Appendix: GAO-IG Act Reporting for Budget Fiscal Year 2024

The Good Accounting Obligation in Government Act (GAO-IG Act, Pub. L. No. 115-414, 132 Stat. 5430 (2019)) requires each agency to include, in its annual budget justification, a report that identifies each public recommendation issued by the Government Accountability Office (GAO) and the agency's inspectors general (IGs) which has remained unimplemented for one year or more from the annual budget justification submission date. In addition, the Act requires a reconciliation between the agency records and the IGs' Semiannual Report to Congress (SAR). In compliance with the GAO-IG Act, OPM provides reports listing each public recommendation from GAO and OPM's Office of the Inspector General (OIG).

GAO Open Recommendations Report

Final Report Date	Audit Number	Recommendation Number	Title	Recommendation Detail	Status
9/17/2012	GAO-12-878	1	Federal Training Investments: Office of Personnel Management and Agencies Can Do More to Ensure Cost-Effective Decisions	To improve federal training investment decision-making processes, the Director of OPM should include in existing or new OPM guidance or technical assistance additional information in the following areas: (1) Steps agencies should take and factors they should consider when prioritizing federal training investments agency-wide, including developing a process to rank training using criteria, such as expected demand for the investment from internal sources, availability of resources to support the effort, potential for increased revenue, and risk of unfavorable consequences if investments are not made. (2) Steps agencies should take and factors they should consider for comparing the merits of different delivery mechanisms and determining the mix of mechanisms to use, in order to ensure efficient and cost-effective delivery of federal training. Such guidance could include requesting that agencies consistently utilize Standard Form-182 to document and report training costs associated with the different delivery mechanisms employed.	On July 19, 2017, OPM officials provided a document that summarized efforts that are underway to address the recommendation. OPM provided a sample training summary it prepares for each agency. The summary contains a section on utilization of learning by source type and utilization of learning by delivery method. These sections also contain data that can be used when comparing the merits of different delivery mechanisms and determining future use. On June 11, 2020, OPM shared with GAO that program officials are gathering support for its implementation of the recommendation and would soon provide that information.

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9/17/2012	GAO-12-878	2	Federal Training Investments: Office of Personnel Management and Agencies Can Do More to Ensure Cost-Effective Decisions	In line with statutory and regulatory provisions on maintenance and reporting of training information, work with the CHCO Council to improve the reliability of agency training investment information by: • ensuring that agencies are familiar with and follow guidance outlined in OPM's Guide for the Collection and Management of Training Information regarding which training events should be documented as training and reported to OPM; • developing policies to strengthen the utilization of Standard Form 182 to document and report training costs;•encouraging agencies through guidance and technical assistance, to develop policies that require consistent reporting of training data to their learning management systems; and • encouraging each agency to assess its existing training information system(s) and identify whether it is providing complete and reliable data and, if not, to develop approaches to improve the system(s), in order to do so.	On July 19, 2017 OPM provided a document that summarized efforts that are underway to address the recommendation. OPM provided a refresher to the Chief Learning Officers Council on OPM's guidance on Reporting of Training Data. This included reviewing OPM's and agencies' responsibilities for the collection and reporting of data and reviewing the process of how agency data is transmitted to EHRI. OPM highlighted the Guide to Human Resources Reporting as the source for the required format for reporting training data to EHRI and provided the Guide for Collection and Management of Training Information. Both guides are also located on OPM's website. OPM's training data report summaries encourage agencies to review their data, to check for submission errors and consistencies in reporting, and to validate that all training events are included. OPM reported that 3 CHCO agencies that did not submit any data for FY 14 submitted data for FY 15 and that EHRI is assisting agencies with data quality transmission and PII issues. On June 11, 2020, OPM shared that program officials are gathering support for its implementation of the recommendation and would soon provide that information to GAO.
11/6/2013	GAO-14-65	1	Review of Agencies' Implementation of OMB's PortfolioStat Process	To improve the agency's implementation of PortfolioStat, the Director of the Office of Personnel Management should direct the CIO to report on the agency's progress in consolidating the help desk consolidation and IT asset inventory to shared services as part of the OMB integrated data collection quarterly reporting until completed.	OPM partially agreed with this recommendation. OPM reported it continues to work with federal agencies by providing classification technical assistance, and updating and establishing classification related policy. However, OPM reported that to address this recommendation, it would need Congressionally-approved appropriations to establish a commission to review the General Schedule system, which it has not received. To fully implement the recommendation, OPM still needs to work in conjunction with key stakeholders such as OMB and unions; complete its review of studies and lessons learned; and if warranted, develop a legislative proposal to make the GS system's design and implementation more consistent with the attributes of a modern, effective classification system.

Final Report Date	Audit Number	Recommendation Number	Title	Recommendation Detail	Status
11/6/2013	GAO-14-65	2	Review of Agencies' Implementation of OMB's PortfolioStat Process	To improve the agency's implementation of PortfolioStat, in future reporting to OMB, the Director of the Office of Personnel Management should direct the CIO to fully describe the following PortfolioStat action plan elements: (1) move at least two commodity IT areas to shared services and (2) target duplicative systems or contracts that support common business functions for consolidation.	OPM sent an update to GAO January 12, 2023 and is awaiting GAO's response. In FY 2022, OCIO awarded a new contract for Help Desk Support Services. This contract includes a 24/7/365(366) remote call center and cloud-based Automatic Call Distribution (ACD) solution. The AWS Connect ACD service is a FedRAMP cloud contact center that can be used virtually anywhere to provide phone support to customers requesting IT support. In addition, the new help desk contract will provide enhancements for Tier 0 (self-service support) and automation services to improve the customer experience. In addition, see response for GAO-14-65 recommendation 1.
11/6/2013	GAO-14-65	3	Review of Agencies' Implementation of OMB's PortfolioStat Process	To improve the agency's implementation of PortfolioStat, the Director of the Office of Personnel Management should direct the CIO to develop a complete commodity IT baseline.	OPM sent an update to GAO January 12, 2023 and is awaiting GAO's response. In FY 2022, OCIO awarded a new contract for Help Desk Support Services. This contract includes a 24/7/365(366) remote call center and cloud-based Automatic Call Distribution (ACD) solution. The AWS Connect ACD service is a FedRAMP cloud contact center that can be used virtually anywhere to provide phone support to customers requesting IT support. In addition, the new help desk contract will provide enhancements for Tier 0 (self-service support) and automation services to improve the customer experience. In addition, see response for GAO-14-65 recommendation 1.
5/22/2014	GAO-14-413	6	Government-wide Policies and Practices for Managing Software Licenses	Provide software license management training to appropriate agency personnel addressing contract terms and conditions, negotiations, laws and regulations, acquisition, security planning, and configuration management.	Corrective actions are in progress to address this recommendation. A preliminary list of the software management training is noted in the preliminary SW SOP. Further, the SW SOP will include a list of the appropriate agency personnel identified for training. The training will address laws and regulations, acquisition, contract terms and conditions, negotiations, security planning, and configuration management. The list of training will be reviewed annually.

Final Report Date	Audit Number	Recommendation Number	Title	Recommendation Detail	Status
9/2/2014	GAO-14-677	1	Federal Employee Classification System	Director of OPM, working through the Chief Human Capital Officer Council, and in conjunction with key stakeholders such as the Office of Management and Budget, unions, and others, should use prior studies and lessons learned from demonstration projects and alternative systems to examine ways to make the GS system's design and implementation more consistent with the attributes of a modern, effective classification system. To the extent warranted, develop a legislative proposal for congressional consideration.	OPM partially agreed with this recommendation. OPM officials reported it continues to work with federal agencies by providing classification technical assistance, and updating and establishing classification related policy. However, OPM reported that to address this recommendation, it would need Congressionally-approved appropriations to establish a commission to review the General Schedule system, which it has not received. To fully implement the recommendation, OPM still needs to work in conjunction with key stakeholders such as OMB and unions; complete its review of studies and lessons learned; and if warranted, develop a legislative proposal to make the GS system's design and implementation more consistent with the attributes of a modern, effective classification system.

Final Report Date	Audit Number	Recommendation Number	Title	Recommendation Detail	Status
10/19/2014	GAO-15-79	1	Federal Paid Administrative Leave: Additional Guidance Needed to Improve OPM Data (GAO 15-79)	Develop guidance for agencies on which activities to enter, or not to enter, as paid administrative leave in agency time and attendance systems.	In July 2019, OPM shared with GAO that they have not finalized the remaining regulations due to legal and practical concerns related to employees serving overseas. For example, the proposed rules could conflict with overseas personnel observing local holidays for security, diplomatic, and practical reasons. OPM also announced that it is reconvening its interagency working group for dismissal and closure procedures to update its "DC Dismissal and Closure Procedures" guidance to reflect the new "weather and safety leave" procedures. In addition, in response to our recommendation, in May 2015, OPM issued a fact sheet on administrative leave, which discusses the appropriate use of an agency's administrative leave authority, including a definition of administrative leave as well as applicable government-wide, individual agency, and emergency policies on the use of administrative leave. However, this fact sheet will need to be revised to reflect the newly issued regulations for "weather and safety leave" in addition to the regulations for the other categories of paid leave when they are in effect. Once all regulations are finalized, the proposed rules, along with updated fact sheet guidance, should help agencies and federal employees appropriately use, record, and report administrative leave. As of November 2021, OPM is awaiting a resolution for affected employees serving overseas, including the Departments of Defense and State.

Final Report Date	Audit Number	Recommendation Number	Title	Recommendation Detail	Status
10/19/2014	GAO-15-79	1	Federal Paid Administrative Leave: Additional Guidance Needed to Improve OPM Data (GAO 15-79)	Provide updated and specific guidance to payroll service providers on which activities to report, or not to report, to the paid administrative leave data element in EHRI.	In April 2018, OPM issued final regulations for "weather and safety leave" and announced that it would issue separate final regulations for "administrative leave," "investigative leave," and "notice leave" at a later date. To accompany the final regulations for "weather and safety leave," OPM issued two new data standards for agencies to report Paid Holiday Time Off and Weather and Safety Leave Hours Used that became effective in May 2018. Also, in November 2018, OPM released an update to its "DC Dismissal and Closure Procedures" guidance to reflect the new "weather and safety leave" procedures. Once all regulations are finalized, the proposed rules, along with updated guidance to payroll providers for reporting paid administrative leave and the new leave categories, should help agencies report comparable and reliable data to EHRI.
9/15/2015	GAO-15-617	1	Review of IT Savings Reinvestment	To improve the agency's IT savings reinvestment plans, the Director of the Office of Personnel Management should direct the CIO, as part of any future update to the agency's IRM strategic plan or equivalent document, to include information regarding the approach to reinvesting savings from the consolidation of commodity IT resources (including data centers) in accordance with OMB's guidance.	OPM has updated its IT Strategic Plan to include its approach to reinvesting savings from the consolidation of commodity IT resources. The IT Strategic Plan is in the internal review process. Once approved, it will be shared with GAO to request closure of this recommendation.

Final Report Date	Audit Number	Recommendation Number	Title	Recommendation Detail	Status
9/29/2016	GAO-16-511	1	Federal Agencies' Use of Application Rationalization	To improve federal agencies' efforts to rationalize their portfolio of applications, the heads of the Departments of Agriculture, Commerce, Education, Energy, Health and Human Services, Housing and Urban Development, the Interior, Labor, State, Transportation, the Treasury, and Veterans Affairs; and heads of the Environmental Protection Agency; National Aeronautics and Space Administration; National Science Foundation; Nuclear Regulatory Commission; Office of Personnel Management; Small Business Administration; Social Security Administration; and U.S. Agency for International Development should direct their Chief Information Officers (CIOs) and other responsible officials to improve their inventories by taking steps to fully address the practices we identified as being partially met or not met.	OPM updated its closeout process policy and acquisition closeout checklist. Supporting documents have been submitted to OIG to close recommendation.

Final Report Date	Audit Number	Recommendation Number	Title	Recommendation Detail	Status
10/7/2016	GAO-17-127	1	Reliability of the Enterprise Human Resources Integration System's Payroll Data	To support its strategic and open data goals, the Director of OPM should improve the availability of the EHRI payroll data--for example, by preparing the data for analytics, making them available through online tools such as FedScope, and including them among the EHRI data sources on the OPM website and Data.gov.	OPM has taken steps to improve the usability of payroll data through functional improvements, addressing technology constraints and implementing internal controls to release the payroll data like the controls that exist for HR data. Below are a few updates on the progress we made since the last update.

People : OPM hired a new Program Manager in March 2022 and the recruitment for a Payroll Specialist is in motion. To achieve fast-cycle-progress in our initiatives by embracing a Product-aligned operating model, recruitment is also in progress for a new Product Manager.

Technology : EHRI faces frequent disruptions in data collections, up to 8 months to resolve in some cases, due to underlying technology weaknesses. A project to expand the technology options for data providers to securely transmit data to OPM is expected to go-live in the 2nd Quarter of FY'23. A larger modernization project was kicked off recently and the team is now planning the first set of deliverables for FY'23.

