

Department of the Interior

Good Accounting Obligation in Government Act Report

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

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

The Department has established a formalized audit follow-up process which (1) provides the bureaus and offices with tools, technical support, and oversight to remediate internal and auditor-identified recommendations; (2) monitors and communicates remediation progress against target closure dates by maintaining an annual performance goal reported in the Agency Financial Report; and (3) includes review of proposed recommendation closures by senior staff with follow-on management concurrence. Moreover, management is held accountable 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 March 9, 2022):

OIG and GAO Recommendation Summary			
Auditor	No Discrepancies	Discrepancies	Total
GAO	76	5	81
OIG	184	3	187
Total	260	8	268

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

**United States Department of the Interior
OIG Outstanding Recommendations 03/09/2022 and Prior**

Bureau	Report No.	Report Title	Rec. No.	Recommendation Description	Current Target Date	Discrepancy with the OIG's Semi-Annual Report to Congress	Implementation Status
AS-IA/BIA	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	A.IA.006.3	Bureaus should develop and implement controls to ensure all data attributes needed to comply with OMB, Treasury and other regulatory guidance are accurately captured in the financial management system.	TBD	No	The Department is re-baselining the target date and approach.
AS-IA/BIA	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	A.IA.006.4	Bureaus should develop and implement review controls to ensure the validity, accuracy and completeness of relevant data attributes to comply with OMB, Treasury and other regulatory guidance.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	NFR 2021-IT-002	We recommend DOI work with BIA to enforce the established policies and develop internal controls to ensure the timely removal of all system access is initiated during the employee's exit clearance activities.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	NFR 2021-007	We recommend that BIA management enhance existing controls over the review of SF-52 personnel actions.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	NFR 2021-001	Enhance existing process and controls over the quarterly review of Construction in Progress activity to ensure reclassification adjustments are processed timely and presented accurately and fairly in the financial statements.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	B.BIA.001.04	Recommend that the Department and bureaus enhance internal control over CIP as follows enhance existing processes and controls over the quarterly review of CIP activity to ensure reclassification adjustments are processed timely and presented accurately and fairly in the financial statements.	TBD	No	The Department is re-baselining the target date and approach.
BLM	2015-ITA-072	Independent Auditors' Performance Audit Report on the DOI FISMA for FY 2015	29	BLM - Continue with the Department-led planned implementation of the ForeScout Counter ACT tool in FY 2016 to provide the means of automated prevention of unauthorized device connections and/or detection of such connections to prompt manual intervention.	12/31/2023	No	Implementing the Corrective Action Plan.
BLM	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	A.BLM.006.3	Bureaus should develop and implement controls to ensure all data attributes needed to comply with OMB, Treasury and other regulatory guidance are accurately captured in the financial management system.	TBD	No	The Department is re-baselining the target date and approach.
BLM	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	A.BLM.006.4	Bureaus should develop and implement review controls to ensure the validity, accuracy and completeness of relevant data attributes to comply with OMB, Treasury and other regulatory guidance.	TBD	No	The Department is re-baselining the target date and approach.
BLM	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	NFR 2021-005	Recommend that management: 1. Enforce and execute the UDO de-obligation review control as designed, in order to timely identify and process funds that should be de-obligated. 2. Perform an overall evaluation of the adequacy of resources needed to achieve the control objectives.	TBD	No	The Department is re-baselining the target date and approach.
BLM	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	NFR 2021-004	Bureau of Land Management (BLM), U.S. Fish and Wildlife Service (FWS).	TBD	No	The Department is re-baselining the target date and approach.
BOR	2015-ITA-072	Independent Auditors' Performance Audit Report on the DOI FISMA for FY 2015	30	BOR - Continue with the Department-led planned implementation of the ForeScout Counter ACT tool in FY 2016 to provide the means of automated prevention of unauthorized device connections and/or detection of such connections to prompt manual intervention.	12/31/2023	No	Implementing the Corrective Action Plan.
BOR	2019-ITA-034	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2019	2	BOR enforce established EACSS patch implementation procedures that requires security patches be documented, tested, and approved through the EACSS change management process.	3/15/2023	No	Implementing the Corrective Action Plan.

BOR	2019-ITA-034	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2019	16	BOR document and implement processes and technology that will support a security patching program that monitors EACSS endpoints for security patching version compliance and ensures that patches are applied timely to meet DOI Security Control Standard Risk Assessment, V4.1, control RA-5.	3/15/2023	No	Implementing the Corrective Action Plan.
BOR	2019-ITA-034	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2019	15	BOR document and implement processes and technology that will support a security patching program that monitors EACSS endpoints for security patching version compliance and ensures that patches are applied timely to meet DOI Security Control Standard Risk Assessment, V4.1, control RA-5.	3/15/2023	No	Implementing the Corrective Action Plan.
BOR	2019-ITA-034	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2019	13	BOR document and implement a solution that will provide the EACSS with the functionality to perform configuration baseline monitoring for baseline compliance.	3/15/2023	No	Implementing the Corrective Action Plan.
BOR	2019-ITA-034	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2019	12	BOR document and implement procedures that require baseline configurations to be developed, documented, and monitored for compliance.	3/15/2023	No	Implementing the Corrective Action Plan.
BOR	2019-ITA-034	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2019	11	BOR document and implement a solution that will provide the EACSS with the functionality to perform configuration baseline monitoring for baseline compliance.	3/15/2023	No	Implementing the Corrective Action Plan.
BOR	2019-ITA-034	Independent Auditors' Performance Audit Report on the U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2019	10	BOR document and implement procedures that require vulnerability scanning of EACS to perform vulnerability scanning across all components.	3/15/2023	No	Implementing the Corrective Action Plan.
FWS	2015-ITA-072	Independent Auditors' Performance Audit Report on the DOI FISMA for FY 2015	31	FWS - identify and implement a network access control solution for the identification , authentication and management of devices attempting to connect to the FWS network.	12/31/2023	No	Implementing the Corrective Action Plan.
FWS	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	NFR 2021-004	We recommend that the bureaus enhance the design and implementation of controls over the maintenance of their HASL listings including the timely review of additions and withdrawals and communication to those involved in the financial reporting process.	TBD	No	Implementing the Corrective Action Plan.
NPS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	A.NPS.006.3	Bureaus should develop and implement controls to ensure all data attributes needed to comply with OMB, Treasury and other regulatory guidance are accurately captured in the financial management system.	TBD	No	The Department is re-baselining the target date and approach.
NPS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	A.NPS.006.4	Bureaus should develop and implement review controls to ensure the validity, accuracy and completeness of relevant data attributes to comply with OMB, Treasury and other regulatory guidance.	TBD	No	The Department is re-baselining the target date and approach.
OS	2016-ITA-062	Independent Auditors' Performance Audit Report on the U.S. DOI Federal Information Security Modernization Act for FY 2016	21.OST	OST test the OST contingency plan in accordance with NIST requirements. The test documentation should include methodology, procedures, results, and lessons learned. The plan should be updated based on the results of the contingency plan test.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	E.PFM.004.2	Document the control activities from reconciliation through assessment of the retrospective review control results within an updated FMM.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	E.PFM.004.1	Include NPS in the look back methodology to obtain additional evidence as to whether their statistical accrual methodology needs refinements.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	E.PFM.003.5	Implement system configuration and policy updates timely.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	E.PFM.003.3	Issue a formal FMM documenting risk assessment surrounding journal entries, the completeness and accuracy of manual journal entries, and requirements for all bureaus.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	E.PFM.003.2	Document the risk assessment of the document types defined as automated entries to ensure the manual population is complete and accurate.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	E.PFM.003.1	Develop a complete listing of User Roles and FBMS Document Types that define the population of manual journal entries to be used by all bureaus.	TBD	No	The Department is re-baselining the target date and approach.

OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	D.PFM.011.4	Monitoring - Implement key monitoring controls to ensure control effectiveness throughout the financial reporting process and develop robust policies and procedures to increase oversight, review, and accountability of accounting events at the bureau level to ensure the successful implementation of an effective internal control environment.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	D.PFM.011.3	Risk Assessment - Improve the risk assessment process at the financial statement assertion level and at the process level to ensure the Department is appropriately capturing significant changes in the control environment and subsequently responding to those risks at both the Bureau and Department level.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	D.PFM.011.2	Training - Regional and operations personnel should be trained and properly supervised on financial management matters that affect the financial statements, including adhering to accounting policies and procedures, as appropriate and performing key internal control functions in support of financial reporting.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	D.PFM.011.1	Personnel - Perform an assessment of employee resources in the Office of Financial Management and the bureaus to ensure an appropriate complement of resources are in place to manage accounting and reporting matters as they arise and through the normal course of business. Additionally, the Department should perform a full analysis of the Financial Reporting process, including the communication reporting lines between bureaus and the Department, to identify inefficiencies that could be eliminated and to find areas which would be conducive for automation.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	A.PFM.010.3	Reinforce the importance of monitoring controls and enforce accountability at the bureau level to ensure that controls over financial reporting are effective. In addition, enhance variance analysis of financial statements and required disclosures, to an appropriate level of precision, to timely identify matters that may, in the aggregate, be material to the consolidated financial statements.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	A.PFM.010.2	Provide training to personnel who are preparing and reviewing financial reporting information submitted to the Department to ensure figures are complete, accurate and in compliance with accounting standards.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	A.PFM.010.1	Increase the number of personnel resources assisting in the preparation and review of the consolidated financial statements and related disclosures.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	A.PFM.006.3	Reinforce the importance of monitoring controls and enforce accountability at the bureau level to ensure that controls over financial reporting are effective. In addition, enhance variance analysis of financial statements and required disclosures, to an appropriate level of precision, to timely identify matters that may, in the aggregate, be material to the consolidated financial statements.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	A.PFM.006.2	Provide training to personnel who are preparing and reviewing financial reporting information submitted to the Department to ensure figures are complete, accurate and in compliance with accounting standards.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	A.PFM.006.1	Increase the number of personnel resources assisting in the preparation and review of the consolidated financial statements and related disclosures.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	A.PFM.005.4	Enhance process documentation of procedures performed over financial reporting data in conjunction with designing and implementing controls over changes to database listings, crosswalk templates and system configurations and enhancing communication channels between the bureaus and the Department.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	A.PFM.005.3	Reinforce the importance of monitoring controls and enforce accountability at the bureau level to ensure that controls over financial reporting are effective. In addition, enhance variance analysis of financial statements and required disclosures, to an appropriate level of precision, to timely identify matters that may, in the aggregate, be material to the consolidated financial statements.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	A.PFM.005.2	Provide training to personnel who are preparing and reviewing financial reporting information submitted to the Department to ensure figures are complete, accurate and in compliance with accounting standards.	TBD	No	The Department is re-baselining the target date and approach.

OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	A.PFM.005.1	Increase the number of personnel resources assisting in the preparation and review of the consolidated financial statements and related disclosures.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	E.BIO.003.5	Implement system configuration and policy updates timely.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	E.BIO.003.4	Enable the FBMS system segregation of duty capabilities to prevent direct posting and the ability of an individual to park and post a document without review.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-032	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2019 and 2018	E.BIO.003.1	Develop a complete listing of User Roles and FBMS Document Types that define the population of manual journal entries to be used by all bureaus.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	A.BIO.006.2	Based on PFM's analysis of the changes in accounting standards; financial reporting requirements; laws and regulations, BIO should implement modifications to the financial management and reporting system and financial reporting module (FBMS and BPC), as appropriate.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	C.BIO.001.1	Identify the documentation types for automated entries and manual entries and ensure no overlapping areas.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	C.BIO.001.2	Correct any overlapping areas where automated entries and manual entries are not set up properly or identify the same codes for different uses.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	C.BIO.001.3	Enable the FBMS system segregation of duty capabilities to prevent direct posting and the ability of an individual to park and post a document without review.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	C.BIO.001.4	Implement system configuration to facilitate PFM issuing policy updates timely.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	C.BIO.001.5	Fully implement the Corrective Action Plans developed in response to audit findings in the system.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	A	Material Weakness: Controls over Financial Reporting 1. Strengthen the process for analyzing changes in accounting standards, financial reporting requirements, laws and regulations, and appropriately respond to ensure effective steps and controls over financial reporting are implemented and documented in a timely manner. 2. Based on analysis of the changes in accounting standards; financial reporting requirements; laws and regulations, implement modifications to the financial management and reporting systems, as appropriate. 3. Bureaus should develop and implement controls to ensure all data attributes needed to comply with OMB, Treasury and other regulatory guidance are accurately captured in the financial management system. 4. Bureaus should develop and implement monitoring controls to ensure the validity, accuracy and completeness of relevant data attributes to comply with OMB, Treasury and other regulatory guidance. 5. Perform proper monitoring procedures to ensure that Department-wide controls over financial reporting are effective. 6. Strengthen review controls over financial disclosure packages.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	A.PFM.006.1	PFM should strengthen its process for analyzing changes in accounting standards, financial reporting requirements; laws and regulations, and appropriately respond to ensure effective steps and controls over financial reporting are implemented and documented in a timely manner.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	A.PFM.006.5	PFM-ICAF should perform proper monitoring procedures, through its OMB Circular A-123 program, to ensure that Department-wide controls over financial reporting are effective.	TBD	No	The Department is re-baselining the target date and approach.

OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	B	Significant Deficiency: Controls over Construction in Process 1. Develop procedures for circumstances where bureaus are unable to transfer a completed asset due to delays in acceptance. 2. Develop a resolution process for any completed asset transfer disputes between bureaus to ensure key data elements of the PP&E note disclosure are complete and accurate. 3. Develop and implement oversight processes to ensure that PMs are adequately documenting the status of construction projects and are adhering to accounting policies and procedures. 4. Improve training and supervision for all PMs and property accountants on matters affecting the financial statements, including adhering to accounting policies and procedures. 5. Improve quarterly communication within the Department when transfer scenarios involving completed assets impact the PP&E note disclosure.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	B.PFM.004.3	Develop a resolution process for any completed asset transfer disputes between Bureaus to ensure key data elements of the PP&E footnote are complete and accurate.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	C	Significant Deficiency: Controls over Journal Entries 1. Perform a root cause analysis to determine how deficiencies in the manual journal entry process occurred and perform proper monitoring procedures to fully implement the corrective action plans developed and ensure issues are fully remediated within six months of the issuance of the final auditor's report. 2. Complete documentation surrounding the risk assessment over the system document types and to help determine which document types are manual entries versus automated transactions. 3. Within the financial management reporting system, correct areas where automated entries and manual entries are not configured properly and/or overlap. 4. Enable system segregation of duty capabilities for all identified manual journal entries and implement system configuration changes timely. 5. Develop formal communication of the Department's risk assessment over journal entries and requirements for bureaus to address the risks identified. 6. Issue an updated journal entry policy standardizing the manual journal entry process across the entire Department. 1. Provide sufficient training and resources to employees involved in the manual journal entry control process. 2. Implement more robust processes for tracking and properly documenting the preparation and posting of manual journal entries that align with the Department's journal entry policy to ensure segregation of duties are completed in the correct order and in a timely manner. 3. Implement and enforce a more detailed periodic review over manual journal entry logs.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	C.PFM.001.4	Perform proper monitoring procedures to ensure issues are fully remediated within six months of the issuance of the final auditor's report.	TBD	No	The Department is re-baselining the target date and approach.

OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	E	Significant Deficiency: Entity-Level Controls 1. Timely update Department policies, procedures and guidance to effectively address changes to standards, laws and regulations. 2. Implement key monitoring controls to ensure control effectiveness throughout the financial reporting process and develop robust policies and procedures to increase oversight, review, and accountability of accounting events at the bureau level to ensure the successful implementation of an effective internal control environment. 3. Continually monitor and reevaluate whether corrective action plans applied were effective. The Department should consider whether implementing financial auditors' recommendations is enough to close a corrective action plans, or if there is a need to employ additional remedies to fix a control deficiency. As such, the Department should perform an independent root cause analysis during the corrective action plans development process to gain an in-depth understanding of what caused the control deficiency and to ensure corrective actions are complete and will fully remediate the issues. Furthermore, require CAPs to assist in tracking, evaluating, and correcting internal control findings and recommendations from all audits and reviews (i.e., from the OIG, GAO or their own internal control monitoring framework). 4. Perform an evaluation of the Department's entity level controls and determine if each of the GAO Green Book components and principles have been addressed by the entity level controls that have been put in place by the Department.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	E.PFM.007.1	Timely update Department policies, procedures and guidance to effectively address changes to standards, laws and regulations and ensure effective internal controls.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	E.PFM.007.2	Update its ICAF Handbook and standard operating procedures to ensure control effectiveness throughout the financial reporting process and includes more robust policies and procedures to increase oversight, review, and accountability of accounting events at the bureau level to ensure the successful implementation of an effective internal control environment.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	E.PFM.007.4	Implement key monitoring controls to ensure control effectiveness throughout the financial reporting process and develop robust policies and procedures to increase oversight, review, and accountability of accounting events at the bureau level to ensure the successful implementation of an effective internal control environment.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	E.PFM.007.5A	Evaluate the CAP process for implementing corrective actions: Continually monitor and reevaluate whether CAPs applied were effective.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	E.PFM.007.5B	Evaluate the CAP process for implementing corrective actions: Consider whether implementing auditors' recommendations is enough to close a CAP, or if there is a need to employ additional remedies to fix a control deficiency.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	E.PFM.007.5C	Evaluate the CAP process for implementing corrective actions: Bureaus and/or PFM should perform an independent root cause analysis during the CAP development process to gain an in-depth understanding of what caused the control deficiency and to ensure corrective actions are complete and will fully remediate the issues.	TBD	No	The Department is re-baselining the target date and approach.
OS	2020-FIN-028	Independent Auditors' Report on the U.S. Department of the Interior Financial Statements for Fiscal Years 2020 and 2019	E.PFM.007.6	Require CAPs to assist in tracking, evaluating, and correcting internal control findings and recommendations from all audits and reviews (i.e., from the OIG, GAO or their own internal control monitoring framework).	TBD	No	The Department is re-baselining the target date and approach.
OS	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	D.PFM.009.06	Recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows perform an evaluation of the Department's entity level controls and determine if each of the GAO Green Book components and principles have been addressed by the entity level controls that have been put in place by the Department.	TBD	No	The Department is re-baselining the target date and approach.
OS	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	D.PFM.009.04	Recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows: Ensure all internal control functions, in support of financial reporting, are adhering to appropriate accounting policies and procedures.	TBD	No	The Department is re-baselining the target date and approach.

