

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 Agencies to 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 for 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 May 27, 2024):

OIG and GAO Recommendation Summary			
Auditor	No Discrepancies	Discrepancies	Total
GAO	87	4	91
OIG	147	0	147
Total	234	0	238

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.

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

United States Department of the Interior
OIG Outstanding Recommendations 05/27/2024 and Prior

Bureau	Report Number	Report Title	Recommendation Number	Recommendation Description	Current Target Date	Discrepancy with the OIG's Semi-Annual Report to Congress?	Implementation Status
AS-IA	2017-ER-018	Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative	1	We recommend that AS-IA direct the Office of Self Governance to work with tribes to track the components of the CTGP funding and publish these individual amounts each year in the BIA's Budget Justifications.	TBD	No	The Department is re-baselining the target date and approach.
AS-IA	2017-ER-018	Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative	4	We recommend that AS-IA direct the Office of Self Governance to determine the actual funding levels of individual tribal programs and report them annually in the Budget Justifications.	TBD	No	The Department is re-baselining the target date and approach.
AS-IA	2017-ER-018	Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative	5	We recommend that AS-IA direct the Office of Self Governance to develop and implement a records management policy to track the annual funding for each program.	TBD	No	The Department is re-baselining the target date and approach.
AS-IA	2021-ER-015	The Bureaus of Indian Affairs and Indian Education Have the Opportunity To Implement Additional Controls To Prevent or Detect Multi-dipping of Pandemic Response Funds	1	We recommend that the Bureaus of Indian Affairs and Indian Education develop and implement policies, procedures, or guidance designed to prevent or detect multi-dipping.	6/29/2025	No	Implementing the Corrective Action Plan.
AS-IA	2021-ER-015	The Bureaus of Indian Affairs and Indian Education Have the Opportunity To Implement Additional Controls To Prevent or Detect Multi-dipping of Pandemic Response Funds	2	We recommend that the Bureaus of Indian Affairs and Indian Education communicate the policies and procedures developed and train bureau personnel and Tribes on preventing and detecting multi-dipping.	6/29/2025	No	Implementing the Corrective Action Plan.
AS-IA	2022-CR-012	The Chemawa Indian School Did Not Account for Its Financial Resources, and the Bureau of Indian Education Did Not Provide Financial Oversight	15	We recommend that the Assistant Secretary - Indian Affairs develop documented procedures for following protocols when constructing new facilities and for making operations and maintenance purchases of more than \$2,500.	TBD	No	The Department is re-baselining the target date and approach.
BIA	CR-EV-BIA-0002-2013	BIA Needs Sweeping Changes to Manage the Osage Nation's Energy Resources	4	We recommend that BIA develop and implement internal policies and procedures directing the Agency to verify companies' allowances for royalty calculations, or restrict or disallow such allowances.	6/30/2025	No	Implementing the Corrective Action Plan.
BIA	2022-ER-019	We recommend that the BIA TCR coordinate with the Deputy Assistant Secretary of Policy and Environmental Management to develop and implement performance measures and targets that align with its program mission and the DOI's goals for responding to climate change.	2	We recommend that the BIA TCR coordinate with the Deputy Assistant Secretary of Policy and Environmental Management to develop and implement performance measures and targets that align with its program mission and the DOI's goals for responding to climate change.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2017-FIN-041	Audit of Agreement No. A13AP00043 Between the Bureau of Indian Affairs and the Crow Tribe	3	We recommend that the Bureau of Indian Affairs resolves the \$14,492,813 in questioned costs claimed by the Tribe.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2020-CGD-060	The Bureau of Indian Affairs Can Improve the Closeout Process for Public Law 93-638 Agreements	1	We recommend that the BIA take appropriate action on the 183 agreements with \$5,070,072 in unused funds identified in this report.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2020-CGD-060	The Bureau of Indian Affairs Can Improve the Closeout Process for Public Law 93-638 Agreements	2	We recommend that the BIA develop a method to track and monitor the closeout process of Public Law 93-638 agreements.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2020-CGD-060	The Bureau of Indian Affairs Can Improve the Closeout Process for Public Law 93-638 Agreements	3	We recommend that the BIA develop a methodology for identifying Public Law 93-638 agreements where the completion of specific administrative tasks would result in ability to close agreements.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2022-ER-019	We recommend that the BIA TCR develop and implement policies and procedures to ensure the analysis of a potential awardee's risk of declination is conducted, as required by 25 C.F.R. § 900, and is incorporated in the 638 agreement process to ensure the appropriate information and technical assistance is provided.	4	We recommend that the BIA TCR develop and implement policies and procedures to ensure the analysis of a potential awardee's risk of declination is conducted, as required by 25 C.F.R. § 900, and is incorporated in the 638 agreement process to ensure the appropriate information and technical assistance is provided.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2022-ER-019	We recommend that the BIA TCR develop and implement policies and procedures to ensure that all TCR awarding and monitoring documents are stored and retained and are accessible by authorized personnel.	8	We recommend that the BIA TCR develop and implement policies and procedures to ensure that all TCR awarding and monitoring documents are stored and retained and are accessible by authorized personnel.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2022-ER-019	We recommend that the BIA TCR develop and implement policies and procedures for monitoring financial assistance awarded through 638 agreements, including addressing late submission of financial and performance reports, ensuring that funds are being put to use, and ensuring applicable personnel are trained on the policies and procedures.	9	We recommend that the BIA TCR develop and implement policies and procedures for monitoring financial assistance awarded through 638 agreements, including addressing late submission of financial and performance reports, ensuring that funds are being put to use, and ensuring applicable personnel are trained on the policies and procedures.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2022-ER-019	We recommend that the BIA TCR ensure that all grantees are current and in compliance with grant requirements, including obtaining all missing financial and performance reports from grantees.	10	We recommend that the BIA TCR ensure that all grantees are current and in compliance with grant requirements, including obtaining all missing financial and performance reports from grantees.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2022-ER-019	We recommend that the BIA TCR review Grant No. A20AP00170 and require that the Tribe return the funds if the grant is expired.	11	We recommend that the BIA TCR review Grant No. A20AP00170 and require that the Tribe return the funds if the grant is expired.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2022-ER-021	The U.S. Department of the Interior Did Not Ensure Its Wildland Firefighting Bureaus Conducted Routine Vehicle Inspections	3	We recommend that the BIA conduct inspections of all active wildland fire vehicles and complete preparedness reviews in accordance with policy.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2019-FIN-058	The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds	2	We recommend that the BIA Division of Facilities Management and Construction ensure all funded and required minor improvement and repair projects have been completed and identify how much of the carried over \$442,632 in restricted minor improvement and repair funds can and should be used to reconcile costs improperly paid from the BIE operations and maintenance fund.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2021-FIN-032-B	The Omaha Tribe Did Not Account for CARES Act Funds Appropriately	1	We recommend that the BIA resolve the unreasonable hazard pay costs of \$29,574 by requiring the Omaha Tribe to perform an analysis of the costs incurred to applicable criteria and document its determination of reasonableness.	TBD	No	The Department is re-baselining the target date and approach.