Functional Improvements : OPM formed an initial team of two statisticians to start profiling the payroll data to understand the payroll data trends and to identify inconsistent data patterns. While this work stream is constrained by the partial availability of statisticians and the absence of functional guidance of a payroll specialist, we have already stared uncovering areas that needs further research and/or modifications. A second team is exploring trends in Payroll data associated with remote/telework. OPM is currently working on introducing two new data elements in the payroll dataset to capture the frequency and hours associated with Remote work, telework and Mobile work. This will be an input to further refinements of the payroll dataset. |
| 10/7/2016 | GAO-17-127 | 3 | Reliability of the Enterprise Human Resources Integration System's Payroll Data | To improve internal controls for data quality, the Director of OPM should consistently monitor system-generated error and edit check reports and ensure that timely action is taken to address identified issues. | Closure documentation was sent to GAO. |

Final Report Date	Audit Number	Recommendation Number	Title	Recommendation Detail	Status
10/7/2016	GAO-17-127	4	Reliability of the Enterprise Human Resources Integration System's Payroll Data	To integrate the payroll data into the larger suite of EHRI databases, the Director of OPM should develop a schedule for executing these plans.	Closure documentation was sent to GAO.
10/7/2016	GAO-17-127	5	Reliability of the Enterprise Human Resources Integration System's Payroll Data	To integrate the payroll data into the larger suite of EHRI databases, the Director of OPM should evaluate existing internal control activities and develop new control activities for EHRI payroll data, such as implementing transactional edit checks that leverage the information in the other EHRI datasets.	Nearly 250 validation edits for payroll data and the new Payroll Specialist will be focused on developing new data rules and edits for payroll data informed by data profiling and policy office advise. As part of the EHRI modernization initiative, evaluation is in progress for a new Data Quality Management tool that will offer OPM a low-code environment where data rules can be configured and profiling of data against those roles can be performed with more ease. OPM intends to develop data quality scorecards as part of its implementation. To improve data stewardship, OPM is currently refreshing the agency POCs and establishing formal escalation paths for issue resolution at the agency level. OPM completed the evaluation for a new Data Cataloging tool as part of the Zero Trust initiative and working on a purchase decision. OPM also defined a formal data governance framework for EHRI data. Hiring is in progress for a new Deputy CDO who will oversee the implementation of OPM's new data governance model.

Final Report Date	Audit Number	Recommendation Number	Title	Recommendation Detail	Status
9/1/2016	GAO-16-521	2	Federal Hiring: OPM Needs to Improve Management and Oversight of Hiring Authorities	GAO PR Recommendation 2: To help strengthen the government's ability to compete in the labor market for top talent, and to improve the federal hiring process, the Director of OPM, in conjunction with the CHCO Council, should use this information to determine whether opportunities exist to refine, consolidate, eliminate, or expand agency-specific authorities to other agencies and implement changes where OPM is authorized, including seeking presidential authorization (as necessary) in order to do so. In cases where legislation would be necessary to implement changes, OPM should work with the CHCO Council to develop legislative proposals.	As of January 2022, OPM stated that it is reviewing different data sources to identify opportunities to streamline federal hiring regulations and improve guidance to agencies so they can better meet their talent acquisition needs. According to OPM, this review will identify what hiring authorities are being used, how they are used, and which agencies are using them. Additionally, OPM has stated that it has refined or is considering refinement and improved access to a number of hiring authorities. To fully implement this recommendation, OPM needs to complete the process of streamlining the number of hiring authorities and, as appropriate, develop legislative proposals in consultation with the CHCO Council. Expanding access to hiring authorities found to be highly efficient and effective while eliminating those found to be less effective would help simplify and improve the federal hiring process.
3/20/2017	GAO-17-247	2	Federal Telework: Additional Controls Could Strengthen Telework Program Compliance and Data Reporting	Strengthen controls for reviewing, validating, and reporting telework data in annual Status of Telework in the Federal Government reports. Specifically, OPM should follow up with agency officials on data outliers, including significant changes in year-to-year data.	In December 2020 and again in September 2021, OPM officials told us the agency continues to not concur with the recommendation, saying its processes provide agencies with opportunities to correct their own data. We agree that OPM should not independently validate agency data, but OPM should take the steps necessary to identify and explain data outliers and limitations that agencies otherwise do not identify. Because OPM is the agency responsible for reporting telework data, OPM should ensure its annual reports to Congress include a clear discussion of data reliability limitations. Following up on data outliers and large year-to-year changes can help OPM identify data errors that could be corrected by agencies and provide OPM with the opportunity to discuss data limitations with agencies. Including such information clearly in the annual telework reports to Congress can make them more useful to Congress and to others. If we confirm that OPM does take action in response to this recommendation, we will provide updated information.

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8/3/2017	GAO-17-614	2	OPM Information Security	To further improve security over personnel and other sensitive information at the agency, the Acting Director of OPM should improve the timeliness of validating evidence associated with actions taken to address the US-CERT recommendations.	One DHS recommendation related to application whitelisting remains open. Recent security tool acquisitions and capabilities will be utilized to create a new corrective action plan for this recommendation. Once the DHS recommendation is closed the agency will submit closure evidence to GAO.
9/6/2017	GAO-17-448	1	Review of Data Center Optimization Progress	The Secretaries of Agriculture, Commerce, Defense, Homeland Security, Energy, HHS, Interior, Labor, State, Transportation, Treasury, and VA; the Attorney General of the United States; the Administrators of EPA, GSA, and SBA; the Director of OPM; and the Chairman of NRC 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.	In January 2019, OPM planned to have two data centers with automated monitoring tools. One of the data centers referenced completed implementation of the automated monitoring tools in December 2022. OPM is preparing documentation to provide to GAO to evidence completion. OPM plans to close the second data center by the end of FY23.
9/25/2017	GAO-17-675	1	Offices of Small and Disadvantaged Business Utilization (OSDBU) Reforms	To address demonstrated noncompliance with section 15(k) of the Small Business Act, as amended, the Director of the Office of Personnel Management should comply with sections 15(k)(2), (k)(8), and (k)(17) or report to Congress on why the agency has not complied, including seeking any statutory flexibilities or exceptions believed appropriate.	As of 1/20/2023 - OPM has identified and is considering several possible solutions to address the 3-part recommendation but a final decision has not been made at this time. Supporting documents for the last part of the recommendation was sent on 5/24/2022.
11/7/2017	GAO-18-148	1	Agencies' Efforts in Implementing Provisions of FITARA Related to Incremental Development	The Director of OPM should ensure that the CIO of OPM updates the agency's policy and process for the CIO's certification of major IT investments' adequate use of incremental development, in accordance with OMB's guidance on the implementation of FITARA, and confirm that it includes a description of the CIO's role in the certification process and a description of how CIO certification will be documented.	Corrective actions are in progress to address the recommendation.

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12/14/2017	GAO-18-91	2	Federal Special Pay Authorities	The Director of OPM, together with the CHCO Council, should provide guidance on assessing effectiveness and tools—such as best practices or frequently asked questions—for the range of Title 5 special payment authorities.	In May 2021, OPM provided documentation, but it did not clearly address efforts to work with the CHCO Council to provide guidance on assessing effectiveness. We requested an update from OPM in September 2021 and again in October 2022. As of November 2022, OPM informed us that it is still developing guidance on assessing effectiveness.
12/14/2017	GAO-18-91	3	Federal Special Pay Authorities	The Director of OPM should establish documented procedures to assess special payment authority requests requiring OPM approval and periodically review approval procedures to consider ways to streamline them.	In January 2023, OPM provided updated SOPs to document the annual review practice and copies of the updated SOPs as a result of that annual review.
5/31/2018	GAO-18-377	1	Improper Payments: Actions and Guidance Could Help Address Issues and Inconsistencies in Estimation Processes	The Director of OPM should assess the processes to estimate Retirement improper payments to determine whether they effectively address key risks of improper payments - including eligibility and whether older claims face different risks of improper payments than new claims - and take steps to update the processes to incorporate key risks that are not currently addressed.	RS is assembling a new package and updated Older Claims report.
8/2/2018	GAO-18-93	1	Federal Chief Information Officer Authorities	The Director of the Office of Personnel Management should ensure that the agency's IT management policies address the role of the CIO for key responsibilities in the five areas we identified. (Recommendation 24)	OPM finalized a policy to address the role of the CIO for key responsibilities and it includes the five areas GAO identified. A recommendation closure update is in the internal review process and will be provided to GAO when approved.
8/15/2018	GAO-18-48	3	Federal Employee Misconduct: Actions Needed to Ensure Agencies Have Tools to Effectively Address Misconduct	The Director of OPM, after consultation with the CHCO Council, should provide guidance to agencies to enhance the training received by managers/supervisors and human capital staff to ensure that they have the guidance and technical assistance they need to effectively address misconduct and maximize the productivity of their workforces.	OPM partially agreed with this recommendation. In response to our recommendation, in March 2022, OPM reported that it was reviewing and updating existing training materials, and was in the process of testing one course and determining the appropriate system for agencies to access the overall training. OPM stated the first course may be available to agencies in late 2022. To fully implement this recommendation, OPM needs to complete its update of guidance on training supervisors and human resources staff on addressing federal employee misconduct and make this information available to supervisors and human capital practitioners. Doing so will enhance the guidance and technical assistance needed to effectively address misconduct and maximize the productivity of the workforce.

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11/20/2018	GAO-19-35	2	Non-SES Agency Performance Management Systems	The Director of OPM, in consultation with the CHCO Council, should develop and implement a mechanism for agencies to routinely and independently share promising practices and lessons learned, such as through allowing agencies to post such information on OPM's Performance Management portal. (Recommendation 2)	In March 2022, OPM reported that its Senior Executive Service Performance Management Team included a new quarterly survey in their Executive Resources forums requesting that agencies share any promising practices and lessons learned. However, OPM told us that there had not been a strong response to the survey. In addition to the survey, OPM also reported requesting agencies share their promising practices at OPM's annual Performance Management forum but did not receive many comments. To fully address this recommendation, OPM needs to continue identifying and implementing mechanisms that encourage agencies to share lessons learned.
11/20/2018	GAO-19-35	3	Non-SES Agency Performance Management Systems	The Director of OPM, in consultation with the CHCO Council, should develop a strategic approach for identifying and sharing emerging research and innovations in performance management. (Recommendation 3)	As of March 2022, OPM stated that due to agency vacancies and a focus on other priorities, it has not made substantive progress on establishing a strategic partnership to produce emerging research and innovations in performance management. However, OPM stated that hires made in 2022 will allow the agency to apply resources to finalizing its strategy. To fully address this recommendation, OPM needs to finalize and issue its strategy to share emerging research and innovations in performance management.
6/14/2019	GAO-19-217	1	Federal Retirement: OPM Actions Needed to Improve Application Processing Times	The Associate Director of OPM's Retirement Services, working in coordination with the Chief Information Officer, should develop, document, and implement a Retirement Services IT modernization plan for initial project phases that is consistent with key aspects of IT project management, such as determining objectives, costs, and time frames for each initial phase.	Retirement Services and CIO leadership are working on modernization initiatives for FY23. OPM is committed to modernizing RS IT infrastructure and is currently working to prioritize and identify funding in FY 2024.

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6/14/2019	GAO-19-217	2	Federal Retirement: OPM Actions Needed to Improve Application Processing Times	The Associate Director of OPM's Retirement Services should adopt management practices to enhance the use of performance information on processing timeliness to inform how OPM manages operations, identifies problem areas, and allocates resources. For example, OPM could enhance use of performance measures at the operational level or establish a timeliness performance goal for reviewing disability retirement eligibility.	RS established a 45 day timeliness performance goal for the medical determination phase of disability retirement applications.
6/14/2019	GAO-19-217	4	Federal Retirement: OPM Actions Needed to Improve Application Processing Times	The Associate Director of OPM's Retirement Services should develop and implement policies and procedures for assessing strategies intended to improve processing times, including collecting and improving data needed to support those strategies, such as collecting better productivity data or staffing data and linking them to processing outcomes.	RS submitted closing documentation to GAO in August 2022. On January 24, 2023, RS received follow-up questions. The follow-up questions are currently being reviewed.
6/14/2019	GAO-19-217	5	Federal Retirement: OPM Actions Needed to Improve Application Processing Times	The Associate Director of OPM's Retirement Services should examine its process for assessing its assistance to agencies on retirement applications. For example, OPM could incorporate into its assessment process more agency feedback or documentation of assessment results, which could improve its partnership with agencies to strengthen the assistance provided.	BAL 12-103 was reissued to update the agencies on our changes, specifically the acceptance of electronic signatures. It addresses errors received in the retirement packages. In addition, RS has either met with agencies with error rates exceeding 20% or reached out to them via email or telephone. RS has frequently discussed agency specific trends and provide feedback on how to remedy errors. Some agencies have also received training and/or question and answer sessions with their liaison regarding their specific errors and were provided information on the submission of healthy retirement packages.