OS	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	D.PFM.009.03	Recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows enforce the independence and objectivity concepts when performing internal OMB A-123 test work.	TBD	No	The Department is re-baselining the target date and approach.
OS	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	B.PFM.002.02	Recommend that the Department and bureaus enhance internal control over CIP as follows improve training and supervision for all project managers and property accountants on matters affecting the financial statements, including adhering to accounting policies and procedures.	TBD	No	The Department is re-baselining the target date and approach.
OS	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	A.PFM.008.01	Recommend that the Department and the bureaus enhance internal control over financial reporting as follows strengthen review controls over the preparation of financial statements and the related supporting schedules.	TBD	No	The Department is re-baselining the target date and approach.
OS	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	D.PFM.009.02	Recommend that the Department perform an assessment of its entity level controls, and improve controls over risk assessment and monitoring as follows complete a comprehensive risk assessment for certain financial reporting and accounting processes to address all potential identified risks and develop the appropriate testing plans.	TBD	No	The Department is re-baselining the target date and approach.
OS	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	A.PFM.008.02	Recommend that the Department and the bureaus enhance internal control over financial reporting as follows perform proper monitoring procedures to ensure that Department-wide controls over financial reporting are effective.	TBD	No	The Department is re-baselining the target date and approach.
OS	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	NFR 2021-009	Recommend that the Department and the bureaus enhance internal control over financial reporting as follows perform proper monitoring procedures to ensure that Department-wide controls over financial reporting are effective.	TBD	No	The Department is re-baselining the target date and approach.
AS-IA/BIA	2017-ER-018	Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative	1	Direct the Office of Self Governance to work with Tribes to track the components of the CTGP funding and publish these individual amounts each year in the BIA's Budget Justifications.	TBD	No	The Department is re-baselining the target date and approach.
AS-IA/BIA	2017-ER-018	Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative	4	Direct the Office of Self Governance to determine the actual funding levels of individual Tribal programs and report them annually in the Budget Justifications.	TBD	Yes	The Department did not concur with the recommendation.
AS-IA/BIA	2017-ER-018	Indian Affairs Offices' Poor Recordkeeping and Coordination Threaten Impact of Tiwahe Initiative	5	Direct the Office of Self Governance to develop and implement a records management policy to track the annual funding for each program.	TBD	Yes	The Department did not concur with the recommendation.
ASLM	2018-CR-010	Bureau of Land Management Maintenance Fee Waivers for Small Miners	2	Secretary of the Interior should use discretionary authority to continue or eliminate the maintenance fee waiver for small miners based on the results of the analysis performed by BLM.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2017-FIN-065	The Blackfeet Tribe Generally Complied With Bureau of Indian Affairs Agreements	3	Work with the Blackfeet Tribe to conduct training to ensure that law enforcement personnel work no more than 12 hours during a 24-hour period.	TBD	No	The Department is re-baselining the target date and approach.
BIA	2019-FIN-058	The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds	1	Recommend that the BIA Division of Facilities Management and Construction require St. Stephens staff to complete training in the Maximo system.	9/30/2023	No	Implementing the Corrective Action Plan.
BIA	2019-FIN-058	The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds	2	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.	9/30/2023	No	Implementing the Corrective Action Plan.
BIA	2019-FIN-058	The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds	3	Recommend that the BIA Division of Facilities Management and Construction resolve the \$31,133 in overpayment of minor improvement and repair costs from St. Stephens to cover the repairs made to the mission homes.	9/30/2023	No	Implementing the Corrective Action Plan.
BIA	2019-FIN-058	The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds	4	Recommend that the BIA Division of Facilities Management and Construction coordinate with the BIE to provide guidance to St. Stephens on how to implement a compliant employer-provided housing policy.	9/30/2023	No	Implementing the Corrective Action Plan.
BIA	2021-FIN-010	Pandemic-Related Contract Actions	3	Recommend that the BIA resolve the questioned costs of \$3,848.	TBD	No	The Department is re-baselining the target date and approach.

BIA	2020-FIN-073	Pandemic Purchase Card Use	6	Recommend that the BIA reallocate the 13 transactions, totaling \$826, to the correct funding source.	TBD	No	The Department is re-baselining the target date and approach.
BIA	C-EV-BIE-0023-2014	Bureau of Indian Education School Facilities	16	Create a process to ensure that regional inspectors are consistently addressing these critical factors identified in the health and safety inspection checklist.	TBD	No	The Department is re-baselining the target date and approach.
BIA	C-EV-BIE-0023-2014	Bureau of Indian Education School Facilities	18	Identify BIA school facilities that are not on the BIE school listings, including the Todd County School District schools, and ensure facility responsibilities are clearly delineated and upheld.	TBD	No	The Department is re-baselining the target date and approach.
BIA	CR-EV-BIA-0002-2013	BIA Need Sweeping Changes to Manage the Osage Nation's Energy Resources	10	Develop and implement supplemental Agency guidance to 25 C.F.R. Part 226 to help identify and verify companies' allowances for royalty calculations.	TBD	No	The Department is re-baselining the target date and approach.
BIA	CR-EV-BIA-0002-2013	BIA Need Sweeping Changes to Manage the Osage Nation's Energy Resources	12	Develop and implement Agency policies and procedures to verify that companies properly report volumes on flared gas and pay appropriate royalties.	TBD	No	The Department is re-baselining the target date and approach.
BIA	CR-EV-BIA-0002-2013	BIA Need Sweeping Changes to Manage the Osage Nation's Energy Resources	24	Reconcile oil and gas exceptions to independent or third-party sources of information, and follow up and resolve any identified differences in a timely manner.	TBD	No	The Department is re-baselining the target date and approach.
BIA	CR-EV-BIA-0002-2013	BIA Need Sweeping Changes to Manage the Osage Nation's Energy Resources	26	Develop and implement Agency sampling thresholds and follow up on any identified discrepancies in a timely manner.	TBD	No	The Department is re-baselining the target date and approach.
BIA	CR-EV-BIA-0002-2013	BIA Need Sweeping Changes to Manage the Osage Nation's Energy Resources	4	Develop and implement internal policies and procedures directing the Agency to verify companies' allowances for royalty calculations, or restrict or disallow such allowances.	TBD	No	The Department is re-baselining the target date and approach.
BIA	CR-EV-BIA-0002-2013	BIA Need Sweeping Changes to Manage the Osage Nation's Energy Resources	5	Develop and implement internal policies and procedures for the Agency to oversee, identify, and verify non-arm's-length sales transactions.	TBD	No	The Department is re-baselining the target date and approach.
BIA	CR-EV-BIA-0002-2013	BIA Need Sweeping Changes to Manage the Osage Nation's Energy Resources	8	Make certain that lessees pay oil and gas royalties based on market price according to the current regulation, 25 C.F.R. Part 226.11.	TBD	No	The Department is re-baselining the target date and approach.
BIE	C-EV-BIE-0023-2014	Bureau of Indian Education School Facilities	17	Ensure BIE properly manages school funds through the implementation of controls over spending priorities and timely distribution of funds, and include a review process to verify adherence to bureau policy.	TBD	No	The Department is re-baselining the target date and approach.
BIE	C-EV-BIE-0023-2014	Bureau of Indian Education School Facilities	20	Take immediate action to correct the health and safety issues identified in this report or ensure that the students and staff are adequately protected until these problems are resolved.	TBD	No	The Department is re-baselining the target date and approach.
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).	5/31/2023	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).	5/31/2023	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).	5/31/2023	No	Implementing the Corrective Action Plan.
BIE	2019-FIN-058	The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds	5	We recommend that the BIE resolve the \$4,767 in questioned costs claimed by St. Stephens for utilities and maintenance for the mission homes.	10/1/2023	No	Implementing the Corrective Action Plan.
BIE	2019-FIN-058	The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds	6	We recommend that the BIE coordinate with the BIA Division of Facilities Management and Construction to provide guidance to St. Stephens on how to implement a compliant employerprovided housing policy.	10/1/2023	No	Implementing the Corrective Action Plan.
BIE	2019-FIN-058	The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds	7	We recommend that the BIE ensure that St. Stephens maintains complete supporting documentation for claimed costs.	10/1/2023	No	Implementing the Corrective Action Plan.
BIE	2019-FIN-058	The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds	8	We recommend that the BIE resolve the \$26,835 in questioned costs claimed by St. Stephens relating to insufficient supporting documentation for travel costs.	10/1/2023	No	Implementing the Corrective Action Plan.
BIE	2019-FIN-058	The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds	9	We recommend that the BIE resolve the \$3,830 in questioned costs claimed by St. Stephens relating to the repairing of a board member's personal vehicle.	10/1/2023	No	Implementing the Corrective Action Plan.