BIA	2021-FIN-032-B	The Omaha Tribe Did Not Account for CARES Act Funds Appropriately	2	We recommend that the BIA resolve the questioned hazard pay costs of \$27,841 for Payment 1 by requiring the Omaha Tribe to provide detailed reconciliation of incurred costs to supporting documentation.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2021-FIN-032-B	The Omaha Tribe Did Not Account for CARES Act Funds Appropriately	3	We recommend that the BIA resolve the questioned costs of \$182,388 for Payment 2 by requiring the Omaha Tribe to provide detailed complete supporting documentation for the hazard pay and indirect costs.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2021-FIN-032-B	The Omaha Tribe Did Not Account for CARES Act Funds Appropriately	4	We recommend that the BIA review the Omaha Tribe's revised policy regarding the custody of checks and document that proper controls have been implemented.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2021-FIN-032-B	The Omaha Tribe Did Not Account for CARES Act Funds Appropriately	5	We recommend that the BIA resolve the questioned costs of \$42,067 by requiring the Omaha Tribe to provide a detailed list of the questioned transactions and voided checks to the BIA for its files to ensure these transactions are not claimed for reimbursement.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2021-FIN-032-B	The Omaha Tribe Did Not Account for CARES Act Funds Appropriately	6	We recommend that the BIA resolve the questioned costs of \$10,792 by requiring the Omaha Tribe to reallocate these costs to the appropriate funding source.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2021-FIN-032-B	The Omaha Tribe Did Not Account for CARES Act Funds Appropriately	7	We recommend that the BIA require the Omaha Tribe to revise its policy to ensure a complete property record for CARES Act-funded assets in accordance with 2 C.F.R. § 200.313(d)(1).	TBD	No	The Department is re-baselining the target date and approach.
BIA	2021-FIN-032-C	The Three Affiliated Tribes Did Not Account for CARES Act Funds Appropriately	1	We recommend that the BIA resolve the questioned costs of \$237,270 by requiring the Three Affiliated Tribes to provide supporting documentation to ensure that the incurred costs are allowable, allocable, and reasonable.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2021-FIN-032-C	The Three Affiliated Tribes Did Not Account for CARES Act Funds Appropriately	2	We recommend that the BIA require the Three Affiliated Tribes to establish controls to ensure that it can determine the appropriate funding source for each CARES Act expense.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2021-FIN-032-C	The Three Affiliated Tribes Did Not Account for CARES Act Funds Appropriately	3	We recommend that the BIA resolve the questioned costs of \$106,280 by creating and adjusting journal entries to reallocate the funds from the U.S. Department of the Interior to the U.S. Department of Health and Human Services.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2021-FIN-032-C	The Three Affiliated Tribes Did Not Account for CARES Act Funds Appropriately	4	We recommend that the BIA resolve the questioned costs of \$89,623 by creating adjusted journal entries to reallocate the funds from the BIA CARES Act to the appropriate funding source.	TBD	No	The Department is re-baselining the target date and approach.
BIA	CR-EV-BIA-0002-2013	BIA Needs Sweeping Changes to Manage the Osage Nation's Energy Resources	5	We recommend that BIA develop and implement internal policies and procedures for the Agency to oversee, identify, and verify non-arm's-length sales transactions.	6/30/2025	No	Implementing the Corrective Action Plan.
BIA	CR-EV-BIA-0002-2013	BIA Needs Sweeping Changes to Manage the Osage Nation's Energy Resources	8	We recommend that BIA make certain that lessees pay oil and gas royalties based on market price according to the current regulation, 25 C.F.R. § 226.11 □	6/30/2025	No	Implementing the Corrective Action Plan.
BIA	CR-EV-BIA-0002-2013	BIA Needs Sweeping Changes to Manage the Osage Nation's Energy Resources	10	We recommend that BIA develop and implement supplemental Agency guidance to 25 C.F.R. part 226 to help identify and verify companies' allowances for royalty calculations.	6/30/2025	No	Implementing the Corrective Action Plan.
BIA	CR-EV-BIA-0002-2013	BIA Needs Sweeping Changes to Manage the Osage Nation's Energy Resources	12	We recommend that BIA develop and implement Agency policies and procedures to verify that companies properly report volumes on flared gas and pay appropriate royalties.	6/30/2025	No	Implementing the Corrective Action Plan.
BIA	CR-EV-BIA-0002-2013	BIA Needs Sweeping Changes to Manage the Osage Nation's Energy Resources	24	We recommend that BIA 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.	6/30/2025	No	Implementing the Corrective Action Plan.
BIA	CR-EV-BIA-0002-2013	BIA Needs Sweeping Changes to Manage the Osage Nation's Energy Resources	26	We recommend that BIA develop and implement Agency sampling thresholds and follow up on any identified discrepancies in a timely manner.	6/30/2025	No	Implementing the Corrective Action Plan.
BIA	2022-CR-036	Indian Affairs Is Unable To Effectively Manage Deferred Maintenance of School Facilities	1	We recommend that Indian Affairs incorporate the Department's definition of deferred maintenance into the Indian Affairs Manual, the facility management system's work order approval process, and the system training guidance.	TBD	No	The Department is re-baselining the target date and approach.
BIE	2022-CR-012	The Chemawa Indian School Did Not Account for Its Financial Resources, and the Bureau of Indian Education Did Not Provide Financial Oversight	6	We recommend that the BIE ensure that Chemawa Indian School enters into fundraising agreements with any non-Federal entities that solicit donations on behalf of the school.	TBD	No	The Department is re-baselining the target date and approach.
BIE	2022-CR-012	The Chemawa Indian School Did Not Account for Its Financial Resources, and the Bureau of Indian Education Did Not Provide Financial Oversight	9	We recommend that the BIE resolve the \$593,367 in questioned costs related to the inappropriate purchases.	TBD	No	The Department is re-baselining the target date and approach.
BIE	2022-CR-012	The Chemawa Indian School Did Not Account for Its Financial Resources, and the Bureau of Indian Education Did Not Provide Financial Oversight	11	We recommend that the BIE develop and implement Budget and Finance policies and procedures that set forth requirements and approval processes for establishing new academic or extracurricular programs.	TBD	No	The Department is re-baselining the target date and approach.
BIE	2022-CR-012	The Chemawa Indian School Did Not Account for Its Financial Resources, and the Bureau of Indian Education Did Not Provide Financial Oversight	12	We recommend that the BIE develop and implement Budget and Finance policies and procedures that provide guidance regarding purchases that can be made with the different funding sources provided to the schools, including Title I funds.	TBD	No	The Department is re-baselining the target date and approach.
BIE	2022-CR-012	The Chemawa Indian School Did Not Account for Its Financial Resources, and the Bureau of Indian Education Did Not Provide Financial Oversight	13	We recommend that the BIE develop and implement Budget and Finance policies and procedures for approving purchase requests, including ensuring the appropriate officials certify that purchases are allowable and reasonable.	TBD	No	The Department is re-baselining the target date and approach.
BIE	2022-CR-012	The Chemawa Indian School Did Not Account for Its Financial Resources, and the Bureau of Indian Education Did Not Provide Financial Oversight	14	We recommend that the BIE develop and provide training to Chemawa Indian School on the newly established Budget and Finance policies and procedures for establishing new academic or extracurricular programs, defining types of purchases that can be made with the different funding sources, and approving purchase requests.	TBD	No	The Department is re-baselining the target date and approach.
BIE	2022-CR-012	The Chemawa Indian School Did Not Account for Its Financial Resources, and the Bureau of Indian Education Did Not Provide Financial Oversight	16	We recommend that the BIE locate or develop lease agreements with businesses using Chemawa Indian School land.	TBD	No	The Department is re-baselining the target date and approach.
BIE	2022-CR-012	The Chemawa Indian School Did Not Account for Its Financial Resources, and the Bureau of Indian Education Did Not Provide Financial Oversight	17	We recommend that the BIE verify that past and current lease payments are paid in accordance with the terms of the lease agreements.	TBD	No	The Department is re-baselining the target date and approach.

BIE	2022-CR-012	The Chemawa Indian School Did Not Account for Its Financial Resources, and the Bureau of Indian Education Did Not Provide Financial Oversight	18	We recommend that the BIE develop and disseminate policies and procedures to BIE-operated schools for establishing, managing, and overseeing leases that include, at a minimum, requirements and provisions outlined in 25 C.F.R. part 48, defined roles and responsibilities, and requirements for validating that lease payments are paid in accordance with the lease agreements.	TBD	No	The Department is re-baselining the target date and approach.
BIE	2022-CR-012	The Chemawa Indian School Did Not Account for Its Financial Resources, and the Bureau of Indian Education Did Not Provide Financial Oversight	21	We recommend that the BIE require Chemawa Indian School to establish a mechanism to track the location of all accountable system-controlled property.	TBD	No	The Department is re-baselining the target date and approach.
BIE	2022-CR-012	The Chemawa Indian School Did Not Account for Its Financial Resources, and the Bureau of Indian Education Did Not Provide Financial Oversight	23	We recommend that the BIE conduct periodic unannounced, onsite reviews at Chemawa Indian School to monitor the ongoing inventory process and verify the accuracy and completeness of the Indian Affairs Financial and Business Management System inventory in keeping with Indian Affairs policy.	TBD	No	The Department is re-baselining the target date and approach.
BIE	2022-CR-012	The Chemawa Indian School Did Not Account for Its Financial Resources, and the Bureau of Indian Education Did Not Provide Financial Oversight	25	We recommend that the BIE develop and provide training for Chemawa Indian School personnel on Indian Affairs Manual part 23 to ensure that Chemawa maintains an inventory of and tags nonexpendable property under \$5,000 and to ensure understanding of requirements for expendable property tagging and recordkeeping.	TBD	No	The Department is re-baselining the target date and approach.
BIE	2022-CR-036	Indian Affairs Is Unable To Effectively Manage Deferred Maintenance of School Facilities	4	We recommend the Bureau of Indian Education, in coordination with Indian Affairs and Many Farms schools, inspect and immediately address the foundation and boiler issues identified in the report.	9/30/2025	No	Implementing the Corrective Action Plan.
BIE	2022-CR-036	Indian Affairs Is Unable To Effectively Manage Deferred Maintenance of School Facilities	5	We recommend the Bureau of Indian Education, in coordination with Indian Affairs, conduct a workforce study to ensure BIE has the capacity to oversee the transferred facility management responsibilities in its regions.	7/31/2026	No	Implementing the Corrective Action Plan.
BIE	2022-CR-036	Indian Affairs Is Unable To Effectively Manage Deferred Maintenance of School Facilities	6	We recommend the Bureau of Indian Education close or cancel the 14 work orders that we concluded had been addressed (work order IDs AB157793, AB157794, AB155209, AB154396, AB381236, AB147686, AB159719, AB152087, AB385474, AB488840, AB207746, AB701825, AB664814, AB343991).	TBD	No	The Department is re-baselining the target date and approach.
BIE	2022-CR-036	Indian Affairs Is Unable To Effectively Manage Deferred Maintenance of School Facilities	7	We recommend the Bureau of Indian Education develop and implement a review process to assess the status of all open work orders and make appropriate updates in the facility management system.	7/20/2025	No	Implementing the Corrective Action Plan.
BIE	2022-CR-036	Indian Affairs Is Unable To Effectively Manage Deferred Maintenance of School Facilities	8	We recommend the Bureau of Indian Education, in coordination with Indian Affairs, develop and implement a continual monitoring process to assess the statuses of and close deferred maintenance work orders in the facility management system that have been addressed.	7/20/2025	No	Implementing the Corrective Action Plan.
BIE	2022-CR-036	Indian Affairs Is Unable To Effectively Manage Deferred Maintenance of School Facilities	9	We recommend the Bureau of Indian Education, in coordination with Indian Affairs, ensure that every school has staff trained on managing work orders in the facility management system, including procedures for properly classifying, updating, and closing work orders.	7/20/2025	No	Implementing the Corrective Action Plan.
BIE	2019-CR-062	Facility Improvements Still Needed at Pine Hill School	1	We recommend that the IA coordinate with Pine Hill School to ensure that the general facility deficiencies noted in this report are either addressed or included as part of the consolidation and renovation of the school facilities (Phase II).	6/24/2025	No	Implementing the Corrective Action Plan.
BIE	2019-CR-062	Facility Improvements Still Needed at Pine Hill School	2	We recommend that the IA coordinate with Pine Hill School to complete the planned consolidation and renovation (Phase II).	6/24/2025	No	Implementing the Corrective Action Plan.
BIE	2019-CR-062	Facility Improvements Still Needed at Pine Hill School	3	We recommend that the IA coordinate with Pine Hill School to complete the gymnasium replacement project (Phase III).	6/24/2025	No	Implementing the Corrective Action Plan.
BIE	2020-CGD-001	The Bureau of Indian Education, the Bureau of Indian Affairs, and the Turtle Mountain Band of Chippewa Indians Need To Improve Accountability for Federal Funds	1	We recommend that the BIE work with the Turtle Mountain Band of Chippewa Indians to resolve the questioned costs of \$216,878.	TBD	No	The Department is re-baselining the target date and approach.
BIE	2020-CGD-001	The Bureau of Indian Education, the Bureau of Indian Affairs, and the Turtle Mountain Band of Chippewa Indians Need To Improve Accountability for Federal Funds	2	We recommend that the BIE require the Turtle Mountain Band of Chippewa Indians to develop and implement internal controls that will ensure administrative costs claimed support school operations.	TBD	No	The Department is re-baselining the target date and approach.
BIE	C-EV-BIE-0023-2014	Condition of Indian School Facilities	18	We recommend that Indian Affairs identify BIA-owned 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.	5/31/2025	No	Implementing the Corrective Action Plan.
BIE	C-EV-BIE-0023-2014	Condition of Indian School Facilities	20	We recommend that the BLM update applicable manuals to detail the processes for documenting the review of the Federal exclusions list for all leasing actions.	5/31/2025	No	Implementing the Corrective Action Plan.
BLM	C-IN-BLM-0002-2012	Bureau of Land Management's Mineral Materials Program	11	We recommend that BLM work with the Office of the Solicitor to revise 43 C.F.R. § 3602.11 to collect cost-recovery fees on existing exclusive-sale contracts in community pits and common-use areas.	10/15/2027	No	Implementing the Corrective Action Plan.
BLM	2021-CR-007	The Bureau of Land Management Did Not Review the Federal Exclusions List Before Issuing Federal Mineral Leases	4	We recommend that the BLM update applicable manuals to detail the processes for documenting the review of the Federal exclusions list for all leasing actions.	TBD	No	The Department is re-baselining the target date and approach.
BLM	CR-EV-BLM-0004-2012	Bureau of Land Management's Geothermal Resources Management	1	BLM should 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.	8/14/2026	No	Implementing the Corrective Action Plan.
BLM	2023-ITA-008	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2023	4	We recommend BLM enforce controls to track all flaws and vulnerabilities in a POA&M that are discovered during security assessments or continuous monitoring and that cannot be remediated based on the defined flaw remediation timeline.	TBD	No	The Department is re-baselining the target date and approach.
BLM	2023-ITA-008	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2023	16	We recommend BLM design and implement procedures to perform independent audit log reviews of the operating systems and web servers supporting the OLC system in accordance with DOI SCS.	TBD	No	The Department is re-baselining the target date and approach.
BLM	2023-ITA-008	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2023	17	We recommend BLM design and implement SOD policies and procedures for privileged users to ensure users with access to the development environment do not also have access to the production environment.	TBD	No	The Department is re-baselining the target date and approach.

