

Department of the Interior

Good Accounting Obligation in Government Act Report

The Good Accounting Obligation in Government Act (GAO-IG Act, P.L. 115-414) enacted January 3, 2019, requires that Agencies report the status of each open audit recommendation issued more than one year prior to the submission of the Agency’s annual budget justification to Congress. The Act requires Agencies to include the current target completion date, implementation status, and any discrepancies on closure determinations. When final corrective actions addressing an audit recommendation are fully implemented, the audit recommendation is considered closed.

The Department of the Interior (Department) leadership takes audit follow-up very seriously and considers its external auditors, to include the Government Accountability Office (GAO) and the Office of Inspector General (OIG), valued partners in not only improving the Department’s management and compliance obligations but also enhancing its programmatic and administrative operations. As stewards of taxpayer resources, the Department applies cost-benefit analysis and enterprise risk management principles in recommendation implementation decisions.

The Department has established a formalized audit follow-up process which (1) provides the bureaus and offices with tools, technical support, and oversight to remediate internal and auditor-identified recommendations; (2) monitors and communicates remediation progress against target closure dates by maintaining an annual performance goal reported in the Agency Financial Report; and (3) includes review of proposed recommendation closures by senior staff with follow-on management concurrence. Moreover, management is held accountable to achieving an 85% rate of closing audit recommendations with current fiscal year due dates, barring any unforeseen events.

Following is the summary of the Department’s recommendations open for more than one year (i.e. all open audit recommendations except for those issued after March 23, 2021):

| OIG and GAO Recommendation Summary | | | |
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| Auditor | No Discrepancies | Discrepancies | Total |
| GAO | 62 | 6 | 68 |
| OIG | 213 | 4 | 217 |
| Total | 275 | 10 | 285 |

There are GAO recommendations where the Department believes it has taken enough actions to implement them and considers them closed, GAO does not concur with management’s determination.

**United States Department of the Interior
OIG Outstanding Recommendations Issued 03/23/2021 and Prior**

| Bureau | Report No. | Report Title | Rec. No. | Recommendation Description | Current Target Date | Discrepancy with the OIG's Semi-Annual Report to Congress | Implementation Status |
|---------------|-------------------|--|-----------------|--|----------------------------|--|---|
| AS-IA/BIA | 2017-ER-018 | Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative | 1 | 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. | 9/30/2022 | No | Implementing the Corrective Action Plan. |
| AS-IA/BIA | 2017-ER-018 | Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative | 4 | Direct the Office of Self Governance to determine the actual funding levels of individual Tribal programs and report them annually in the Budget Justifications. | TBD | Yes | The Department did not concur with the recommendation. |
| AS-IA/BIA | 2017-ER-018 | Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative | 5 | Direct the Office of Self Governance to develop and implement a records management policy to track the annual funding for each program. | TBD | Yes | The Department did not concur with the recommendation. |
| AS-IA/BIA | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.IA.006.3 | Bureaus should develop and implement controls to ensure all data attributes needed to comply with OMB, Treasury and other regulatory guidance are accurately captured in the financial management system. | TBD | No | The Department is re-baselining the target date and approach. |
| AS-IA/BIA | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.IA.006.4 | Bureaus should develop and implement review controls to ensure the validity, accuracy and completeness of relevant data attributes to comply with OMB, Treasury and other regulatory guidance. | TBD | No | The Department is re-baselining the target date and approach. |
| ASLM | 2018-CR-010 | Bureau of Land Management Maintenance Fee Waivers for Small Miners | 2 | Secretary of the Interior should use discretionary authority to continue or eliminate the maintenance fee waiver for small miners based on the results of the analysis performed by BLM. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | 2017-ER-018 | Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative | 3 | Direct the Office of Indian Services to reapply its methodology and reconcile the Tiwahe funds. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | 2017-FIN-039 | The Bureau of Indian Affairs' Agreement No. A12AV01171 With the Crow Tribe on the Methamphetamine Initiative Program | 1 | Resolve the \$150,000 in questioned costs by either obtaining receipts or recovering the funds claimed by the Tribe for FYs 2015 and 2016. | TBD | No | Implementing the Corrective Action Plan. |
| BIA | 2017-FIN-065 | The Blackfeet Tribe Generally Complied With Bureau of Indian Affairs Agreements | 3 | Work with the Blackfeet Tribe to conduct training to ensure that law enforcement personnel work no more than 12 hours during a 24-hour period. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | 2019-CR-062 | Facility Improvements Still Needed at Pine Hill School | 6 | Coordinate with Pine Hill School to develop and implement a schedule to continuously track and ensure completion of those routine inspections. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | 2019-CR-062 | Facility Improvements Still Needed at Pine Hill School | 7 | Ensure that Pine Hill School safeguards exterior crawl spaces, abandoned rooms, and areas at the school that contain electrical equipment, chemicals, and propane to prevent unauthorized access. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | 2019-CR-062 | Facility Improvements Still Needed at Pine Hill School | 8 | Coordinate with Pine Hill School to determine where exterior cameras are needed and replace inoperable exterior cameras. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | 2019-CR-062 | Facility Improvements Still Needed at Pine Hill School | 9 | Develop and implement guidance for using security cameras that address the type of technology that is appropriate, monitoring, camera placement, replacement cycle, and storage and retention of recordings. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | 2019-CR-062 | Facility Improvements Still Needed at Pine Hill School | 10 | 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. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | 2019-CR-062 | Facility Improvements Still Needed at Pine Hill School | 11 | Evaluate all IA-funded portable buildings at the school, including the Administration and FACE buildings, to: a) Assess the need for each portable facility b) Determine whether alternate space on the campus could be used in lieu of the portable facility, the portable building should be replaced, or a permanent structure should be built c) Implement appropriate actions based on the outcome of the evaluation. | TBD | No | The Department is re-baselining the target date and approach. |

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| BIA | 2019-CR-062 | Facility Improvements Still Needed at Pine Hill School | 12 | Coordinate with Pine Hill School to address and correct deficiencies identified during IA's safety and health inspections. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | 2019-CR-062 | Facility Improvements Still Needed at Pine Hill School | 13 | Coordinate with Pine Hill School to address and correct deficiencies identified during IA's safety and health inspections 13.Track deficiencies identified during safety and health inspections and confirm that deficiencies are being addressed. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | C-EV-BIE-0023-2014 | Bureau of Indian Education School Facilities | 16 | Create a process to ensure that regional inspectors are consistently addressing these critical factors identified in the health and safety inspection checklist. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | C-EV-BIE-0023-2014 | Bureau of Indian Education School Facilities | 18 | Identify BIA school facilities that are not on the BIE school listings, including the Todd County School District schools, and ensure facility responsibilities are clearly delineated and upheld. | TBD | No | Implementing the Corrective Action Plan. |
| BIA | CR-EV-BIA-0002-2013 | BIA Need Sweeping Changes to Manage the Osage Nation's Energy Resources | 10 | Develop and implement supplemental Agency guidance to 25 C.F.R. Part 226 to help identify and verify companies' allowances for royalty calculations. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | CR-EV-BIA-0002-2013 | BIA Need Sweeping Changes to Manage the Osage Nation's Energy Resources | 12 | Develop and implement Agency policies and procedures to verify that companies properly report volumes on flared gas and pay appropriate royalties. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | CR-EV-BIA-0002-2013 | BIA Need Sweeping Changes to Manage the Osage Nation's Energy Resources | 24 | Reconcile oil and gas exceptions to independent or third-party sources of information, and follow up and resolve any identified differences in a timely manner. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | CR-EV-BIA-0002-2013 | BIA Need Sweeping Changes to Manage the Osage Nation's Energy Resources | 26 | Develop and implement Agency sampling thresholds and follow up on any identified discrepancies in a timely manner. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | CR-EV-BIA-0002-2013 | BIA Need Sweeping Changes to Manage the Osage Nation's Energy Resources | 4 | Develop and implement internal policies and procedures directing the Agency to verify companies' allowances for royalty calculations, or restrict or disallow such allowances. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | CR-EV-BIA-0002-2013 | BIA Need Sweeping Changes to Manage the Osage Nation's Energy Resources | 5 | Develop and implement internal policies and procedures for the Agency to oversee, identify, and verify non-arm's-length sales transactions. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | CR-EV-BIA-0002-2013 | BIA Need Sweeping Changes to Manage the Osage Nation's Energy Resources | 8 | Make certain that lessees pay oil and gas royalties based on market price according to the current regulation, 25 C.F.R. Part 226.11. | TBD | No | The Department is re-baselining the target date and approach. |
| BIE | 2017-WR-024 | The Bureau of Indian Education Is Not Ensuring That Background Checks at Indian Education Facilities Are Complete | 9 | Ensure that all individuals, including employees, contractors, and volunteers, with regular access to children at Indian education facilities have completed background checks. | TBD | No | The Department is re-baselining the target date and approach. |
| BIE | 2017-WR-024 | The Bureau of Indian Education Is Not Ensuring That Background Checks at Indian Education Facilities Are Complete | 10 | Ensure that individuals pending a full background check have line-of-sight supervision when in contact with children. | TBD | No | The Department is re-baselining the target date and approach. |
| BIE | 2017-WR-024 | The Bureau of Indian Education Is Not Ensuring That Background Checks at Indian Education Facilities Are Complete | 11 | Develop and implement an information system that BIE's HR units can use to track background check data and the employment status of employees. | TBD | No | The Department is re-baselining the target date and approach. |
| BIE | C-EV-BIE-0023-2014 | Bureau of Indian Education School Facilities | 17 | Ensure BIE properly manages school funds through the implementation of controls over spending priorities and timely distribution of funds, and include a review process to verify adherence to bureau policy. | TBD | No | Implementing the Corrective Action Plan. |
| BIE | C-EV-BIE-0023-2014 | Bureau of Indian Education School Facilities | 20 | 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. | 8/1/2022 | No | Implementing the Corrective Action Plan. |
| BIE | C-IS-BIE-0023-2014-A | Conditions of Bureau of Indian Affairs Facilities At The Pine Hill Boarding School | 1.BIE | Take immediate action to correct the health and safety issues or ensure that the students and staff are adequately protected until these problems are resolved. | 8/1/2022 | No | Implementing the Corrective Action Plan. |
| BIE | C-IS-BIE-0023-2014-A | Conditions of Bureau of Indian Affairs Facilities At The Pine Hill Boarding School | 2.BIE | Take corrective action for the general facility deficiencies noted in this report an Appendix 2 or ensure that these items are entered into the appropriate facilities information system for future funding consideration. | 8/1/2022 | No | Implementing the Corrective Action Plan. |
| BIE | C-IS-BIE-0023-2014-A | Conditions of Bureau of Indian Affairs Facilities At The Pine Hill Boarding School | 5.BIE | Re-assess the needs of the students boarded on-site and identify a more efficient way to house them in the dormitory. | 8/1/2022 | No | Implementing the Corrective Action Plan. |
| BLM | 2015-EAU-057 | Inspection Report - Bureau of Land Management's Management of Private Acquired Leases | 2 | Develop, update, and implement policies, procedures, and strategy to help standardize private acquired leases (PAQ) management. | 11/1/2023 | No | Implementing the Corrective Action Plan. |
| BLM | 2015-ITA-072 | Independent Auditors' Performance Audit Report on the DOI FISMA for FY 2015 | 29 | Continue with the Department-led planned implementation of the ForeScout Counter ACT tool in FY 2016 to provide the means of automated prevention of unauthorized device connections and/or detection of such connections to prompt manual intervention. | 12/31/2023 | No | Implementing the Corrective Action Plan. |