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6/14/2019	GAO-19-217	6	Federal Retirement: OPM Actions Needed to Improve Application Processing Times	The Associate Director of OPM's Retirement Services should work with agencies to determine if there are cost-effective ways to make the retirement application error report that it sends to agencies more user-friendly. For example, explore whether there are cost-effective ways to provide the error report in a format that could be manipulated (e.g., Excel spreadsheet), or to include additional information, such as incorporating disability retirement applications or providing clearer descriptions of errors or trend data, some of which OPM already collects.	Discussions with the contractor are underway to move to an Excel based format and also make the audit html based for each agency.
7/25/2019	GAO-19-384	1 (53)	Cybersecurity Risk Management	The Director of the Office of Personnel Management (OPM) should update the agency's policies to require (1) an organization-wide cybersecurity risk assessment and (2) the use of risk assessments to inform control tailoring. (Recommendation 53)	OPM is updating policies to address the missing elements to satisfy this recommendation.
7/25/2019	GAO-19-384	2 (54)	Cybersecurity Risk Management	The Director of OPM should establish a process for conducting an organization-wide cybersecurity risk assessment. (Recommendation 54)	OPM has drafted an OPM Organizational Risk Assessment Plan and will continue efforts to address the recommendation.
10/30/2019	GAO-20-129	15	Information Technology: Agencies Need to Fully Implement Key Workforce Planning Activities	The Director of the Office of Personnel Management should ensure that the agency fully implements each of the eight key IT workforce planning activities it did not fully implement. GAO Comments: When we confirm what actions the agency has taken in response to this recommendation, we will provide updated information.	Corrective actions are in progress to address the recommendation.
3/30/2020	GAO-20-59	2	Electronic Records Management	The Director of the Office of Personnel Management should establish a time frame to develop an inventory of electronic information systems used to store agency records that includes all of the required elements. (Recommendation 31 in the report)	OPIM work with OPM OCIO to develop an inventory of electronic information systems storing agency records.

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3/30/2020	GAO-20-59	3	Electronic Records Management	The Director of the Office of Personnel Management should establish a time frame to develop a plan to manage permanent electronic records. (Recommendation 32 in the report)	We are in the process of procuring a contract to meet the requirements of M-19-21 that states all hard copy records must be maintained in a commercial storage location, that short-term records must be maintained in electronic format to the extent possible, and all permanent records maintained electronically . The RFI has been submitted and the acquisition package is in process. This contract will cover storage and/or digitization of hard copy records (temporary and permanent as needed).
3/30/2020	GAO-20-59	4	Electronic Records Management	The Director of the Office of Personnel Management should establish a time frame to update its policies and procedures to include all of the required electronic information system functionalities for recordkeeping systems. (Recommendation 33 in the report)	OPM has drafted new Records Management policies for RM, email and chat messages as well as is in the process of updating Records Management training and manuals. The new policies are in the review and approval process with OGC. We are working with NARA to develop the new agency wide training (partially developed) and the manual is in process.
3/30/2020	GAO-20-59	5	Electronic Records Management	The Director of the Office of Personnel Management should establish a time frame to update the agency's policies and procedures on retention and management for email to include retaining electronic calendars and draft documents. (Recommendation 34 in the report)	Corrective actions are in progress to address the recommendation.
8/21/2020	GAO-20-592	1	Veteran Employment Satisfaction	The Director of the Office of Personnel Management should assist the 24 CFO Act agencies by using OPM FEVS data to analyze the key drivers of retention for veterans in the agencies' workforces to identify strategies for improving veteran retention. OPM should also be available to non-CFO Act agencies that request assistance with the veteran retention analysis.	

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9/16/2020	GAO-20-559	1	SES Reassignments	The Acting Director of the Office of Personnel Management should use OPM's oversight authority to monitor career SES reassignments to ensure that federal agencies meet requirements contained in statute or regulation, and follow OPM's related guidance. In situations where OPM finds that an agency has taken a career SES reassignment action contrary to these requirements, it should use its authority to require the agency to take corrective action, as appropriate.	OPM did not concur with our recommendation. In its comment on a draft of the report, OPM said it relies on federal agencies to comply with provisions governing SES reassignments. OPM further stated that it has chosen not to make reassignments a focus of its enforcement efforts, in light of scarce resources and other mandates OPM is required to meet. In August 2022, OPM reiterated that it did not concur with the recommendation for these same reasons. However, as discussed in the report, we maintain that OPM should use its oversight authority to ensure agencies' reassignments of SES staff are consistent with requirements.
10/25/2021	GAO-22-104297	1	Federal Hiring: OPM Should Collect and Share COVID-19 Lessons Learned to Inform Hiring During Future Emergencies	The Director of OPM, in conjunction with the Chief Human Capital Officers Council, should develop and implement a process for collecting and sharing comprehensive government-wide information on the lessons learned associated with agencies' use of different hiring authorities in response to the COVID-19 pandemic.	
1/27/2022	GAO-22-104414	2	Intergovernmental Personnel Act (IPA) mobility program	The Director of OPM should establish a process and update its guidance to obtain complete and accurate data about the number of non-federal mobility program participants on detail to federal agencies.	OPM did not concur with our recommendation. In its comment on a draft of the report, OPM said it relies on federal agencies to comply with provisions governing SES reassignments. OPM further stated that it has chosen not to make reassignments a focus of its enforcement efforts, in light of scarce resources and other mandates OPM is required to meet. In August 2022, OPM reiterated that it did not concur with the recommendation for these same reasons. However, as discussed in the report, we maintain that OPM should use its oversight authority to ensure agencies' reassignments of SES staff are consistent with requirements.

Final Report Date	Audit Number	Recommendation Number	Title	Recommendation Detail	Status
2/23/2022	GAO-22-104206	1	Office of Personnel Management Federal Financial System Modernization	The Director of OPM should direct the CFO to ensure that the FFS-R project conducts a comprehensive M3 risk assessment and defines and meets exit criteria for the Migration phase Release 1 and Release 2 tollgates before proceeding to the next phase of the modernization.	OPM does not agree that a comprehensive M3 risk assessment is a prudent use of resources as the M3 playbook allowed agencies to tailor and OPM used a tailored approach for the FFS-R project. The FFS-R Project conducted a comprehensive risk assessment that was tailored for a project of this scope and size. The project also defined Release 1 Go-Live criteria and conducted a Production Readiness Review which served as the tollgate to exit Migration and move to the Operations phase for Release 1. The project team met all exit criteria and Release 1 was successfully deployed on 10/3/22. OPM will continue to use a tailored M3 playbook approach leveraging a tollgate process and comprehensive risk management will continue into Release 2.
2/23/2022	GAO-22-104206	2	Office of Personnel Management Federal Financial System Modernization	The Director of OPM should direct the CFO to ensure that the TFM program develops cost estimates using best practices described in GAO's Cost Estimating and Assessment Guide.	As OPM develops cost estimates for Release 2 and any subsequent releases, we will construct a resource and cost loaded WBS and other best practice methods described in GAO's Cost Estimating and Assessment Guide. OPM is still developing the cost estimate for Release 2.
2/23/2022	GAO-22-104206	3	Office of Personnel Management Federal Financial System Modernization	The Director of OPM should direct the CFO to ensure that the TFM program updates the TFM schedule using best practices described in GAO's Schedule Assessment Guide, in particular, by addressing those schedule characteristics that were not substantially or fully met.	OPM intends to develop the TFM schedule for release 2 and subsequent releases consulting the GAO Schedule Assessment Guide to ensure that it addresses schedule characteristics that were not substantially or fully met in the TFM IMS for Release 1. The FFS-R project Release 2 schedule has not been developed.
2/23/2022	GAO-22-104206	4	Office of Personnel Management Federal Financial System Modernization	The Director of OPM should direct the CFO to ensure that interagency agreements, including service level agreements, identify how security requirements will be conducted and the level of services, including cybersecurity, that will be provided.	The OPM O&M IAA with Treasury ARC signed on 9/16/22 includes service level agreements which outline the security requirements and the level of services, including cybersecurity, that will be provided by ARC.

IG Open Recommendations Report

Final Report Date	Audit Number	Title	Recommendation Number	Recommendation Detail	Status
9/23/2008	4A-CI-00-08-022	Federal Information Security Management Act Audit - 2008 (FISMA)	2	We recommend that OPM's program offices test the contingency plans for each system on an annual basis.	OPM is coordinating across multiple program offices and expects to continue to make significant progress.
9/14/2011	1K-RS-00-11-068	Stopping Improper Payments to Deceased Annuitants	1	Tracking Undeliverable IRS Form 1099R Statements:

We recommend that OPM continue to annually track and analyze returned Form 1099Rs for the prior tax year. Performing this exercise provides OPM with the opportunity to continue to update the active annuity roll records with current address information and to correct other personal identifying information. In addition, the returned Form 1099Rs should be matched against the SSA Death Master File annually. | OPM is exploring methods to consistently track and analyze returned 1099-Rs. |
11/12/2014	4A-CI-00-14-016	Federal Information Security Modernization Act Audit Fiscal Year 2014 (FISMA)	7	We recommend that the OCIO develop and implement a baseline configuration for all operating platforms in use by OPM including, but not limited to, CentOS, FreeBSD, SunOS, and Windows 8.	OPM is coordinating across multiple program offices and expects to make significant progress in the next fiscal year.
11/12/2014	4A-CI-00-14-016	Federal Information Security Modernization Act Audit Fiscal Year 2014 (FISMA)	24	We recommend that the OCIO ensure that all of OPM's major systems have contingency plans in place and are reviewed and updated annually.	OPM is coordinating across multiple program offices and expects to make significant progress in the next fiscal year.
3/23/2015	4K-RS-00-14-076	Review of OPM's Compliance with the Freedom of Information Act	1	We recommend that OPM's FOIA Office document a formal policy for handling multiple requests of the same information.	OPIM is working on internal SOP on proactive disclosures, including how to handle multiple requests of the same information.
3/23/2015	4K-RS-00-14-076	Review of OPM's Compliance with the Freedom of Information Act	3	We recommend that OPM's FOIA Office start tracking types of FOIA requests to help determine whether they are multiple requests that must be posted to the reading room.	OPM is working on internal SOP on proactive disclosures, including how to handle multiple requests of the same information.
7/29/2015	4A-RI-00-15-019	Audit of the Information Technology Security Controls of the U.S. Office of Personnel Management's Annuitant Health Benefits Open Season System	3	PIV authentication:

We recommend that RS require GDIT to enforce PIV authentication for all required AHBOSS users. | Corrective actions are in progress. Significant work is required to address the recommendation. |

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7/29/2015	4A-RI-00-15-019	Audit of the Information Technology Security Controls of the U.S. Office of Personnel Management's Annuitant Health Benefits Open Season System	4	Improve physical access controls: We recommend that RS ensure that the physical access controls at the data center hosting AHBOSS are improved. At a minimum, we expect to see multi-factor authentication at data center entrances and controls to prevent piggybacking.	OPM is working to capture artifacts to develop a closure package to provide the evidence the data center has been moved to a cloud environment.
7/8/2016	4A-CA-00-15-041	Office of Personnel Management's Contract Management Operations	2	We recommend that OPO implement internal controls to ensure that contract data, including contract award amounts, is accurately recorded in OPM's information systems, such as CBIS, and the appropriate supporting documentation is maintained.	
7/8/2016	4A-CA-00-15-041	Office of Personnel Management's Contract Management Operations	3	We recommend that OPO develop an accurate inventory of FYs 2013 and 2014 contracts ready for closeout.	OPM has developed memos that were related to the closeout process for the outdated open closeout items. The memos contracts which were aged beyond 6 years were streamline de-obligated/closed and not converted to the new system, therefore the request for an inventory of 2013 and 2014 is not possible. Supporting documents have been submitted to OIG.
7/8/2016	4A-CA-00-15-041	Office of Personnel Management's Contract Management Operations	5	We recommend that OPO provide documentation to verify that the closeout process has been administered on the open obligations for the 46 contracts questioned.	OPM has submitted documentation to OIG. Per OIG, the amount in question has been reduced from $108,880,417 to $6,140,755. In addition, the number of contracts in question has been reduced from 46 to 9. OIG provided an updated spreadsheet, documenting the amounts still in question. OPM is currently reviewing the document to determine next steps for closing out this recommendation.
7/8/2016	4A-CA-00-15-041	Office of Personnel Management's Contract Management Operations	6	We recommend that OPO de-obligate the $108,880,417 in open obligations, for the 46 contracts questioned, if support cannot be provided to show that the contract should remain open and the funds are still being utilized.	OPM has submitted documentation to OIG. Per OIG, the amount in question has been reduced from $108,880,417 to $6,140,755. In addition, the number of contracts in question has been reduced from 46 to 9. OIG provided an updated spreadsheet, documenting the amounts still in question. OPM is currently reviewing the document to determine next steps for closing out this recommendation.

