

# **BUDGET** The United States Department of the Interior **JUSTIFICATIONS**

and Performance Information  
Fiscal Year 2024

## **OFFICE OF INSPECTOR GENERAL**

NOTICE: These budget justifications are prepared for the Interior, Environment and Related Agencies Appropriations Subcommittees. Approval for release of the justifications prior to their printing in the public record of the Subcommittee hearings may be obtained through the Office of Budget of the Department of the Interior.



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**DEPARTMENT OF THE INTERIOR  
OFFICE OF INSPECTOR GENERAL**

**FISCAL YEAR 2024**

**PRESIDENT’S BUDGET REQUEST**

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# Executive Summary

## 2024 President’s Budget Request

(Dollars in Thousands)

Budget Authority	2022 Actual	2023 Enacted	2024 Request	Change from 2023 Enacted
Current	62,132	67,000	83,970	16,970
<b>Total Current Budget Authority w/o Supplemental</b>	<b>62,132</b>	<b>67,000</b>	<b>83,970</b>	<b>16,970</b>
<i>Infrastructure Investment and Jobs Act (IIJA) P.L. 117-58</i>	85,692	3,289	3,289	0
<b>Total Current Budget Authority w/ Supplemental</b>	<b>147,824</b>	<b>70,289</b>	<b>87,259</b>	<b>16,970</b>
<i>Inflation Reduction Act (IRA Permanent) P.L. 117-169</i>	10,000	0	0	0
<b>Total Budget Authority w/ Supplemental</b>	<b>157,824</b>	<b>70,289</b>	<b>87,259</b>	<b>16,970</b>
<i>FTEs</i>	271	293	357	64

### General Statement

The mission of the Office of Inspector General (OIG) is to provide independent oversight to promote accountability, integrity, economy, efficiency, and effectiveness within the programs and operations of the U.S. Department of the Interior. OIG conducts independent investigations, audits, inspections, and evaluations and reports findings of fraud, waste, abuse, or mismanagement along with recommendations for improvement.

### Budget Priorities

OIG’s FY 2024 budget request proposes \$84.0 million including program increases of \$13.0 million, fixed costs increases of \$3.9 million, and 64 FTE. Funding will support critical staff throughout the organization to advance the OIG oversight mission, protect taxpayer resources, and target high-risk programs. OIG will also receive \$3.3 million in transfers for oversight of DOI Bipartisan Infrastructure Law funding. OIG’s budget proposal supports maintaining and improving OIG oversight efforts that play a critical role in enhancing the efficiency and effectiveness of DOI operations and protecting Americans’ tax dollars. Increasing levels of funding for OIG’s budget helps ensure appropriate oversight of the Department’s expansive and still growing portfolio. This budget request will enable OIG to expand investigative capacity, broaden information technology capabilities across the organization, help strengthen oversight of the Department’s cybersecurity and governance practices, and maximize results to enhance production of top-quality and timely recommendations to stakeholders.