BIE	2019-FIN-058	The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds	10	We recommend that the BIE resolve the \$130 overpayment of travel costs from the employees and ensure that the repaid \$4,204 is moved from the payroll account to the travel account.	10/1/2023	No	Implementing the Corrective Action Plan.
BIE	2019-FIN-058	The St. Stephens Indian School Educational Association, Inc., Needs To Improve Financial Accountability for Federal Funds	11	We recommend that the BIE develop and implement a process and procedures for reviewing financial status reports.	10/1/2023	No	Implementing the Corrective Action Plan.
BIE	2020-FIN-008	The U.S. Department of the Interior Needs To Improve Support for Price Reasonableness Determinations and Justifications for Sole-Source Awards	5	We recommend that the BIA develop and implement a policy for transferring requirements between contracting offices to ensure they are transferred with sufficient time to conduct a competitive procurement.	TBD	No	The Department is re-baselining the target date and approach.
BLM	2015-EAU-057	Inspection Report - Bureau of Land Management's Management of Private Acquired Leases	2	Develop, update, and implement policies, procedures, and strategy to help standardize private acquired leases (PAQ) management.	11/1/2023	No	Implementing the Corrective Action Plan.
BLM	2016-WR-027	BLM's Wild Horse and Burro Program Is Not Maximizing Efficiencies or Complying With Federal Regulations	3	Instruct BLM Wild Horse and Burro Program officials to develop and implement a strategic plan for sustainable on- and off-range wild horse and burro population management.	6/30/2023	No	The Department is re-baselining the target date and approach.
BLM	C-IN-MOA-0013-2010	Management of Rights-of-Way in the U.S. Department of the Interior	11	Reduce or eliminate the market value threshold required to adjust rents on ROW for communications sites.	TBD	No	The Department is re-baselining the target date and approach.
BLM	C-IN-MOA-0013-2010	Management of Rights-of-Way in the U.S. Department of the Interior	15	Reduce or eliminate the 75 percent discount for additional grantee and colocator ROW site services, or justify any discount provided.	TBD	No	The Department is re-baselining the target date and approach.
BLM	C-IN-MOA-0013-2010	Management of Rights-of-Way in the U.S. Department of the Interior	6	Revise linear rent schedule and include provisions to periodically update the schedule to reflect current market value.	TBD	No	The Department is re-baselining the target date and approach.
BLM	C-IN-MOA-0013-2010	Management of Rights-of-Way in the U.S. Department of the Interior	8	We recommend that the bureaus enhance the design and implementation of controls over the maintenance of their HASL listings including the timely review of additions and withdrawals and communication to those involved in the financial reporting process.	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	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.	TBD	No	The Department is re-baselining the target date and approach.
BLM	2020-FIN-073	Pandemic Purchase Card Use	3	We recommend that the BLM resolve the \$11,321 in questioned costs due to insufficient documentation.	TBD	No	The Department is re-baselining the target date and approach.
BLM	2020-FIN-073	Pandemic Purchase Card Use	4	We recommend that the BLM reallocate the transaction, totaling \$5,410, to the correct funding source.	TBD	No	The Department is re-baselining the target date and approach.
BLM	2020-FIN-073	Pandemic Purchase Card Use	8	We recommend that the Bureau of Land Management resolve the \$4,543 in questioned costs due to insufficient documentation supporting receipt of goods and services.	TBD	Yes	The Department did not concur with the recommendation.
BOEM	CR-EV-BOEM-0001-2013	U.S. Department of the Interior's Offshore Renewable Energy Program	1	Review existing regulations to identify gaps and inconsistencies, and make regulatory changes before issues arise.	TBD	No	The Department is re-baselining the target date and approach.
BOEM	CR-EV-BOEM-0001-2013	U.S. Department of the Interior's Offshore Renewable Energy Program	2	Develop and implement detailed SOPs for the Program's internal processes in order to facilitate good management practices and strong internal controls.	9/30/2024	No	Implementing the Corrective Action Plan.
BOR	2015-WR-080-C	Management Advisory, Reimbursement of A-Canal Head Gates and Fish Screens on the Klamath Project	3	Promptly notify the Klamath Irrigation District of its obligation to repay the cost to design, construct, and operate and maintain the A-Canal head gates and fish screens and the total amount that must be repaid, as determined by USBR in Recommendations 1 and 2.	12/31/2024	No	The Department is re-baselining the target date and approach.
BOR	2015-WR-080-C	Management Advisory, Reimbursement of A-Canal Head Gates and Fish Screens on the Klamath Project	4	Negotiate and establish a repayment contract with the Klamath Irrigation District to secure timely repayment of USBR's cost to design, construct, and operate and maintain the A-Canal head gates and fish screens, as determined by USBR in Recommendations 1 and 2.	12/31/2024	No	The Department is re-baselining the target date and approach.

BOR	2017-FIN-040	Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe	10	Resolve the \$7,790,434 in questioned costs for unsupported transactions.	10/1/2023	No	Implementing the Corrective Action Plan.
BOR	2017-FIN-040	Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe	12	Resolve the \$4,772,000 in unallowable costs.	10/1/2023	No	Implementing the Corrective Action Plan.
BOR	2017-FIN-040	Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe	2	Ensure that the Tribe implements an accounting system that tracks all program income and expenses and report them in an SF-425.	10/1/2023	No	Implementing the Corrective Action Plan.
BOR	2017-FIN-040	Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe	3	Train the Tribe's staff on how to reconcile SF-425s.	10/1/2023	No	Implementing the Corrective Action Plan.
BOR	2017-FIN-040	Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe	5	Ensure that the Tribe completes and maintains an accurate equipment listing.	10/1/2023	No	Implementing the Corrective Action Plan.
BOR	2017-FIN-040	Audit of Contract Nos. R11AV60120 and R12AV60002 Between the Bureau of Reclamation and the Crow Tribe	6	Ensure that the Tribe locates all missing equipment.	10/1/2023	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	Resolve the \$246,000 in questioned costs for the missing equipment.	10/1/2023	No	Implementing the Corrective Action Plan.
BOR	2017-WR-048-B	Bureau of Reclamation Did Not Effectively Manage the San Luis Demonstration Treatment Plant	1	Recommend that the BOR determine the cost and benefit of continued operation of the Demo-Plant.	11/30/2024	No	Implementing the Corrective Action Plan.
BOR	2017-WR-048-B	Bureau of Reclamation Did Not Effectively Manage the San Luis Demonstration Treatment Plant	2	Recommend that the BOR establish specific goals or outcomes if it determines that there is a benefit to continued operation of the Demo-Plant at the conclusion of the cooperative agreement.	11/30/2024	No	Implementing the Corrective Action Plan.
BOR	2017-WR-048-B	Bureau of Reclamation Did Not Effectively Manage the San Luis Demonstration Treatment Plant	4	Recommend that the BOR Establish firm criteria for evaluating the Demo-Plant's future operational performance if the BOR continues Demo-Plant operation.	11/30/2024	No	Implementing the Corrective Action Plan.
BOR	ER-CX-BOR-0010-2014	Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR	1	Resolve the unsupported costs of \$400,542.	10/1/2024	No	Implementing the Corrective Action Plan.
BOR	ER-CX-BOR-0010-2014	Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR	11	Restore the \$1,312 that had been applied to the CIP agreement back to the BIA irrigation project.	10/1/2024	No	Implementing the Corrective Action Plan.
BOR	ER-CX-BOR-0010-2014	Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR	2	Resolve the ineligible costs of \$75,857.	10/1/2023	No	Implementing the Corrective Action Plan.
BOR	ER-CX-BOR-0010-2014	Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR	3	Work with the Tribe to establish a single bank account for both agreements and to determine the proper cash balance for the account.	10/1/2023	No	Implementing the Corrective Action Plan.
BOR	ER-CX-BOR-0010-2014	Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR	4	Work with the Tribe to develop a system for identifying all program income and reporting it on an SF-425.	10/1/2023	No	Implementing the Corrective Action Plan.
BOR	ER-CX-BOR-0010-2014	Crow Tribe Accounting System and Interim Costs Claimed Under Agreement Nos. R11AV60120 and R12AV60002 With BOR	5	Work with the Tribe to establish proper agreement values and a protocol for documenting and using program income.	10/1/2023	No	Implementing the Corrective Action Plan.
BOR	ISD-IS-BOR-0004-2013	IT Security of the Glen Canyon Dam Supervisory Control and Data Acquisition System	3	Update all software to supported versions and ensure a transition process is in place that is capable of maintaining vendor support levels.	3/31/2023	No	Implementing the Corrective Action Plan.
BSEE	2017-EAU-043	BSEE Has Opportunities To Help Industry Improve Oil Spill Preparedness	4	Revise the regulations under 30 C.F.R. X 254 for managing oil spill preparedness and response.	9/30/2023	No	Implementing the Corrective Action Plan.
BSEE	2017-EAU-043	BSEE Has Opportunities To Help Industry Improve Oil Spill Preparedness	6	Update and revise the existing agreements between BSEE and State governments for coordinating spill preparedness functions.	9/30/2023	No	Implementing the Corrective Action Plan.
NPS	2019-CR-035	The National Park Service Did Not Oversee Its General Agreements	1	We recommend that the bureaus enhance the design and implementation of controls over the maintenance of their HASL listings including the timely review of additions and withdrawals and communication to those involved in the financial reporting process.	12/31/2023	No	Implementing the Corrective Action Plan.
NPS	2019-CR-035	The National Park Service Did Not Oversee Its General Agreements	4	Review and update existing GA policy and guidance (including templates, handbooks, and decision trees) to ensure consistency and clarification across the NPS.	12/31/2023	No	Implementing the Corrective Action Plan.
NPS	2019-CR-035	The National Park Service Did Not Oversee Its General Agreements	5	Develop and deliver agreements training to all staff working with the GAS.	12/31/2024	No	Implementing the Corrective Action Plan.