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| BLM | 2016-WR-027 | BLM's Wild Horse and Burro Program Is Not Maximizing Efficiencies or Complying With Federal Regulations | 3 | 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. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | 2017-FIN-053 | BLM Cooperative Agreement L15AC00032 With the Chicago Horticultural Society | 1 | Resolve the questioned costs of \$530,537. | 4/30/2022 | No | Implementing the Corrective Action Plan. |
| BLM | 2017-FIN-053 | BLM Cooperative Agreement L15AC00032 With the Chicago Horticultural Society | 5 | Confirm the Chicago Horticultural Society corrected the Effort Allocation and Reporting System to track the actual hours its employees work on the Chicago Horticultural Society programs and correctly charge the grant agreement. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | 2017-FIN-053 | BLM Cooperative Agreement L15AC00032 With the Chicago Horticultural Society | 6 | Determine if the Chicago Horticultural Society has created a step in its financial system to ensure that interns are not automatically charged for training, regardless of their attendance. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | C-IN-MOA-0013-2010 | Management of Rights-of-Way in the U.S. Department of the Interior | 11 | Reduce or eliminate the market value threshold required to adjust rents on ROW for communications sites. | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| BLM | C-IN-MOA-0013-2010 | Management of Rights-of-Way in the U.S. Department of the Interior | 15 | Reduce or eliminate the 75 percent discount for additional grantee and collocator ROW site services, or justify any discount provided. | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| BLM | C-IN-MOA-0013-2010 | Management of Rights-of-Way in the U.S. Department of the Interior | 6 | Revise linear rent schedule and include provisions to periodically update the schedule to reflect current market value. | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| BLM | C-IN-MOA-0013-2010 | Management of Rights-of-Way in the U.S. Department of the Interior | 8 | Revise communications site rent schedule and include provisions to periodically update the schedule to reflect current market value. | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| BLM | CR-EV-BLM-0004-2012 | Bureau of Land Management's Geothermal Resources Management | 1 | Review and update existing orders to: a. determine the relevancy of existing orders; b. eliminate redundant, conflicting, or outdated requirements; c. include current standards and practices commonly included in Conditions of Approval; and d. include inspection criteria and procedures. | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| BOEM | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.BOEM.006.3 | Develop and implement controls to ensure all data attributes needed to comply with OMB, Treasury and other regulatory guidance are accurately captured in the financial management system. | TBD | No | The Department is re-baselining the target date and approach. |
| BOEM | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.BOEM.006.4 | Develop and implement review controls to ensure the validity, accuracy and completeness of relevant data attributes to comply with OMB, Treasury and other regulatory guidance. | TBD | No | The Department is re-baselining the target date and approach. |
| BOEM | CR-EV-BOEM-0001-2013 | U.S. Department of the Interior's Offshore Renewable Energy Program | 1 | Review existing regulations to identify gaps and inconsistencies, and make regulatory changes before issues arise. | TBD | No | The Department is re-baselining the target date and approach. |
| BOEM | CR-EV-BOEM-0001-2013 | U.S. Department of the Interior's Offshore Renewable Energy Program | 2 | Develop and implement detailed SOPs for the Program's internal processes in order to facilitate good management practices and strong internal controls. | 9/30/2024 | No | Implementing the Corrective Action Plan. |
| BOR | 2015-ITA-072 | Independent Auditors' Performance Audit Report on the DOI FISMA for FY 2015 | 30 | Continue with the Department-led planned implementation of the ForeScout Counter ACT tool in FY 2016 to provide the means of automated prevention of unauthorized device connections and/or detection of such connections to prompt manual intervention. | 12/31/2023 | No | Implementing the Corrective Action Plan. |
| BOR | 2015-WR-080-C | Management Advisory, Reimbursement of A-Canal Head Gates and Fish Screens on the Klamath Project | 3 | Promptly notify the Klamath Irrigation District of its obligation to repay the cost to design, construct, and operate and maintain the A-Canal head gates and fish screens and the total amount that must be repaid, as determined by USBR in Recommendations 1 and 2. | TBD | No | The Department is re-baselining the target date and approach. |
| BOR | 2015-WR-080-C | Management Advisory, Reimbursement of A-Canal Head Gates and Fish Screens on the Klamath Project | 4 | 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. | TBD | No | The Department is re-baselining the target date and approach. |
| BOR | 2017-FIN-040 | Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe | 10 | Resolve the \$7,790,434 in questioned costs for unsupported transactions. | 6/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | 2017-FIN-040 | Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe | 12 | Resolve the \$4,772,000 in unallowable costs. | 6/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | 2017-FIN-040 | Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe | 2 | Ensure that the Tribe implements an accounting system that tracks all program income and expenses and report them in an SF-425. | 6/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | 2017-FIN-040 | Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe | 3 | Train the Tribe's staff on how to reconcile SF-425s. | 6/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | 2017-FIN-040 | Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe | 5 | Ensure that the Tribe completes and maintains an accurate equipment listing. | 6/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | 2017-FIN-040 | Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe | 6 | Ensure that the Tribe locates all missing equipment. | 6/30/2022 | No | Implementing the Corrective Action Plan. |

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| BOR | 2017-FIN-040 | Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe | 7 | Resolve the \$246,000 in questioned costs for the missing equipment. | 6/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | 2017-FIN-040 | Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe | 8 | Ensure that the Tribe gets appropriate approval, per its Finance Manual, before making capital expenditures. | 6/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | 2017-FIN-040 | Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe | 9 | Require that the Tribe maintain supporting documentation for claimed costs. | 6/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | 2017-WR-048-B | Bureau of Reclamation Did Not Effectively Manage the San Luis Demonstration Treatment Plant | 1 | Recommend that the BOR determine the cost and benefit of continued operation of the Demo-Plant. | TBD | No | The Department is re-baselining the target date and approach. |
| BOR | 2017-WR-048-B | Bureau of Reclamation Did Not Effectively Manage the San Luis Demonstration Treatment Plant | 2 | Recommend that the BOR establish specific goals or outcomes if it determines that there is a benefit to continued operation of the Demo-Plant at the conclusion of the cooperative agreement. | TBD | No | The Department is re-baselining the target date and approach. |
| BOR | 2017-WR-048-B | Bureau of Reclamation Did Not Effectively Manage the San Luis Demonstration Treatment Plant | 4 | Recommend that the BOR Establish firm criteria for evaluating the Demo-Plant's future operational performance if the BOR continues Demo-Plant operation. | TBD | No | The Department is re-baselining the target date and approach. |
| BOR | 2017-WR-048-B | Bureau of Reclamation Did Not Effectively Manage the San Luis Demonstration Treatment Plant | 7 | Recommend that the BOR review and improve the management and internal controls used to review cost invoices for financial assistance agreements. | TBD | No | The Department is re-baselining the target date and approach. |
| BOR | 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 | 5.BOR | Recommend BOR update its contractual agreement with its vendor to enforce the documentation of change testing for all changes that the vendor develops for the system. The updated contractual agreement should adhere to the bureau's change management policies and procedures to ensure that all change testing is documented prior to the change being implemented. The BOR, being the end user, should also test changes to validate the functionality of the change is what management is expecting. | TBD | No | The Department is re-baselining the target date and approach. |
| BOR | 2018-ITA-043 | U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2018 | 14.BOR | Document and implement procedures to facilitate the implementation of the SC-28 security control. The procedures should include roles and responsibilities, technical requirements, and exceptions to procedures when appropriate. | TBD | No | The Department is re-baselining the target date and approach. |
| BOR | 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 | 10.BOR | Document and implement procedures that require vulnerability scanning of EACSS to be performed at least monthly. | 3/15/2023 | No | Implementing the Corrective Action Plan. |
| BOR | 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 | 11.BOR | Document and implement a solution that will provide the EACSS with the functionality to perform vulnerability scanning across all components. | 3/15/2023 | No | Implementing the Corrective Action Plan. |
| BOR | 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 | 12.BOR | Document and implement procedures that require baseline configurations to be developed, documented, and monitored for compliance. | 3/15/2023 | No | Implementing the Corrective Action Plan. |
| BOR | 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 | 13.BOR | Document and implement a solution that will provide the EACSS with the functionality to perform configuration baseline monitoring for baseline compliance. | 3/15/2023 | No | Implementing the Corrective Action Plan. |
| BOR | 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 | 15.BOR | Document and implement processes and technology that will support a security patching program that monitors EACSS endpoints for security patching version compliance and ensures that patches are applied timely to meet DOI Security Control Standard Risk Assessment, V4.1, control RA-5. | 3/15/2023 | No | Implementing the Corrective Action Plan. |
| BOR | 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 | 16.BOR | Enforce established EACSS patch implementation procedures that requires security patches be documented, tested, and approved through the EACSS change management process. NOTE: Extension approved by Chad on 2/24/21 new target date of 12/31/2021. | 3/15/2023 | No | Implementing the Corrective Action Plan. |
| BOR | 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 | 2.BOR | Ensure the EACSS document procedures for maintaining an up-to- date hardware and software asset inventory. At a minimum, the procedures should include the following elements: roles and responsibilities; technology utilized; processes followed to maintain a complete and accurate inventory; frequency with which the information system component inventory will be reviewed and updated; process to remove unauthorized, inappropriate, or end of life hardware and software from the system once identified. | 3/15/2023 | No | Implementing the Corrective Action Plan. |
| BOR | ER-CX-BOR-0010-2014 | Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR | 1 | Resolve the unsupported costs of \$400,542. | 6/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | ER-CX-BOR-0010-2014 | Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR | 10 | Work with the Tribe to conduct ongoing internal accounting reviews every month to determine whether employees are complying with the Tribe's policies and procedures. | 12/30/2022 | No | Implementing the Corrective Action Plan. |