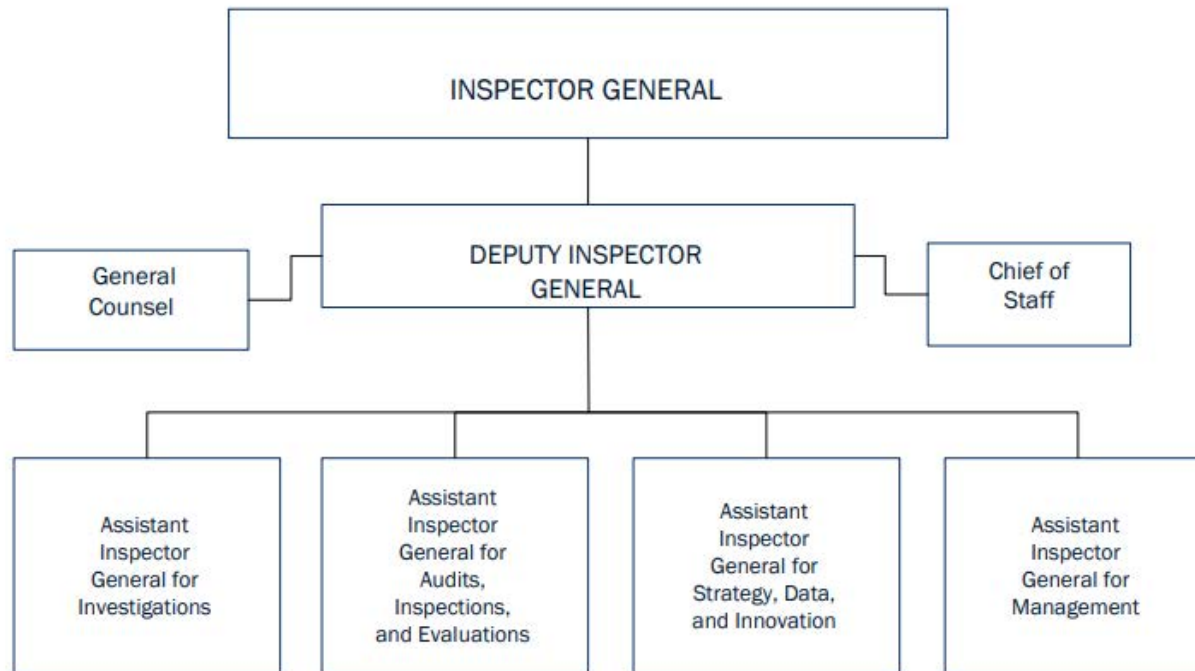
## **Good Accounting Obligation in Government Act Report**

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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.

The Department's GAO-IG Act Report will be available at the following link: <https://www.doi.gov/cj>

# Organization Chart



## Budget at a Glance

(Dollars in Thousands)

Appropriation: Salaries and Expenses	2022 Actual	2023 Enacted	Fixed Costs (+/-)	Internal Transfers (+/-)	2024 Program Changes (+/-)	2024 Request
Office of Inspector General	62,132	67,000	+3,937	0	+13,033	83,970
<i>Investigative Oversight</i>					[+4,400]	
<i>Leveraging Information Technology for Positive Change</i>					[+2,983]	
<i>Financial Management and Cybersecurity Oversight</i>					[+4,550]	
<i>Maximizing Results by Strengthening Our Workforce</i>					[+1,100]	
<b>TOTAL, Salaries and Expenses w/o Supplemental</b>	<b>62,132</b>	<b>67,000</b>	<b>+3,937</b>	<b>0</b>	<b>+13,033</b>	<b>83,970</b>
Infrastructure Investment and Jobs Act (IIJA), P.L. 117-58 <sup>1</sup>	85,692	3,289			0	3,289
Inflation Reduction Act (IRA) P.L. 117-169 <sup>1</sup>	10,000					
<b>TOTAL, Salaries and Expenses w/ Supplemental</b>	<b>157,824</b>	<b>70,289</b>	<b>+3,937</b>	<b>0</b>	<b>+13,033</b>	<b>87,259</b>

<sup>1</sup> IIJA, IRA, and Other Supplemental Funding displayed reflects the amounts made available in the fiscal year not estimated allocations or obligations.



# Summary of Requirements for Office of Inspector General

(Dollars in Thousands)