Final Report Date	Audit Number	Title	Recommendation Number	Recommendation Detail	Status
10/13/2016	4A-CI-00-16-061	Web Application Security Review	1	We recommend that OPM create a formal and comprehensive inventory of web applications. The inventory should identify which applications are public facing and contain personally identifiable information or sensitive agency information, identify the application owner, and itemize all system interfaces with the web application.	This recommendation has been implemented and is closed.
10/13/2016	4A-CI-00-16-061	Web Application Security Review	2	We recommend that OPM create or update its policies and procedures to provide guidance specific to the hardening of web server operating systems and the secure design and coding of web-based applications.	OPM is implementing corrective actions across multiple program offices to address this recommendation.
10/13/2016	4A-CI-00-16-061	Web Application Security Review	3	We recommend that OPM implement a process to perform credentialed web application vulnerability scans and track any identified vulnerabilities until they are remediated.	OPM is implementing corrective actions across multiple program offices to address this recommendation.
6/20/2017	4A-CI-00-17-014	Audit of the U.S. Office of Personnel Management's Security Assessment and Authorization (SAA) Methodology	1	We recommend that the OCIO complete an SSP for the LAN/WAN that includes all of the required elements from OPM's SSP template and relevant NIST guidance. This includes, but is not limited to, the specific deficiencies outlined in the section above.	The system referenced in the recommendation has been decommissioned. The decommission documentation and other supporting documents are in progress for closure.
6/20/2017	4A-CI-00-17-014	Audit of the U.S. Office of Personnel Management's Security Assessment and Authorization (SAA) Methodology	2	We recommend that the OCIO perform a thorough security controls assessment on the LAN/WAN. This assessment should address the deficiencies listed in the section above, and should be completed after a current and thorough SSP is in place (see Recommendation 1).	The system referenced in the recommendation has been decommissioned. The decommission documentation and other supporting documents are in progress for closure.
6/20/2017	4A-CI-00-17-014	Audit of the U.S. Office of Personnel Management's Security Assessment and Authorization (SAA) Methodology	4	We recommend that the OCIO perform a gap analysis to determine what critical elements are missing and/or incomplete for all Authorization packages developed during the Sprint. For systems that reside on the LAN/WAN general support system, the OCIO should also evaluate the impact that an updated LAN/WAN SSP has on these systems' security controls.	The system referenced in the recommendation has been decommissioned. The decommission documentation and other supporting documents are in progress for closure.

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11/14/2008	4A-CF-00-08-025	Audit of the Office of Personnel Management's Fiscal Year 2008 Consolidated Financial Statements	1	The OCIO should continue to update and implement entity-wide security policies and procedures and provide more direction and oversight to Program Offices for completing certification and accreditation requirements. In addition, documentation on application access permissions should be enhanced and linked with functional duties and procedures for granting logical access need to be refined to ensure access is granted only to authorized individuals.	Corrective actions are in progress. Significant work is required to address the recommendation.
11/10/2010	4A-CF-00-10-015	Audit of the Office of Personnel Management's Fiscal Year 2010 Consolidated Financial Statements	2	KPMG recommends that the CIO identify common controls, control responsibilities, boundaries and interconnections for information systems in its system inventory.	Corrective actions are in progress. Significant work is required to address the recommendation.
11/14/2011	4A-CF-00-11-050	Audit of the Office of Personnel Management's Fiscal Year 2011 Consolidated Financial Statements	1	KPMG recommends that the OPM Director in coordination with the CIO and system owners, including the Chief Financial Officer and system owners in Program offices, ensure that resources are prioritized and assigned to address the information system control environment weaknesses.	Corrective actions are in progress. Significant work is required to address the recommendation.
11/10/2014	4A-CF-00-14-039	Audit of the Office of Personnel Management's Fiscal Year 2014 Consolidated Financial Statements	1	KPMG recommends that the OPM Director in coordination with the CIO and system owners, including the Chief Financial Officer and system owners in Program offices, ensure that resources are prioritized and assigned to implement the current authoritative guidance regarding two-factor authentication.	Corrective actions are in progress. Significant work is required to address the recommendation.
11/10/2014	4A-CF-00-14-039	Audit of the Office of Personnel Management's Fiscal Year 2014 Consolidated Financial Statements	2	KPMG recommends that the OPM Director in coordination with the CIO and system owners, including the Chief Financial Officer and system owners in Program offices, ensure that resources are prioritized and assigned to document and map access rights in OPM systems to personnel roles and functions, following the principle of "least privilege."	OCIO is coordinating across multiple program offices and expects to make significant progress in the next fiscal year.

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11/10/2014	4A-CF-00-14-039	Audit of the Office of Personnel Management's Fiscal Year 2014 Consolidated Financial Statements	3	KPMG recommends that the OPM Director in coordination with the CIO and system owners, including the Chief Financial Officer and system owners in Program offices, ensure that resources are prioritized and assigned to enhance OPM's information security control monitoring program to detect information security control weakness by: • Implementing and monitoring procedures to ensure system access is appropriately granted to new users, consistent with the OPM access approval process. • Monitoring the process for the identification and removal of separated users to ensure that user access is removed timely upon separation; implementing procedures to ensure that user access, including user accounts and associated roles, are reviewed on a periodic basis consistent with the nature and risk of the system, and modifying any necessary accounts when identified.	Corrective actions are in progress. Significant work is required to address the recommendation.
11/13/2015	4A-CF-00-15-027	Audit of the Office of Personnel Management's Fiscal Year 2015 Consolidated Financial Statements	4	KPMG recommends that the OCIO continue to perform, monitor, and improve its patch and vulnerability management processes, to include maintaining an accurate inventory of devices.	Corrective actions are in progress. Significant work is required to address the recommendation.
11/14/2016	4A-CF-00-16-030	Audit of the Office of Personnel Management's Fiscal Year 2016 Closing Package Financial Statements	2	Create and/or update system documentation as follows: 1. System Security Plans – Update the plans and perform periodic reviews in accordance with the organization defined frequencies. 2. Risk Assessments – Conduct a risk assessment for financially relevant applications and systems and document comprehensive results of the testing performed. 3. Authority to Operate – Perform security assessment and authorization reviews in a timely manner and create up-to-date authority to operate packages for systems. 4. Information System Continuous Monitoring – Document results of continuous monitoring testing performed for systems.	Corrective actions are in progress. Significant work is required to address the recommendation.

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11/14/2016	4A-CF-00-16-030	Audit of the Office of Personnel Management's Fiscal Year 2016 Closing Package Financial Statements	3	Enhance processes in place to track the inventory of the Agency's systems and devices	Corrective actions are in progress. Significant work is required to address the recommendation.
11/14/2016	4A-CF-00-16-030	Audit of the Office of Personnel Management's Fiscal Year 2016 Closing Package Financial Statements	4	Implement a system /control that tracks terminated contractors.	Corrective actions are in progress. Significant work is required to address the recommendation.
11/14/2016	4A-CF-00-16-030	Audit of the Office of Personnel Management's Fiscal Year 2016 Closing Package Financial Statements	5	Establish a means of documenting a list of users with significant information system responsibility to ensure the listing is complete and accurate and the appropriate training is completed.	Corrective actions are in progress. Significant work is required to address the recommendation.
11/14/2016	4A-CF-00-16-030	Audit of the Office of Personnel Management's Fiscal Year 2016 Closing Package Financial Statements	7	Assign specific individuals with overseeing / monitoring POA&Ms to ensure they are addressed in a timely manner.	Corrective actions are in progress. Significant work is required to address the recommendation.
11/14/2016	4A-CF-00-16-030	Audit of the Office of Personnel Management's Fiscal Year 2016 Closing Package Financial Statements	8	Perform a comprehensive review of the appropriateness of personnel with access to systems at the Agency's defined frequencies.	Corrective actions are in progress. Significant work is required to address the recommendation.
11/14/2016	4A-CF-00-16-030	Audit of the Office of Personnel Management's Fiscal Year 2016 Closing Package Financial Statements	11	Document access rights to systems to include roles, role descriptions, and privileges/activities associated with each role and role or activity assignments that may cause a segregation of duties conflict.	Corrective actions are in progress. Significant work is required to address the recommendation.
11/14/2016	4A-CF-00-16-030	Audit of the Office of Personnel Management's Fiscal Year 2016 Closing Package Financial Statements	14	Review audit logs on a pre-defined periodic basis for violations or suspicious activity and identify individuals responsible for follow up or elevation of issues to the Security Operations Team for review. The review of audit logs should be documented for record retention purposes.	Corrective actions are in progress. Significant work is required to address the recommendation.

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11/14/2016	4A-CF-00-16-030	Audit of the Office of Personnel Management's Fiscal Year 2016 Closing Package Financial Statements	16	Establish a methodology to systematically track all configuration items that are migrated to production and be able to produce a complete and accurate listing of all configuration items for both internal and external audit purposes, which will in turn support closer monitoring and management of the configuration management process.	Corrective actions are in progress. Significant work is required to address the recommendation.
11/14/2016	4A-CF-00-16-030	Audit of the Office of Personnel Management's Fiscal Year 2016 Closing Package Financial Statements	17	Enforce existing policy requiring mandatory security configuration settings, developed by OPM or developed by vendors or federal agencies, are implemented and settings are validated on a periodic basis to ensure appropriateness.	Corrective actions are in progress. Significant work is required to address the recommendation.
9/29/2017	4A-CI-00-17-030	Audit of the Information Technology Security Controls of the U.S. Office of Personnel Management's SharePoint Implementation	2	We recommend that OPM establish policies and procedures to address SharePoint's security controls and the risks associated with operating the software in OPM's production environment.	Corrective actions are under review. There have been updates to the environment.
9/29/2017	4A-CI-00-17-030	Audit of the Information Technology Security Controls of the U.S. Office of Personnel Management's SharePoint Implementation	3	We recommend that OPM require employees with administrative or managerial responsibilities over SharePoint to take specialized training related to the software.	Corrective actions are under review. There have been updates to the environment.
9/29/2017	4A-CI-00-17-030	Audit of the Information Technology Security Controls of the U.S. Office of Personnel Management's SharePoint Implementation	4	We recommend that OPM implement formal procedures for requesting and provisioning SharePoint user accounts.	Corrective actions are under review. There have been updates to the environment.
9/29/2017	4A-CI-00-17-030	Audit of the Information Technology Security Controls of the U.S. Office of Personnel Management's SharePoint Implementation	5	We recommend that OPM implement a formal process to routinely audit SharePoint user accounts for appropriateness. This audit should include verifying individuals are still active employees or contractors and their level of access is appropriate.	Corrective actions are under review. There have been updates to the environment.
9/29/2017	4A-CI-00-17-030	Audit of the Information Technology Security Controls of the U.S. Office of Personnel Management's SharePoint Implementation	6	We recommend that OPM document approved security configuration settings for its SharePoint application.	Corrective actions are under review. There have been updates to the environment.

Final Report Date	Audit Number	Title	Recommendation Number	Recommendation Detail	Status
9/29/2017	4A-CI-00-17-030	Audit of the Information Technology Security Controls of the U.S. Office of Personnel Management's SharePoint Implementation	7	We recommend that OPM implement a process to routinely audit the configuration settings of SharePoint to ensure they are in compliance with the approved security configuration standards. Note – this recommendation cannot be implemented until the controls from Recommendation 6 are in place.	Corrective actions are under review. There have been updates to the environment.
9/29/2017	4A-CI-00-17-030	Audit of the Information Technology Security Controls of the U.S. Office of Personnel Management's SharePoint Implementation	8	We recommend that OPM implement a process to test patches on its SharePoint servers. Once this process has been implemented, we recommend OPM implement controls to ensure all critical patches are installed on SharePoint servers and databases in a timely manner as defined by OPM policies.	Corrective actions are under review. There have been updates to the environment.
10/27/2017	4A-CI-00-17-020	Federal Information Security Modernization Act Audit Fiscal Year 2017 (FISMA)	9	We recommend that OPM update its enterprise architecture to include the information security architecture elements required by NIST and OMB guidance.	Corrective actions are in progress to address the recommendation.
10/27/2017	4A-CI-00-17-020	Federal Information Security Modernization Act Audit Fiscal Year 2017 (FISMA)	13	We recommend that OPM complete risk assessments for each major information system that are compliant with NIST guidelines and OPM policy. The results of a complete and comprehensive test of security controls should be incorporated into each risk assessment.	Corrective actions are in progress to address the recommendation.
10/27/2017	4A-CI-00-17-020	Federal Information Security Modernization Act Audit Fiscal Year 2017 (FISMA)	17	We recommend that OPM document the lessons learned from its configuration management activities and update its configuration management plan as appropriate.	Corrective actions are in progress to address the recommendation.
10/27/2017	4A-CI-00-17-020	Federal Information Security Modernization Act Audit Fiscal Year 2017 (FISMA)	18	We recommend that OPM develop and implement a baseline configuration for all information systems in use by OPM.	Corrective actions are in progress to address the recommendation.
10/27/2017	4A-CI-00-17-020	Federal Information Security Modernization Act Audit Fiscal Year 2017 (FISMA)	28	We recommend that OPM develop and implement an ICAM strategy that considers a review of current practices ("as-is" assessment) and the identification of gaps (from a desired or "to-be" state), and contains milestones for how the agency plans to align with Federal ICAM initiatives.	Corrective actions are in progress to address the recommendation.