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| BOR | ER-CX-BOR-0010-2014 | Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR | 11 | Restore the \$1,312 that had been applied to the CIP agreement back to the BIA irrigation project. | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | ER-CX-BOR-0010-2014 | Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR | 12 | Work with the Tribe to establish better policies and procedures for monitoring subrecipients, including who is ultimately responsible for the monitoring. | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | ER-CX-BOR-0010-2014 | Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR | 2 | Resolve the ineligible costs of \$75,857. | TBD | No | The Department is re-baselining the target date and approach. |
| BOR | ER-CX-BOR-0010-2014 | Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR | 3 | Work with the Tribe to establish a single bank account for both agreements and to determine the proper cash balance for the account | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | ER-CX-BOR-0010-2014 | Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR | 4 | Work with the Tribe to develop a system for identifying all program income and reporting it on an SF-425. | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | ER-CX-BOR-0010-2014 | Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR | 5 | Work with the Tribe to establish proper agreement values and a protocol for documenting and using program income. | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | ER-CX-BOR-0010-2014 | Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR | 6 | Resolve the \$27,085 discrepancy between the general ledger and the SF-425 for R12AV60002 for the period ending June 30, 2014. | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | ER-CX-BOR-0010-2014 | Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR | 7 | Continue to work with the Tribe to implement internal controls and hire qualified individuals in order to complete and submit the required reports on time. | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | ER-CX-BOR-0010-2014 | Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR | 8 | Work with the Tribe to develop consistent and accurate budgets that can be used to monitor costs throughout the life of the projects. | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | ER-CX-BOR-0010-2014 | Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR | 9 | Work with the Tribe to update and revise the policies-and-procedures manual to reflect intended practice. | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| BOR | ISD-IS-BOR-0004-2013 | IT Security of the Glen Canyon Dam Supervisory Control and Data Acquisition System | 3 | Update all software to supported versions and ensure a transition process is in place that is capable of maintaining vendor support levels. | 3/31/2023 | No | Implementing the Corrective Action Plan. |
| BOR | WR-EV-MOA-0015-2011 | BLM, NPS, and OSMRE's Safety of Dams: Emergency Preparedness | 11 | Revise the "Departmental Manual" to include a uniform approach to monitoring and emergency action planning for non-DOI dams located on DOI lands. | 12/31/2022 | No | Implementing the Corrective Action Plan. |
| BSEE | 2017-EAU-043 | BSEE Has Opportunities To Help Industry Improve Oil Spill Preparedness | 4 | Revise the regulations under 30 C.F.R. X 254 for managing oil spill preparedness and response. | 8/1/2022 | No | Implementing the Corrective Action Plan. |
| BSEE | 2017-EAU-043 | BSEE Has Opportunities To Help Industry Improve Oil Spill Preparedness | 6 | Update and revise the existing agreements between BSEE and State governments for coordinating spill preparedness functions. | 8/1/2022 | No | Implementing the Corrective Action Plan. |
| BSEE | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.BSEE.006.3 | Develop and implement controls to ensure all data attributes needed to comply with OMB, Treasury and other regulatory guidance are accurately captured in the financial management system. | TBD | No | The Department is re-baselining the target date and approach. |
| BSEE | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.BSEE.006.4 | Bureaus should develop and implement review controls to ensure the validity, accuracy and completeness of relevant data attributes to comply with OMB, Treasury and other regulatory guidance. | TBD | No | The Department is re-baselining the target date and approach. |
| FWS | 2015-ITA-072 | Independent Auditors' Performance Audit Report on the DOI FISMA for FY 2015 | 31 | Identify and implement a network access control solution for the identification, authentication and management of devices attempting to connect to the FWS network. | 12/31/2023 | No | Implementing the Corrective Action Plan. |
| FWS | 2018-FIN-052 | The U.S. Department of the Interior Has Opportunities to Improve Disaster Preparedness and Response | 4 | Recommend FWS develop policies and procedures, with proper oversight, to determine cash requirements and use during a natural disaster. | TBD | No | The Department is re-baselining the target date and approach. |
| FWS | 2018-FIN-052 | The U.S. Department of the Interior Has Opportunities to Improve Disaster Preparedness and Response | 6 | . | 3/31/2022 | No | Implementing the Corrective Action Plan. |

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| FWS | 2019-FIN-044 | Independent Auditors' Biennial Report on the Audit of Expenditures and Obligations Used by the Secretary of the Interior in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000 for Fiscal Years 2017 through 2018 | 4 | Discontinue allowing FWS WSFR program FTEs the ability to charge non-WSFR programs until the language in the Act is revised that will allow FWS WSFR program FTEs who are assigned to the WSFR programs on a full time basis the ability to charge time to other wildlife restoration-related grant activities. | TBD | No | The Department is re-baselining the target date and approach. |
| FWS | 2019-FIN-044 | Independent Auditors' Biennial Report on the Audit of Expenditures and Obligations Used by the Secretary of the Interior in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000 for Fiscal Years 2017 through 2018 | 6 | Review the amount of work required by the archaeologists on an annual basis. If there is enough work to meet the Act's part-time provision for one archaeologist, then hire or re-assign an archaeologist for the WSFR program on a part time basis with an MOU in place to utilize the archaeologist. | TBD | No | The Department is re-baselining the target date and approach. |
| FWS | 2019-FIN-044 | Independent Auditors' Biennial Report on the Audit of Expenditures and Obligations Used by the Secretary of the Interior in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000 for Fiscal Years 2017 through 2018 | 7 | Discontinue using WSFR program funds for PT FWS employees that aren't PT WSFR employees that charge more than 20 hours a week, but less than 40 hours a week for purposes related to the administration of the Act, until the language is changed in the Act allowing for non-PT WSFR employees to charge to the Act. | TBD | No | The Department is re-baselining the target date and approach. |
| FWS | 2019-FIN-044 | Independent Auditors' Biennial Report on the Audit of Expenditures and Obligations Used by the Secretary of the Interior in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000 for Fiscal Years 2017 through 2018 | 8 | Ensure that individuals that are paid relocation costs charge FT to only WSFR programs for one year after relocation and do not charge to other wildlife restoration-related grant programs until they have completed administering the Act on a FT basis for at least one year. | 12/25/2025 | No | Implementing the Corrective Action Plan. |
| FWS | 2019-FIN-044 | Independent Auditors' Biennial Report on the Audit of Expenditures and Obligations Used by the Secretary of the Interior in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000 for Fiscal Years 2017 through 2018 | 9 | Ensure certification by the Director or Region WSFR that permanent change of station (PCS) employees administered the Act FT for at least one year once relocation expenses are incurred. And that the PCS'ed employees don't charge to other wildlife restoration-related grant programs during this one-year period. | 12/25/2025 | No | Implementing the Corrective Action Plan. |
| FWS | 2019-FIN-044 | Independent Auditors' Biennial Report on the Audit of Expenditures and Obligations Used by the Secretary of the Interior in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000 for Fiscal Years 2017 through 2018 | 10 | FT employees assigned to the WSFR programs that relocated (and WSFR paid the relocation costs) and subsequently didn't charge FT to the WSFR programs (in addition charged the other wildlife restoration-related grant programs) reimburse the WSFR programs the relocation cost (on an allocated program/non-program percentage of costs) per FY basis (if relocation costs crossed FYs). | 10/14/2022 | No | Implementing the Corrective Action Plan. |
| FWS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.FWS.006.4 | Develop and implement review controls to ensure the validity, accuracy and completeness of relevant data attributes to comply with OMB, Treasury and other regulatory guidance. | TBD | No | The Department is re-baselining the target date and approach. |
| FWS | 2020-FIN-028TBD | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.FWS.006.3 | Develop and implement controls to ensure all data attributes needed to comply with OMB, Treasury and other regulatory guidance are accurately captured in the financial management system. | TBD | No | The Department is re-baselining the target date and approach. |
| NPS | 2018-CR-009 | The National Park Service Needs to Improve Oversight of Residential Environmental Learning Centers | 12 | Develop and implement a system to monitor the RELCs' conformance with single audit requirements. | TBD | Yes | The Department did not concur with the recommendation. |
| NPS | 2018-CR-009 | The National Park Service Needs to Improve Oversight of Residential Environmental Learning Centers | 6 | Develop and implement a system to ensure the RELCs are filing the requisite reports in accordance with Uniform Administrative Requirements. | TBD | Yes | The Department did not concur with the recommendation. |
| NPS | 2018-FIN-052 | The U.S. Department of the Interior Has Opportunities to Improve Disaster Preparedness and Response | 4 | Develop policies and procedures, with proper oversight, to determine cash requirements and use during a natural disaster. | TBD | No | The Department is re-baselining the target date and approach. |
| NPS | 2018-FIN-052 | The U.S. Department of the Interior Has Opportunities to Improve Disaster Preparedness and Response | 5 | Analyze the procurement process for supplemental funds to identify improvements that could be made to ensure the timely obligation and expenditure of funds. | TBD | No | The Department is re-baselining the target date and approach. |
| NPS | 2018-FIN-052 | The U.S. Department of the Interior Has Opportunities to Improve Disaster Preparedness and Response | 6 | Develop and provide mandatory training to applicable contracting staff on emergency acquisitions and disaster contracting policies and procedures. | TBD | No | The Department is re-baselining the target date and approach. |
| NPS | 2019-CR-035 | The National Park Service Did Not Oversee Its General Agreements | 1 | Develop and implement a plan for Big Bend National Park to use or dispose of the equipment purchased to address the \$255,117 in funds that could have been put to better use. | TBD | No | The Department is re-baselining the target date and approach. |
| NPS | 2019-CR-035 | The National Park Service Did Not Oversee Its General Agreements | 4 | Review and update existing GA policy and guidance (including templates, handbooks, and decision trees) to ensure consistency and clarification across the NPS. | 12/31/2023 | No | Implementing the Corrective Action Plan. |
| NPS | 2019-CR-035 | The National Park Service Did Not Oversee Its General Agreements | 5 | Develop and deliver agreements training to all staff working with the GAS. | 12/31/2024 | No | Implementing the Corrective Action Plan. |