BLM	2023-ITA-008	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2023	18	We recommend BLM design and implement policies and procedures to perform independent audit log reviews for all OLC privileged user activities in accordance with DOI SC5.	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 the Bureau of Reclamation	1	We recommend that USBR resolve the unsupported costs of \$400,542.	12/31/2025	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 the Bureau of Reclamation	2	We recommend that USBR resolve the ineligible costs of \$75,857.	12/31/2025	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 the Bureau of Reclamation	11	We recommend that USBR restore the \$1,312 that had been applied to the CIP agreement back to the BIA irrigation project.	12/31/2025	No	Implementing the Corrective Action Plan.
BOR	ER-CX-BOR-0010-2014	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.	9/30/2026	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	We recommend that the USBR ensure that the Tribe completes and maintains an accurate equipment listing.	12/31/2025	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	We recommend that the USBR ensure that the Tribe locates all missing equipment.	12/31/2025	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	7	We recommend that the USBR resolve the \$246,000 in questioned costs for the missing equipment.	12/31/2025	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	10	We recommend that the USBR resolve the \$7,790,434 in questioned costs for unsupported transactions.	12/31/2025	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	We recommend that the USBR resolve the \$4,772,000 in unallowable costs.	12/31/2025	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	We recommend BOR document and implement procedures that require baseline configurations to be developed, documented, and monitored for compliance.	12/31/2025	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	We recommend BOR document and implement a solution that will provide the EACSS with the functionality to perform configuration baseline monitoring for baseline compliance.	12/31/2025	No	Implementing the Corrective Action Plan.
BOR	2023-ITA-008	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2023	5	We recommend BOR design and implement policies and procedures for the baseline configuration review of BOR GSS RHEL and CentOS Linux servers.	11/28/2025	No	Implementing the Corrective Action Plan.
BOR	2023-ITA-008	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2023	6	We recommend BOR maintain evidence of BOR GSS RHEL and CentOS Linux baseline configuration reviews and compliance with established baselines.	11/28/2025	No	Implementing the Corrective Action Plan.
BSEE	2017-EAU-043	BSEE Has Opportunities To Help Industry Improve Oil Spill Preparedness	4	We recommend that BSEE revise the regulations under 30 C.F.R. § 254 for managing oil spill preparedness and response.	9/30/2025	No	Implementing the Corrective Action Plan.
BTFA	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	21.OST	We recommend DOI ensure OSM and OST [now BTFA] test their respective contingency plans, OSMRE Enterprise GSS Contingency Plan and the OST Contingency Plan in accordance with NIST requirements. The test documentation should include methodology, procedures, results, and lessons learned. Where necessary, the OSM and OST contingency plans should be updated based on the results of the contingency plan test.	9/30/2025	No	Implementing the Corrective Action Plan.
NPS	2020-CR-066	The National Park Service Faces Challenges in Managing Its Deferred Maintenance	5	We recommend that the NPS develop and implement policies and procedures that provide guidance for appropriately estimating the cost of maintenance projects.	12/10/2025	No	Implementing the Corrective Action Plan.
NPS	2020-CR-066	The National Park Service Faces Challenges in Managing Its Deferred Maintenance	6	We recommend that the NPS include accurate estimates for all existing and future work orders based on the guidance developed under Recommendation 5.	12/10/2025	No	Implementing the Corrective Action Plan.
NPS	2019-FIN-014	The Puerto Rico State Historic Preservation Office Needs to Improve Its Accounting System	4	We recommend that the NPS coordinate with the PRSHPO to develop and implement a labor distribution report that includes all appropriate information such as employee name, project number, employee identification number, total hours worked, hours absent, hourly rate, wage earned, indirect expenses applied, and benefits accrued.	7/23/2025	No	Implementing the Corrective Action Plan.
NPS	2022-ER-021	The U.S. Department of the Interior Did Not Ensure Its Wildland Firefighting Bureaus Conducted Routine Vehicle Inspections	6	We recommend that the NPS conduct inspections of all active wildland fire vehicles and complete preparedness reviews in accordance with policy.	7/20/2025	No	Implementing the Corrective Action Plan.
NPS	2021-ER-026	The National Park Service Should Increase Monitoring and Oversight To Protect the Integrity and Recreational Value of the Land and Water Conservation Fund State Side Program	1	We recommend that the National Park Service comply with DOI-PGM-POL Reference No. 0003, which requires the National Park Service to maintain a record, such as a list, of Land and Water Conservation Fund Federal interest properties. At a minimum, the record must include the Federal award identifier number and information sufficient to document interest, authorized purpose, legal description, location, and size of the land parcel.	5/1/2025	No	Implementing the Corrective Action Plan.
NPS	2021-ER-026	The National Park Service Should Increase Monitoring and Oversight To Protect the Integrity and Recreational Value of the Land and Water Conservation Fund State Side Program	2	We recommend that the National Park Service determine the number of Land and Water Conservation Fund sites that are overdue for post-completion inspection reporting and require that States conduct inspections to ensure Land and Water Conservation Fund sites are operated and maintained for public outdoor recreation as required by the Land and Water Conservation Fund Act section 6(f)(3).	12/31/2025	No	Implementing the Corrective Action Plan.
NPS	2021-ER-026	The National Park Service Should Increase Monitoring and Oversight To Protect the Integrity and Recreational Value of the Land and Water Conservation Fund State Side Program	3	We recommend that the National Park Service develop and implement a process to ensure and verify that States submit mandatory post-completion inspection reports to ensure Land and Water Conservation Fund sites are operated and maintained for public outdoor recreation as required by the Land and Water Conservation Fund Act section 6(f)(3).	12/31/2025	No	Implementing the Corrective Action Plan.
NPS	2021-ER-026	The National Park Service Should Increase Monitoring and Oversight To Protect the Integrity and Recreational Value of the Land and Water Conservation Fund State Side Program	4	We recommend that the National Park Service conduct the required program review for all States in accordance with the National Park Service Land and Water Conservation Fund Manual and complete and distribute the required report to the National Park Service headquarters and State Governors in a timely manner.	6/9/2025	No	Implementing the Corrective Action Plan.