ACCOUNT/Activity	2022 Actual	2022 Enacted Total FTE	2023 Enacted	2023 Enacted FTE	2024 Request Fixed Costs (+/-)	2024 Request Internal Transfers (+/-)	2024 Request Program Changes (+/-)	2024 Request Program Changes (+/-) FTE	2024 Request	2024 Request FTE	2024 Request TOTAL Change from 2023 (+/-)
<b>Salaries and Expenses</b>											
Office of the Inspector General	62,132	253	67,000	258	+3,937	-	+13,033	+46	83,970	304	+16,970
<b>Total, Salaries and Expenses</b>	<b>62,132</b>	<b>253</b>	<b>67,000</b>	<b>258</b>	<b>+3,937</b>	<b>-</b>	<b>+13,033</b>	<b>+46</b>	<b>83,970</b>	<b>304</b>	<b>+16,970</b>
<b>TOTAL, Salaries and Expenses w/o SUPPLEMENTAL</b>	<b>62,132</b>	<b>253</b>	<b>67,000</b>	<b>258</b>	<b>+3,937</b>	<b>-</b>	<b>+13,033</b>	<b>+46</b>	<b>83,970</b>	<b>304</b>	<b>+16,970</b>
<i>Infrastructure Investment and Jobs Act (IIJA) P.L. 117-58</i>	[85,692]	[5]	[3,289]	[20]	[-]	[-]	[-]	[15]	[3,289]	[35]	[-]
<i>Inflation Reduction Act (IRA) P.L. 117-169</i>	[10,000]	[-]	[-]	2	[-]	[-]	[-]	[3]	[-]	[5]	[-]
<i>Supplemental</i>		[2]		[2]				[-]		[2]	
<i>Reimbursable</i>		[11]		[11]				[-]		[11]	
<b>TOTAL, Salaries and Expenses w/SUPPLEMENTAL</b>	<b>157,824</b>	<b>271</b>	<b>70,289</b>	<b>293</b>	<b>+3,937</b>	<b>-</b>	<b>+13,033</b>	<b>+64</b>	<b>87,259</b>	<b>357</b>	<b>+16,970</b>

# Justification of Fixed Costs Changes

(Dollars in Thousands)

Fixed Cost Element	2023 Request Total or Change	2023 Enacted to 2024 Request Change	Description
Change in Number of Paid Days	-202	+251	This column reflects changes in pay associated with the change in the number of paid days between 2023 and 2024. 2024 has one day more than 2023.
Pay Raise	+2,101	+3,159	The President's Budget for 2024 includes one quarter of the 4.6% pay raise for 2023 and three quarters of a planned 5.2% pay raise for 2024.
Employer Share of Federal Employee Retirement System (FERS)	0	+56	This column reflects no budgeted increase to the employer contribution to the Federal Employee Retirement System and a 0.6% increase to the employer contribution for the Law Enforcement Federal Employees Retirement system.
Departmental Working Capital Fund (WCF)	+140	+155	The change reflects the final 2024 Central Bill approved by the Working Capital Fund Consortium.
Worker's Compensation Payments	-29	-5	The amount reflects final chargeback costs of compensating injured employees and dependents of employees who suffer accidental deaths while on duty. Costs for 2024 will reimburse the Department of Labor, Federal Employees Compensation Fund, pursuant to 5 U.S.C. 8147(b) as amended by Public Law 94-273.
Unemployment Compensation Payments	0	+3	The amounts reflect projected changes in the costs of unemployment compensation claims to be paid to the Department of Labor, Federal Employees Compensation Account, in the Unemployment Trust Fund, pursuant to Public Law 96-499.
Rental Payments	+178	+318	The amounts reflect changes in the costs payable to General Services Administration (GSA) and others for office and non-office space as estimated by GSA, as well as the rental costs of other currently occupied space. These costs include building security. Costs of mandatory office relocations, i.e. relocations in cases where due to external events there is no alternative but to vacate the currently occupied space, are also included.
<b>Account Total Fixed Cost</b>		<b>+3,937</b>	

# Appropriations Language Citation

## SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General, [\$67,000,000] \$83,970,000, to remain available until September 30, [2024] 2025.

*(Department of the Interior, Environment, and Related Agencies Appropriations Act, 2023.)*

# Program Change Justifications

## Office of Inspector General

(Dollars in Thousands)

Budget Authority	2022 Actual	2023 Enacted	Fixed Costs (+/-)	Internal Transfers (+/-)	2024 Program Changes (+/-)	2024 Request	Change from 2023 (+/-)
<b>OIG</b>	62,132	67,000	+3,937	+0	+13,033	83,970	+16,970
<i>FTE</i>	253	258			+46	304	+46

### Summary of 2024 Program Changes for Office of Inspector General

Program Changes:	(\$000)	FTE
Investigative Oversight	+4,400	+16
Leveraging Information Technology for Positive Change	+2,983	+5
Financial Management and Cybersecurity Oversight	+4,550	+20
Maximizing Results by Strengthening Our Workforce	+1,100	+5
<b>TOTAL Program Changes</b>	<b>+13,033</b>	<b>+46</b>

### Justification of 2024 Program Changes

The FY 2024 budget request for the Office of the Inspector General (OIG) is \$83,970,000 and 304 FTE, a program change of +\$13,033,000 and +46 FTE from the FY 2023 Enacted.