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|-----|--------------|--|---------------|--|-----------|----|---|
| NPS | 2019-ER-042 | Big Bend National Park Mismanaged More Than \$250,000 in Equipment Purchases | 2 | Develop and implement a plan for Big Bend National Park to use or dispose of the equipment purchased to address the \$255,117 in funds that could have been put to better use. | TBD | No | The Department is re-baselining the target date and approach. |
| NPS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.NPS.006.4 | Develop and implement review controls to ensure the validity, accuracy and completeness of relevant data attributes to comply with OMB, Treasury and other regulatory guidance. | TBD | No | The Department is re-baselining the target date and approach. |
| NPS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.NPS.006-3 | Develop and implement controls to ensure all data attributes needed to comply with OMB, Treasury and other regulatory guidance are accurately captured in the financial management system. | TBD | No | The Department is re-baselining the target date and approach. |
| NPS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | B.NPS.005.1 | Develop and implement AUC oversight processes to ensure that PMs are adequately documenting the status of AUC projects and are adhering to accounting policies and procedures. In addition, improve training and supervision for all PMs and property accountants on matters affecting the financial statements, including adhering to accounting policies and procedures. | TBD | No | The Department is re-baselining the target date and approach. |
| NPS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | B.NPS.005.2 | Enhance AUC regional and corporate accounting oversight processes to ensure adequate monitoring and documentation of project costs and key data elements to mitigate the risk of untimely transfer of AUC. | TBD | No | The Department is re-baselining the target date and approach. |
| NPS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | C.NPS.003.1 | Recommend that NPS enforce a more detailed policy over manual journal entries, specifically in regard to ensuring appropriate documentation over the preparation, review and verification of all manual journal entries is properly maintained. | TBD | No | The Department is re-baselining the target date and approach. |
| NPS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | D.NPS.IT005.1 | Recommend that NPS enforce a more detailed policy over manual journal entries, specifically in regard to ensuring appropriate documentation over the preparation, review and verification of all manual journal entries is properly maintained. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2016-ITA-020 | Evaluation of DOI's Computer Security Incident Response Program | 11 | Develop a dedicated group of incident responders to perform threat hunting and containment activities with: - Advanced analytical experience across multiple disciplines; - Authority to access Departmentwide event data; and - Authority to engage organizationally segregated IT staff. | 3/31/2022 | No | Implementing the Corrective Action Plan. |
| OS | 2016-ITA-020 | Evaluation of DOI's Computer Security Incident Response Program | 15 | Ensure DMZs are configured to log and report events to a centralized SIEM. | 6/30/2023 | No | Implementing the Corrective Action Plan. |
| OS | 2016-ITA-020 | Evaluation of DOI's Computer Security Incident Response Program | 2 | Utilize the Department's High-Value IT Asset list to develop prioritized event monitoring and incident response activities. | 6/30/2023 | No | Implementing the Corrective Action Plan. |
| OS | 2016-ITA-020 | Evaluation of DOI's Computer Security Incident Response Program | 5 | Recommend that the Department develop a solution for providing bureaus consistent access to the enterprise incident response tools, and provide additional event analysis in the interim. | 4/30/2022 | No | Implementing the Corrective Action Plan. |
| OS | 2016-ITA-020 | Evaluation of DOI's Computer Security Incident Response Program | 6 | Identify areas of high risk on the Enterprise Services Network (ESN), (e.g. data centers, science centers, DMZ networks) and extend enterprise incident response tool visibility to those areas. | 6/30/2023 | No | Implementing the Corrective Action Plan. |
| OS | 2016-ITA-020 | Evaluation of DOI's Computer Security Incident Response Program | 8 | 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. | 6/30/2023 | No | Implementing the Corrective Action Plan. |
| OS | 2016-ITA-020 | Evaluation of DOI's Computer Security Incident Response Program | 9 | Evaluate security tools with overlapping capabilities, such as antivirus and firewalls, for consolidation to reduce the number of disparate log management and alerting systems. | 7/31/2022 | No | Implementing the Corrective Action Plan. |
| OS | 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 | 18.OCIO | Recommend DOI define how to utilize technology to develop and maintain a baseline of expected network data traffic for users and systems. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2016-ITA-062 | Independent Auditors' Performance Audit Report on the U.S. DOI Federal Information Security Modernization Act for FY 2016 | 21.OST | Test the OST contingency plan in accordance with NIST requirements. The test documentation should include methodology, procedures, results, and lessons learned. The plan should be updated based on the results of the contingency plan test. | 8/31/2022 | No | Implementing the Corrective Action Plan. |
| OS | 2016-WR-022 | Aviation Maintenance at Office of Aviation Services | 2 | Ensure maintenance records are backed up in compliance with Government records management and information technology standards. | TBD | No | The Department is re-baselining the target date and approach. |

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| OS | 2016-WR-022 | Aviation Maintenance at Office of Aviation Services | 3 | Ensure accurate and complete input of maintenance data in a timely manner. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 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 | 4 | Recommend that PAM provide specific guidance to the bureaus regarding the DOI's overall goals for fleet management and how to reach them. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2017-FIN-038 | U.S. DOI DATA Act Submission for Second Quarter FY 2017 | 3 | Develop and implement written procedures to avoid pulling obligation modifications that are not active in the reporting period. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2017-FIN-038 | U.S. DOI DATA Act Submission for Second Quarter FY 2017 | 4 | Develop and implement written procedures to ensure that transactions are included in the proper period. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2017-FIN-038 | U.S. DOI DATA Act Submission for Second Quarter FY 2017 | 7 | Develop and implement written procedures to review Files D1, D2, E, and F prior to SAO certification. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2017-WR-056 | The American Samoa Government's Executive Branch Did Not Have Effective Internal Controls for Government-Owned and Leased Vehicles | 1 | Monitor and track the ASG's efforts, including resolution and implementation of the recommendations in our audit report. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2018-FIN-059 | The U.S. Department of the Interior Needs To Improve Internal Controls Over the Purchase Card Program | 3 | Work with the vendor bank to develop an online review and approval system for cardholders and approving officials and develop policies and procedures that require cardholders and approving officials to use the bank's online system to review and approve transactions. | 2/1/2024 | No | Implementing the Corrective Action Plan. |
| OS | 2018-ITA-043 | U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2018 | 14.OCIO | Document and implement procedures to facilitate the implementation of the SC-28 security control. The procedures should include roles and responsibilities, technical requirements, and exceptions to procedures when appropriate. | TBD | No | Implementing the Corrective Action Plan. |
| OS | 2018-ITA-043 | U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2018 | 14.OST | Document and implement procedures to facilitate the implementation of the SC-28 security control. The procedures should include roles and responsibilities, technical requirements, and exceptions to procedures when appropriate. | 12/31/2022 | No | Implementing the Corrective Action Plan. |
| OS | 2019-ER-012 | Recommendation for Reconsideration of Scope of the Bureau of Indian Affairs' Fee Retention Authority | 1 | 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). | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-ER-012 | Recommendation for Reconsideration of Scope of the Bureau of Indian Affairs' Fee Retention Authority | 2 | Issue appropriate guidance to the BIA regions consistent with its interpretation. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | E.BIO.003.1 | Develop a complete listing of User Roles and FBMS Document Types that define the population of manual journal entries to be used by all bureaus. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | E.BIO.003.4 | Enable the FBMS system segregation of duty capabilities to prevent direct posting and the ability of an individual to park and post a document without review. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | E.BIO.003.5 | Implement system configuration and policy updates timely. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | A.PFM.005.1 | Increase the number of personnel resources assisting in the preparation and review of the consolidated financial statements and related disclosures. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | A.PFM.005.2 | Provide training to personnel who are preparing and reviewing financial reporting information submitted to the Department to ensure figures are complete, accurate and in compliance with accounting standards. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | A.PFM.005.3 | Reinforce the importance of monitoring controls and enforce accountability at the bureau level to ensure that controls over financial reporting are effective. In addition, enhance variance analysis of financial statements and required disclosures, to an appropriate level of precision, to timely identify matters that may, in the aggregate, be material to the consolidated financial statements. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | A.PFM.005.4 | Enhance process documentation of procedures performed over financial reporting data in conjunction with designing and implementing controls over changes to database listings, crosswalk templates and system configurations and enhancing communication channels between the bureaus and the Department. | TBD | No | The Department is re-baselining the target date and approach. |