NPS	2021-ER-026	The National Park Service Should Increase Monitoring and Oversight To Protect the Integrity and Recreational Value of the Land and Water Conservation Fund State Side Program	7	We recommend that the National Park Service require States to submit all missing financial and performance reports and verify submission for open State Side grants.	TBD	No	The Department is re-baselining the target date and approach.
NPS	2021-ER-026	The National Park Service Should Increase Monitoring and Oversight To Protect the Integrity and Recreational Value of the Land and Water Conservation Fund State Side Program	10	We recommend that the National Park Service in coordination with the Appraisal and Valuation Services Office, develop and implement a process to ensure internal appraisal reviews comply with the Uniform Appraisal Standards for Federal Land Acquisitions in accordance with 2 C.F.R. part 1402.	12/31/2025	No	Implementing the Corrective Action Plan.
NPS	2021-ER-026	The National Park Service Should Increase Monitoring and Oversight To Protect the Integrity and Recreational Value of the Land and Water Conservation Fund State Side Program	12	We recommend that the National Park Service assess its grant awarding processes for both formula and Outdoor Recreation Legacy Partnership grants to determine the appropriate milestones and targets.	12/31/2025	No	Implementing the Corrective Action Plan.
NPS	2021-ER-026	The National Park Service Should Increase Monitoring and Oversight To Protect the Integrity and Recreational Value of the Land and Water Conservation Fund State Side Program	13	We recommend that the National Park Service establish policies for effective implementation of the grant awarding milestones and targets.	TBD	No	The Department is re-baselining the target date and approach.
OS	2023-ISP-013	The U.S. Department of the Interior Should Comply with Requirements in Infrastructure Investment and Jobs Act Section 40206, "Critical Minerals Supply Chains and Reliability"	3	We recommend that the Secretary for the U.S. Department of the Interior or a designee coordinate with the U.S. Department of Agriculture to assign responsibility for the required annual report and ensure that each annual report is completed and that all components required in the report are addressed after the publication of the performance metric mentioned in Recommendation 2, as established in IIA Section 40206(f), "Annual Reports."	4/30/2026	No	Implementing the Corrective Action Plan.
OS	2023-ITA-008	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2023	2	We recommend OS enhance the POA&M maintenance process to ensure that all bureau-level open POA&Ms are reviewed and updated quarterly in accordance with DOI policy.	TBD	No	The Department is re-baselining the target date and approach.
OS	2023-ITA-008	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2023	3	We recommend OS ensure all required fields, such as milestone and scheduled completion dates, are documented and defined for each open POA&M.	TBD	No	The Department is re-baselining the target date and approach.
OS	2023-ITA-008	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2023	26	We recommend DOI acquire the data storage needed to effectively implement the data retention requirements outlined in OMB M-21-31.	6/30/2025	No	Implementing the Corrective Action Plan.
OS	2023-ITA-008	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2023	27	We recommend DOI enhance event log management policies and procedures to aid in the implementation of the requirements outlined in OMB M-21-31.	6/30/2025	No	Implementing the Corrective Action Plan.
OS	2023-ITA-008	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2023	28	We recommend DOI establish a monitoring process to ensure all Bureaus and Offices have effectively implemented the revised event log management policies and procedures.	6/30/2025	No	Implementing the Corrective Action Plan.
OS	2022-ER-019	The Bureau of Indian Affairs' and the Office of Insular Affairs' Support for Climate Adaptation Practices	3	We recommend that the OIA TAP coordinate with the Deputy Assistant Secretary of Policy and Environmental Management to develop and implement performance measures and targets that align with its program mission and the DOI's goals for responding to climate change.	12/31/2025	No	Implementing the Corrective Action Plan.
OS	2022-ER-019	The U.S. Department of the Interior Needs To Better Protect Data Stored in the Cloud From the Risk of Unauthorized Access	10	We recommend that the Office of the Chief Information Officer ensure all existing non-Foundation Cloud Hosting Services contracts are migrated to an approved enterprise wide cloud-hosting procurement or modified to incorporate OCIO requirements and best practices for procuring cloud services, as recommended by the Chief Acquisition Officer and Chief Information Officer Councils and OCIO policy.	12/15/2025	No	Implementing the Corrective Action Plan.
OS	2022-ITA-025	Internal Control Within the U.S. Virgin Islands' Accounting System for U.S. Department of the Interior Hurricane Supplemental Funds	1	We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to develop and implement written procedures for determining cost allowability and for reviewing drawdown requests.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-CGD-003	Internal Control Within the U.S. Virgin Islands' Accounting System for U.S. Department of the Interior Hurricane Supplemental Funds	2	We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to revise the Department of Finance Standard Operating Procedure 604 to include all methods of allocating compensation costs by documenting responsibilities and procedures for determining the allocation.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-CGD-003	The U.S. Department of the Interior Needs To Improve Internal Controls Over the Purchase Card Program	3	We recommend that the DOI and its bureaus 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.	9/1/2025	No	Implementing the Corrective Action Plan.
OS	2018-FIN-059	P@s\$w0rds at the U.S. Department of the Interior: Easily Cracked Passwords, Lack of Multifactor Authentication, and Other Failures Put Critical DOI Systems at Risk	1	We recommend that the Department prioritize implementing PIV or other Department-approved MFA methods that cannot be bypassed to allow single-factor authentication for all applications, starting with the Department's HVAs.	6/1/2025	No	Implementing the Corrective Action Plan.
OS	2021-ITA-005	The U.S. Department of the Interior Did Not Ensure Its Wildland Firefighting Bureaus Conducted Routine Vehicle Inspections	1	We recommend that the Office of Wildland Fire develop and ensure implementation of a Departmentwide policy to standardize inspection and preparedness review requirements for wildland fire vehicles, which should include, at a minimum, inspection intervals and documentation requirements.	TBD	No	The Department is re-baselining the target date and approach.
OS	2022-ER-021	The U.S. Department of the Interior Did Not Ensure Its Wildland Firefighting Bureaus Conducted Routine Vehicle Inspections	2	We recommend that the Office of Wildland Fire develop and implement a Departmentwide oversight plan, including compliance monitoring and specific corrective actions, to ensure vehicle inspections are completed in accordance with the policy created in Recommendation 1.	TBD	No	The Department is re-baselining the target date and approach.
OS	2022-ER-021	The U.S. Department of the Interior Needs To Better Protect Data Stored in the Cloud From the Risk of Unauthorized Access	1	We recommend that the Office of the Chief Information Officer extend the capability of its data loss prevention solution to include rule-based analysis to detect and prevent the exfiltration of sensitive data from the subject system in accordance with industry best practices.	TBD	No	The Department is re-baselining the target date and approach.
OS	2022-ITA-025	The U.S. Department of the Interior Needs To Better Protect Data Stored in the Cloud From the Risk of Unauthorized Access	2	We recommend that the Office of the Chief Information Officer regularly test the Department's data loss prevention capability to ensure that sensitive data in the subject system is protected against data exfiltration attempts.	3/31/2028	No	Implementing the Corrective Action Plan.
OS	2022-ITA-025	The U.S. Department of the Interior Needs To Better Protect Data Stored in the Cloud From the Risk of Unauthorized Access	3	We recommend that the Office of the Chief Information Officer evaluate data communication protocols in use by the subject system that are vulnerable to exploitation and implement controls to mitigate identified vulnerabilities.	6/30/2026	No	Implementing the Corrective Action Plan.