**Investigative Oversight (+\$4,400,000/+16 FTE)** – DOI continues to face financial risks related to its energy and mineral royalty program and procurement and grant actions, while new risks are emerging in projects initiated under the Great American Outdoors Act (GAOA). Expanding investigative capacity will increase our ability to address long-standing financial risks and better prepare us to respond to emerging risks. Holding wrongdoers accountable for fraud against the Department deters others through criminal, civil, and administrative actions and results in money being returned to the Government.

Since 1982 the Department has disbursed more than \$353.1 billion in mineral leasing revenues including over \$21.53 billion in FY 2022, the highest amount disbursed in a single year. The energy oversight team within the Office of Investigations (OI) focuses closely on energy and mineral royalty programs and has historically returned significant assets to the Federal government. Additional resources will allow OI to further hold companies accountable and continue returning funds to the Department and the Treasury. This is particularly important given that the Department has increased its emphasis on alternative energy programs. Most notably, the Bureau of Land Management continues to award new solar leases on approximately 870,000 acres of federal public land previously identified as solar energy zones. The Bureau of Ocean Energy Management also recently announced it was seeking information regarding potential offshore wind projects encompassing over five million acres off the Central Atlantic and Oregon coasts. Additional FTE will allow us to allocate appropriate resources to emerging risks in these complex programs.

OIG also requests additional funding to further strengthen investigative oversight of areas of Departmental financial risks. Allegations of fraud related to projects funded by GAOA are anticipated to increase as the \$9.5 billion in funding is further allocated. OIG also anticipate an increase in fraud referrals from our data-driven reviews of contracts and grants data (including GAOA) and from our audits, inspections, and evaluations work related to these areas. OIG continues to leverage data analytics to continuously assess the Department's diverse financial risks. Data analytics involves using software tools and mathematical models to analyze vast amounts of data to detect patterns and anomalies that are predictors of fraud, waste, or abuse. Over the past year, OIG has initiated multiple investigative matters that resulted from such proactive financial data analytics, and almost a third of those projects led to investigations of potential wrongdoing. Note that some of the data sets at issue will be regularly updated and may lead to additional investigative work in 2024. OIG is applying the same tactics to GAOA and energy royalty data and likewise anticipate obtaining investigative leads from that information. Additional FTE will support these proactive efforts and fully investigate any potential violations we identify.

To continue to enhance OIG investigative capacity, the Computer Crimes Unit (CCU) requires additional staff to develop a robust data review and storage platform that will enable investigators to review substantial amounts of case-related data using a modern data storage and system architecture. As OIG investigations have become more data-intensive, the computing capacity available to agents has not kept pace, resulting in slower data review. Enhancements will allow for faster, more efficient data review and facilitate improved collaboration with other investigators and sharing of datasets as appropriate with outside stakeholders (i.e., the Department of Justice). Additionally, the CCU's involvement across our investigative portfolio continues to increase as more investigations include digital forensics related to audio/video, email, social media, and hand-held device analysis. This request will allow for other necessary supplies and equipment needed to help keep pace with technology, assist with mobile device analysis, and additional processing equipment.

**Leveraging Information Technology for Positive Change (+\$2,983,000/+5 FTE)** – The OIG anticipates a continuing need to broaden its information technology (IT) capabilities across the organization. To keep pace with technology, significant price increases, and the ever-increasing size of data, OIG requests \$2,983,000 and 5 FTE.

Funding will be utilized to update and improve technology used to deliver actionable reports, which is one of the critical components of successful OIG oversight. This request will enable OIG to begin to modernize reporting processes to capitalize on the improved efficiency that information technology systems can provide. An updated and improved system will enable OIG to provide support for an increasing number of investigations and audit assignments and will streamline and automate recurring activities and tasks while providing greater access to information to create efficiency in the report process. Adopting and implementing modern technological solutions to assist with this process, rather than relying on inefficient manual processes, will help the OIG conduct efficient, effective oversight and follow up on the reports and recommendations that we issue.