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| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | A.PFM.006.1 | Increase the number of personnel resources assisting in the preparation and review of the consolidated financial statements and related disclosures. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | A.PFM.006.2 | Provide training to personnel who are preparing and reviewing financial reporting information submitted to the Department to ensure figures are complete, accurate and in compliance with accounting standards. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | A.PFM.006.3 | Reinforce the importance of monitoring controls and enforce accountability at the bureau level to ensure that controls over financial reporting are effective. In addition, enhance variance analysis of financial statements and required disclosures, to an appropriate level of precision, to timely identify matters that may, in the aggregate, be material to the consolidated financial statements. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | A.PFM.010.1 | Increase the number of personnel resources assisting in the preparation and review of the consolidated financial statements and related disclosures. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | A.PFM.010.2 | Provide training to personnel who are preparing and reviewing financial reporting information submitted to the Department to ensure figures are complete, accurate and in compliance with accounting standards. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | A.PFM.010.3 | Reinforce the importance of monitoring controls and enforce accountability at the bureau level to ensure that controls over financial reporting are effective. In addition, enhance variance analysis of financial statements and required disclosures, to an appropriate level of precision, to timely identify matters that may, in the aggregate, be material to the consolidated financial statements. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | D.PFM.011.1 | Perform an assessment of employee resources in the Office of Financial Management and the bureaus to ensure an appropriate complement of resources are in place to manage accounting and reporting matters as they arise and through the normal course of business. Additionally, the Department should perform a full analysis of the Financial Reporting process, including the communication reporting lines between bureaus and the Department, to identify inefficiencies that could be eliminated and to find areas which would be conducive for automation. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | D.PFM.011.2 | Regional and operations personnel should be trained and properly supervised on financial management matters that affect the financial statements, including adhering to accounting policies and procedures, as appropriate and performing key internal control functions in support of financial reporting. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | D.PFM.011.3 | 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. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | D.PFM.011.4 | 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. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | E.PFM.003.1 | Develop a complete listing of User Roles and FBMS Document Types that define the population of manual journal entries to be used by all bureaus. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | E.PFM.003.2 | Document the risk assessment of the document types defined as automated entries to ensure the manual population is complete and accurate. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | E.PFM.003.3 | Issue a formal FMM documenting risk assessment surrounding journal entries, the completeness and accuracy of manual journal entries, and requirements for all bureaus. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | E.PFM.003.5 | Implement system configuration and policy updates timely. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | E.PFM.004.1 | Include NPS in the look back methodology to obtain additional evidence as to whether their statistical accrual methodology needs refinements. | TBD | No | The Department is re-baselining the target date and approach. |

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| OS | 2019-FIN-032 | Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018 | E.PFM.004.2 | Document the control activities from reconciliation through assessment of the retrospective review control results within an updated FMM. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-043 | U.S. Department of the Interior Data Act Submission for First Quarter FY 2019 | 1 | Issue guidance to contracting officers on determining accurate obligation dates. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-043 | U.S. Department of the Interior Data Act Submission for First Quarter FY 2019 | 2 | Issue guidance to grant officers on determining accurate obligation dates. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2019-FIN-043 | U.S. Department of the Interior Data Act Submission for First Quarter FY 2019 | 3 | DOI concurs with the recommendation. The BIO will work with the Office of Grants Management (PGM) to issue guidance on determining accurate obligation dates. | TBD | No | Implementing the Corrective Action Plan. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.BIO.006.2 | Implement modifications to the financial management and reporting system and financial reporting module (FBMS and BPC), as appropriate. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.PFM.006.1 | Strengthen process for analyzing changes in accounting standards, financial reporting requirements; laws and regulations, and appropriately respond to ensure effective steps and controls over financial reporting are implemented and documented in a timely manner. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.PFM.006.3 | Develop and implement controls to ensure all data attributes needed to comply with OMB, Treasury and other regulatory guidance are accurately captured in the financial management system. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.PFM.006.4 | Develop and implement review controls to ensure the validity, accuracy and completeness of relevant data attributes to comply with OMB, Treasury and other regulatory guidance. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.PFM.006.5 | Perform proper monitoring procedures, through its OMB Circular A-123 program, to ensure that Department-wide controls over financial reporting are effective. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.PFM.006.6 | Strengthen review controls over financial reporting packages. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | B.PFM.004.3 | Develop a resolution process for any completed asset transfer disputes between Bureaus to ensure key data elements of the PP&E footnote are complete and accurate. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | C.BIO.001.1 | Identify the documentation types for automated entries and manual entries and ensure no overlapping areas. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | C.BIO.001.2 | Correct any overlapping areas where automated entries and manual entries are not set up properly or identify the same codes for different uses. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | C.BIO.001.3 | Enable the FBMS system segregation of duty capabilities to prevent direct posting and the ability of an individual to park and post a document without review. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | C.BIO.001.4 | Implement system configuration to facilitate PFM issuing policy updates timely. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | C.BIO.001.5 | Fully implement the Corrective Action Plans developed in response to audit findings in the system. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | C.PFM.001.1 | Complete the documentation of the risk assessment of the document types defined as automated entries to ensure the manual population and automated entries do not overlap. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | C.PFM.001.2 | Issue a formal FMM documenting risk assessment surrounding journal entries, the completeness and accuracy of manual journal entries, and requirements for all bureaus. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | C.PFM.001.3 | Issue a JV policy standardizing the process at the department. | TBD | No | The Department is re-baselining the target date and approach. |

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| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | C.PFM.001.4 | Perform proper monitoring procedures to ensure issues are fully remediated within six months of the issuance of the final auditor's report. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | D.BIO.IT.003.2 | Define retention requirements for the documentation updated in recommendation D.BIO.IT003.1. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | D.BIO.IT001.1 | Perform a root-cause analysis to determine why the conditions noted above were overlooked during the development of the CAP. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | D.BIO.IT001.2 | Document the OS account provisioning process in sufficient detail to understand the roles and responsibilities of the BIO, the OCIO and other related stakeholders with responsibilities for performance of control activities needed to remediate the above conditions. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | D.BIO.IT001.3 | Review and strengthen the process documentation to ensure that the (1) Generic Accounts and (2) Segregation of Duties and Least Privilege controls are properly designed. Such documentation should address how the controls mitigated the related risks. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | D.BIO.IT001.4 | The control documentation shall include the following: a. a description of the control activity steps, b. the risk that the control activity is designed to prevent or detect, c. the roles of those responsible for performing the activity, d. how often the control activity is performed, e. the level of precision of the control activity, f. whether the control activity is manual (performed by a human being) or automatic (enforced by a system configuration), or contains elements of both, g. what documentation is generated as a result of performing the activity, and how long this documentation is retained., h. whether reference material is necessary to properly perform the control activity (such as a list of approved generic accounts, or a segregation of duties matrix) | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | D.BIO.IT001.5 | Formalize communications between BIO and OCIO stakeholders to ensure that responsibilities are discharged properly and consistently for generic-account provisioning and OS account provisioning processes. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | D.BIO.IT001.6 | Implement monitoring procedures to verify that the recommended control activities are performed consistently. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | D.BIO.IT001.7 | Generate and retain appropriate documentation to support the consistent performance of the control activity and maintain an appropriate audit trail. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | D.BIO.IT002.2 | Define retention requirements for the documentation updated in recommendation D.BIO.IT002.1. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | D.BIO.IT002.3 | Implement monitoring procedures to verify that the documentation is created and retained in accordance with the revised process outlined in recommendation D.BIO.IT002.1. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | D.BIO.IT003.1 | Revise and implement its audit log review procedures to require that the security audit log checks be documented each time they are performed, whether (or not) adverse events were detected and resolved. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | D.BIO.IT003.3 | Implement monitoring procedures to verify that the documentation is created and retained in accordance with the revised process outlined in recommendation D.BIO.IT003.1. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | D.BIO-IT002.1 | Revise and implement change management procedures to require formal and clear documentation of the date the Operating System (OS) patch testing concluded, results of that testing, and subsequent quality review of the testing. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | E.PFM.007.1 | Timely update Department policies, procedures and guidance to effectively address changes to standards, laws and regulations and ensure effective internal controls. | TBD | No | The Department is re-baselining the target date and approach. |

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| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | E.PFM.007.2 | Update its ICAF Handbook and standard operating procedures to ensure control effectiveness throughout the financial reporting process and includes more 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. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | 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. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | 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. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | E.PFM.007.5A | Evaluate the CAP process for implementing corrective actions: Continually monitor and reevaluate whether CAPs applied were effective. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | E.PFM.007.5B | Evaluate the CAP process for implementing corrective actions: Consider whether implementing auditors' recommendations is enough to close a CAP, or if there is a need to employ additional remedies to fix a control deficiency. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | E.PFM.007.5C | Evaluate the CAP process for implementing corrective actions: Bureaus and/or PFM should perform an independent root cause analysis during the CAP development process to gain an in-depth understanding of what caused the control deficiency and to ensure corrective actions are complete and will fully remediate the issues. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | E.PFM.007.6 | Require CAPs to assist in tracking, evaluating, and correcting internal control findings and recommendations from all audits and reviews (i.e., from the OIG, GAO or their own internal control monitoring framework). | TBD | No | The Department is re-baselining the target date and approach. |
| OS | C-IN-MOA-0049-2004 | DOI Concession Management | 5 | Develop and implement an integrated management information system for maintaining and reporting concession data. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | ER-IN-VIS-0015-2014 | Significant Flaws Revealed in the Financial Management and Procurement Practices of the U.S. Virgin Islands' Public Finance Authority | 1 | Monitor and track Public Financing Authority's (PFA) and the Legislature's efforts, including resolution and implementation of the recommendations in the audit report. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | ER-IN-VIS-0015-2014-A | Management Advisory - Major Procurement and Management Issues Concerning Bond Proceed Use in the U.S. Virgin Islands | 1 | Monitor and track the Public Finance Authority's (PFA) and the Legislature's efforts, including resolution and implementation of the recommendations contained the management advisory. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | ISD-IN-MOA-0004-2014 | Security of the U.S. DOI's Publicly Accessible Information Technology Systems | 3 | Expand existing external vulnerability scanning services to include the following: a.) advanced service exploit testing; b.) advance website (URL-based) exploit testing; c.) oversight of remediation activities to include: i.) develop and enforce guidelines for mitigation timeliness that comply with DHS Binding Operational Directive 15-01; ii.) tracking and validation of implemented solutions; and iii.) all external weakness identified by Bureaus, OCIO, OIG or other third parties; and d.) trend analysis. | 12/31/2022 | No | Implementing the Corrective Action Plan. |
| OS | ISD-IN-MOA-0004-2014-I | U.S. DOI's Continuous Diagnostics and Mitigation Program Not Yet Capable of Providing Complete Information for Enterprise Risk Determinations | 4 | Incorporate and enforce the following items into its newly evolving vulnerability management program: a.) enterprise-level monitoring and reporting of all devices and software packages; b.) enterprise-level enforcement of consistent assessment, detection, prioritization and remediation techniques; c.) required elevated account credential usage for testing; d.) enterprise-level monitoring and bureau accountability for patch deployment; and e.) enterprise-level quarantining for critically vulnerable systems that are not patched in a pre-defined timeframe. | 12/30/2022 | No | Implementing the Corrective Action Plan. |
| OS | WR-EV-OSS-0005-2009 | Aviation Maintenance Tracking and Pilot Inspector Practices - Further Advances Needed | 1 | Utilize a centralized web-based maintenance system that provides for real-time input of operation and maintenance activities to allow for effective fleet management. | TBD | No | The Department is re-baselining the target date and approach. |
| OSMRE | 2016-EAU-007 | Oversight of the Abandoned Mine Lands Program | 10 | Recommend OSMRE assess the data integrity issues identified by OSMRE staff and ensure that the e-AMLIS data is reliable and consistent. | 9/30/2023 | No | Implementing the Corrective Action Plan. |
| OSMRE | 2016-EAU-007 | Oversight of the Abandoned Mine Lands Program | 7 | Recommend OSMRE require States to review and certify that coal projects in e-AMLIS are accurate and complete. | 9/30/2023 | No | Implementing the Corrective Action Plan. |
| OSMRE | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.OSMRE.006.3 | Develop and implement controls to ensure all data attributes needed to comply with OMB, Treasury and other regulatory guidance are accurately captured in the financial management system. | TBD | No | The Department is re-baselining the target date and approach. |