Final Report Date	Audit Number	Title	Recommendation Number	Recommendation Detail	Status
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	1	We recommend that Travel Operations ensure that all travel card policies and procedures, governing OPM's travel card program, are accurate and consistent with one another and contain all areas/requirements outlined by laws and regulations pertaining to OPM's government travel card program.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM expects to publish its revised Travel Policy and Charge Card Management Plan (with updated contents addressing the recommendation) in FY23.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	2	We recommend that Travel Operations ensure that roles and responsibilities are clearly articulated to avoid ambiguity of delegated duties.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM expects to publish its revised Travel Policy and Charge Card Management Plan (with clarified contents related to roles and responsibilities) in FY23.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	3	We recommend that Travel Operations collaborate with OPM's Employee Services to formulate written penalties to deter misuse of OPM's travel charge cards.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM expects to publish its revised Travel Policy and Charge Card Management Plan (with contents related to penalties addressing misuse of travel cards) in FY23.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	4	We recommend that Travel Operations immediately replace the Charge Card Management Plan, dated May 5, 2006, located on THEO, with the version dated January 2017. Travel Operations should also ensure that THEO is immediately updated when a new version of the Charge Card Management Plan is released or updated.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM previously updated its Charge Card Management Plan in September 2022, and expects to publish the revision Charge Card Management Plan in FY23.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	6	We recommend that Travel Operations formally appoint approving officials and program coordinators through appointment letters, which outline their basic responsibilities and duties related to the travel card operations for their respective program office.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM expects to publish its revised Travel Policy and Charge Card Management Plan (with updated contents addressing the recommendation) in FY23.

Final Report Date	Audit Number	Title	Recommendation Number	Recommendation Detail	Status
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	7	We recommend that Travel Operations coordinate and partner with OPM program approving officials, program coordinators, and any appropriate program offices to implement controls to ensure card users and oversight personnel receive the required training on the appropriate use, controls and consequences of abuse before they are given a card, and/or appointment to the position. Documentation should be maintained to support the completion of initial and refresher training.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. In September 2022, OCFO identified cardholders who had not completed the required training and deactivated their travel cards. OCFO is currently reviewing training compliance of Approving Officials and Organization Program Coordinators and will deactivate any account access accordingly. OPM expects to publish its revised Travel Policy and Charge Card Management Plan (with updated contents addressing the recommendation) in FY23.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	8	We recommend that Travel Operations strengthen its oversight and monitoring of travel card transactions, to include but not be limited to, ensuring travel cards are being used and approved in accordance with regulations and guidance.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM expects to publish its revised Travel Policy and Charge Card Management Plan (with updated contents addressing the recommendation) in FY23.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	9	We recommend that Travel Operations provide frequent reminders to the approving officials on their responsibilities when reviewing travel authorizations and vouchers. Reminders should include such things as GSA's best practices for travel charge cards to ensure travel cardholders submit receipts for expenses over $75 when submitting their vouchers, and that travel authorizations are approved prior to travel.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM plans to implement a new annual refresher training which serves as a reminder for Approving Officials. OPM expects to publish its revised Travel Policy in FY23.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	10	We recommend that Travel Operations develop written procedures for their Compliance Review and Voucher Review processes. At a minimum, procedures should include verifying and validating travel authorizations, receipts, and vouchers.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM expects to publish its revised Travel Policy and Charge Card Management Plan, which updates several compliance reviews, in FY23. OCFO is also in the process of updating all travel charge card program standing operating procedures, including expanded requirements related to compliance reviews and voucher reviews.

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1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	11	We recommend that Travel Operations ensure organizational program coordinators review and certify monthly ATM Reports to help identify cardholder cash advances taken in excess of their ATM limit.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM expects to publish its revised Travel Policy and Charge Card Management Plan (with contents addressing the recommendation) in FY23.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	12	We recommend that Travel Operations follow up with organizational program coordinators to ensure that appropriate actions are taken against employees who have used their travel card for unauthorized transactions during each billing cycle.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM expects to publish its revised Travel Policy and Charge Card Management Plan (with contents outlying administrative and disciplinary actions for charge card misuse) in FY23.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	13	We recommend that Travel Operations ensure that payments are made or to obtain a remediation plan for all outstanding balances on delinquent accounts, totaling $61,189.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM does not concur with the re-issued recommendation.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	14	We recommend that Travel Operations strengthen internal controls to confirm that delinquent accounts are monitored and ensure that all delinquent cardholder accounts are either suspended or canceled, as appropriate.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM expects to publish its revised Travel Policy and Charge Card Management Plan (with updated contents outlying the processes and controls to monitor delinquent accounts and follow-up actions) in FY23.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	15	We recommend that Travel Operations ensure that an analysis is routinely performed to certify that travel cards are not used after the separation date.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM does not concur with the re-issued recommendation.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	16	We recommend that Travel Operations implement stronger internal controls to ensure that travel card accounts are immediately cancelled upon separation of the cardholder's employment.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM plans to implement internal controls to ensure that travel charge card accounts are canceled based on OCFO's review of the employee separation report provided by human resources.

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1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	17	We recommend that Travel Operations identify cardholders that have not used their travel card for one year or more and deactivate travel cards in a timely manner.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OCFO had notified program office leadership of its plan to deactivate travel cards with prolong inactivity in FY23.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	18	We recommend that Travel Operations enforce policies and procedures to conduct periodic reviews of travel card accounts to ensure cards are needed by the employees to which they are issued.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM expects to publish its revised Charge Card Management Plan (with contents related to monthly review and deactivation of inactive travel charge card accounts) in FY23.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	19	We recommend that Travel Operations establish and implement controls to properly document and retain support for the periodic reviews of inactivity.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM expects to publish its revised Charge Card Management Plan (with contents related to monthly travel charge card review and documentation requirements) in FY23.
1/16/2018	4A-CF-00-15-049	U.S. Office of Personnel Management's Travel Card Program	20	We recommend that Travel Operations provide support to validate the travel card information provided in Table 18. Furthermore, we recommend Travel Operations improve internal controls over its travel card reporting process to ensure the integrity of the travel card data reported in the AFR. These controls should include verification and validation of the travel card information prior to reporting it in the AFR.	OIG conducted a new Travel Card Audit and indicated it would re-issue this recommendation in the final report. OPM does not concur with the re-issued recommendation.
2/15/2018	4A-CI-00-18-022	Management Advisory FY 2017 IT Modernization Expenditure Plan	3	We recommend that OPM develop a comprehensive IT modernization strategy with input from the appropriate stakeholders and convene an Integrated Project Team, as required by OMB Circular A-11, Part 7, to manage the overall modernization program and ensure that proper CPIC processes are followed.	Corrective actions are in progress to address the recommendation.
3/29/2018	4A-CF-00-16-055	OPM's Common Services	1	We recommend that the OCFO implement a process to correct identified errors in the same fiscal year.	OPM have implemented this recommendation. As part of the final fiscal year billing, an error check process has been included.

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3/29/2018	4A-CF-00-16-055	OPM's Common Services	2	We recommend that the OCFO strengthen their internal controls to ensure that the distribution basis figures are properly supported, reviewed, and approved prior to billing the funding sources.	OPM have implemented this recommendation. We added a second analyst to review the correct usage of data.
3/29/2018	4A-CF-00-16-055	OPM's Common Services	3	We recommend that the OCFO provide documentation to support the Director's approval of the common services cost.	OPM met with the Director regarding common service allocations of FY23 appropriations (that were enacted on December 29, 2022). OPM still has additional work to complete before recommendations are provided and decisions received on FY23 common service budget allocations are made. FY23 final decisions are expected in the February timeframe. OPM has previously provided documentation to support the Director's approval of the common services cost.
3/29/2018	4A-CF-00-16-055	OPM's Common Services	4	We recommend that the OCFO maintain proper documentation to support all common services data, to include but not be limited to verbal agreements, calculations, methodology, distribution, and billing, to ensure completeness and transparency.	OPM retains and documents common services data, to include calculations, distribution data and billing in a separate folder for each fiscal year.
3/29/2018	4A-CF-00-16-055	OPM's Common Services	5	We recommend that the OCFO reformat their budget levels to ensure all costs are appropriately itemized and/or contain full disclosure of all costs, to ensure transparency.	OPM does not concur with this recommendation.
5/10/2018	4A-HR-00-18-013	Audit of the Information Technology Security Controls of USA Staffing - FY 2018	3	We recommend that OPM apply the approved security configuration settings for the USA Staffing System.	Corrective actions are in progress to address the recommendation.
5/10/2018	4A-HR-00-18-013	Audit of the Information Technology Security Controls of USA Staffing - FY 2018	4	We recommend that OPM apply system patches in a timely manner and in accordance with policy.	Corrective actions are in progress to address the recommendation.
10/30/2018	4A-CI-00-18-038	Federal Information Security Modernization Act Audit Fiscal Year 2018 (FISMA)	9	We recommend that OPM define policies and procedures for a centralized software inventory.	Corrective actions are in progress to address the recommendation.
10/30/2018	4A-CI-00-18-038	Federal Information Security Modernization Act Audit Fiscal Year 2018 (FISMA)	26	We recommend that the OCIO implement a process to ensure new server installations are included in the scan repository.	Corrective actions are in progress to address the recommendation.

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10/30/2018	4A-CI-00-18-038	Federal Information Security Modernization Act Audit Fiscal Year 2018 (FISMA)	42	We recommend that OPM develop a process to routinely test the Data Breach Response Plan.	We are working with our OCIO colleagues to develop a joint Incident Response/Data Breach response plan that will subsequently lead to a tabletop exercise to test and evaluate the new plan.
10/30/2018	4A-CI-00-18-038	Federal Information Security Modernization Act Audit Fiscal Year 2018 (FISMA)	43	We recommend that OPM identify individuals with heightened responsibility for PII and provide role-based training to these individuals at least annually.	We are in the process of identifying positions and individuals with heightened responsibility for PII and expect to have a preliminary list in Q3 of FY 23; we will also be developing a strategy to provide appropriate role-based training to those identified.
10/30/2018	4A-CI-00-18-038	Federal Information Security Modernization Act Audit Fiscal Year 2018 (FISMA)	49	We recommend that OPM perform a gap analysis to determine the contingency planning requirements (people, processes, and technology) necessary to effectively implement the agency's contingency planning policy.	Corrective actions are in progress to address the recommendation.
2/5/2018	L-2018-1	Management Advisory OPM's Non-Public Decision to Re-Apportion Annuity Supplements	1	We recommend that OPM cease implementing the RIL 2016-12 and OS Clearinghouse 359 memoranda to apply the state court-ordered marital share to Annuity Supplements unless those court orders expressly and unequivocally identify the Annuity Supplement to be apportioned.	In litigation
2/5/2018	L-2018-1	Management Advisory OPM's Non-Public Decision to Re-Apportion Annuity Supplements	2	We recommend that OPM take all appropriate steps to make whole those retired LEOs and any other annuitants affected by this re-interpretation. This would include reversing any annuities that were decreased either prospectively or retroactively that involved a state court order that did not expressly address the Annuity Supplement.	In litigation
4/25/2019	4A-CI-00-18-037	IT Audit of OPM's Compliance with FITARA U.S. OPM FY 2018	1	We recommend that the Office of the Director ensure that the CIO has adequate involvement and approval in all phases of annual and multi-year planning, programming, budgeting, and execution decisions in line with FITARA and OMB Circular A-130 requirements.	Corrective actions are in progress to address the recommendation.
4/25/2019	4A-CI-00-18-037	IT Audit of OPM's Compliance with FITARA U.S. OPM FY 2018	2	We recommend that the Office of the Director ensure the CIO reviews and approves all reprogramming of funds for IT resources.	This recommendation has been implemented and is closed.