The program change will support an additional 5 IT specialists to support all OIG applications and information technology infrastructure and to manage critical OIG networks for information technology audits and computer crimes investigation. OIG requires staff with a deep skill set in network architecture,

cloud, programming, and software development. These staff must be skilled in current and innovative technologies and have a background in website development, office productivity tools, and specialized support tools for audit, evaluation, and investigative support. The positions require experienced employees with a wide range of experience with varying systems and network architecture. These employees will be responsible for the OIG's external websites as well as internal systems and will support developing new tools using the modern platforms. These applications encompass important mission functions critical to maintaining and enhancing the OIG's current electronic operational efficiencies. These staff would also facilitate OIG's network infrastructure and cloud migration consistent with best practices.

Within the funding request, \$1,100,000 will be used for lifecycle equipment replacements for wide-area network and facilities security improvements. The funding will provide essential IT infrastructure maintenance and upgrades and further the overall Cloud Smart Enterprise migration. It will also enable the OIG to upgrade security and access systems to allow for consistent remote access by authorized individuals. Current facilities' security systems operate on-premises without remote access and require a physical presence at the location for administrative purposes, resets, and upgrades. Remote access would improve the efficient operation of security systems as well as enhance improve security and access to facilities.

Funding will also be used to improve technological capacity to optimize existing space and make appropriate use of a hybrid environment. In particular, OIG staff are increasingly sharing offices and cubicles at all OIG locations and creating new or improved meeting spaces focused on promoting team collaboration for employees across our geographically dispersed workforce. Funds will support improving space for the hoteling environment, ensuring the appropriate technology for staff and in OIG facilities, and enhancing meeting spaces to facilitate collaboration between in-person and remote staff.

**Financial Management and Cybersecurity Oversight (+\$4,550,000/+20 FTE)** – The budget includes \$4,550,000 supporting 20 FTEs to strengthen oversight of the Department's cybersecurity and governance practices by expanding the capacity and capabilities of the of OIG's information technology audits. These resources will support OIG's oversight of the agency's annual financial statement audit and OIG capacity to perform additional financial performance audits.

This request will enable OIG to conduct additional evaluations and inspections of the Department's diverse IT programs that have hundreds of millions of dollars in resources. OIG will be able to further leverage state of the art digital forensics and testing techniques to oversee the efficacy of security controls that protect DOI critical IT systems and data from exploitation. These resources will allow OIG to conduct additional oversight work consisting of high-level technical assessments of Department and Bureau IT security practices. OIG would likewise conduct important compliance and implementation reviews in support of the Department's efforts to fully implement Federal Information Technology Acquisition Reform Act and Department of Homeland Security Cyber Security enhancements. Finally, funding would allow OIG to incorporate data analytics capabilities in its audit and evaluation programs to help detect and prevent fraud, waste, and abuse in Department programs.

Additional resources will help ensure that OIG recommendations are implemented and evaluated. OIG issues hundreds of recommendations to DOI bureaus and offices each fiscal year, and, currently, OIG monitors over 550 open recommendations. This number grows with each report issued. In addition, because OIG reports "significant" open recommendations in semi-annual reports to Congress, AIE must track all

recommendations stemming from OIG performance audits, grant and contract audits, inspections, and evaluations.

Given the expansive programs within DOI and the volume of findings and recommendations, OIG needs additional staff to fully implement an enhanced initiative focused on tracking and following up on key recommendations. Additional resources, will support a more streamlined process to track the status of corrective action plans and implement a more robust audit follow-up program and enable OIG to more effectively assess whether recommendations have been fully implemented, monitor bureau implementation plans, review documentation that recommendations have been closed, process recommendation closures, and coordinate with bureau officials to discuss progress implementing OIG recommendations.

**Maximizing Results by Strengthening Our Work Force (+\$1,100,000/+5 FTE)** –The OIG requests \$1,100,000 and +5 FTE to support efforts to enhance OIG’s production of top-quality and timely information to stakeholders. Additional staff will help to improve strategic internal operations and provide the capacity to lead initiatives to address current and anticipated workforce culture and development needs. As part of this effort the OIG seeks to invest in comprehensive learning and development opportunities. Additionally, OIG will continue to support strategic planning and innovation, outreach, and efficient and effective operations. OIG will also use these resources to continue to lead the field by introducing additional innovative products and practices to enhance stakeholder engagement with our work.