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| OSMRE | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.OSMRE.006.4 | Develop and implement review controls to ensure the validity, accuracy and completeness of relevant data attributes to comply with OMB, Treasury and other regulatory guidance. | TBD | No | The Department is re-baselining the target date and approach. |
| OSMRE | WR-EV-MOA-0015-2011 | BLM, NPS, and OSMRE's Safety of Dams: Emergency Preparedness | 1 | Establish a timeline and deadline for updating, as appropriate, OSM regulations to include FGDS requirements for the non-primacy and primacy States. | 9/30/2022 | No | Implementing the Corrective Action Plan. |
| OSMRE | WR-EV-MOA-0015-2011 | BLM, NPS, and OSMRE's Safety of Dams: Emergency Preparedness | 2 | 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. | 9/30/2022 | No | Implementing the Corrective Action Plan. |
| OSMRE | WR-EV-MOA-0015-2011 | BLM, NPS, and OSMRE's Safety of Dams: Emergency Preparedness | 7c | Require the preparation and issuance of an AAR after each incident or exercise and require the inclusion of a planned course of action to implement and track the recommended corrective actions in the AAR. | 9/30/2022 | No | Implementing the Corrective Action Plan. |
| USGS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.USGS.006.3 | Develop and implement controls to ensure all data attributes needed to comply with OMB, Treasury and other regulatory guidance are accurately captured in the financial management system. | TBD | No | The Department is re-baselining the target date and approach. |
| USGS | 2020-FIN-028 | Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for FYs 2020 and 2019 | A.USGS.006.4 | Develop and implement review controls to ensure the validity, accuracy and completeness of relevant data attributes to comply with OMB, Treasury and other regulatory guidance. | TBD | No | The Department is re-baselining the target date and approach. |

**United States Department of the Interior
GAO Outstanding Recommendations Issued 03/23/2021 and Prior**

| Bureau | Report No. | Report Title | Rec. No. | Recommendation Description | Current Target Date | Discrepancy with GAO designated as "open/closed, unimplemented" | Implementation Status |
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| AS-IA/BIA | GAO-17-447 | Indian Affairs: Actions Needed to Better Manage Indian School Construction Projects | 5 | Improve oversight and technical assistance to Tribal organizations to enhance Tribal capacity to manage major construction projects. | TBD | Yes | The Department sent documentation implementing the recommendation to GAO and further actions are not planned. |
| BIA | GAO-14-255 | Native American Housing: Additional Actions Needed to Better Support Tribal Efforts | 1 | To increase consistency and reduce time and predevelopment cost for NAHASDA grant recipients, GAO recommends that an interagency effort similar to that of the Federal infrastructure task force but specific to Tribal housing be initiated with participants from IHS, HUD, Interior, and USDA to develop and implement a coordinated environmental review process for all agencies overseeing Tribal housing development. In addition, agencies should determine if it would be appropriate to designate a lead agency in this effort. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | GAO-14-323 | URANIUM CONTAMINATION: Overall Scope, Time Frame, and Cost Information is Needed for Contamination Cleanup on the Navajo Reservation | 2 | Direct the Assistant Secretary for Indian Affairs to identify and examine any lessons learned from managing the remedial investigation and feasibility study contract and consider these lessons as part of the acquisition planning process for the remedial action contract. | 3/30/2022 | No | Implementing the Corrective Action Plan. |
| BIA | GAO-14-323 | URANIUM CONTAMINATION: Overall Scope, Time Frame, and Cost Information is Needed for Contamination Cleanup on the Navajo Reservation | 3 | Direct the Assistant Secretary for Indian Affairs to employ best practices in creating the schedule and cost estimates for the remedial action cleanup phase. | 3/30/2022 | No | Implementing the Corrective Action Plan. |
| BIA | GAO-15-502 | Indian Energy Development: Poor Management by BIA Has Hindered Energy Development on Indian Lands | 3 | High Risk Recommendation - To improve the efficiency and transparency of review process, BIA should develop a documented process to track its review and response times. | TBD | Yes | The Department sent documentation implementing the recommendation to GAO and further actions are not planned. |
| BIA | GAO-16-313 | Indian Affairs: Key Actions Needed to Ensure Safety and Health at Indian School Facilities | 3.BIA | High Risk Recommendation - To ensure that all BIE schools are positioned to address safety and health problems with their facilities and provide student environments that are free from hazards, the Secretary of the Interior should direct the Assistant Secretary-Indian Affairs to develop a plan to build schools' capacity to promptly address safety and health problems with facilities. Such a plan could prioritize assistance to schools to improve the expertise of facility staff to maintain and repair school buildings. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | GAO-17-423 | Tribal Transportation: Better Data Could Improve Road Management and Inform Indian Student Attendance Strategies | 1 | To help ensure that National Tribal Transportation Facility Inventory (NTTFI) is able to provide quality information to support management and program oversight efforts, we recommend that the Secretary of the Interior direct the Assistant Secretary - Indian Affairs to coordinate with the Federal Highway Administration (FHWA) and Tribal stakeholders and reexamine the need for road-description and condition data currently collected in the NTTFI and eliminate fields that do not serve an identified purpose. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | GAO-17-423 | Tribal Transportation: Better Data Could Improve Road Management and Inform Indian Student Attendance Strategies | 2 | For fields determined to have continued relevance for management and program oversight, take steps to improve the quality of these data by clarifying guidance in the NTTFI coding guide that Tribes use to collect data and by providing additional guidance on steps needed to ensure that data are consistently reported. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | GAO-17-423 | Tribal Transportation: Better Data Could Improve Road Management and Inform Indian Student Attendance Strategies | 3 | Establish a process to monitor data to facilitate timely and targeted corrections to missing or erroneous data. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | GAO-17-423 | Tribal Transportation: Better Data Could Improve Road Management and Inform Indian Student Attendance Strategies | 4 | To improve the Deferred Maintenance Reporting (DMR), we recommend that the Secretary of the Interior direct the Assistant Secretary -Indian Affairs to: Develop a means to document when the level of service for each road section was last evaluated. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | GAO-17-423 | Tribal Transportation: Better Data Could Improve Road Management and Inform Indian Student Attendance Strategies | 5 | Develop and maintain documentation supporting the unit costs of maintenance used to estimate maintenance needs. | TBD | No | The Department is re-baselining the target date and approach. |