NPS	2019-FIN-014	The Puerto Rico State Historic Preservation Office Needs to Improve Its Accounting System	4	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.	5/31/2025	No	Implementing the Corrective Action Plan.
NPS	2019-FIN-014	The Puerto Rico State Historic Preservation Office Needs to Improve Its Accounting System	5	Recommend that the NPS coordinate with the PRSHPO to develop and implement a policy and procedures to summarize pertinent provisions of Federal awards to ensure compliance with Federal statutes, regulations, and terms and conditions.	TBD	No	The Department is re-baselining the target date and approach.
NPS	2021-FIN-022	Fulfillment of Purchase Card Orders	3	Recommend that the National Park Service resolve the \$41,471 in questioned costs due to insufficient documentation supporting receipt of goods and services.	TBD	No	Implementing the Corrective Action Plan.
OS	2021-FIN-036	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2021 and 2020	NFR 2021-008	Recommend that the Department and the bureaus strengthen review controls over the preparation of financial statements and the related supporting schedules.	2/1/2024	No	Implementing the Corrective Action Plan.
OS	2018-ITA-043	U.S. Department of the Interior Federal Information Security Modernization Act for Fiscal Year 2018	14.OST	OST document and implement procedures to facilitate the implementation of the SC-28 security control. The procedures should include roles and responsibilities, technical requirements, and exceptions to procedures when appropriate.	TBD	No	The Department is re-baselining the target date and approach.
OS	2016-ITA-020	Evaluation of DOI's Computer Security Incident Response Program	15	Ensure DMZs are configured to log and report events to a centralized SIEM.	6/30/2023	No	Implementing the Corrective Action Plan.
OS	2016-ITA-020	Evaluation of DOI's Computer Security Incident Response Program	2	Utilize the Department's High-Value IT Asset list to develop prioritized event monitoring and incident response activities.	6/30/2023	No	Implementing the Corrective Action Plan.
OS	2016-ITA-020	Evaluation of DOI's Computer Security Incident Response Program	8	Accelerate plans to implement a Security Incident and Event Manager (SIEM) that can analyze and correlate events across multiple, disparate systems that incorporates data feeds from all security tools and infrastructure systems, to include those managed by the bureaus or third-party contractors.	6/30/2023	No	Implementing the Corrective Action Plan.
OS	2016-ITA-020	Evaluation of DOI's Computer Security Incident Response Program	9	Evaluate security tools with overlapping capabilities, such as antivirus and firewalls, for consolidation to reduce the number of disparate log management and alerting systems.	TBD	No	Implementing the Corrective Action Plan.
OS	2017-FIN-038	U.S. DOI DATA Act Submission for Second Quarter FY 2017	3	Develop and implement written procedures to avoid pulling obligation modifications that are not active in the reporting period.	TBD	No	The Department is re-baselining the target date and approach.
OS	2017-FIN-038	U.S. DOI DATA Act Submission for Second Quarter FY 2017	4	Develop and implement written procedures to ensure that transactions are included in the proper period.	TBD	No	The Department is re-baselining the target date and approach.
OS	2017-FIN-038	U.S. DOI DATA Act Submission for Second Quarter FY 2017	7	Develop and implement written procedures to review Files D1, D2, E, and F prior to SAO certification.	TBD	No	The Department is re-baselining the target date and approach.
OS	2018-FIN-059	The U.S. Department of the Interior Needs To Improve Internal Controls Over the Purchase Card Program	3	Work with the vendor bank to develop an online review and approval system for cardholders and approving officials and develop policies and procedures that require cardholders and approving officials to use the bank's online system to review and approve transactions.	2/1/2024	No	Implementing the Corrective Action Plan.
OS	2019-ER-012	Recommendation for Reconsideration of Scope of the Bureau of Indian Affairs' Fee Retention Authority	1	Reconsider its opinion by determining whether the authority accorded by Section 14b authorizes retaining some fees collected under Section 413, and to the extent the statutory language is ambiguous, resolve any ambiguity in favor of benefiting Indian Tribes, in accordance with Chickasaw Nation v. United States, 534 U.S. 84, 94 (2001).	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-ER-012	Recommendation for Reconsideration of Scope of the Bureau of Indian Affairs' Fee Retention Authority	2	Issue appropriate guidance to the BIA regions consistent with its interpretation.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-043	U.S. Department of the Interior Data Act Submission for First Quarter FY 2019	1	Issue guidance to contracting officers on determining accurate obligation dates.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-FIN-043	U.S. Department of the Interior Data Act Submission for First Quarter FY 2019	2	Issue guidance to grant officers on determining accurate obligation dates.	TBD	No	The Department is re-baselining the target date and approach.

OS	2019-FIN-043	U.S. Department of the Interior Data Act Submission for First Quarter FY 2019	3	DOI concurs with the recommendation. The BIO will work with the Office of Grants Management (PGM) to issue guidance on determining accurate obligation dates.	TBD	No	The Department is re-baselining the target date and approach.
OS	2019-ITA-003	Weaknesses in the Landsat System Leaves Assets at Increased Risk of Attack	1	Recommend that the DOI establish an ongoing process to ensure bureaus provide complete information for the hardware asset repository and enable the DOI's centralized hardware asset management system to track and report key security metrics by information systems, including systems designated as high-value assets.	TBD	No	Implementing the Corrective Action Plan.
OS	2019-ITA-003	Weaknesses in the Landsat System Leaves Assets at Increased Risk of Attack	2	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	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	2020-CR-009	Better Internal Controls Could Ensure Accuracy of the Office of Natural Resources Revenue's Royalty Reporting and Adjustments	1	Recommend that ONRR create a field within the royalty reporting system that identifies the reporting as original or an adjustment.	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	3	Recommend that ONRR evaluate the use of ARC 10, Adjustments, to determine its effectiveness and create additional codes to capture accurate reasons for adjustments.	10/30/2025	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	4	Recommend that ONRR develop and implement a process to ensure reporting adjustments are correctly coded.	11/30/2025	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	9	Recommend that ONRR develop and implement a risk-based approach to ensure the accuracy of royalty adjustments.	7/31/2025	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	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	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-FIN-002	The U.S. Department of the Interior Needs To Strengthen Charge Card Internal Controls When Using Disaster Relief Funds	2	Recommend that the DOI and its bureaus establish policies and procedures providing guidance on how to pay for allowable evacuation costs when employees do not have a Government charge card.	8/1/2023	No	Implementing the Corrective Action Plan.
OS	2021-FIN-025	The U.S. Department of the Interior's DATA Act Submission for the First Quarter of Fiscal Year 2021	1	Recommend that the DOI identify and document roles and responsibilities associated with the creation and management of the Department's Data Quality Plan.	TBD	No	The Department is re-baselining the target date and approach.
OS	2021-FIN-025	The U.S. Department of the Interior's DATA Act Submission for the First Quarter of Fiscal Year 2021	2	Recommend that the DOI update, finalize, and implement an adequate Data Quality Plan that complies with OMB M-18-16. Specifically, this plan should identify and assess high-risk data, risks related to bureau and office spending data entered into financial systems, and the risk and impact of misreported data to the Department.	TBD	No	The Department is re-baselining the target date and approach.
OS	2021-FIN-010	Pandemic-Related Contract Actions	4	Recommend that the DOI and its bureaus and offices review the FPDS and correct any COVID-19 pandemic-related procurement actions missing the COVID-19 NIA code.	3/30/2023	No	Implementing the Corrective Action Plan.
OS	2021-FIN-010	Pandemic-Related Contract Actions	5	Recommend that the DOI and its bureaus and offices hold bureau procurement chiefs, managers, supervisors, and contracting officers accountable for data accuracy in accordance with the data quality control plans they have developed pursuant to DOI-AAAP-0042.	3/30/2023	No	Implementing the Corrective Action Plan.
OS	2021-FIN-010	Pandemic-Related Contract Actions	6	Recommend that the DOI and its bureaus and offices review contract actions coded with the COVID-19 NIA code for accuracy.	3/30/2023	No	Implementing the Corrective Action Plan.
OS	2021-FIN-010	Pandemic-Related Contract Actions	7	Recommend that the DOI confer with and seek additional guidance from the OMB regarding proper COVID-19 NIA code use and clarify guidance to procurement officials as appropriate.	8/1/2023	No	Implementing the Corrective Action Plan.