## Audit Activities

Below are statistics that were reported in the 2019, 2020, 2021, and 2022 OIG Semiannual Reports to the Congress, as mandated by the Inspector General Act of 1978, as amended. This information highlights some OIG activities and outputs and their potential impact on the Department’s programs and operations.

*(Dollars in Millions)*

Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual
<b><u>Audit Reports Issued or Reviewed</u></b>				
Internal Audits, Contracts & Grant Audits	45	60	53	44
Single Audit Quality Control Reviews	-	-	-	-
<b>Total Audit Reports Issued or Processed</b>	<b>45</b>	<b>60</b>	<b>53</b>	<b>44</b>
<b><u>Impact of Audit Activities</u></b>				
Questioned Costs	\$1.58	\$24.51	\$13.62	\$4.32
Recommendations That Funds Be Put To Better Use	-	\$3.49	\$6.72	\$0.16
<b>Total Monetary Impact</b>	<b>\$1.58</b>	<b>\$28.00</b>	<b>\$20.34</b>	<b>\$4.49</b>
Internal Audit Recommendations Made	161	224	311	248
Internal Audit Recommendations Closed	243	239	240	236



## Investigative Activities

Below are statistics that were reported in the 2019, 2020, 2021, and 2022 OIG Semiannual Reports to the Congress, as mandated by the Inspector General Act of 1978, as amended. This information highlights some OIG activities and outputs and their potential impact on the Department's programs and operations.

*(Dollars in Millions)*

Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual
<b><u>Investigative Activities:</u></b>				
Cases Opened	104	86	43	56
Closed	102	57	82	65
Hotline Complaints Received	905	813	1,049	977
<b><u>Impact of Investigative Activities:</u></b>				
Indictments/Information	15	14	8	10
Convictions	19	2	10	11
Sentencings	11	11	5	15
Jail (Months)	68	124	58	287
Probation/Supervised Release (Months)	336	258	60	468
Community Service (Hours)	0	0	40	620
Criminal Judgments/Restitutions	\$1.00	\$30.02	\$0.07	\$1.37
<b><u>Criminal Investigative Activities:</u></b>				
Criminal Matters Referred for Prosecution	36	24	20	39
Criminal Matters Declined	26	11	16	13
<b><u>Civil Investigative Activities:</u></b>				
Referrals	9	10	8	4
Declinations	7	8	8	3
Civil Settlements or Recoveries	\$6.23	\$1.57	\$33.62	\$20.81
<b><u>Administrative Investigative Activities:</u></b>				
Administrative Actions	36	11	16	15
Contractor Suspensions	1	3	1	1
Contractor Debarments	20	17	2	10

# Employee Count by Grade

*(Total Employment)*

Employee Count by Grade	2022 Actual	2023 Estimate	2024 Estimate
IG .....	1	1	1
SES .....	7	10	10
<b>Subtotal</b> .....	<b>8</b>	<b>11</b>	<b>11</b>
SL-00 .....	0	0	1
<b>Subtotal</b> .....	<b>0</b>	<b>0</b>	<b>1</b>
GS -15 .....	42	45	54
GS -14 .....	76	81	91
GS -13 .....	129	142	152
GS -12 .....	11	15	24
GS -11 .....	6	8	17
GS -10 .....	2	2	2
GS -9 .....	2	8	18
GS -8 .....	1	1	1
GS -7 .....	4	4	9
GS -6 .....	0	0	0
GS -5 .....	0	0	0
GS -4 .....	0	0	0
GS -3 .....	0	0	0
GS -2 .....	0	0	0
GS -1 .....	0	0	0
<b>Subtotal</b> .....	<b>273</b>	<b>306</b>	<b>368</b>
<b>Total employment (actuals &amp; estimates)</b> .....	<b>281</b>	<b>317</b>	<b>380</b>