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| BIA | GAO-17-423 | Tribal Transportation: Better Data Could Improve Road Management and Inform Indian Student Attendance Strategies | 6 | Develop a process for more complete and accurate reporting occurring under existing authority of Road Maintenance Program (RMP) funds expended for performed maintenance on BIA roads. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | GAO-17-43 | Indian Energy Development: Additional Actions by Federal Agencies are Needed to Overcome Factors Hindering Development | 3 | GAO Priority & High Risk Recommendation - Include the other regulatory agencies in the Service Center, such as the U.S. Fish and Wildlife Service (FWS), Environmental Protection Agency (EPA), and the U.S. Army Corps of Engineers (Corps), so that the Service Center can act as a single point of contact or a lead agency to coordinate and navigate the regulatory process. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | GAO-17-43 | Indian Energy Development: Additional Actions by Federal Agencies are Needed to Overcome Factors Hindering Development | 8 | Establish a documented process to assess BIA's workforce composition at agency offices taking into account BIA's mission, goals, and Tribal priorities. | TBD | No | Implementing the Corrective Action Plan. |
| BIA | GAO-19-87 | Indian Programs: Interior Should Address Factors Hindering Tribal Administration of Federal Programs | 1 | The Assistant Secretary of Indian Affairs should develop a process so that all regional and agency offices consistently provide Tribes with documentation on calculations and methodologies to identify resources available to administer a program using a self-determination contract. | TBD | No | The Department is re-baselining the target date and approach. |
| BIA | GAO-19-87 | Indian Programs: Interior Should Address Factors Hindering Tribal Administration of Federal Programs | 2 | The Assistant Secretary of Indian Affairs should develop a process that results in consistent determinations for inherently Federal functions and to provide documentation to Tribes on specific activities and functions determined to be inherently Federal. | TBD | No | The Department is re-baselining the target date and approach. |
| BIE | GAO-17-423 | Tribal Transportation: Better Data Could Improve Road Management and Inform Indian Student Attendance Strategies | 8 | To best align resources allocation decisions to needs, we recommend that the Secretary of the Interior direct the Assistant Secretary - Indian Affairs to review the formula to fund transportation at BIE schools and determine, with BIA and Tribal stakeholders, what adjustments, such as distinguishing between gravel and paved roads, are needed to better reflect transportation costs for schools. | TBD | Yes | The Department sent documentation implementing the recommendation to GAO and further actions are not planned. |
| BLM | GAO-13-572 | OIL AND GAS DEVELOPMENT: BLM Needs Better Data to Track Permit Processing Times and Prioritize Inspections | 3 | Take steps, including making changes to AFMSS, and in any new system that replaces AFMSS, to improve the ability of staff to identify wells that are a high priority for environmental inspection and to incorporate information on the inspection history of wells into the environmental inspection prioritization process. | TBD | No | Implementing the Corrective Action Plan. |
| BLM | GAO-13-572 | OIL AND GAS DEVELOPMENT: BLM Needs Better Data to Track Permit Processing Times and Prioritize Inspections | 4 | Take steps to ensure that environmental violations or problems and enforcement actions are documented in a consistent manner. | TBD | No | Implementing the Corrective Action Plan. |
| BLM | GAO-15-39 | Oil and Gas Resources: Interior's Production Verification Efforts and Royalty Data Have Improved, but Further Actions Needed | 7 | To provide greater assurance that the BLM staff are consistently applying the new guidance to commingling agreement requests and determine whether the guidance corrected deficiencies and produced improvements, the Secretary should direct BLM to schedule and complete the internal review as expeditiously as possible. | 5/16/2022 | No | Implementing the Corrective Action Plan. |
| BLM | GAO-16-559 | Unauthorized Grazing: Actions Needed to Improve Tracking and Deterrence Efforts | 1 | Amend the regulations on unauthorized grazing use - 43 C.F.R. Subpart 4150 (2005) - to establish a procedure for the informal resolution of violations at the local level, or follow the existing regulations by sending a notice of unauthorized use for each potential violation as provided by 43 C.F.R. X 4150.2(a) (2005). | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | GAO-16-559 | Unauthorized Grazing: Actions Needed to Improve Tracking and Deterrence Efforts | 2 | Record all incidents of unauthorized grazing, including those resolved informally. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | GAO-16-559 | Unauthorized Grazing: Actions Needed to Improve Tracking and Deterrence Efforts | 3 | Revise the agency's Unauthorized Grazing Use Handbook to make it consistent with the 43 C.F.R. pt. 4100 (2005). | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | GAO-16-607 | Oil and Gas: Interior Could Do More to Account for and Manage Natural Gas Emissions | 1 | High Risk Recommendation - To help improve reporting of emissions data on the Oil and Gas Operations Report (OGOR), the Secretary of the Interior should direct the Bureau of Land Management (BLM) to provide additional guidance on how to estimate natural gas emissions from Federal oil and gas leases. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | GAO-17-307 | Oil and Gas Development: Improved Collection and Use of Data Could Enhance BLM's Ability to Assess and Mitigate Environmental Impacts | 1 | Develop a policy to ensure that field offices consistently track exception data. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | GAO-17-307 | Oil and Gas Development: Improved Collection and Use of Data Could Enhance BLM's Ability to Assess and Mitigate Environmental Impacts | 2 | Develop bureau-wide written procedures for consistently considering and clearly documenting the information and processes used to make exception decisions. | TBD | No | The Department is re-baselining the target date and approach. |

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| BLM | GAO-17-307 | Oil and Gas Development: Improved Collection and Use of Data Could Enhance BLM's Ability to Assess and Mitigate Environmental Impacts | 3 | Direct field offices to make the results of exception request decisions available to the public, such as on BLM's public website. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | GAO-17-307 | Oil and Gas Development: Improved Collection and Use of Data Could Enhance BLM's Ability to Assess and Mitigate Environmental Impacts | 4 | Clarify guidance related to documentation of environmental inspections to ensure that inspections are documented in a manner that indicates whether all permit requirements were checked as part of the inspection. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | GAO-17-307 | Oil and Gas Development: Improved Collection and Use of Data Could Enhance BLM's Ability to Assess and Mitigate Environmental Impacts | 5 | Provide additional guidance to field offices on how to collect and use data collected during monitoring inspections and, in doing so, determine and implement an approach for using the data to assess the effectiveness of the agency's mitigation efforts, including its best management practices. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | GAO-18-250 | Oil and Gas Wells: Bureau of Land Management Needs to Improve Its Data and Oversight of Its Potential Liabilities | 1 | The Director of BLM should systematically and comprehensively track the actual costs BLM incurs when reclaiming orphaned wells and the information, including the number of orphaned and inactive wells over time, necessary to determine the agency's potential liabilities. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | GAO-18-411 | Oil and Gas Management: BLM Could Improve Oversight of Lease Suspensions with Better Data and Monitoring Procedures | 3 | The Director of BLM should require cognizant officials in headquarters and state offices to conduct top-level reviews of field offices' monitoring of oil and gas lease suspension, as well as official lease files and databases to ensure they are current and complete. | 11/1/2023 | No | Implementing the Corrective Action Plan. |
| BLM | GAO-18-593 | Federal Timber Sales: Forest Service and BLM Should Review their Regulations and Policies Related to Timber Export and Substitution | 2 | The Director of the BLM should determine whether new regulations governing timber export and substitution are appropriate. If the agency determines new regulations are appropriate, it should issue them in accordance with the 1997 act, in consultation with the Forest Service. Otherwise, the agency should seek legislative relief from the act's requirement. | TBD | Yes | The Department sent documentation implementing the recommendation to GAO and further actions are not planned. |
| BLM | GAO-18-593 | Federal Timber Sales: Forest Service and BLM Should Review their Regulations and Policies Related to Timber Export and Substitution | 4 | The Director of the BLM should review agency policies for continued relevance and effectiveness in addressing the risk of illegal timber export and substitution, and based on that review - and in accordance with applicable regulations - should issue new policies as necessary. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | GAO-19-346 | Land and Water Conservation Fund: Variety of Programs Supported, but Improvements in Data Collection Needed at BLM | 1 | The Secretary of the Interior should direct BLM to collect centralized data on the acquisition method and interest acquired for the lands it obtains using LWCF funds as part of its planned update to LR2000. | 11/30/2022 | No | Implementing the Corrective Action Plan. |
| BLM | GAO-19-346 | Land and Water Conservation Fund: Variety of Programs Supported, but Improvements in Data Collection Needed at BLM | 2 | The Secretary of the Interior should direct BLM to develop more specific guidance to ensure that land acquisition data are entered correctly into the agency's data system. | 11/30/2022 | No | Implementing the Corrective Action Plan. |
| BLM | GAO-19-643 | Federal Land Management Agencies: Additional Actions Needed to Address Facility Security Assessment Requirements | 1 | The Director of the Bureau of Land Management (BLM) should develop a plan to conduct all required facility security assessments agencywide, taking into consideration the agency's organizational structure, available resources, and training needs. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | GAO-19-643 | Federal Land Management Agencies: Additional Actions Needed to Address Facility Security Assessment Requirements | 5 | The Director of BLM should develop a facility security assessment methodology that complies with requirements in the ISC Standard to assess all undesirable events and consider all three factors of risk for each undesirable event. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | GAO-19-7 | Oil and Gas Development: Actions Needed to Improve Oversight of the Inspection and Enforcement Program | 1 | The Director of BLM should identify the reasons internal control reviews were not completed (e.g., human capital and workforce), develop and implement a plan to address those reasons, and monitor state offices' progress toward completing required reviews. | 5/16/2022 | No | Implementing the Corrective Action Plan. |
| BLM | GAO-19-7 | Oil and Gas Development: Actions Needed to Improve Oversight of the Inspection and Enforcement Program | 2 | The Director of BLM should develop and document procedures for implementing internal control reviews under the July 2012 oversight policy. | 5/16/2022 | No | Implementing the Corrective Action Plan. |
| BLM | GAO-19-7 | Oil and Gas Development: Actions Needed to Improve Oversight of the Inspection and Enforcement Program | 3 | The Director of BLM should implement a risk-informed approach to scheduling and conducting internal control reviews that takes into account the risks to BLM's mission, such as those inherent in field offices' workload and workforce. | 5/16/2022 | No | Implementing the Corrective Action Plan. |
| BLM | GAO-20-397R | Bureau of Land Management: Agency's Reorganization Efforts Did Not Substantially Address Selected Key Practices for Effective Reforms | 1 | The Director of BLM should establish outcome-oriented performance measures to assess the effectiveness of the reorganization. | TBD | No | The Department is re-baselining the target date and approach. |