OS	ER-IN-VIS-0015-2014-A	Management Advisory - Major Procurement and Management Issues Concerning Bond Proceed Use in the U.S. Virgin Islands	1	Monitor and track the Public Finance Authority's (PFA) and the Legislature's efforts, including resolution and implementation of the recommendations contained the management advisory.	TBD	No	The Department is re-baselining the target date and approach.
OS	ISD-IN-MOA-0004-2014	Security of the U.S. DOI's Publicly Accessible Information Technology Systems	3	Expand existing external vulnerability scanning services to include the following: a.) advanced service exploit testing; b.) advance website (URL-based) exploit testing; c.) oversight of remediation activities to include: i.) develop and enforce guidelines for mitigation timeliness that comply with DHS Binding Operational Directive 15-01; ii.) tracking and validation of implemented solutions; and iii.) all external weakness identified by Bureaus, OCIO, OIG or other third parties; and d.) trend analysis.	TBD	No	The Department is re-baselining the target date and approach.
OS	WR-EV-OSS-0005-2009	Aviation Maintenance Tracking and Pilot Inspector Practices - Further Advances Needed	1	Utilize a centralized web-based maintenance system that provides for real-time input of operation and maintenance activities to allow for effective fleet management.	TBD	No	The Department is re-baselining the target date and approach.
OSMRE	2016-EAU-007	Oversight of the Abandoned Mine Lands Program	10	Recommend OSMRE assess the data integrity issues identified by OSMRE staff and ensure that the e-AMLIS data is reliable and consistent.	9/30/2023	No	Implementing the Corrective Action Plan.
OSMRE	2016-EAU-007	Oversight of the Abandoned Mine Lands Program	7	Recommend OSMRE require States to review and certify that coal projects in e-AMLIS are accurate and complete.	9/30/2023	No	Implementing the Corrective Action Plan.
OSMRE	WR-EV-MOA-0015-2011	BLM, NPS, and OSMRE's Safety of Dams: Emergency Preparedness	1	Establish a timeline and deadline for updating, as appropriate, OSM regulations to include FGDS requirements for the non-primacy and primacy States.	TBD	No	Implementing the Corrective Action Plan.
OSMRE	WR-EV-MOA-0015-2011	BLM, NPS, and OSMRE's Safety of Dams: Emergency Preparedness	2	Enforce and revise, as appropriate, the TSR-15 requirements so that the directive aligns with the actions resulting from OSM's review and update of its regulations conducted under Recommendation 1.	9/30/2023	No	Implementing the Corrective Action Plan.
OSMRE	WR-EV-MOA-0015-2011	BLM, NPS, and OSMRE's Safety of Dams: Emergency Preparedness	7c	Require the preparation and issuance of an AAR after each incident or exercise and require the inclusion of a planned course of action to implement an track the recommended corrective actions in the AAR.	3/30/2023	No	Implementing the Corrective Action Plan.

United States Department of the Interior
GAO Outstanding Recommendations Issued 03/09/2022 and Prior

Bureau	Report No.	Report Title	Rec. No.	Recommendation Description	Current Target Date	Discrepancy with GAO designated as "open/closed, unimplemented"	Implementation Status
AS-IA/BIA	GAO-17-447	Indian Affairs: Actions Needed to Better Manage Indian School Construction Projects	5	Improve oversight and technical assistance to Tribal organizations to enhance Tribal capacity to manage major construction projects.	TBD	Yes	The Department sent documentation implementing the recommendation to GAO and further actions are not planned.
BIA	GAO-14-323	URANIUM CONTAMINATION: Overall Scope, Time Frame, and Cost Information is Needed for Contamination Cleanup on the Navajo Reservation	2	Direct the Assistant Secretary for Indian Affairs to identify and examine any lessons learned from managing the remedial investigation and feasibility study contract and consider these lessons as part of the acquisition planning process for the remedial action contract.	TBD	No	Implementing the Corrective Action Plan.
BIA	GAO-14-323	URANIUM CONTAMINATION: Overall Scope, Time Frame, and Cost Information is Needed for Contamination Cleanup on the Navajo Reservation	3	Direct the Assistant Secretary for Indian Affairs to employ best practices in creating the schedule and cost estimates for the remedial action cleanup phase.	TBD	No	Implementing the Corrective Action Plan.
OS	GAO-15-788	Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals	2	The Secretary of the Interior should describe in its Annual Performance Plan & Report (APP&R) how it is ensuring the quality of performance information used to measure progress towards its APGs.	6/30/2023	No	Implementing the Corrective Action Plan.
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	Implementing the Corrective Action Plan.
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	Implementing the Corrective Action Plan.
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	Implementing the Corrective Action Plan.
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	Implementing the Corrective Action Plan.
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	Implementing the Corrective Action Plan.

BIA	GAO-17-43	Indian Energy Development: Additional Actions by Federal Agencies are Needed to Overcome Factors Hindering Development	3	The Secretary of the Interior, as Chair of the White House Council on Native American Affairs, should direct the co-chairs of the Council's Energy Subgroup to establish formal agreements with all agencies identified for inclusion in the Subgroup to encourage participation.	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.	8/1/2023	No	Implementing the Corrective Action Plan.
BIE	GAO-17-423	Tribal Transportation: Better Data Could Improve Road Management and Inform Indian Student Attendance Strategies	8	To best align resources allocation decisions to needs, we recommend that the Secretary of the Interior direct the Assistant Secretary - Indian Affairs to review the formula to fund transportation at BIE schools and determine, with BIA and Tribal stakeholders, what adjustments, such as distinguishing between gravel and paved roads, are needed to better reflect transportation costs for schools.	TBD	Yes	The Department sent documentation implementing the recommendation to GAO and further actions are not planned.
BLM	GAO-13-572	OIL AND GAS DEVELOPMENT: BLM Needs Better Data to Track Permit Processing Times and Prioritize Inspections	3	Take steps, including making changes to AFMSS, and in any new system that replaces AFMSS, to improve the ability of staff to identify wells that are a high priority for environmental inspection and to incorporate information on the inspection history of wells into the environmental inspection prioritization process.	12/31/2024	No	Implementing the Corrective Action Plan.
BLM	GAO-13-572	OIL AND GAS DEVELOPMENT: BLM Needs Better Data to Track Permit Processing Times and Prioritize Inspections	4	Take steps to ensure that environmental violations or problems and enforcement actions are documented in a consistent manner.	12/31/2024	No	Implementing the Corrective Action Plan.
BLM	GAO-16-559	Unauthorized Grazing: Actions Needed to Improve Tracking and Deterrence Efforts	1	Amend the regulations on unauthorized grazing use - 43 C.F.R. Subpart 4150 (2005) - to establish a procedure for the informal resolution of violations at the local level, or follow the existing regulations by sending a notice of unauthorized use for each potential violation as provided by 43 C.F.R. X 4150.2(a) (2005).	12/31/2023	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.	12/31/2023	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).	12/31/2023	No	Implementing the Corrective Action Plan.
BLM	GAO-16-607	Oil and Gas: Interior Could Do More to Account for and Manage Natural Gas Emissions	1	High Risk Recommendation - To help improve reporting of emissions data on the Oil and Gas Operations Report (OGOR), the Secretary of the Interior should direct the Bureau of Land Management (BLM) to provide additional guidance on how to estimate natural gas emissions from Federal oil and gas leases.	6/30/2023	No	Implementing the Corrective Action Plan.