## Office of Inspector General – Mandatory Activities

- Chief Financial Officers Act of 1990 and the Government Management Reform Act of 1994 require that Inspectors General audit or arrange for annual audits of agency financial statements.
- The Single Audit Act of 1984, as amended, requires that Inspectors General review the quality of single audit reports of certain State, local, and Indian Tribal governments and nonprofit organizations and the conformity of the audit reports with the Act.
- The No Child Left Behind Act of 2001 requires the Inspector General for the Department of the Interior (DOI) establish a system to ensure that financial and compliance audits are conducted of each Bureau of Indian Affairs school at least once every three years.
- The Insular Areas Act of 1982 requires the DOI OIG to establish “an organization which will maintain a satisfactory level of independent audit oversight” in the Insular Areas of Guam, American Samoa, the U.S. Virgin Islands, and the Commonwealth of the Northern Mariana Islands.
- The Superfund Amendments and Reauthorization Act of 1986 requires the Inspectors General to audit Environmental Protection Agency Superfund monies that are directly apportioned to the Department and those monies received through interagency agreements.
- The Office of National Drug Control Policy Reauthorization Act of 1998 requires Inspectors General to authenticate the detailed accounting of all funds expended by the Department for National Drug Control Program activities during the previous year. (Note: The Department has not reached the program funding threshold for which OIG authentication is required).
- The Federal Information Security Act of 2002 requires Inspectors General perform annual evaluations of agency information security programs.
- The Fish and Wildlife Programs Improvement and National Wildlife Refuge System Centennial Act of 2000 requires the DOI OIG to procure biennial audits of the expense incurred by the Fish and Wildlife Service (FWS) for administering the Sport Fish and Wildlife Restoration Acts.
- The Consolidated Appropriations Act of 2000 requires Inspectors General to report quarterly on the promptness of their agency’s payments of their water and sewer bills to the District of Columbia Water and Sewer Authority.
- The Consolidated Appropriations Resolution of 2003 requires the Inspector General of each Department to submit a report to the Committees on Appropriations detailing the Department’s policies and procedures to give first priority to the location of new offices and other facilities in rural areas, in accordance with the Rural Development Act of 1972, as amended.

# The Inspector General Reform Act of 2008 Requirements

As required by the Inspector General Reform Act of 2008 (P.L. 110-409), the budget for the Office of the Inspector General must specify the amount initially requested to the Department of the Interior, the President’s Budget request, the funding required for training, and any resources necessary to support the Council of the Inspectors General on Integrity and Efficiency (CIGIE). Our request is \$83,970,000 and includes approximately \$900,000 in base funding for OIG training needs and \$336,000 for CIGIE in fiscal year 2024.

## Disclosure of Program Assessments (Also Known As 403 Compliance)

Bureaus/Offices funded through the Interior, Environment and Related Agencies Appropriation are required to include planned program assessments for funding used to support Government-wide, Departmental, or Agency initiatives or general operations in annual budget justifications to Congress. This reporting requirement fulfills statutory requirements for Bureaus/Offices in Section 403 Division G of the Consolidated Appropriations Act, 2023 (P.L. 117-328) as shown below.

### DISCLOSURE OF ADMINISTRATIVE EXPENSES

SEC. 403. The amount and basis of estimated overhead charges, deductions, reserves, or holdbacks, including working capital fund charges, from programs, projects, activities and subactivities to support government-wide, departmental, agency, or bureau administrative functions or headquarters, regional, or central operations shall be presented in annual budget justifications and subject to approval by the Committees on Appropriations of the House of Representatives and the Senate. Changes to such estimates shall be presented to the Committees on Appropriations for approval.

OIG pays external administrative costs through the Department Working Capital Fund for shared services and activities, and for separate “Fee for Service” agreements with the Department as shown in the table below.