OS	2022-ITA-025	The U.S. Department of the Interior Needs To Better Protect Data Stored in the Cloud From the Risk of Unauthorized Access	4	We recommend that the Office of the Chief Information Officer ensure the implementation and annual testing of contractually required data loss prevention controls on all cloud systems containing sensitive data.	5/2/2025	No	Implementing the Corrective Action Plan.
OS	2022-ITA-025	The U.S. Department of the Interior Needs To Better Protect Data Stored in the Cloud From the Risk of Unauthorized Access	8	We recommend that the Office of the Chief Information Officer establish controls to ensure that only FedRAMP-approved cloud-computing services are authorized to access the Department's network and that non-FedRAMP-approved cloud-computing services in use are discontinued and blocked from access to Department network resources in accordance with the Department's acceptable use policy.	TBD	No	The Department is re-baselining the target date and approach.
OS	2022-ITA-025	U.S. Department of the Interior's Continuous Diagnostics and Mitigation Program Not Yet Capable of Providing Complete Information for Enterprise Risk Determinations	4	We recommend that DOI's Chief Information Officer 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.	12/30/2025	No	Implementing the Corrective Action Plan.
OS	ISD-IN-MOA-0004-2014-I	Better Internal Controls Could Ensure Accuracy of the Office of Natural Resources Revenue's Royalty Reporting and Adjustments	3	We recommend that ONRR evaluate the use of ARC 10, Adjustments, to determine its effectiveness and create additional codes to capture accurate reasons for adjustments.	10/31/2025	No	Implementing the Corrective Action Plan.
OS	2020-CR-009	Better Internal Controls Could Ensure Accuracy of the Office of Natural Resources Revenue's Royalty Reporting and Adjustments	13	We recommend that ONRR develop and implement a process to prevent modification of adjustments made as a result of compliance activities without approval from ONRR.	9/30/2025	No	Implementing the Corrective Action Plan.
OS	2020-CR-009	Better Internal Controls Could Ensure Accuracy of the Office of Natural Resources Revenue's Royalty Reporting and Adjustments	14	We recommend that ONRR develop and implement processes to reduce unnecessary manual transactions as the BPRM effort is being implemented.	10/31/2025	No	Implementing the Corrective Action Plan.
OS	2020-CR-009	The U.S. Department of the Interior Has an Opportunity To Protect Its Research and Development	1	We recommend that the DOI develop and implement a process through which relevant stakeholders (for example, a working group consisting of the Departmental Ethics Office, the U.S. Geological Survey, etc.) can identify and address potential conflicts of commitment relating to foreign risk pending the National Science and Technology Council issuance of National Security Presidential Memorandum-33 implementation guidance.	TBD	No	The Department is re-baselining the target date and approach.
OS	2022-CGD-023	The U.S. Department of the Interior Has an Opportunity To Protect Its Research and Development	2	We recommend that the DOI issue interim guidance defining potential conflicts of interest, including financial interests, conflicts of commitment, and outside employment that may affect DOI research.	TBD	No	The Department is re-baselining the target date and approach.
OS	2022-CGD-023	The U.S. Department of the Interior Has an Opportunity To Protect Its Research and Development	3	We recommend that the DOI issue interim guidance regarding DOI employee participation in foreign government-sponsored talent recruitment programs.	TBD	No	The Department is re-baselining the target date and approach.
OS	2022-CGD-023	The U.S. Department of the Interior Has an Opportunity To Protect Its Research and Development	4	We recommend that the DOI issue interim guidance addressing conflicts of commitment with respect to solicitations, notices of funding opportunities, and awards.	TBD	No	The Department is re-baselining the target date and approach.
OS	2022-CGD-023	The U.S. Department of the Interior Has an Opportunity To Protect Its Research and Development	5	We recommend that the DOI develop a process to identify, review, and remediate foreign influence risk indicators for DOI employees.	TBD	No	The Department is re-baselining the target date and approach.
OS	2022-CGD-023	Weaknesses in the Landsat System Leaves Assets at Increased Risk of Attack	2	We recommend that the DOI select and implement a CDM SWAM tool that is compatible with the DOI's computer environment.	6/30/2025	No	Implementing the Corrective Action Plan.
OS	2019-ITA-003	Weaknesses in the Landsat System Leaves Assets at Increased Risk of Attack	3	We recommend that the DOI establish, implement, and continuously review and update approved software lists (blacklists and whitelists) to ensure that unapproved, unsupported, or potentially malicious software is not present on bureau computer networks. □	11/30/2025	No	Implementing the Corrective Action Plan.
OS	2019-ITA-003	The U.S. Department of the Interior's Cyber Risk Management Practices Leave Its Systems at Increased Risk of Compromise	1	We recommend that the OCIO develop and implement a process to evaluate all systems' Authorizations to Operate annually for accuracy and completeness to ensure systems are operating with a valid authorization determined by actual residual risk.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-ITA-030	The U.S. Department of the Interior's Cyber Risk Management Practices Leave Its Systems at Increased Risk of Compromise	2	We recommend that the OCIO develop and implement a process to conduct quality control reviews at least annually to ensure that all systems within the official system of record (Cyber Security Assessment and Management system) have an accurate operating status.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-ITA-030	The U.S. Department of the Interior's Cyber Risk Management Practices Leave Its Systems at Increased Risk of Compromise	4	We recommend that the OCIO, in addition to ongoing continuous monitoring, develop and implement a policy to direct system owners to test all of the controls for their systems at least every 3 years.	6/30/2025	No	Implementing the Corrective Action Plan.
OS	2020-ITA-030	The U.S. Department of the Interior's Cyber Risk Management Practices Leave Its Systems at Increased Risk of Compromise	6	We recommend that the OCIO develop and implement a policy to verify that bureaus and offices perform control assessments every 3 years.	6/30/2025	No	Implementing the Corrective Action Plan.
OS	2020-ITA-030	The U.S. Department of the Interior's Cyber Risk Management Practices Leave Its Systems at Increased Risk of Compromise	7	We recommend that the OCIO develop and implement a review process that includes, at minimum, verifying that system owners have completed required testing for a sample of controls for each system before accepting the annual assurance statement.	11/30/2025	No	Implementing the Corrective Action Plan.
OS	2020-ITA-030	The U.S. Department of the Interior's Cyber Risk Management Practices Leave Its Systems at Increased Risk of Compromise	8	We recommend that the OCIO develop and implement a comprehensive quality control plan to perform required quarterly reviews of Plans of Action and Milestones in the official system of record to ensure that bureaus and offices address them in a timely manner, close them as appropriate, and continuously monitor and track them.	11/30/2025	No	Implementing the Corrective Action Plan.
OS	2020-ITA-030	P@s\$w0rds at the U.S. Department of the Interior: Easily Cracked Passwords, Lack of Multifactor Authentication, and Other Failures Put Critical DOI Systems at Risk	5	We recommend that the Department prioritize the inventory, monitoring, and enforcement of existing controls as well as the controls we recommended in this report for accounts belonging to senior Government employees or accounts with elevated privileges.	TBD	No	The Department is re-baselining the target date and approach.

OS	2021-ITA-005	P@s\$w0rds at the U.S. Department of the Interior: Easily Cracked Passwords, Lack of Multifactor Authentication, and Other Failures Put Critical DOI Systems at Risk	8	We recommend that the Department establish procedures and accountability mechanisms to ensure compliance with policies regarding account management monitoring and timely disabling of inactive accounts.	12/15/2025	No	Implementing the Corrective Action Plan.
OS	2024-FIN-023	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2024 and 2023	1	We recommend the Department design policies and procedures to perform and document a risk assessment of new or revised accounting standards.	TBD	No	The Department is re-baselining the target date and approach.
OS	2024-FIN-023	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2024 and 2023	2	We recommend the Department provide ongoing guidance and training to bureaus and offices to ensure compliance with the standards.	TBD	No	The Department is re-baselining the target date and approach.
OS	2024-FIN-023	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2024 and 2023	3	We recommend the Department perform a thorough risk assessment to identify changes needed to internal control processes and controls, including establishment of an information technology solution, to ensure ongoing compliance with SFFAS 54.	TBD	No	The Department is re-baselining the target date and approach.
OS	2024-FIN-023	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2024 and 2023	4	We recommend that management across the Department continue to develop and implement policy and standardized procedures in conjunction with the Asset Management Council for tracking fixed asset projects constructed by or with other Federal agencies.	TBD	No	The Department is re-baselining the target date and approach.
OS	2024-FIN-023	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2024 and 2023	5	We recommend that management across the Department maintain strong communication channels with external Federal agencies involved in constructing assets on the Department's behalf. This should include establishing formal agreements, regular meetings, and periodic reconciliations to ensure all fixed asset transactions are transferred, captured, and recorded timely and accurately.	TBD	No	The Department is re-baselining the target date and approach.
OS	2024-FIN-023	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2024 and 2023	6	We recommend that management across the Department establish monitoring controls to regularly review and reconcile fixed asset transactions constructed by other Federal agencies within the financial records. This can involve periodic reviews of project documentation, invoices, and payment records to ensure completeness and accuracy.	TBD	No	The Department is re-baselining the target date and approach.
OS	2024-FIN-023	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2024 and 2023	7	We recommend that management across the Department conduct training sessions for relevant personnel involved in financial record-keeping to enhance their understanding of the importance of tracking construction projects performed by or with other Federal agencies. This will help ensure compliance with established procedures and controls.	TBD	No	The Department is re-baselining the target date and approach.
OSMRE	2021-ITA-005	BLM, NPS, and OSMRE's Safety of Dams: Emergency Preparedness	2	OSM enforce and revise, as appropriate, the TSR-15 requirements so that the directive aligns with the actions resulting from OSM's review and update of its regulations conducted under Recommendation 1.	6/30/2025	No	Implementing the Corrective Action Plan.
OSMRE	WR-EV-MOA-0015-2011	Oversight of Annual Fund Transfer for Miner Benefits Needs Improvement	19	We recommend that OSMRE obtain authoritative Federal guidance from GAO for the disposition of interest earned.	12/31/2025	No	Implementing the Corrective Action Plan.
OSMRE	C-IN-OSM-0044-2014A	Oversight of Annual Fund Transfer for Miner Benefits Needs Improvement	20	We recommend that OSMRE ensure appropriate treatment of interest earned.	12/31/2025	No	Implementing the Corrective Action Plan.
OSMRE	C-IN-OSM-0044-2014A	Oversight of Annual Fund Transfer for Miner Benefits Needs Improvement	21	We recommend that OSMRE resolve the \$2.1 million in earned interest.	12/31/2025	No	Implementing the Corrective Action Plan.
OSMRE	C-IN-OSM-0044-2014A	BLM, NPS, and OSMRE's Safety of Dams: Emergency Preparedness	7C	BLM, NPS, and OSM 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 an track the recommended corrective actions in the AAR.	12/31/2025	No	Implementing the Corrective Action Plan.
OSMRE	WR-EV-MOA-0015-2011	BLM, NPS, and OSMRE's Safety of Dams: Emergency Preparedness	1	OSM establish a timeline and deadline for updating, as appropriate, OSM regulations to include FGDS requirements for the non-primacy and primacy States.	12/31/2025	No	Implementing the Corrective Action Plan.

United States Department of the Interior
GAO Outstanding Recommendations Issued 05/27/2024 and Prior