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| BLM | GAO-20-397R | Bureau of Land Management: Agency's Reorganization Efforts Did Not Substantially Address Selected Key Practices for Effective Reforms | 2 | The Director of BLM should develop an implementation plan for the reorganization that includes milestones and deliverables to track and communicate implementation progress. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | GAO-20-397R | Bureau of Land Management: Agency's Reorganization Efforts Did Not Substantially Address Selected Key Practices for Effective Reforms | 3 | The Director of BLM should complete a strategic workforce plan that addresses how it will recruit for and fill vacant positions resulting from the relocations. | TBD | No | The Department is re-baselining the target date and approach. |
| BLM | GAO-20-397R | Bureau of Land Management: Agency's Reorganization Efforts Did Not Substantially Address Key Practices for Effective Reforms | 4 | The Secretary of the Interior should ensure its bureau leadership incorporates key practices for effective agency reforms prior to implementing reorganization activities at other Interior bureaus. | TBD | No | The Department is re-baselining the target date and approach. |
| BOEM | GAO-19-531 | Offshore Oil and Gas: Opportunities Exist to Better Ensure a Fair Return on Federal Resources | 1 | The BOEM director should develop a documented plan for determining whether and how to develop a progressive royalty structure that clearly defines what is to be achieved, who is to achieve it, how it will be achieved, and the time frames for achievement. | TBD | No | The Department is re-baselining the target date and approach. |
| BOEM | GAO-19-531 | Offshore Oil and Gas: Opportunities Exist to Better Ensure a Fair Return on Federal Resources | 2 | GAO Priority Recommendation: The BOEM director should enlist an independent third party to examine the extent to which the bureau's use of delayed valuations assures the receipt of fair market value, and make changes--such as terminating the use of delayed valuations or amending its model's assumptions--as appropriate. | TBD | No | The Department is re-baselining the target date and approach. |
| BOEM | GAO-19-531 | Offshore Oil and Gas: Opportunities Exist to Better Ensure a Fair Return on Federal Resources | 3 | GAO Priority Recommendation: The BOEM director should take steps to ensure that BOEM's bid valuation process is not biased toward adjusting valuations downward based on their proximity to bids. | TBD | No | The Department is re-baselining the target date and approach. |
| BOEM | GAO-19-531 | Offshore Oil and Gas: Opportunities Exist to Better Ensure a Fair Return on Federal Resources | 4 | The BOEM director should implement a systematic process for comprehensively evaluating its tract valuations, such as by expanding the scope of the bureau's "lookback studies" effort, and remediating any identified deficiencies. | TBD | No | The Department is re-baselining the target date and approach. |
| BOR | GAO-18-473 | San Francisco Bay Delta Watershed: Wide Range of Restoration Efforts Need Updated Federal Reporting and Coordination Roles | 2 | The Secretary of the Interior should notify all participating entities to ensure they are aware of the Interim Federal Action Plan and their role in it. | TBD | No | The Department is re-baselining the target date and approach. |
| BOR | GAO-18-473 | San Francisco Bay Delta Watershed: Wide Range of Restoration Efforts Need Updated Federal Reporting and Coordination Roles | 5 | The Secretary of the Interior should coordinate with appropriate state entities to obtain and report the information available to meet the requirements under section 105 of the CALFED Act. | TBD | Yes | The Department sent documentation implementing the recommendation to GAO and further actions are not planned. |
| NPS | GAO-19-643 | Federal Land Management Agencies: Additional Actions Needed to Address Facility Security Assessment Requirements | 3 | The Director of the National Park Service (NPS) should develop a plan to conduct all required facility security assessments agencywide, taking into consideration the agency's organizational structure, available resources, and training needs. | TBD | No | The Department is re-baselining the target date and approach. |
| OS | GAO-18-365 | Freedom of Information Act: Agencies Are Implementing Requirements, but Additional Actions Are Needed | 7 | The Secretary of DOI should take steps to develop and document a plan that fully addresses best practices with regards to reduction of backlogged FOIA requests. | TBD | Yes | The Department sent documentation implementing the recommendation to GAO and further actions are not planned. |
| OS | GAO-18-537 | Native American Cultural Property: Additional Agency Actions Needed to Assist Tribes with Repatriating Items from Overseas Auctions | 10 | The Secretary of the Interior should direct Interior's members of the interagency working group for protection of Native American cultural property to collaborate with the interagency working group members from other agencies to assess, in consultation with Indian Tribes, whether and how amending the U.S. legal framework governing the export, theft, and trafficking of Native American cultural items would facilitate the repatriation of these items from auctions overseas and report its finding to Congress. | TBD | No | Implementing the Corrective Action Plan. |
| OS | GAO-17-448 | Data Center Optimization: Agencies Need to Address Challenges and Improve Progress to Achieve Cost Savings Goal | 1 | The Secretary of the Interior should take action to, within existing OMB reporting mechanisms, complete plans describing how the agency will achieve OMB's requirement to implement automated monitoring tools at all agency-owned data centers by the end of fiscal year 2018. | 10/31/2023 | No | Implementing the Corrective Action Plan. |
| OS | GAO-18-93 | Federal Chief Information Officers: Critical Actions Needed to Address Shortcomings and Challenges in Implementing Responsibilities | 12 | The Secretary of the Interior should ensure that the Department's Information Technology management policies address the role of the Chief Information Officer for key responsibilities in the five areas we identified. | 6/30/2022 | No | Implementing the Corrective Action Plan. |
| OS | GAO-20-129 | Information Technology: Agencies Need to Fully Implement Key Workforce Planning Activities | 6 | The Secretary of the Interior should ensure that the agency fully implements each of the eight key IT workforce planning activities it did not fully implement. | 12/18/2022 | No | Implementing the Corrective Action Plan. |

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| OS | GAO-18-415 | COMPACTS OF FREE ASSOCIATION: Actions Needed to Prepare for the Transition of Micronesia and the Marshall Islands to Trust Fund Income | 1 | The Secretary of the Interior should ensure that the Director of the Office of Insular Affairs, as Chairman of the FSM compact trust fund committee, works with other members of the committee to develop a distribution policy for the FSM compact trust fund, as required by the compact trust fund agreement, that takes into account potential strategies that could address risks to the trust funds' ability to provide a source of income after fiscal year 2023. | 10/1/2023 | No | Implementing the Corrective Action Plan. |
| OS | GAO-18-415 | COMPACTS OF FREE ASSOCIATION: Actions Needed to Prepare for the Transition of Micronesia and the Marshall Islands to Trust Fund Income | 2 | The Secretary of the Interior should ensure that the Director of the Office of Insular Affairs, as Chairman of the FSM compact trust fund committee and of the FSM Joint Economic Management committee, works with other members of the committees to develop the fiscal procedures required by the compact trust fund agreement. | 10/1/2023 | No | Implementing the Corrective Action Plan. |
| OS | GAO-18-415 | COMPACTS OF FREE ASSOCIATION: Actions Needed to Prepare for the Transition of Micronesia and the Marshall Islands to Trust Fund Income | 3 | The Secretary of the Interior should ensure that the Director of the Office of Insular Affairs, as the Chairman of the FSM Compact trust fund committee, works with other members of the committee to address the timing of the calculation of Compact trust fund disbursements. | 10/1/2023 | No | Implementing the Corrective Action Plan. |
| OS | GAO-18-415 | COMPACTS OF FREE ASSOCIATION: Actions Needed to Prepare for the Transition of Micronesia and the Marshall Islands to Trust Fund Income | 4 | The Secretary of the Interior should ensure that the Director of the Office of Insular Affairs, as Chairman of the RMI Compact trust fund committee, works with other members of the committee to develop a distribution policy for the RMI Compact trust fund, as required by the Compact trust fund Agreement, that takes into account potential strategies that could address risks to the trust funds' ability to provide a source of income after fiscal year 2023. | 10/1/2023 | No | Implementing the Corrective Action Plan. |
| OS | GAO-18-415 | COMPACTS OF FREE ASSOCIATION: Actions Needed to Prepare for the Transition of Micronesia and the Marshall Islands to Trust Fund Income | 5 | The Secretary of the Interior should ensure that the Director of the Office of Insular Affairs, as Chairman of the RMI compact trust fund committee and of the RMI Joint Economic Management and Financial Accountability committee, works with other members of the committees to develop the fiscal procedures required by the Compact trust fund Agreement. | 10/1/2023 | No | Implementing the Corrective Action Plan. |
| OS | GAO-18-415 | COMPACTS OF FREE ASSOCIATION: Actions Needed to Prepare for the Transition of Micronesia and the Marshall Islands to Trust Fund Income | 6 | The Secretary of the Interior should ensure that the Director of the Office of Insular Affairs, as the Chairman of the RMI Compact trust fund committee, works with other members of the committee to address the timing of the calculation of Compact trust fund disbursements. | 10/2/2023 | No | Implementing the Corrective Action Plan. |
| OS | GAO-16-607 | Oil and Gas: Interior Could Do More to Account for and Manage Natural Gas Emissions | 4 | High Risk Recommendation - ONRR should provide additional guidance on how to differentiate between combusted and non-combusted lease use volumes reported on the OGOR, which could assist Interior in measuring its progress towards greenhouse gas reduction goals. | TBD | No | The Department sent initial documentation to GAO and is taking additional actions to implement the recommendation. |
| OS | GAO-19-410 | Federal OIL AND GAS ROYALTIES: Additional Actions Could Improve ONRR's Ability to Assess Its Royalty Collection Efforts | 1 | The Director of ONRR should establish an accuracy goal (e.g., identifying the number of companies or percentage of royalties subject to compliance activities over a set period of time) that aligns with the agency's mission of collecting, accounting for, and verifying royalty payments. In doing so, ONRR should track the extent to which each compliance activity (audits, compliance reviews, and data mining) contributes toward achieving this goal. | 7/31/2023 | No | Implementing the Corrective Action Plan. |
| OS | GAO-19-410 | Federal OIL AND GAS ROYALTIES: Additional Actions Could Improve ONRR's Ability to Assess Its Royalty Collection Efforts | 3 | The Director of ONRR should develop performance measures (e.g., having a specified percentage of compliance cases identify findings of royalty noncompliance or total additional royalties) that assess whether the cases the agency is selecting are helping it achieve its compliance goals. | 12/31/2022 | No | Implementing the Corrective Action Plan. |
| USGS | GAO-19-265 | Scientific Integrity Policies: Additional Actions Could Strengthen Integrity of Federal Research | 8 | The Director of USGS should develop mechanisms to regularly monitor and evaluate implementation of the agency's scientific integrity policy, including mechanisms to remediate identified deficiencies and make improvements where necessary. | 11/30/2022 | No | Implementing the Corrective Action Plan. |
| OS | GAO-21-42 | Disaster Response: Agencies Should Assess Contracting Workforce Needs and Purchase Card Fraud Risk | 3 | The Secretary of the Interior should ensure that upcoming guidance directs bureaus to consider their disaster contracting activities when planning their contracting workforce, where appropriate. | 4/1/2022 | No | Implementing the Corrective Action Plan. |

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| FWS | GAO-21-258 | Coastal Barrier Resources Act | 1 | The Director of FWS should ensure that agency guidance at all levels directs FWS field offices to consistently provide opinions in response to CBRA consultation requests, including revising FWS's consultation template as needed. | 10/31/2022 | No | Implementing the Corrective Action Plan. |
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