#### **Working Capital Fund Billings (\$000)**

Account	2023 Estimate			2024 Estimate		
	Central	Direct	TOTAL	Central	Direct	TOTAL
OS Shared Services	190.9	36.5	227.4	196.7	37.1	233.8
OS Activities	600.8	66.7	667.5	710.6	67.6	778.2
IT Shared Services	372.3	455.7	828.0	386.1	459.7	845.8
Interior Business Center	93.6	200.7	294.3	119.2	465.6	584.8
<b>TOTAL, WCF Billing</b>	<b>1,257.6</b>	<b>759.5</b>	<b>2,017.1</b>	<b>1,412.5</b>	<b>1,030.1</b>	<b>2,442.6</b>

# Infrastructure Investment and Jobs Act (IIJA) FY 2024 Annual Spend Plan

## Office of Inspector General

### Introduction

The Act provides a total of \$98.8 million through transfers of 0.5 percent from the Departmental bureaus and offices to Office of Inspector General for oversight. Funding is available for obligations for 3-year, 9-year, and no-year periods of availability. OIG initiated a thoughtful planning process with anticipated work products for FY 2024. We will also adjust our plans to meet oversight needs as circumstances change.

### Program Summary

#### OIG Funding by Year of Availability Enacted Amounts Available (\$000)

Salaries and Expenses	FY 2022	FY 2023	FY 2024	Total
OIG	85,692	3,289	3,289	92,270
<b>Total OIG IIJA Funding</b>	<b>85,692</b>	<b>3,289</b>	<b>3,289</b>	<b>92,270</b>

### FY 2022 Activities and Accomplishments

The OIG selected audit and investigative Infrastructure Coordinators to lead IIJA oversight activities. Program spending included the use of 5 FTE to perform outreach and coordination with stakeholders, including Departmental program officials, grant recipients, state inspectors and auditors general, state attorneys general, GAO, the U.S. Department of Justice, and other Federal law enforcement partners. Other OIG staff members have been engaged in support activities to facilitate the oversight process through data analytics, editorial support, legal reviews, budget, financial management, hiring activities, and IT support.

Office of Audits, Inspections, and Evaluations has initiated work in other key IIJA areas, including ecosystem restoration and western water.

Office of Investigations has initiated proactive case files to document fraud prevention and detection activity related to orphaned wells, abandoned mine lands, western water, wildland fire, and ecosystem restoration.

### FY 2023 Planned Activities and Milestones

The OIG will receive an additional \$3.3 million in transfers during FY 2023. OIG plans to spend \$4 million and use 20 FTE to perform outreach, audit high-risk areas, and conduct investigations in response to allegations.

The OIG will continue outreach efforts and continue building relationships with stakeholders, including Departmental program officials, grant recipients, state inspectors and auditors general, state attorneys general, the U.S. Government Accountability Office, the U.S. Department of Justice, and other Federal law enforcement partners.

In FY 2023, OIG will also:

- Perform predictive data mining and risk analysis.
- Evaluate the acquisition process, focusing on phases corresponding with the allocation of funding.
- Examine high-risk/high-dollar contracts, focusing on whether activities are completed on time and within budget.
- Examine high-risk/high-dollar grants, focusing on whether costs are expended on allowable activities, and that intended performance outcomes are achieved.
- Follow leads and, as appropriate, initiate investigations of potential fraud.
- Expand outreach efforts for fraud prevention and detection.
- Expand outreach to contractors, sub-recipients, and sub-contractors receiving IJA funds.
- Formalize several regional working groups, including with partners from the CIGIE Infrastructure Working Group.
- Continue to report our findings and recommendations from audits, inspections, evaluations, and investigations for action.

#### FY 2024 Planned Activities

The OIG will receive an additional \$3.3 million in transfers during FY 2024. OIG plans to spend \$7 million and use 35 FTE to perform outreach, audit high-risk areas, and to conduct investigations in response to allegations. Other OIG staff members will be engaged in support activities to facilitate the oversight process through data analytics, editorial support, legal reviews, budget, financial management, hiring activities, IT support, etc.

In FY 2024, OIG anticipates:

- Conducting assessments of DOI's administration and oversight activities.
- Performing predictive data mining and risk analysis.
- Evaluating the acquisition process, focusing on phases corresponding with the allocation of funding.
- Examining high-risk/high-dollar contracts, focusing on whether activities are completed on time and within budget.
- Examining high-risk/high-dollar grants, focusing on whether costs are expended on allowable activities, and that intended performance outcomes are achieved.
- Following leads and, as appropriate, initiate investigations of potential fraud.
- Continuing to report our findings and recommendations from audits, inspections, evaluations, and investigations for action.