BLM	GAO-17-307	Oil and Gas Development: Improved Collection and Use of Data Could Enhance BLM's Ability to Assess and Mitigate Environmental Impacts	5	Provide additional guidance to field offices on how to collect and use data collected during monitoring inspections and, in doing so, determine and implement an approach for using the data to assess the effectiveness of the agency's mitigation efforts, including its best management practices.	TBD	No	Implementing the Corrective Action Plan.
BLM	GAO-18-411	Oil and Gas Management: BLM Could Improve Oversight of Lease Suspensions with Better Data and Monitoring Procedures	3	The Director of BLM should require cognizant officials in headquarters and state offices to conduct top-level reviews of field offices' monitoring of oil and gas lease suspension, as well as official lease files and databases to ensure they are current and complete.	11/1/2023	Yes	Implementing the Corrective Action Plan.
BLM	GAO-18-593	Federal Timber Sales: Forest Service and BLM Should Review their Regulations and Policies Related to Timber Export and Substitution	4	The Director of the BLM should review agency policies for continued relevance and effectiveness in addressing the risk of illegal timber export and substitution, and based on that review - and in accordance with applicable regulations - should issue new policies as necessary.	TBD	No	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	1	The Secretary of the Interior should direct BLM to collect centralized data on the acquisition method and interest acquired for the lands it obtains using LWCF funds as part of its planned update to LR2000.	12/31/2023	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.	12/31/2023	No	Implementing the Corrective Action Plan.
BLM	GAO-19-7	Oil and Gas Development: Actions Needed to Improve Oversight of the Inspection and Enforcement Program	1	The Director of BLM should identify the reasons internal control reviews were not completed (e.g., human capital and workforce), develop and implement a plan to address those reasons, and monitor state offices' progress toward completing required reviews.	TBD	No	Implementing the Corrective Action Plan.
BLM	GAO-19-7	Oil and Gas Development: Actions Needed to Improve Oversight of the Inspection and Enforcement Program	2	The Director of BLM should develop and document procedures for implementing internal control reviews under the July 2012 oversight policy.	TBD	No	Implementing the Corrective Action Plan.
BLM	GAO-19-7	Oil and Gas Development: Actions Needed to Improve Oversight of the Inspection and Enforcement Program	3	The Director of BLM should implement a risk-informed approach to scheduling and conducting internal control reviews that takes into account the risks to BLM's mission, such as those inherent in field offices' workload and workforce.	TBD	No	Implementing the Corrective Action Plan.
BLM	GAO-20-397R	Bureau of Land Management: Agency's Reorganization Efforts Did Not Substantially Address Selected Key Practices for Effective Reforms	1	The Director of BLM should establish outcome-oriented performance measures to assess the effectiveness of the reorganization.	8/1/2023	Yes	Implementing the Corrective Action Plan.
BLM	GAO-20-397R	Bureau of Land Management: Agency's Reorganization Efforts Did Not Substantially Address Selected Key Practices for Effective Reforms	2	The Director of BLM should develop an implementation plan for the reorganization that includes milestones and deliverables to track and communicate implementation progress.	8/1/2023	Yes	Implementing the Corrective Action Plan.
BLM	GAO-20-397R	Bureau of Land Management: Agency's Reorganization Efforts Did Not Substantially Address Selected Key Practices for Effective Reforms	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.	8/1/2023	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.	TBD	No	The Department is re-baselining the target date and approach.
BOEM	GAO-19-531	Offshore Oil and Gas: Opportunities Exist to Better Ensure a Fair Return on Federal Resources	3	GAO Priority Recommendation: The BOEM director should take steps to ensure that BOEM's bid valuation process is not biased toward adjusting valuations downward based on their proximity to bids.	3/31/2023	No	Implementing the Corrective Action Plan.
BOEM	GAO-19-531	Offshore Oil and Gas: Opportunities Exist to Better Ensure a Fair Return on Federal Resources	4	The BOEM director should implement a systematic process for comprehensively evaluating its tract valuations, such as by expanding the scope of the bureau's "lookback studies" effort, and remediating any identified deficiencies.	3/31/2023	No	Implementing the Corrective Action Plan.
OS	GAO-18-537	Native American Cultural Property: Additional Agency Actions Needed to Assist Tribes with Repatriating Items from Overseas Auctions	10	The Secretary of the Interior should direct Interior's members of the interagency working group for protection of Native American cultural property to collaborate with the interagency working group members from other agencies to assess, in consultation with Indian Tribes, whether and how amending the U.S. legal framework governing the export, theft, and trafficking of Native American cultural items would facilitate the repatriation of these items from auctions overseas and report its finding to Congress.	TBD	No	The office submitted a package of final actions to close this recommendation.
OS	GAO-17-448	Data Center Optimization: Agencies Need to Address Challenges and Improve Progress to Achieve Cost Savings Goal	1	The Secretary of the Interior should take action to, within existing OMB reporting mechanisms, complete plans describing how the agency will achieve OMB's requirement to implement automated monitoring tools at all agency-owned data centers by the end of fiscal year 2018.	10/31/2023	No	Implementing the Corrective Action Plan.
OS	GAO-18-93	Federal Chief Information Officers: Critical Actions Needed to Address Shortcomings and Challenges in Implementing Responsibilities	12	The Secretary of the Interior should ensure that the Department's Information Technology management policies address the role of the Chief Information Officer for key responsibilities in the five areas we identified.	12/30/2023	No	Implementing the Corrective Action Plan.
OS	GAO-20-129	Information Technology: Agencies Need to Fully Implement Key Workforce Planning Activities	6	The Secretary of the Interior should ensure that the agency fully implements each of the eight key IT workforce planning activities it did not fully implement.	7/22/2023	No	Implementing the Corrective Action Plan.
OS	GAO-18-415	COMPACTS OF FREE ASSOCIATION: Actions Needed to Prepare for the Transition of Micronesia and the Marshall Islands to Trust Fund Income	1	The Secretary of the Interior should ensure that the Director of the Office of Insular Affairs, as Chairman of the FSM compact trust fund committee, works with other members of the committee to develop a distribution policy for the FSM compact trust fund, as required by the compact trust fund agreement, that takes into account potential strategies that could address risks to the trust funds' ability to provide a source of income after fiscal year 2023.	10/1/2023	No	Implementing the Corrective Action Plan.
OS	GAO-18-415	COMPACTS OF FREE ASSOCIATION: Actions Needed to Prepare for the Transition of Micronesia and the Marshall Islands to Trust Fund Income	2	The Secretary of the Interior should ensure that the Director of the Office of Insular Affairs, as Chairman of the FSM compact trust fund committee and of the FSM Joint Economic Management committee, works with other members of the committees to develop the fiscal procedures required by the compact trust fund agreement.	10/1/2023	No	Implementing the Corrective Action Plan.

OS	GAO-18-415	COMPACTS OF FREE ASSOCIATION: Actions Needed to Prepare for the Transition of Micronesia and the Marshall Islands to Trust Fund Income	3	The Secretary of the Interior should ensure that the Director of the Office of Insular Affairs, as the Chairman of the FSM Compact trust fund committee, works with other members of the committee to address the timing of the calculation of Compact trust fund disbursements.	10/1/2023	No	Implementing the Corrective Action Plan.
OS	GAO-18-415	COMPACTS OF FREE ASSOCIATION: Actions Needed to Prepare for the Transition of Micronesia and the Marshall Islands to Trust Fund Income	4	The Secretary of the Interior should ensure that the Director of the Office of Insular Affairs, as Chairman of the RMI Compact trust fund committee, works with other members of the committee to develop a distribution policy for the RMI Compact trust fund, as required by the Compact trust fund Agreement, that takes into account potential strategies that could address risks to the trust funds' ability to provide a source of income after fiscal year 2023.	10/1/2023	No	Implementing the Corrective Action Plan.
OS	GAO-18-415	COMPACTS OF FREE ASSOCIATION: Actions Needed to Prepare for the Transition of Micronesia and the Marshall Islands to Trust Fund Income	5	The Secretary of the Interior should ensure that the Director of the Office of Insular Affairs, as Chairman of the RMI compact trust fund committee and of the RMI Joint Economic Management and Financial Accountability committee, works with other members of the committees to develop the fiscal procedures required by the Compact trust fund Agreement.	10/1/2023	No	Implementing the Corrective Action Plan.
OS	GAO-18-415	COMPACTS OF FREE ASSOCIATION: Actions Needed to Prepare for the Transition of Micronesia and the Marshall Islands to Trust Fund Income	6	The Secretary of the Interior should ensure that the Director of the Office of Insular Affairs, as the Chairman of the RMI Compact trust fund committee, works with other members of the committee to address the timing of the calculation of Compact trust fund disbursements.	10/1/2023	No	Implementing the Corrective Action Plan.
OS	GAO-16-607	Oil and Gas: Interior Could Do More to Account for and Manage Natural Gas Emissions	4	High Risk Recommendation - ONRR should provide additional guidance on how to differentiate between combusted and non-combusted lease use volumes reported on the OGOR, which could assist Interior in measuring its progress towards greenhouse gas reduction goals.	8/30/2024	No	Implementing the Corrective Action Plan.
OS	GAO-19-410	Federal OIL AND GAS ROYALTIES: Additional Actions Could Improve ONRR's Ability to Assess Its Royalty Collection Efforts	1	The Director of ONRR should establish an accuracy goal (e.g., identifying the number of companies or percentage of royalties subject to compliance activities over a set period of time) that aligns with the agency's mission of collecting, accounting for, and verifying royalty payments. In doing so, ONRR should track the extent to which each compliance activity (audits, compliance reviews, and data mining) contributes toward achieving this goal.	7/31/2023	No	Implementing the Corrective Action Plan.
OS	GAO-19-410	Federal OIL AND GAS ROYALTIES: Additional Actions Could Improve ONRR's Ability to Assess Its Royalty Collection Efforts	3	The Director of ONRR should develop performance measures (e.g., having a specified percentage of compliance cases identify findings of royalty noncompliance or total additional royalties) that assess whether the cases the agency is selecting are helping it achieve its compliance goals.	7/31/2023	No	Implementing the Corrective Action Plan.