Bureau	Report Number	Report Title	Recommendation Number	Recommendation Description	Current Target Date	Discrepancy with GAO designated as "open/closed, unimplemented"	Implementation Status
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.
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-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.	10/1/2025	No	Implementing the Corrective Action Plan.
BIA	GAO-22-104241	Alaska Native Issues: Federal Agencies Could Enhance Support for Native Village Efforts to Address Environmental Threats	1	The BIA Director should identify options for providing additional technical assistance that is specifically designed to help Alaska Native villages navigate and obtain assistance from the variety of potentially available Federal programs, including by assessing how BIA prioritizes its available resources.	TBD	No	The Department is re-baselining the target date and approach.
BIA	GAO-24-105875	TRIBAL ISSUES: Bureau of Indian Affairs Should Take Additional Steps to Improve Timely Delivery of Real Estate Services	6	The Director of BIA should assess the quality of its communication with Tribes and stakeholders regarding real estate services and, based on that assessment, identify any areas for improvement. This could include the development of policy or guidance specifying procedures and time frames for responding to inquiries, such as those concerning the status of applications and TSR requests.	TBD	No	The Department is re-baselining the target date and approach.
BIA	GAO-24-105875	TRIBAL ISSUES: Bureau of Indian Affairs Should Take Additional Steps to Improve Timely Delivery of Real Estate Services	5	The Director of BIA should develop performance goals and accompanying measures for the agency to monitor its processing times and compliance with regulatory and internal deadlines for delivering real estate services (mortgages, leases, rights-of-way, and TSR requests) on an ongoing basis and inform its plans to improve processing times, as appropriate.	TBD	No	The Department is re-baselining the target date and approach.
BIA	GAO-24-105875	TRIBAL ISSUES: Bureau of Indian Affairs Should Take Additional Steps to Improve Timely Delivery of Real Estate Services	4	The Director of BIA should, using available data, conduct an initial assessment of its processing times and compliance with regulatory and internal deadlines in delivering real estate services (mortgages, leases, rights-of-way, and TSR requests). As a part of that assessment, BIA should identify and develop a plan to address any areas for improvement, factors affecting processing times (including staff shortages), and additional data needs for future analysis.	TBD	No	The Department is re-baselining the target date and approach.
BIA	GAO-24-105875	TRIBAL ISSUES: Bureau of Indian Affairs Should Take Additional Steps to Improve Timely Delivery of Real Estate Services	3	The Director of BIA should conduct regular oversight and review of data entered into TAAMS to assess the degree to which new lease and right-of-way applications contain all information necessary to measure processing times and whether regulatory and internal deadlines are being met. BIA should also conduct this regular oversight and review of mortgage applications following implementation of the forthcoming TAAMS mortgage module that will replace the Mortgage Tracker.	TBD	No	The Department is re-baselining the target date and approach.
BIA	GAO-24-105875	TRIBAL ISSUES: Bureau of Indian Affairs Should Take Additional Steps to Improve Timely Delivery of Real Estate Services	2	The Director of BIA should enhance TAAMS to include additional data edit checks that require staff to enter all information necessary for measuring processing times and whether regulatory and internal deadlines are being met for new lease and right-of-way applications.	TBD	No	The Department is re-baselining the target date and approach.
BIA	GAO-24-105875	TRIBAL ISSUES: Bureau of Indian Affairs Should Take Additional Steps to Improve Timely Delivery of Real Estate Services	1	The Director of BIA should provide additional training and guidance to staff on TAAMS data field definitions and data entry requirements to ensure that staff are entering all information necessary to measure processing times and whether regulatory and internal deadlines are being met for new lease and right-of-way applications. BIA should also provide similar training and guidance to accompany the forthcoming TAAMS mortgage module that will replace the Mortgage Tracker.	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.		Yes	The Department sent documentation implementing the recommendation to GAO and further actions are not planned.
BIE	GAO-20-358	Indian Education: Actions Needed to Ensure Students with Disabilities Receive Special Education Services	2	The Director of BIE should work with knowledgeable stakeholders in Indian education to establish a community of practice or other formal mechanism to identify and disseminate promising practices for schools--especially those in remote locations--on recruiting, hiring, and retaining special education teachers and contracting with providers. The Director of BIE could consider conferring with BIE's special education advisory committee, OSEP, and relevant Tribal and State education officials in addressing this recommendation.	6/1/2025	No	Implementing the Corrective Action Plan.
BIE	GAO-20-358	Indian Education: Actions Needed to Ensure Students with Disabilities Receive Special Education Services	4	The Director of BIE should update the agency's workforce plan to include a strategy and timeframe for filling vacant staff positions responsible for overseeing and supporting schools' special education programs.	6/1/2025	No	Implementing the Corrective Action Plan.
BIE	GAO-20-358	Indian Education: Actions Needed to Ensure Students with Disabilities Receive Special Education Services	6	The Director of BIE should establish special education training requirements for staff in the agency's Education Resource Centers who are responsible for supporting and overseeing schools' special education programs, and ensure that staff complete those training requirements.	6/1/2025	No	Implementing the Corrective Action Plan.
BIE	GAO-20-358	Indian Education: Actions Needed to Ensure Students with Disabilities Receive Special Education Services	7	The Director of BIE should take steps to ensure that all of the agency's Education Resource Centers conduct outreach with schools to inform them of their new roles in overseeing and supporting schools' special education programs under BIE's reorganization.	6/1/2025	No	Implementing the Corrective Action Plan.
BIE	GAO-20-600	Native American Youth Agencies Incorporated All Leading Practices When Accessing Grant Programs Addressing Delinquency	2	The Director of the Department of the Interior's Bureau of Indian Education should take steps to alert grantees of the Native Language Immersion Cooperative Agreement when they are late in submitting performance reports.	TBD	No	The Department is re-baselining the target date and approach.
BIE	GAO-20-600	Native American Youth Agencies Incorporated All Leading Practices When Accessing Grant Programs Addressing Delinquency	3	The Director of the Department of the Interior's Bureau of Indian Education should take steps to alert grantees of the Native Language Immersion Cooperative Agreement when they are late in submitting performance reports.	TBD	No	The Department is re-baselining the target date and approach.
BIE	GAO-21-492T	Indian Education: Schools Need More Assistance to Provide Distance Learning (GAO-21-492T)	2	The Director of BIE should work with Indian Affairs' Office of Information Management Technology to develop and implement written policies and procedures for collecting timely information on BIE-operated schools' technology needs.	TBD	No	The Department is re-baselining the target date and approach.
BIE	GAO-24-105451	BUREAU OF INDIAN EDUCATION: Improved Oversight of Schools' COVID-19 Spending Needed	3	The Director of BIE should update its strategic workforce plan to build its capacity to conduct all annual fiscal reviews of schools that are designated as high-risk, as required by its policy.	9/30/2025	No	Implementing the Corrective Action Plan.
BIE	GAO-24-105451	BUREAU OF INDIAN EDUCATION: Improved Oversight of Schools' COVID-19 Spending Needed	1	The Director of BIE should establish controls to ensure that staff consistently follow agency standard procedures when schools and other BIE grantees do not timely submit single audit reports.	TBD	No	The Department is re-baselining the target date and approach.
BIE	GAO-24-105451	BUREAU OF INDIAN EDUCATION: Improved Oversight of Schools' COVID-19 Spending Needed	2	The Director of BIE should establish controls to ensure staff document their monitoring of high-risk schools' COVID spending and consistently report whether schools followed agency requirement for using these funds	TBD	No	The Department is re-baselining the target date and approach.
BIE	GAO-24-105451	BUREAU OF INDIAN EDUCATION: Improved Oversight of Schools' COVID-19 Spending Needed	4	The Director of BIE should work with BIA to establish controls to ensure that BIE staff responsible for monitoring purchase card activity at BIE-operated schools consistently use Interior's required monitoring tool and procedures.	TBD	No	The Department is re-baselining the target date and approach.
BLM	GAO-20-329	Oil and Gas Permitting: Actions Needed to Improve BLM's Review Process and Data System	1	The Acting Director of BLM should develop a documented process to consistently implement the APD prioritization process outlined in Instruction Memorandum 2013-104 at all field offices.		Yes	The Department did not concur with the recommendation.
BLM	GAO-11-318SP	Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue	1	The Department of the Interior should implement GAO's recommendations from prior reports addressing a variety of oil and gas measurement factors.	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	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).	12/14/2025	No	Implementing the Corrective Action Plan.
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.	12/14/2025	No	Implementing the Corrective Action Plan.
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).	12/14/2025	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.	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.	7/30/2025	No	Implementing the Corrective Action Plan.
BLM	GAO-21-169T	Federal Oil and Gas Revenue: Actions Needed to Improve BLM's Royalty Relief Policy	1	The Director of BLM should evaluate its temporary royalty relief program, including the extent to which the policy met BLM's objectives--conserving oil and gas resources from becoming unrecoverable--and likely costs, such as forgone revenues--to inform any royalty relief decisions it may make in the future under the ongoing regulatory authority.	TBD	No	The Department is re-baselining the target date and approach.

