO)

Government Purchase Cards, Opportunities Exist to Leverage Buying Power (Report No. GAO-16-526), issued May 19, 2016.

Government Purchase Cards, Little Evidence of Potential Fraud Found in Small Purchases, but Documentation Issues Exist (Report No. GAO-17-276), issued February 14, 2017.

Disaster Response: Agencies Should Assess Contracting Workforce Needs and Purchase Card Fraud Risk (Report No. GAO-21-42), issued November 24, 2020.

U.S. Department of the Interior, Office of the Inspector General

U.S. Department of the Interior's Internal Controls for Purchase Cards and Fleet Cards (Report No. 2015-ER-11), issued September 30, 2016.

Internal Controls for the U.S. Department of the Interior's Purchase Card Program Need Improvement (Report No. 2017-ER-015), issued March 29, 2019.

Improvement Needed in Internal Controls for the Use of Convenience Checks at the U.S. Department of the Interior (Report No. 2017-ER-015A), issued March 26, 2019.

The U.S. Department of the Interior Needs To Improve Internal Controls Over the Purchase Card Program (Report No. 2018-FIN-059), issued November 13, 2019.

Lessons Learned for Purchase Card Use (Report No. 2020-FIN-055), issued August 25, 2020.

The U.S. Department of the Interior Needs to Strengthen Charge Card Internal Controls When Using Disaster Relief Funds (Report No. 2020-FIN-002), issued March 30, 2021.

Attachment 5: Recommendation Summary

To help the U.S. Department of the Interior (DOI) and its bureaus improve oversight and accountability for purchase card transactions, we provide nine recommendations: one each to the DOI, the Bureau of Indian Affairs (BIA), the Bureau of Land Management (BLM), the Bureau of Reclamation (BOR), the Bureau of Safety and Environmental Enforcement (BSEE) and Bureau of Ocean Energy Management (BOEM), the National Park Service (NPS), the U.S. Fish and Wildlife Service (FWS), the Office of Surface Mining Reclamation and Enforcement (OSMRE), and the U.S. Geological Survey (USGS). We received responses for each recommendation. The BIA, BOR, BSEE, NPS, FWS, and DOI concurred with the recommendations directed to them, the USGS partially concurred with the recommendation directed to it, and the BLM did not concur with the recommendation directed to it. Based on these responses, we consider seven recommendations to be resolved and implemented, one recommendation to be resolved but not implemented, and one recommendation to be unresolved. We will refer Recommendations 3 and 8 to the Office of Policy, Management and Budget to track their resolution and implementation and to report to us on their status. Below we summarize the responses to our recommendations, as well as our comments on their responses.

We recommend that:

1. The DOI develop and implement stronger internal controls to ensure supporting documentation includes information for receipt of purchased goods and services and provide guidance for how long the records will be maintained in accordance with retention policies.

DOI Response: The DOI concurred with the recommendation and has updated its purchase card policy. The updated policy now requires that cardholders maintain copies of invoices, receipts, and relevant supporting documentation for all transactions to be used in the review and approval process. For online purchases specifically, relevant supporting documentation should include the packing list or shipping document if provided by the vendor. If no documentation was provided in the shipment, the cardholder can write the date the items were received on the receipt, purchase log, or other document. In addition, the DOI stated that prior to the update, its purchase card policy included a requirement for statements and supporting documentation to be maintained to “be easily retrieved for audit or bureau review purposes,” and that “the retention period shall be in accordance with the relevant Federal regulations, including the National Archives and Record Administration (NARA) regulations and the Federal Acquisition Regulation (FAR).” In the updated policy, the DOI added more details and specifically noted that the retention period must comply with (1) the NARA General Records Schedule 1.1, “Financial Management and Reporting Records”; (2) the *Departmental Manual*, “Records Disposition Schedules” (384 DM 2); and (3) any other relevant Federal regulations.

OIG Comment: Based on the DOI’s response and our review of the updated *DOI Purchase Card Program Policy*, dated June 25, 2021, we consider Recommendation 1 resolved and implemented.

2. The BIA resolve the \$66,731 in questioned costs due to insufficient documentation supporting receipt of goods and services.

BIA Response: The BIA did not expressly concur or not concur with our recommendation. Based on an email and attachment provided by a BIA employee, however, it appears that the BIA has concluded that all transactions were for COVID-19-related purchases and that cardholders provided all documentation for receipt of goods and services, which was received, reviewed, and verified.

OIG Comment: Based on the BIA’s response and confirmatory information, we consider Recommendation 2 resolved and implemented.

3. The NPS resolve the \$41,471 in questioned costs due to insufficient documentation supporting receipt of goods and services.

NPS Response: The NPS concurred with the recommendation and stated that it has resolved the transactions in question. The NPS stated that each cardholder provided the invoices that accompanied each order when it was received and that receipt of the goods and services “can be inferred by receipt of invoice.” The NPS further stated that the DOI purchase card policy in place at the time of each transaction only required cardholders to maintain supporting documentation for each transaction and did not require explicit annotation or documentation of proof of goods received.

OIG Comment: We contacted the NPS audit liaison to obtain support for the actions the NPS stated it took but did not receive a response within the requested timeframe. Based on the NPS’ response, we consider Recommendation 3 resolved but not implemented.

4. The BOR resolve the \$17,508 in questioned costs due to insufficient documentation supporting receipt of goods and services.