BLM	GAO-19-615	Oil and Gas: Bureau of Land Management Should Address Risks from Insufficient Bonds to Reclaim Wells	1	The Director of BLM should take steps to adjust bond levels to more closely reflect expected reclamation costs, such as by increasing regulatory minimums to reflect inflation and incorporating consideration of the number of wells on each bond and their characteristics.	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.	TBD	No	The Department is re-baselining the target date and approach.
BIE	GAO-20-358	Indian Education: Actions Needed to Ensure Students with Disabilities Receive Special Education Services	1	The Director of BIE should establish consistent requirements for schools on making up missed special education and related services and monitor schools to ensure that they follow these requirements.	8/1/2023	No	Implementing the Corrective Action Plan.
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.	8/1/2023	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.	09/30/2023	No	Implementing the Corrective Action Plan.
BIE	GAO-20-358	Indian Education: Actions Needed to Ensure Students with Disabilities Receive Special Education Services	5	The Director of BIE should fully implement the agency's high-risk monitoring policy for IDEA and other federal education programs, including requirements for agency-wide coordination, and ensure that schools selected for such monitoring receive reports and technical assistance plans within 30 days of agency on-site visits, as required by BIE policy.	09/30/2023	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.	09/30/2023	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.	8/1/2023	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.	12/30/2023	No	Implementing the Corrective Action Plan.

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.	12/30/2023	No	Implementing the Corrective Action Plan.
BIA	GAO-21-110	NATIVE AMERICAN CULTURAL RESOURCES: Improved Information Could Enhance Agencies' Efforts to Analyze and Respond to Risks of Theft and Damage	4	The Secretary of the Interior should direct the Director of BIA to take steps to identify and obtain the information needed to target its efforts for analyzing and addressing risks to Native American cultural resources and share any promising practices with the Departmental Consulting Archeologist.	TBD	No	The Department is re-baselining the target date and approach.
NPS	GAO-21-110	NATIVE AMERICAN CULTURAL RESOURCES: Improved Information Could Enhance Agencies' Efforts to Analyze and Respond to Risks of Theft and Damage	07	The Secretary of the Interior should direct the Director of the Park Service to take steps to identify and obtain the information needed to target its efforts for analyzing and addressing risks to Native American cultural resources and share any promising practices with the Departmental Consulting Archeologist.	TBD	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.	10/2/2023	No	Implementing the Corrective Action Plan.
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.	11/1/2023	No	Implementing the Corrective Action Plan.
BLM	GAO-21-209	Interior Should Strengthen Management of Key Data Systems Used to Oversee Development on Federal Lands	1	The Director of BLM should consistently designate data stewards at relevant levels to ensure data are of known and sufficient quality.	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.	TBD	No	The Department sent documentation implementing the recommendation to GAO and further actions are not planned.
OS	GAO-21-209	Interior Should Strengthen Management of Key Data Systems Used to Oversee Development on Federal Lands	4	The Secretary of the Interior should direct the Chief Information Officer to develop a process to ensure that program offices maintain requirements-related documentation supporting the development and management of requirements for future IT and data systems at BLM and ONRR.	03/30/2023	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.	03/30/2023	No	Implementing the Corrective Action Plan.
FWS	GAO-21-243SU	FACIAL RECOGNITION TECHNOLOGY: Federal Law Enforcement Agencies Should Better Assess Privacy and Other Risks	14	The Director of the U.S. Fish and Wildlife Service should, after implementing a mechanism to track non-federal systems, assess the risks of using such systems, including privacy and accuracy-related risks.	3/29/2024	No	Implementing the Corrective Action Plan.

NPS	GAO-21-243SU	FACIAL RECOGNITION TECHNOLOGY: Federal Law Enforcement Agencies Should Better Assess Privacy and Other Risks	15	The Chief of the U.S. Park Police should implement a mechanism to track what non-federal systems with facial recognition technology are used by employees to support investigative activities.	05/26/2023	No	Implementing the Corrective Action Plan.
NPS	GAO-21-243SU	FACIAL RECOGNITION TECHNOLOGY: Federal Law Enforcement Agencies Should Better Assess Privacy and Other Risks	16	The Chief of the U.S. Park Police should, after implementing a mechanism to track non-federal systems, assess the risks of using such systems, including privacy and accuracy-related risks.	05/26/2023	No	Implementing the Corrective Action Plan.
BIE	GAO-21-492T	Indian Education: Schools Need More Assistance to Provide Distance Learning (GAO-21-492T)	1	The Director of BIE should provide comprehensive guidance to schools on distance learning to ensure they have the information to create and maintain effective distance learning programs during extended school building closures.	12/30/2023	No	Implementing the Corrective Action Plan.
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.	12/30/2023	No	Implementing the Corrective Action Plan.
NPS	GAO-21-104325	COVID-19: Reviewing Existing Policies Could Help Selected Agencies Better Prepare for Dedicated User Fee Revenues Fluctuations	02	The Director of the National Park Service should develop, document, and implement plans to periodically review the agency's target rate for recreation fee carryover balances at individual park units.	12/31/2024	No	Implementing the Corrective Action Plan.
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.	6/30/2024	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.	6/30/2025	No	Implementing the Corrective Action Plan.
BLM	GAO-22-103968	Oil and Gas Leasing: BLM Should Update Its Guidance and Review Its Fees	3	The Director of BLM should revise the agency's approach to conducting biennial fee reviews to ensure that future biennial reviews examine all costs BLM intended to recover with its application fees and, where appropriate, adjust fees accordingly.	3/31/2024	No	Implementing the Corrective Action Plan.
BLM	GAO-22-103968	Oil and Gas Leasing: BLM Should Update Its Guidance and Review Its Fees	4	The Director of BLM should re-examine whether to charge a fee for nominating lands for oil and gas development.	3/31/2024	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.	12/23/2023	No	Implementing the Corrective Action Plan.

USGS	GAO-21-129	National Earthquake Reduction Program (NEHRP) and Earthquake Risk Assessment	1	The Director of USGS should develop a strategic plan for the Earthquake Hazard Program that articulates the fundamental mission of the entire program, lays out its long-term goals for implementing the plan, and identifies the strategies and resources that are needed to reach these goals.	06/30/2023	No	Implementing the Corrective Action Plan.
USGS	GAO-21-129	National Earthquake Reduction Program (NEHRP) and Earthquake Risk Assessment	2	The Director of USGS should develop performance measures for the strategy to determine whether the Earthquake Hazard Program has achieved the strategy's goals after it has drafted the strategic plan.	06/30/2023	No	Implementing the Corrective Action Plan.
USGS	GAO-21-129	National Earthquake Reduction Program (NEHRP) and Earthquake Risk Assessment	3	The Director of USGS should consult with relevant Congressional committees when developing its strategic plan for EHP.	06/30/2023	No	Implementing the Corrective Action Plan.
USGS	GAO-21-129	National Earthquake Reduction Program (NEHRP) and Earthquake Risk Assessment	4	The Director of USGS should complete a staffing gap analysis for the Earthquake Hazard Program that is clearly linked to the mission and long-term goals of the Natural Hazards Mission Area and Earthquake Hazard Program's strategic plans.	06/30/2023	No	Implementing the Corrective Action Plan.
USGS	GAO-21-129	National Earthquake Reduction Program (NEHRP) and Earthquake Risk Assessment	5	The Shake Alert Technical Implementation Plan was based on a detailed internal breakdown of costs in accordance with the Work Breakdown Structure (WBS) approach. However, the plan did not include a dictionary of terms. The EHP will develop such a dictionary to accompany the cost breakdown.	06/30/2023	No	Implementing the Corrective Action Plan.
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.	06/30/2023	No	Implementing the Corrective Action Plan.
USGS	GAO-21-129	National Earthquake Reduction Program (NEHRP) and Earthquake Risk Assessment	7	The Director of USGS should update and complete the ShakeAlert Communication, Education, and Outreach Plan to clarify and define roles and responsibilities between USGS, the states, and other communication, education, and outreach stakeholders.	06/30/2023	No	Implementing the Corrective Action Plan.