BLM	GAO-21-169T	Federal Oil and Gas Revenue: Actions Needed to Improve BLM's Royalty Relief Policy	2	The Director of BLM should update BLM's 1995 royalty handbook to provide specific, consistent, and transparent policies and procedures for royalty relief.	TBD	No	The Department is re-baselining the target date and approach.
BLM	GAO-21-209	Interior Should Strengthen Management of Key Data Systems Used to Oversee Development on Federal Lands	3	The Director of BLM should develop training plans for key data systems that identify users and how they will be trained.	7/31/2025	No	Implementing the Corrective Action Plan.
BLM	GAO-22-103968	Oil and Gas Leasing: BLM Should Update Its Guidance and Review Its Fees	1	The Director of BLM should conduct a review to determine why the agency has had difficulty updating handbooks and its manual for oil and gas leasing as directed by BLM policy, and then adjust BLM's approach to updating them accordingly.	TBD	No	The Department is re-baselining the target date and approach.
BLM	GAO-22-104247	The Bureau of Land Management's workforce composition since 2016.	1	The Director of BLM should track data on vacancies and the use of details for all offices.	7/30/2025	No	Implementing the Corrective Action Plan.
BLM	GAO-22-104247	The Bureau of Land Management's workforce composition since 2016.	2	The Director of BLM should develop an agency-wide strategic workforce plan that aligns the agency's human capital program with emerging mission goals and includes long-term strategies for acquiring, developing, and retaining staff to achieve programmatic goals.	7/30/2025	No	Implementing the Corrective Action Plan.
BLM	GAO-23-104489	Working Dogs: Federal Agencies Need to Better Address Health and Welfare	8	The Secretary of Interior should direct all of the Department of the Interior's agencies with federally managed working dog programs to revise their policies as necessary to ensure that they address all of the 18 issues GAO identified as important to the health and welfare of working dogs.	TBD	No	The Department is re-baselining the target date and approach.
BLM	GAO-23-105292	Disaster Contracting: Action Needed to Improve Agencies' Use of Contracts for Wildfire Response and Recovery	4	The Secretary of the Interior should ensure the Director of the Bureau of Land Management revises its acquisition manual in a timely manner to reflect 2018 and 2022 changes to its policies regarding use of ordering officials.	7/31/2025	No	Implementing the Corrective Action Plan.
BLM	GAO-23-106235	Alaska Land Management: Resolving Ownership of Submerged Lands	1	The Secretary of the Interior should ensure that the Directors of BLM, FWS, and NPS coordinate with the Chief of the Forest Service to obtain the assistance of an independent third-party facilitator to help agencies within the Department of the Interior and the Department of Agriculture and the State of Alaska work toward agreement on a collaborative approach for the management of submerged lands in Alaska while ownership is being resolved.	11/3/2025	No	Implementing the Corrective Action Plan.
BLM	GAO-24-106444	Oil and Gas Pipelines: Agencies Should Improve Oversight of Decommissioning	3	The Director of BLM should analyze all gathering lines BLM oversees to identify and prioritize those that pose the greatest safety, environmental, or discal risks for oversight and decommissioning.	TBD	No	The Department is re-baselining the target date and approach.
BLM	GAO-24-106444	Oil and Gas Pipelines: Agencies Should Improve Oversight of Decommissioning	2	The Director of BLM should further specify when gathering lines should be decommissioned following the termination or revocation of rights-of-way.	TBD	No	The Department is re-baselining the target date and approach.
BLM	GAO-24-106444	Oil and Gas Pipelines: Agencies Should Improve Oversight of Decommissioning	1	The Director of BLM should develop a documented plan to ensure the agency collects and maintains the data necessary to oversee the decommissioning of gathering lines.	TBD	No	The Department is re-baselining the target date and approach.
BLM	GAO-24-106157	BROADBAND DEPLOYMENT: Agencies Should Take Steps to Better Meet Deadline for Processing Permits	1	The Director of BLM should develop controls to ensure its data are sufficiently accurate and complete to track processing times for all communications use applications.	1/30/2026	No	Implementing the Corrective Action Plan.
BLM	GAO-24-106157	BROADBAND DEPLOYMENT: Agencies Should Take Steps to Better Meet Deadline for Processing Permits	3	The Director of BLM should continue to analyze the factors that contribute to delays in processing communications use applications as they occur and take actions to address those factors.	1/30/2026	No	Implementing the Corrective Action Plan.
BLM	GAO-24-106157	BROADBAND DEPLOYMENT: Agencies Should Take Steps to Better Meet Deadline for Processing Permits	5	The Director of BLM should establish a method to alert staff to communications use applications at risk of exceeding the 270-day deadline.	1/30/2026	No	Implementing the Corrective Action Plan.
BOEM	GAO-24-106229	Interior Needs to Improve Decommissioning Enforcement and Mitigate Related Risks	4	The Secretary of the Interior should ensure the BOEM Director completes planned actions to assess and revise qualification procedures to address decommissioning capacity and compliance history in consultation with BSEE, such as through qualification and disqualification criteria or fitness to operate standards.	12/31/2026	No	Implementing the Corrective Action Plan.
BOEM	GAO-24-106229	Interior Needs to Improve Decommissioning Enforcement and Mitigate Related Risks	3	The Secretary of the Interior should ensure the BOEM Director completes planned actions to further develop, finalize, and fully implement changes to financial assurance regulations and procedures that reduce financial risks, including by (1) requiring higher levels of supplemental bonding, and (2) addressing other known weaknesses.	12/31/2026	No	Implementing the Corrective Action Plan.
BSEE	GAO-24-106229	Interior Needs to Improve Decommissioning Enforcement and Mitigate Related Risks	2	The Secretary of the Interior should ensure the BSEE Director completes planned actions to identify, propose, finalize, and fully implement changes to decommissioning regulations and guidance, including by (1) clarifying decommissioning criteria and deadlines for idle infrastructure in all regions and for end-of-lease infrastructure in the Pacific, and (2) addressing any other identified limitations.	6/30/2026	No	Implementing the Corrective Action Plan.
BSEE	GAO-21-293	Offshore Oil and Gas: Updated Regulations Needed to Improve Pipeline Oversight and Decommissioning	1	The BSEE Director should take actions to further develop, finalize, and implement updated pipeline regulations to address long-standing limitations regarding its ability to (1) ensure the integrity of active offshore oil and gas pipelines and (2) address safety and environmental risks associated with their decommissioning.	9/30/2025	No	Implementing the Corrective Action Plan.
BSEE	GAO-23-105789	Offshore Oil and Gas: Strategy Urgently Needed to Address Cybersecurity Risks to Infrastructure	1	The BSEE Director should immediately develop and implement a strategy to guide the development of its most recent cybersecurity initiative; such a strategy should include (1) a risk assessment; (2) objectives, activities, and performance measures; (3) roles, responsibilities, and coordination; and (4) identification of needed resources and investments.	9/30/2025	No	Implementing the Corrective Action Plan.

BSEE	GAO-24-106229	Interior Needs to Improve Decommissioning Enforcement and Mitigate Related Risks	1	The Secretary of the Interior should direct the BSEE Director to strengthen BSEE's approach to proactively overseeing and enforcing decommissioning deadlines, including by (1) assessing the effectiveness of enforcement tools to incentivize compliance and data and practices supporting their timely use, and (2) identifying and implementing regulatory or policy changes as needed in consultation with BOEM, such as by providing clear timelines or other trigger criteria for use of existing enforcement tools and identifying additional enforcement tools.	6/30/2025	No	Implementing the Corrective Action Plan.
BTFA	GAO-23-105356	Tribal Programs: Actions Needed to Improve Interior's Management of Trust Services	4	The Assistant Secretary-Indian Affairs should routinely monitor and update BTFA and BIA's Office of Trust Services' collaboration guidance, including clarifying roles and responsibilities.	9/30/2026	No	Implementing the Corrective Action Plan.
BTFA	GAO-23-105356	Tribal Programs: Actions Needed to Improve Interior's Management of Trust Services	3	The Assistant Secretary-Indian Affairs should develop a strategic workforce plan for the staff responsible for carrying out functions related to Interior's management of trust funds.	8/31/2026	No	Implementing the Corrective Action Plan.
BTFA	GAO-23-105356	Tribal Programs: Actions Needed to Improve Interior's Management of Trust Services	2	The Assistant Secretary-Indian Affairs should collect and document the data and evidence it used in deciding to transfer OST's trust functions to BTFA and provide to Congress a report containing the information and the reasoning behind the decision.	3/31/2026	No	Implementing the Corrective Action Plan.
BTFA	GAO-23-105356	Tribal Programs: Actions Needed to Improve Interior's Management of Trust Services	1	The Assistant Secretary-Indian Affairs should review current and planned performance measures for Interior's management of trust funds and establish clearly defined performance measures for fulfilling its fiduciary trust responsibility and managing trust funds and related services to beneficiaries.	6/30/2025	No	Implementing the Corrective Action Plan.
FWS	GAO-23-106235	Alaska Land Management: Resolving Ownership of Submerged Lands	1	The Secretary of the Interior should ensure that the Directors of BLM, FWS, and NPS coordinate with the Chief of the Forest Service to obtain the assistance of an independent third-party facilitator to help agencies within the Department of the Interior and the Department of Agriculture and the State of Alaska work toward agreement on a collaborative approach for the management of submerged lands in Alaska while ownership is being resolved.	11/3/2025	No	Implementing the Corrective Action Plan.
FWS	GAO-24-106444	Oil and Gas Pipelines: Agencies Should Improve Oversight of Decommissioning	5	The Director of FWS should analyze all gathering lines FWS oversees to identify and prioritize those that pose the greatest safety, environmental, or fiscal risks for oversight and decommissioning.	8/31/2025	No	Implementing the Corrective Action Plan.
FWS	GAO-24-106444	Oil and Gas Pipelines: Agencies Should Improve Oversight of Decommissioning	4	The Director of FWS should develop a documented plan to ensure the agency collects and maintains the data necessary to oversee the decommissioning of gathering lines.	8/31/2025	No	Implementing the Corrective Action Plan.
NPS	GAO-22-104470	Less-Lethal Force during Demonstrations, including Lafayette Square	7	The Chief of USPP should develop specific reporting requirements on the types of information that must be provided for each use of force incident, such as the type of munition.	6/16/2025	No	Implementing the Corrective Action Plan.
NPS	GAO-23-104489	Working Dogs: Federal Agencies Need to Better Address Health and Welfare	8	The Secretary of Interior should direct all of the Department of the Interior's agencies with federally managed working dog programs to revise their policies as necessary to ensure that they address all of the 18 issues GAO identified as important to the health and welfare of working dogs.	10/1/2025	No	Implementing the Corrective Action Plan.
NPS	GAO-23-106235	Alaska Land Management: Resolving Ownership of Submerged Lands	1	The Secretary of the Interior should ensure that the Directors of BLM, FWS, and NPS coordinate with the Chief of the Forest Service to obtain the assistance of an independent third-party facilitator to help agencies within the Department of the Interior and the Department of Agriculture and the State of Alaska work toward agreement on a collaborative approach for the management of submerged lands in Alaska while ownership is being resolved.	11/3/2025	No	Implementing the Corrective Action Plan.
NPS	GAO-24-105738	USA Staffing System Supports Hiring Needs, but Actions Are Needed to Strengthen Program Management and Training	1	The Secretary of the Interior should direct the Director of NPS to ensure that USA Staffing Program managers at their agency routinely solicit and analyze training feedback from human capital professionals and use such information to improve training resources that addresses human capital professionals' needs.	6/10/2025	No	Implementing the Corrective Action Plan.
OS	GAO-17-675	Small Business Contracting: Actions Needed to Demonstrate and Better Review Compliance with Select Requirements for Small Business Advocates	1	To address demonstrated noncompliance with section 15(k) of the Small Business Act, as amended, the Secretary of the Interior should comply with sections 15(k)(11) and (k)(17) or report to Congress on why the agency has not complied, including seeking any statutory flexibilities or exceptions believed appropriate.		Yes	The Department sent documentation implementing the recommendation to GAO and further actions are not planned.
OS	GAO-15-431	Telecommunications: Agencies Need Better Controls to Achieve Significant Savings on Mobile Devices and Services	1	To help the Department effectively manage spending on mobile devices and services, the Secretary of the Interior should ensure an inventory of mobile devices and services is established Department-wide (i.e., all components' devices and associated services are accounted for).	5/30/2025	No	Implementing the Corrective Action Plan.
OS	GAO-15-431	Telecommunications: Agencies Need Better Controls to Achieve Significant Savings on Mobile Devices and Services	2	To help the Department effectively manage spending on mobile devices and services, the Secretary of the Interior should ensure a reliable Department-wide inventory of mobile service contracts is developed and maintained.	5/30/2025	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.	12/30/2025	No	Implementing the Corrective Action Plan.
OS	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.	8/1/2025	No	Implementing the Corrective Action Plan.
OS	GAO-21-209	Interior Should Strengthen Management of Key Data Systems Used to Oversee Development on Federal Lands	6	The Secretary of the Interior should direct the Chief Information Officer to update Interior's Solution Development Lifecycle Guide or other relevant IT policies and guidance to address how program offices are to implement agile methodologies for the development of software.	5/30/2025	No	Implementing the Corrective Action Plan.