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4/25/2019	4A-CI-00-18-037	IT Audit of OPM's Compliance with FITARA U.S. OPM FY 2018	3	We recommend that the OCIO transition the responsibility for reviewing and approving checklists for major procurements to the CIO in accordance with FITARA.	Corrective actions are in progress to address the recommendation.
4/25/2019	4A-CI-00-18-037	IT Audit of OPM's Compliance with FITARA U.S. OPM FY 2018	4	We recommend that the OCIO update its procedures to only allow the CIO's direct reports to review and approve the IT checklists for non-major procurements as defined in FITARA and by OMB.	Corrective actions are in progress to address the recommendation.
4/25/2019	4A-CI-00-18-037	IT Audit of OPM's Compliance with FITARA U.S. OPM FY 2018	5	We recommend that the OCIO ensure that final approved checklists contain complete and accurate information.	Corrective actions are in progress to address the recommendation.
11/15/2018	4A-CF-00-18-024	Office of Personnel Management's Fiscal Year 2018 Consolidated Financial Statements	1	We recommend that the Office of the Chief Information Officer (OCIO), in coordination with system owners, enforce and monitor the implementation of corrective actions to: Security Management - Review and update system documentation (System Security Plans and Authority to Operate Packages) and appropriately document results of Risk Assessments and Information System Continuous Monitoring) in accordance with agency policies and procedures.	Corrective actions are in progress to address the recommendation.
11/15/2018	4A-CF-00-18-024	Office of Personnel Management's Fiscal Year 2018 Consolidated Financial Statements	15	We recommend that the Office of the Chief Information Officer (OCIO), in coordination with system owners, enforce and monitor the implementation of corrective actions to: Logical and Physical Access - Configure password and inactivity parameters to align with agency policies.	Corrective actions are in progress to address the recommendation.
11/15/2018	4A-CF-00-18-024	Office of Personnel Management's Fiscal Year 2018 Consolidated Financial Statements	23	We recommend that the Office of the Chief Information Officer (OCIO), in coordination with system owners, enforce and monitor the implementation of corrective actions to: Interface / Data Transmission Controls - Develop interface / data transmission design documentation that specifies data fields being transmitted, controls to ensure the completeness and accuracy of data transmitted, and definition of responsibilities.	Corrective actions are in progress to address the recommendation.

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2/5/2018	L-2018-1	Management Advisory OPM's Non-Public Decision to Re-Apportion Annuity Supplements	3	We recommend that OPM determine whether it has a legal requirement to make its updated guidance, including Retirement and Insurance Letters, publicly available.	In litigation
6/17/2019	4A-CI-00-19-006	Information Technology Security Controls of the OPM's Enterprise Human Resource Integration Data Warehouse	12	We recommend that OPM develop policy and procedures to document requirements necessary for transitioning a system's management between entities.	This recommendation has been implemented and is closed.
10/3/2019	4A-CF-00-19-026	Data Act IT Security Controls of Consolidated Business Information System - FY 2019	3	We recommend that the CBIS application meet the requirements of OMB M-11-11 by requiring multi-factor authentication using PIV credentials.	Corrective actions are in progress to address the recommendation.
10/23/2019	4A-CI-00-19-008	Audit of OPM'S Compliance with the Federal Information Technology Acquisition Reform Act – DCOI, GSS – FY 2019	2	Recommendation 2: We recommend that OPM perform a gap analysis to identify the monitoring, inventory, and management tools that it needs to implement automated infrastructure management as required by the DCOI and OMB.	Corrective actions are in progress to address the recommendation.
10/23/2019	4A-CI-00-19-008	Audit of OPM'S Compliance with the Federal Information Technology Acquisition Reform Act – DCOI, GSS – FY 2019	3	Recommendation 3: We recommend that OPM install automated power metering in all of its data centers in accordance with the requirements in the DCOI.	Corrective actions are in progress to address the recommendation.
10/23/2019	4A-CI-00-19-008	Audit of OPM'S Compliance with the Federal Information Technology Acquisition Reform Act – DCOI, GSS – FY 2019	4	Recommendation 4: We recommend that OPM assess the current state of its infrastructure to accurately report data center metrics, including the correct number of data centers (including non-tiered spaces), the correct operational status of data centers, and accurate energy usage.	Corrective actions are in progress to address the recommendation.
10/23/2019	4A-CI-00-19-008	Audit of OPM'S Compliance with the Federal Information Technology Acquisition Reform Act – DCOI, GSS – FY 2019	5	Recommendation 5: We recommend that OPM update its Authorization policies and procedures to include requirements for reauthorizing systems in the event of a change in authorizing official. This guidance at a minimum should include parameters for the time period for re-authorization and requirements to evidence the system documentation reviews required by NIST.	Corrective actions are in progress to address the recommendation.

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10/23/2019	4A-CI-00-19-008	Audit of OPM'S Compliance with the Federal Information Technology Acquisition Reform Act – DCOI, GSS – FY 2019	9	Recommendation 9: We recommend that OPM categorize the Macon GSS as a high system and conduct a gap analysis to verify that the additional controls required for a high system are in place.	Corrective actions are in progress to address the recommendation.
10/23/2019	4A-CI-00-19-008	Audit of OPM'S Compliance with the Federal Information Technology Acquisition Reform Act – DCOI, GSS – FY 2019	11	Recommendation 11: We recommend that OPM complete and approve a PTA and PIA (if required by the PTA) for the LAN/WAN GSS in accordance with the requirements of the E-Government Act of 2002 and OPM policy.	Subsequent to the OIG audit recommendation, the LAN/WAN GSS system has been decommissioned and split into five subsets. We are evaluating each of these components and will work with our OCIO colleagues to ensure that privacy compliance requirements have been met.
10/23/2019	4A-CI-00-19-008	Audit of OPM'S Compliance with the Federal Information Technology Acquisition Reform Act – DCOI, GSS – FY 2019	16	We recommend that OPM update and approve the contingency plan for the LAN/WAN GSS.	Corrective actions are in progress to address the recommendation.
10/23/2019	4A-CI-00-19-008	Audit of OPM'S Compliance with the Federal Information Technology Acquisition Reform Act – DCOI, GSS – FY 2019	17	We recommend that OPM test the updated LAN/WAN contingency plan. This recommendation cannot be completed until Recommendation 16 has been implemented.	Corrective actions are in progress to address the recommendation.
10/23/2019	4A-CI-00-19-008	Audit of OPM'S Compliance with the Federal Information Technology Acquisition Reform Act – DCOI, GSS – FY 2019	18	We recommend that OPM identify the necessary resources or process changes to ensure that POA&Ms are updated according to policy.	Corrective actions are in progress to address the recommendation.
10/23/2019	4A-CI-00-19-008	Audit of OPM'S Compliance with the Federal Information Technology Acquisition Reform Act – DCOI, GSS – FY 2019	20	We recommend that OPM implement anti-piggybacking controls at the data centers located in Washington, D.C.	Corrective actions are in progress to address the recommendation.
10/23/2019	4A-CI-00-19-008	Audit of OPM'S Compliance with the Federal Information Technology Acquisition Reform Act – DCOI, GSS – FY 2019	21	We recommend that OPM implement anti-piggybacking controls at the data centers located in Boyers, Pennsylvania.	Preparing documentation to request closure of the recommendation.
10/29/2019	4A-CI-00-19-029	Federal Information Security Modernization Act Audit Fiscal Year 2019 (FISMA)	9	We recommend that OPM develop an action plan and outline its processes to address the supply chain risk management requirements of NIST SP 800-161.	Corrective actions are in progress to address the recommendation.

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11/18/2019	4A-CF-00-19-022	Office of Personnel Management's Fiscal Year 2019 Consolidated Financial Statements	2	We recommend that the Office of the Chief Information Officer (OCIO), in coordination with system owners, enforce and monitor the implementation of corrective actions to: Enhance processes in place to track the inventory of OPM's systems and devices, and validate that security software and tools are installed on all systems.	Corrective actions are in progress to address the recommendation.
11/18/2019	4A-CF-00-19-022	Office of Personnel Management's Fiscal Year 2019 Consolidated Financial Statements	10	We recommend that the Office of the Chief Information Officer (OCIO), in coordination with system owners, enforce and monitor the implementation of corrective actions to: Prepare audit logging and monitoring procedures for databases within application boundaries. Review audit logs on a pre-defined periodic basis for violations or suspicious activity and identify individuals responsible for follow up or elevation of issues to the appropriate team members for review. The review of audit logs should be documented for record retention purposes.	Corrective actions are in progress to address the recommendation.
11/18/2019	4A-CF-00-19-022	Office of Personnel Management's Fiscal Year 2019 Consolidated Financial Statements	11	We recommend that the Office of the Chief Information Officer (OCIO), in coordination with system owners, enforce and monitor the implementation of corrective actions to: Establish a means of documenting all users who have access to systems, and all users who had their systems access revoked.	Corrective actions are in progress to address the recommendation.
11/18/2019	4A-CF-00-19-022	Office of Personnel Management's Fiscal Year 2019 Consolidated Financial Statements	12	We recommend that the Office of the Chief Information Officer (OCIO), in coordination with system owners, enforce and monitor the implementation of corrective actions to: Configure password and inactivity parameters to align with agency policies.	Corrective actions are in progress to address the recommendation.
11/18/2019	4A-CF-00-19-022	Office of Personnel Management's Fiscal Year 2019 Consolidated Financial Statements	15	We recommend that the Office of the Chief Information Officer (OCIO), in coordination with system owners, enforce and monitor the implementation of corrective actions to: Separate users with the ability to develop and migrate changes to production, or implement controls to detect instances in which a user develops and migrates the same change.	Corrective actions are in progress to address the recommendation.

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2/27/2020	1H-01-00-18-039	Management Advisory Report related to Prescription Drug Costs in the Federal Employees Health Benefits Program	1	We recommend that OPM conduct a new, comprehensive study by seeking independent expert consultation on ways to lower prescription drug costs in the FEHBP, including but not limited to the possible cost saving options discussed in this report.	Actions to address the recommendations have been impacted by resource constraints.
2/27/2020	1H-01-00-18-039	Management Advisory Report related to Prescription Drug Costs in the Federal Employees Health Benefits Program	2	We recommend that OPM evaluate any study conducted pursuant to Recommendation 1 and, with due diligence, formulate recommendations and a plan for agency action based on the best interests of the government, the FEHBP, and its enrollees.	Actions to address the recommendations have been impacted by resource constraints.
4/2/2020	4A-RS-00-18-035	OPM's Federal Employees Health Benefits Program and Retirement Services Improper Payments Rate Methodologies	1	We recommend that OPM's Healthcare and Insurance office update its improper payments rate calculation, including a plan to do so with target dates, and documentation of any analysis conducted and conclusions reached in developing the updated methodology. This methodology, at a minimum, should include estimations for the population of FEHBP carriers that have not been audited each year and statistically valid sampling to provide a more accurate representation of improper payments for reporting.	Corrective actions are planned and in progress but not yet fully complete.
4/2/2020	4A-RS-00-18-035	OPM's Federal Employees Health Benefits Program and Retirement Services Improper Payments Rate Methodologies	2	We recommend that Healthcare and Insurance evaluate the data in the FWA Report to determine if the data can be simplified and validated, as necessary, to be used as a tool for its improper payments rate reporting.	Corrective actions are planned and in progress but not yet fully complete.
4/2/2020	4A-RS-00-18-035	OPM's Federal Employees Health Benefits Program and Retirement Services Improper Payments Rate Methodologies	3	We recommend that Healthcare and Insurance work with the FEHBP carriers to develop a process for reporting more uniform data in the FWA Report.	

Final Report Date	Audit Number	Title	Recommendation Number	Recommendation Detail	Status
4/2/2020	4A-RS-00-18-035	OPM's Federal Employees Health Benefits Program and Retirement Services Improper Payments Rate Methodologies	4	We recommend that Retirement Services continue to periodically meet with the DNP representatives to discuss new capabilities of the DNP Portal and determine whether it can be a beneficial addition in identifying improper payments for the most susceptible annuity payment cycle(s), i.e., pre-payment and post-payment.	This recommendation is resolved. Retirement Services utilized Do Not Pay in FY 2020. Retirement Services analyzed 4,956 records on the DNP and identified 792 new death records. The documentation from DNP was submitted as evidence for the IPERA audit. In addition, RS regularly attends the Post Payment Modernization Initiative (PPMI) Agency Summit, which is hosted by Treasury. OPM will continue to take advantage of various trainings offered by Treasury regarding the Treasury Check Information System, the Do Not Pay File, and the International Treasury System. DNP has developed training tools to teach agencies about the DNP program.
4/2/2020	4A-RS-00-18-035	OPM's Federal Employees Health Benefits Program and Retirement Services Improper Payments Rate Methodologies	5	We recommend that Retirement Services perform the Over Age 90 project of the annuitant population on a more routine basis, such as annually or biannually.	This recommendation is resolved. Retirement Services plans to conduct the Over Age 90 projects bi-annually.
4/2/2020	4A-RS-00-18-035	OPM's Federal Employees Health Benefits Program and Retirement Services Improper Payments Rate Methodologies	6	We recommend that Retirement Services analyze the results from previous Over Age 90 projects to determine if the results can be projected to years where the Over Age 90 projects are not conducted and included in RS's improper payments reporting.	This recommendation is resolved. Retirement Services uses actual overpayments in lieu of estimates because the actual is significantly higher than the overpayment estimate provided by the Statistician. Retirement Services will analyze the results of the next Over Age 90 project to determine if 4 the results when added to the overpayment estimate is higher than the actual overpayment amount as reported by CFO.
4/2/2020	4A-RS-00-18-035	OPM's Federal Employees Health Benefits Program and Retirement Services Improper Payments Rate Methodologies	7	We recommend that all payments made to deceased annuitants be classified as improper in the year in which they are identified.	This recommendation is resolved. Retirement Services, in collaboration with the Office of the Chief Financial Officer (OCFO), will ensure all improper payments are included in Retirement Services' improper payment reporting.
4/2/2020	4A-RS-00-18-035	OPM's Federal Employees Health Benefits Program and Retirement Services Improper Payments Rate Methodologies	8	We recommend that Retirement Services provide support to show the final results of the 9,169 cases in which reclamation was initiated and the 43 cases referred to the Survivor Processing Section from its review of returned 2016 tax year Form 1099-Rs.	Retirement Services still maintains that it is not cost-effective to use existing resources to re-perform the review of the 2016 tax year which is over six years ago.