BOR Response: The BOR did not provide a formal response or expressly state whether it concurred with the recommendation. A BOR employee, however, stated in an email that the BOR has resolved the transactions in question. The email stated the three transactions in question were for three valid COVID-19 requirements—two orders for hand sanitizer and one for disposable coveralls—and that two of the orders were received and one was canceled and a refund received. The BOR also stated it is revising its policy to incorporate our recommendation and the DOI’s recently revised policy to provide more explicit instructions on how to properly document receipt of orders. The BOR also provided the official responsible for implementation and a target date of October 1, 2021, for issuing the updated purchase card policy.

OIG Comment: Based on the BOR’s response and confirmatory information, we consider Recommendation 4 resolved and implemented.

5. The USGS resolve the \$11,167 in questioned costs due to insufficient documentation supporting receipt of goods and services.

USGS Response: The USGS partially concurred with the recommendation and stated it has resolved the transactions in question. The USGS stated that each cardholder provided the invoices that accompanied each order when it was received and receipt of the goods and services “can be inferred by receipt of the invoice.” The USGS further stated that the DOI charge card policy in place at the time of these transactions only required that cardholders maintain supporting documentation for each transaction and did not require explicit annotation of goods received. The USGS also stated it is revising its policy to incorporate our recommendation and the DOI’s recently revised policy to provide more explicit instructions on how to properly document receipt of orders.

OIG Comment: Based on the USGS’ response and confirmatory information, we consider Recommendation 5 resolved and implemented.

6. The OSMRE resolve the \$6,520 in questioned costs due to insufficient documentation supporting receipt of goods and services.

OSMRE Response: The OSMRE did not provide a formal response or expressly concur or not concur with our recommendation. An OSMRE program analyst, however, stated in an email that OSMRE has resolved the transactions in question and that the cardholder provided invoices for the transactions; the email also stated that the employee who received the goods confirmed that all items were received and distributed as planned. In addition, the email stated that “the office manager confirmed with the vendor that they do not include packing slips with their shipments.” The OSMRE email further stated that the DOI purchase card policy in place at the time of each transaction only required cardholders to maintain supporting documentation for each transaction and did not require explicit annotation or documentation for proof of goods received.

OIG Comment: Based on the OSMRE’s response and confirmatory information, we consider Recommendation 6 resolved and implemented.

7. The FWS resolve the \$4,617 in questioned costs due to insufficient documentation supporting receipt of goods and services.

FWS Response: The FWS did not expressly concur or not concur with our recommendation. It stated that it has resolved the transactions in question and that all three transactions were made by one cardholder for signs related to the COVID-19 pandemic. For two of the transactions, the FWS requested the cardholder notate her initials on the vendor invoice and take photos of the signs. The documentation for the other transaction includes a receipt from the in-store purchase, which the FWS considers valid documentation for receipt of goods.

OIG Comment: Based on the FWS response and confirmatory information, we consider Recommendation 7 resolved and implemented.

8. The BLM resolve the \$4,543 in questioned costs due to insufficient documentation supporting receipt of goods and services.

BLM Response: The BLM did not concur with the recommendation and stated that the DOI charge card policy in place at the time of the transactions required BLM cardholders to verify receipt of goods from purchases but that neither the BLM nor the DOI had policies that required maintaining documentation (e.g., packing slips or shipping invoices) to demonstrate that purchased items were received. The BLM stated that since then, the DOI updated its purchase card policy to require cardholders to maintain documentation to demonstrate receipt of goods. The BLM stated that it will disseminate the updated policy to its agency and organization program coordinators and will continue to maintain oversight and accountability for all purchase card transactions.

OIG Comment: Based on the BLM’s response, we consider Recommendation 8 unresolved. We acknowledge that neither the BLM nor the DOI had a policy that explicitly required maintaining documentation to show that goods were received, but it is nonetheless the cardholder’s responsibility to ensure receipt of what was ordered. Without this documentation, the BLM cannot verify that items ordered were received. The documentation also provides an important internal control to demonstrate that purchased items were mission related and not acquired for personal use. Therefore, the BLM should

have the cardholders or BLM management confirm and document receipt of goods and services for the transactions questioned.

9. BSEE and BOEM resolve the \$3,018 in questioned costs due to insufficient documentation supporting receipt of goods and services.

BSEE Response: BSEE, which services the BOEM, concurred with the recommendation and stated that BSEE and BOEM have resolved the transactions in question. BSEE stated that the full amount of questioned costs was allowed because the goods purchased were approved by the cardholders' approving official. In addition, the cardholders verified receipt of all purchased goods. BSEE stated that the DOI's updated purchase card policy will ensure that cardholders maintain sufficient documentation to support receipt of goods and services for future transactions. BSEE stated that it is taking steps to implement the updated policy and to ensure that all of the organizations that it services, including BOEM, will also implement these steps. BSEE stated it considers this recommendation implemented as of June 25, 2021, the date that the DOI updated its purchase card policy.

OIG Comment: Based on BSEE's response and confirmatory information, we consider Recommendation 9 resolved and implemented.

Attachment 6: Status of Recommendations

Recommendation	Status	Action Required
1, 2, 4 – 7, and 9	Resolved and implemented	No action is required.
3	Resolved, but not implemented	We will refer this recommendation to the Office of Policy, Management and Budget for implementation tracking.
8	Unresolved	We will refer this recommendation to the Office of Policy, Management and Budget for resolution.

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