OS	GAO-23-105408	Abandoned Hardrock Mines: Land Management Agencies Should Improve Reporting of Total Cleanup Costs	1	The Secretary of the Interior should expand the information available to Congress regarding the agency's fiscal exposure from abandoned hardrock mines by clearly identifying the amount of known cleanup cost estimates specifically for such mines in supplemental reports or other budget materials.	TBD	No	The Department is re-baselining the target date and approach.
OS	GAO-23-105408	Abandoned Hardrock Mines: Land Management Agencies Should Improve Reporting of Total Cleanup Costs	4	The Secretary of the Interior should develop quantitative performance measures for the IJA abandoned hardrock mine land program, as the agency continues to design and implement the program, to enable the agency to assess its progress toward meeting its program goals.	TBD	No	The Department is re-baselining the target date and approach.
OS	GAO-23-105443	Southwest Border: Additional Actions Needed to Address Cultural and Natural Resource Impacts from Barrier Construction	2	The Secretary of the Interior should document, jointly with CBP, a strategy to mitigate cultural and natural resource impacts from border barrier construction that defines agency roles and responsibilities for undertaking specific mitigation actions; identifies the costs, associated funding sources, and time frames necessary to implement them; and specifies when agencies are to consult with Tribes.	8/1/2025	No	Implementing the Corrective Action Plan.
OS	GAO-23-105562	Information Management: Agencies Need to Streamline Electronic Services	4	The Secretary of Interior should establish a reasonable time frame for when the Department of the Interior will be able to accept remote identity proofing with authentication, digitally accept access and consent forms from individuals who were properly identity proofed and authenticated, and post access and consent forms on the Department's privacy program website.	10/30/2025	No	Implementing the Corrective Action Plan.
OS	GAO-24-105485	Federal Real Property: Agencies Should Provide More Information About Increases in Deferred Maintenance and Repair	4	The Secretary of the Interior should ensure that the department's budget materials or other documents provide more information to Congress and the public regarding the agency's deferred maintenance and repair backlog, including at a minimum, explanations for major changes from year to year, categories of assets included in DMR estimates, and the proportion of DMR estimates needed to support the mission.	11/15/2025	No	Implementing the Corrective Action Plan.
OS	GAO-24-105485	Federal Real Property: Agencies Should Provide More Information About Increases in Deferred Maintenance and Repair	5	The Secretary of the Interior should ensure that the department works with its component agencies to develop plans to address their DMR backlogs and identify the funding and time frames needed to reduce them in congressional budget requests, related reports to decision makers, or both.	10/31/2025	No	Implementing the Corrective Action Plan.
OS	GAO-24-105485	Federal Real Property: Agencies Should Provide More Information About Increases in Deferred Maintenance and Repair	6	The Secretary of the Interior should ensure that the department works with its component agencies to evaluate the costs and benefits of increasing the use of models for predicting the outcome of investments, analyzing tradeoffs, and optimizing among competing investments, and employ models when the benefits outweigh the costs.	10/31/2025	No	Implementing the Corrective Action Plan.
OS	GAO-24-105658	Cybersecurity: Federal Agencies Made Progress, but Need to Fully Implement Incident Response Requirements	8	The Secretary of the Interior should ensure that the agency fully implements all event logging requirements as directed by [Office of Management and Budget] OMB guidance.	1/30/2026	No	Implementing the Corrective Action Plan.
OS	GAO-24-105980	Artificial Intelligence: Agencies Have Begun Implementation but Need to Complete Key Requirements	19	The Secretary of the Interior should ensure that the Department of the Interior develops a plan to either achieve consistency with EO 13960 section 5 for each AI application or retires AI applications found to be developed or used in a manner that is not consistent with the order.	TBD	No	The Department is re-baselining the target date and approach.
OS	GAO-24-105980	Artificial Intelligence: Agencies Have Begun Implementation but Need to Complete Key Requirements	20	The Secretary of the Interior should ensure that the Department of the Interior (a) reviews the agency's authorities related to applications of AI and (b) develops and submits to the Office of Management and Budget (OMB) plans to achieve consistency with OMB Memorandum M-21-06, Guidance for Regulation of Artificial Intelligence Applications.	TBD	No	The Department is re-baselining the target date and approach.
OS	GAO-24-105980	Artificial Intelligence: Agencies Have Begun Implementation but Need to Complete Key Requirements	21	The Secretary of the Interior should ensure that the Department of the Interior updates its AI use case inventory to include all the required information, at minimum, and takes steps to ensure that the data in the inventory aligns with provided instructions (Recommendation 21).	TBD	No	The Department is re-baselining the target date and approach.
OS	GAO-24-106589	Sexual Harassment: Actions Needed to Improve Prevention Training for Federal Civilian Employees	1	The Secretary of the Interior should develop and implement a plan to evaluate the Department's required sexual harassment prevention training to identify needed improvements. The evaluation plan should include an assessment of training content and implementation to determine whether revisions are needed to better align with management practices to enhance the effectiveness of sexual harassment prevention training.	TBD	No	The Department is re-baselining the target date and approach.
OS	GAO-23-106160	Freely Associated States: Agencies Should Enhance Procedures to Address Millions of Dollars in Questionable Spending	2	The Secretary of the Interior should take appropriate action, such as dedicating adequate staffing resources, to ensure that management decisions for questioned costs identified in single audits for FSM, RMI, and Palau are issued within the required timeframe.	TBD	No	The Department is re-baselining the target date and approach.
OS	GAO-23-106160	Freely Associated States: Agencies Should Enhance Procedures to Address Millions of Dollars in Questionable Spending	4	The Secretary of the Interior should establish a mechanism to track over time the results of efforts to resolve questioned costs identified in single audits for FSM, RMI, and Palau.	TBD	No	The Department is re-baselining the target date and approach.
OS	GAO-23-106160	Freely Associated States: Agencies Should Enhance Procedures to Address Millions of Dollars in Questionable Spending	5	The Secretary of the Interior should notify the auditor responsible for the RMI 2019 single audit about any inaccuracies in the RMI's single audit report, as federal regulation requires.	TBD	No	The Department is re-baselining the target date and approach.
OS	GAO-23-106160	Freely Associated States: Agencies Should Enhance Procedures to Address Millions of Dollars in Questionable Spending	6	The Secretary of the Interior should document its procedures for resolving single audit findings, including questioned costs, for FSM, RMI, and Palau.	TBD	No	The Department is re-baselining the target date and approach.

OS	GAO-24-106698	Commonwealth of the Northern Mariana Islands: Greater Transparency Could Improve Worker Ratio Reports	1	The Secretary of the Interior should ensure that the Assistant Secretary for Insular and International Affairs works with the CNMI government and, as appropriate, other U.S. agencies to determine what steps can be taken to improve transparency of the analytical approach CNMI uses to create its annual worker ratio report. Such steps could include communicating in greater detail, through CNMI's Standard Operating Procedure document and worker ratio report, the analytical approach CNMI took to categorize unknown workers as either U.S. or foreign, as well as the implications of the unknown portion for the ratio.	TBD	No	The Department is re-baselining the target date and approach.
USGS	GAO-21-129	National Earthquake Reduction Program (NEHRP) and Earthquake Risk Assessment	6	The EHP will establish an estimate of schedule and milestones for the remainder of system implementation.		Yes	The Department sent documentation implementing the recommendation to GAO and further actions are not planned.
USGS	GAO-23-105238	Zoonotic Diseases: Federal Actions Needed to Improve Surveillance and Better Assess Human Health Risks Posed by Wildlife	2	The Director of USGS should more fully follow leading practices for collaboration while coordinating with APHIS to develop and implement a national wildlife disease surveillance system. This should include clearly defining common outcomes, involving relevant participants, and identifying resources and staffing.	12/31/2026	No	Implementing the Corrective Action Plan.
USGS	GAO-23-105238	Zoonotic Diseases: Federal Actions Needed to Improve Surveillance and Better Assess Human Health Risks Posed by Wildlife	4	The Director of USGS should work with APHIS to resolve data-sharing concerns and implement enhancements that would facilitate APHIS's participation in USGS's national wildlife disease database.	12/31/2026	No	Implementing the Corrective Action Plan.
USGS	GAO-22-104824	Critical Minerals: Building on Federal Efforts to Advance Recovery and Substitution Could Help Address Supply Risks	1	The Secretary of Energy, the Secretary of the Interior, and the Director of the Office of Science and Technology Policy, in collaboration with the members of the Critical Minerals Subcommittee, should update the 2019 critical minerals national strategy as it relates to recovery and substitution. The update should address newly enacted statutory requirements and recent federal efforts and incorporate characteristics of effective national strategies, including (1) goals, subordinate objectives, activities, and performance measures; (2) resources, investments, and risk management; and (3) integration and implementation.	TBD	No	The Department is re-baselining the target date and approach.