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4/2/2020	4A-RS-00-18-035	OPM's Federal Employees Health Benefits Program and Retirement Services Improper Payments Rate Methodologies	9	We recommend that Retirement Services maintain support for future reviews of returned Form 1099-Rs, including an accounting of overpayments made to annuitants dropped from the annuity rolls, identified as deceased, or referred for further research and/or drop action, and include the total of such payments in the annual calculation of improper payments.	Retirement Services will explore methods to document and account for improper payments identified in the review of returned 1099-Rs.
4/2/2020	4A-RS-00-18-035	OPM's Federal Employees Health Benefits Program and Retirement Services Improper Payments Rate Methodologies	10	We recommend that Retirement Services conduct an analysis to determine if other types of data mining reviews can be performed, using the annuity roll data, to identify improper payments.	Retirement Services performs additional data mining efforts, which include the Department of Tresury Do Not Pay Portal and the automation of the Disability Earnings Survey and others. All of the details will be assembled and provided to the OIG for closure.
4/2/2020	4A-RS-00-18-035	OPM's Federal Employees Health Benefits Program and Retirement Services Improper Payments Rate Methodologies	11	We recommend that Retirement Services develop a plan of action to utilize the data mining reviews identified in response to Recommendation 10 and report the results of those reviews in its improper payment calculation, including documenting any issues identified.	Retirement Services performs additional data mining efforts, which include the Department of Tresury Do Not Pay Portal and the automation of the Disability Earnings Survey and others. All of the details will be assembled and provided to the OIG for closure.
4/2/2020	4A-RS-00-18-035	OPM's Federal Employees Health Benefits Program and Retirement Services Improper Payments Rate Methodologies	12	We recommend that OPM's Retirement Services conduct cost benefit analyses of all current corrective actions and document their results.	This recommendation is resolved. OMB Memorandum M-18-20, Circular A-123, Appendix C (Part III, A1) states "Agencies should be able to measure the effectiveness and progress of each individual corrective action on an annual basis. Agencies may measure the effectiveness and progress of corrective actions by assessing the results of actions …" OPM continues to report millions of dollars in improper payments as a result of the existing activities on an annual basis. OPM has assessed that the benefit outweighs the actual cost of the activity. However, OPM will further evaluate the existing corrective actions to determine if "any existing actions can be intensified or expanded, resulting in a high-impact, high return on investment in terms of reduced or prevented improper payments annually." OPM will also use this analysis to determine if an existing corrective action activity should be discontinued.

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5/14/2020	4A-CF-00-20-014	OPM's FY 2019 Improper Payments Reporting	1	We recommend that OPM conduct periodic analysis, based on current program conditions, on the cost-effectiveness of a payment recapture audit program and retain documentation to support their analysis and conclusion.	
6/30/2020	4A-CI-00-20-007	Information Technology Security Controls of OPM's Electronic Official Personnel Folder (eOPF) - FY 2020	3	We recommend that OPM conduct a test of the updated eOPF Contingency Plan in accordance with OPM policies. Note: This recommendation cannot be implemented until the Contingency Plan is updated as a part of the corrective action for Recommendation 2.	OPM submitted an update in January 2023 to close the recommendation. Awaiting OIG's review and response.
8/5/2020	4A-DO-00-20-041	Delegation of Authority to Operate and Maintain the Theodore Roosevelt Building and the Federal Executive Institute	1	We recommend that OPM work with GSA to formally request and complete the documentation necessary to effectuate the return of the delegation to operate and maintain the TRB to OPM.	On January 10, 2022, OPM submitted the request to GSA for the return of the Delegation of Authority to allow OPM to continue operation and maintenance of the TRFB. On March 23, 2022, GSA responded as stated: OPM is aware, the U.S. General Services Administration (GSA) recently completed a feasibility study to evaluate the space needs within the TRB and for GSA to further understand OPM's space needs within the TRB, GSA would like OPM to further provide: • Daily occupancy usage data gathered through personal identity verification (PIV) card swipe data collected when employees swipe their badges in and out of the TRB, for the months of June 2022 through November 2022; and • OPM's future space requirements within the TRB to include required storage space and planned personnel actions. Until GSA's evaluation is completed, GSA extended the delegation rescission time frame. The current Operation and Maintenance Delegation of Authority (Delegation) dated March 14, 2014, along with the Standard Operating Procedures (SOP) for Operation and Maintenance of Delegated Real Property, dated December 2013, will remain in place through March 31, 2025, allowing GSA time to complete their analysis of the data OPM will be providing.

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8/5/2020	4A-DO-00-20-041	Delegation of Authority to Operate and Maintain the Theodore Roosevelt Building and the Federal Executive Institute	2	We recommend that OPM delay any feasibility study related to its space needs until after completion of the NAPA study and any resulting decision by Congress.	The Feasibility study is complete. While both the Feasibility and NAPA study are complete, on July 20,2022 in the Memorandum M-22-14 (FY 2024 Agency-wide Capital Planning to Support the Future of Work) for the heads of Executive Departments and Agencies from OMB, agencies must address real property resource needs and agency efforts to define the amount and types of real property required to fully implement the future of work at each agency. According to the Memorandum "To develop the capital plan within the future of work context, agencies should be mindful of the following considerations: • When determining future physical space requirements, agencies should consider the agency's mission and customer needs, the current and future workforce, and impacts on local communities. As stated in the President's Management Agenda, agencies are expected to reimagine their workplace approach informed by lessons from the COVID-19 pandemic, as well as nationwide workforce and workplace trends (e.g., hybrid work inclusive of onsite work, telework, alternative work schedules, online collaboration, and remote work policies and practices) and integrate these considerations into the next iteration of their capital plans completed under M-20-03." • The impacts of COVID -19 to assess the full footprint of OPM/TRFB will be addressed in the report. • Capital Planning Requirement to Support the Future of Work report was submitted to the OMB and the Federal Real Property Council December 16, 2022.
9/18/2020	4A-CI-00-20-009	Audit of the Agency System Assessment and Authorization Process FY 2020	2	We recommend that OPM update its policies and procedures to include guidance on categorizing HVA systems.	Corrective actions are in progress to address the recommendation.

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9/18/2020	4A-CI-00-20-009	Audit of the Agency System Assessment and Authorization Process FY 2020	3	We recommend that OPM have the SO, the CISO, the AO, and (where appropriate) the Chief Privacy Officer review and approve the categorization of the systems in its inventory, in accordance with agency policy.	Corrective actions are in progress to address the recommendation.
9/18/2020	4A-CI-00-20-009	Audit of the Agency System Assessment and Authorization Process FY 2020	4	We recommend that OPM develop and implement a process to perform annual quality reviews for SSPs. The process should include the elements defined in NIST SP 800-18, Revision 1.	Corrective actions are in progress to address the recommendation.
9/18/2020	4A-CI-00-20-009	Audit of the Agency System Assessment and Authorization Process FY 2020	6	We recommend that OPM improve the training program for new and current ISSOs on OPM's Authorization process. Training should include guidance on how to provide proper oversight related to security control scoping and risk identification and documentation.	Corrective actions are in progress to address the recommendation.
9/18/2020	4A-CI-00-20-009	Audit of the Agency System Assessment and Authorization Process FY 2020	7	We recommend that OPM implement a contingency plan review process to ensure the accuracy of information and compliance with contingency planning controls.	Corrective actions are in progress to address the recommendation.
9/18/2020	4A-CI-00-20-009	Audit of the Agency System Assessment and Authorization Process FY 2020	8	We recommend that OPM develop and implement a process that ensures SOs of contractor- operated systems work with internal process owners, leadership and business managers to create an OPM BIA.	Corrective actions are in progress to address the recommendation.
9/18/2020	4A-CI-00-20-009	Audit of the Agency System Assessment and Authorization Process FY 2020	9	We recommend that OPM adhere to the guidance in its Contingency Planning Policy and conduct full-scale tests for high-impact systems, functional tests for moderate-impact systems, and table-top tests for low-impact systems annually.	Corrective actions are in progress to address the recommendation.
9/18/2020	4A-CI-00-20-009	Audit of the Agency System Assessment and Authorization Process FY 2020	11	We recommend that OPM update its POA&M procedures to include timeliness metrics related to transitioning a POA&M from initial/draft status to open.	Corrective actions are in progress to address the recommendation.
10/30/2020	4A-RS-00-19-038	U.S. Office of Personnel Management's Retirement Services' Disability Reconsideration Appeals Process	1	We recommend that RS implement internal controls to ensure that all staff responsible for processing disability cases, including but not limited to Medical Specialists, Paralegals, and Legal Administrative Specialists, take the required training to perform their job functions and that supporting documentation for completed training is maintained.	Training system has not gone live. Still working out implementing a new system to confirm personnel have completed the training. Once the system is in place the SOP will be updated.

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10/30/2020	4A-RS-00-19-038	U.S. Office of Personnel Management's Retirement Services' Disability Reconsideration Appeals Process	2	We recommend that RS establish a plan to complete the Medical Call-ups that are past the annual review period and stop any payments for which annuitants are no longer eligible.	Orignal plan is being updated as process to handle this was re-evaluated.
10/30/2020	4A-RS-00-19-038	U.S. Office of Personnel Management's Retirement Services' Disability Reconsideration Appeals Process	3	We recommend that RS ensure that Medical Call-ups are conducted timely and that supporting documentation is maintained.	Orignal plan is being updated as process to handle this was re-evaluated.
10/30/2020	4A-RS-00-19-038	U.S. Office of Personnel Management's Retirement Services' Disability Reconsideration Appeals Process	4	We recommend that RS investigate the cases due for Medical Call-ups in FY 2019 to determine if improper payments were made and immediately initiate any funds recovery, if applicable.	Orignal plan is being updated as process to handle this was re-evaluated.
10/30/2020	4A-RS-00-19-038	U.S. Office of Personnel Management's Retirement Services' Disability Reconsideration Appeals Process	8	We recommend that Retirement Services continue to work with OPM's Office of the Chief Information Officer to establish a modernized Information Technology system that has capabilities to ensure the proper tracking of cases throughout the disability process.	The budget for IT Modernization has not been approved yet. Working with CIO on RS IT Modernization Plan.
10/30/2020	4A-CI-00-20-008	Audit of OPM's Common Security Controls FY 2020	1	We recommend that OPM document the governance requirements of the CSCC that at a minimum contain the following elements as stated by NIST: a) Assigns responsibilities for oversight of the CSCC; b) Mandates the same assessment and monitoring requirements as system-specific controls in OPM information systems; and c) Requires the communication of assessment results to SOs and ISSOs.	Corrective actions are complete. OPM is preparing documentation for closure of the recommendation.
10/30/2020	4A-CI-00-20-008	Audit of OPM's Common Security Controls FY 2020	2	We recommend that OPM conduct an independent assessment of the controls that make up the CSCC.	Corrective actions are in progress to address the recommendation.
10/30/2020	4A-CI-00-20-008	Audit of OPM's Common Security Controls FY 2020	3	We recommend that OPM update the CSCC to accurately reflect the controls in place and provided to the agency's systems.	Corrective actions are in progress to address the recommendation.
10/30/2020	4A-HI-00-19-007	Audit of the Federal Employee Insurance Operations (FEIO) as Administered by OPM's Healthcare and Insurance Program Office	3	We recommend that OPM require its health insurance specialists and program analysis officers within FEIO, who are acting in the capacity of a COR, to obtain the proper FAC-COR.	Corrective actions are planned and in progress but not yet fully complete.

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10/30/2020	4A-HI-00-19-007	Audit of the Federal Employee Insurance Operations (FEIO) as Administered by OPM's Healthcare and Insurance Program Office	4	We recommend that OPM require each COR to obtain a letter of designation from the CO that describes their duties and responsibilities, a copy of the contract administration functions delegated to a contract administration office which may not be delegated to the COR, and documentation of COR actions taken in accordance with the delegation of authority.	Closure evidence submitted to OIG on 12/07/22. Awaiting on their review and response.
10/30/2020	4A-HI-00-19-007	Audit of the Federal Employee Insurance Operations (FEIO) as Administered by OPM's Healthcare and Insurance Program Office	9	We recommend that OPM work with the OCFO to establish internal procedures for properly reviewing and verifying the accuracy and completeness of the working capital schedules reported in the AAS by FFS and ER HMO carriers.	OPM is gathering evidence to provide to the OIG to support closure of the recommendation.
10/30/2020	4A-HI-00-19-007	Audit of the Federal Employee Insurance Operations (FEIO) as Administered by OPM's Healthcare and Insurance Program Office	11	We recommend that OPM establish PBM transparency standards for all new, renewed, or amended contracts that are specific to community-rated HMOs.	OPM is gathering evidence to provide to the OIG to support closure of the recommendation.
10/30/2020	4A-HI-00-19-007	Audit of the Federal Employee Insurance Operations (FEIO) as Administered by OPM's Healthcare and Insurance Program Office	12	We recommend that OPM implement the following rate instruction changes: (1) Include transparency standards requiring the carriers to provide support for all claims, encounters, and capitated rates, including those from their provider-owned networks or related entities used in the MLR, rate proposal, and rate reconciliation calculations; and (2) Improve MLR criteria to provide complete, clear, and concise instructions of the FEHBP MLR process, including specific instructions concerning provider-sponsored health plans and capitated arrangements in its cost reporting.	OPM does not concur with this recommendation and will explore further options for closure.
10/30/2020	4A-HI-00-19-007	Audit of the Federal Employee Insurance Operations (FEIO) as Administered by OPM's Healthcare and Insurance Program Office	13	We recommend that OPM develop formal policies to ensure that site visits are conducted every three years for FEHBP carriers in accordance with its control to meet OMB Circular A-123 requirements. If the time and costs to perform the site visits outweigh the benefits, OPM should modify its controls and report new procedures to mitigate risks for the FEHBP payment process.	OPM is gathering evidence to provide to the OIG to support closure of the recommendation.

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10/30/2020	4A-HI-00-19-007	Audit of the Federal Employee Insurance Operations (FEIO) as Administered by OPM's Healthcare and Insurance Program Office	16	We recommend that OPM eliminate the self-certification process for FEDVIP and implement an enrollment verification process that requires documentation to prove family member relationships at the time of enrollment. In the meantime, BENEFEDS, as the sole enrollment portal for FEDVIP, should have the authority to request eligibility documentation that includes marriage and birth certificates.	OPM does not concur with this recommendation and will explore further options for closure.
10/30/2020	4A-HI-00-19-007	Audit of the Federal Employee Insurance Operations (FEIO) as Administered by OPM's Healthcare and Insurance Program Office	22	We recommend that OPM develop standard performance metrics with penalties to be included in all new or renewed contracts with FEDVIP carriers.	OPM is gathering evidence to provide to the OIG to support closure of the recommendation.
11/13/2020	4A-CF-00-20-024	OPM's Fiscal Year 2020 Consolidated Financial Statements	13	We recommend that the Office of the Chief Information Officer (OCIO), in coordination with system owners, enforce and monitor the implementation of corrective actions to: Configure password and inactivity parameters to align with agency policies.	Corrective actions are in progress to address the recommendation.
11/13/2020	4A-CF-00-20-024	OPM's Fiscal Year 2020 Consolidated Financial Statements	16	We recommend that the Office of the Chief Information Officer (OCIO), in coordination with system owners, enforce and monitor the implementation of corrective actions to: Separate users with the ability to develop and migrate changes to production or implement controls to detect instances in which a user develops and migrates the same change.	Corrective actions are in progress to address the recommendation.
10/30/2020	4A-CI-00-20-010	Federal Information Security Modernization Act (FISMA) Audit Fiscal Year 2020	45	We recommend that OPM perform and document controls testing to ensure security safeguards for alternate processing and storage sites are equivalent to the primary sites.	Corrective actions are in progress to address the recommendation.
4/1/2021	4A-HI-00-18-026	Management Advisory Report – FEHB Program Integrity Risks Due to Contractual Vulnerabilities	1	We recommend that OPM modify FEHBP contract language for all applicable records retention clauses to require the retention and accessibility of claims for 10 years plus the current year in a manner of OPM/HI's choosing.	Corrective actions to address the recommendations are being considered.

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4/1/2021	4A-HI-00-18-026	Management Advisory Report – FEHB Program Integrity Risks Due to Contractual Vulnerabilities	2	We recommend OPM modify or add language in Section 1.9 of all FEHBP contracts to include all relevant sections and attachments of CL 2017-13, or modify all FEHBP contracts to add relevant language stating that all CLs are an addendum to the contract language and enforceable as a contract requirement.	OPM does not concur with this recommendation and will explore further options for closure.
4/1/2021	4A-HI-00-18-026	Management Advisory Report – FEHB Program Integrity Risks Due to Contractual Vulnerabilities	3	We recommend OPM modify or add language to the appropriate Section of the FFS and ER-HMO FEHBP contracts to state that all FWA-related recoveries must be deposited into the working capital or investment account within 30 days and returned to or accounted for in the FEHBP contingency reserve fund account within 60 days after receipt by the carrier.	Corrective actions to address the recommendations are being considered.
4/1/2021	4A-HI-00-18-026	Management Advisory Report – FEHB Program Integrity Risks Due to Contractual Vulnerabilities	4	We recommend that OPM add language to all FEHBP contracts requiring carriers to notify the OIG's Office of Investigations regarding their intention to share FEHBP fraudulent activity with outside parties, and obtain approval from OIG's Office of Investigations before sharing this information.	Corrective actions to address the recommendations are being considered.
4/1/2021	4A-HI-00-18-026	Management Advisory Report – FEHB Program Integrity Risks Due to Contractual Vulnerabilities	5	We recommend that OPM modify or add language to all FFS and ER-HMO FEHBP contracts requiring PBMs or providers under a Large Provider Agreement, who provide services or supplies related to benefit administration, to have an FWA program that meets the OPM contract and CL 2017-13 requirements.	Corrective actions to address this recommendation have been partially completed, while corrective action for the remainder of this recommendation is being considered.
4/1/2021	4A-HI-00-18-026	Management Advisory Report – FEHB Program Integrity Risks Due to Contractual Vulnerabilities	6	We recommend that OPM modify the ER-HMO and FFS contracts to require that vendors under Large Provider Agreements return all FWA-related recoveries to the carrier within 30 days, whereby carriers must deposit these recoveries into their working capital or investment account within 30 days. Once deposited into one of these accounts, the carrier must return the recoveries to the contingency reserve fund.	Corrective actions to address the recommendations are being considered.

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4/1/2021	4A-HI-00-18-026	Management Advisory Report – FEHB Program Integrity Risks Due to Contractual Vulnerabilities	7	We recommend that OPM modify Section 2.3(g) and 2.3(g)(ii) to provide expectations for how carriers are to proactively identify overpayments and to define what it means by egregious errors.	Corrective actions to address the recommendations are being considered.
4/1/2021	4A-HI-00-18-026	Management Advisory Report – FEHB Program Integrity Risks Due to Contractual Vulnerabilities	8	We recommend that OPM modify Section 2.3(g) requiring carriers to report on their collection efforts, including how promptly the carrier initiated collection once the erroneous payment was identified and the causes of the claim payment errors.	Corrective actions to address the recommendations are being considered.
4/1/2021	4A-HI-00-18-026	Management Advisory Report – FEHB Program Integrity Risks Due to Contractual Vulnerabilities	9	We recommend that OPM review the current recovery process in Section 2.3(g)(1) through (5) and consider whether the use of benefit offsets, after the first written notification is sent, would be more cost efficient.	Corrective actions to address the recommendations are being considered.
4/1/2021	4A-HI-00-18-026	Management Advisory Report – FEHB Program Integrity Risks Due to Contractual Vulnerabilities	10	We recommend that OPM modify FEHBP contracts to clarify the Agency's authority to recoup projected improper payments identified by statistical sampling.	OPM does not concur with this recommendation and will explore further options for closure.
4/1/2021	4A-HI-00-18-026	Management Advisory Report – FEHB Program Integrity Risks Due to Contractual Vulnerabilities	11	We recommend modifying Section 2.6(g), in the amendment to the Coordination of Benefits section of the FFS contract, to allow for the recovery of low dollar claims that result from claims system errors.	Corrective actions to address the recommendations are being considered.
9/14/2011	1K-RS-00-11-068	Stopping Improper Payments to Deceased Annuitants	1	Capitalizing on Retirement Systems Modernization Technology: The OIG recommends that OPM actively explore the capabilities of any automated solution to flag records and produce management reports for anomalies or suspect activity, such as multiple address or bank account changes in a short time.	Each month, RS receives an automated report of Non-recurring Pay Actions (NRPAs). These reports flag Sandwich Payments. Sandwich payments are defined as payments for which the address or banking information is changed, and then changed back to the original information. This may imply that someone may have fraudulently rerouted a payment one time, and then changed back to avoid detection. RS has implemented an internal control to review these payments monthly with the purpose of advising management of any discrepancies or potentially fraudulent activities identified. This function is also performed by an independent unit for another layer of oversight. If anomalies are detected, the records are reported for further investigation.

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7/29/2021	1H-99-00-20-016	Reasonableness of Selected FEHBP Carriers' Pharmacy Benefit Contracts	1	We recommend that the Contracting Officer direct its carriers to consider pooling their resources into a common PBM agreement, which could potentially not only lower costs to the program but also to its Federal members.	OPM does not concur with this recommendation and will explore further options for closure.
7/29/2021	1H-99-00-20-016	Reasonableness of Selected FEHBP Carriers' Pharmacy Benefit Contracts	2	We recommend that the Contracting Officer complete a data analysis of the claims pricing for all FEHBP carriers who contract with the PBM to determine if the transparency standards are being implemented as intended.	Corrective actions to address the recommendations are being considered.
7/29/2021	1H-99-00-20-016	Reasonableness of Selected FEHBP Carriers' Pharmacy Benefit Contracts	3	We recommend that the Contracting Officer require the carrier contracts to include a true-up to ensure that each carrier receives the full value of all discounts, rebates, credits, or any other financial guarantees or adjustments included within the PBM's contracts with pharmacies. The true-ups should ensure that only the final costs paid to the pharmacies and/or drug suppliers (including any post-POS reconciliations or true-ups) are passed on to the FEHBP.	Corrective actions to address the recommendations are being considered.
11/22/2021	4A-CI-00-20-034	OPM's Office of the Chief Information Officer's Revolving Fund Programs - eOPF	2	We recommend that the OCIO and the HCDMM strengthen internal controls to ensure that all inputs used in the HRS IT PMO and the eOPF office's pricing methodologies are properly reviewed, approved, documented, and properly maintained. Documentation should include but not be limited to detailed reports, calculations, and methodology, to ensure the data is valid, complete, and transparent.	This recommendation was deemed resolved on 1/5/2022 Corrective actions are planned and in progress but not yet fully complete.
11/22/2021	4A-CI-00-20-034	OPM's Office of the Chief Information Officer's Revolving Fund Programs - eOPF	4	We recommend that OPM strengthen internal controls to ensure that independent reviews occur during the billing process prior to entering billing information into OPM's financial systems to ensure customers are properly billed.	Corrective actions are in progress to address the recommendation.
9/30/2021	4A-CF-00-20-035	OPM's Check Receipt Process in Trust Funds	3	We recommend that the OCFO implement periodic supervisory reviews throughout the check receipt process to ensure that the TFM staff are adhering to applicable policies and procedures.	OCFO provided feedback and supporting documents on recommendation implementation to OIG. Currently awaiting for OIG's determination on recommendation closure.

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9/30/2021	4A-CF-00-20-035	OPM's Check Receipt Process in Trust Funds	4	We recommend that the OCFO establish and implement internal controls to ensure that completion of check receipt procedures is properly documented and maintained.	OCFO provided feedback and supporting documents on recommendation implementation to OIG. Currently awaiting for OIG's determination on recommendation closure.
9/30/2021	4A-CF-00-20-035	OPM's Check Receipt Process in Trust Funds	5	We recommend that the OCFO implement internal controls to ensure supervisory and/or independent reviews are conducted, documented, and retained when employees remove and return PII from and to the OPM worksite. The reviews and retention of supporting documentation should be in accordance with OCFO's PII handling procedures.	OCFO updated and implemented the Check Process Form and Receipts to show the Quality Control Reviewer and Supervisor reviewed and verified the checks. OIG closed the recommendation.
9/30/2021	4A-CF-00-20-035	OPM's Check Receipt Process in Trust Funds	7	We recommend that the OCFO implement controls to ensure that the TFM is capturing all relevant information that is needed to measure the timeliness of the check receipt process. At a minimum, but not limited to, controls should ensure that the information entered on the Check Received Logs, or any other tools that may be used, are reviewed for completeness and accuracy.	OCFO provided feedback and supporting documents on recommendation implementation to OIG. Currently awaiting for OIG's determination on recommendation closure.
9/30/2021	4A-CF-00-20-035	OPM's Check Receipt Process in Trust Funds	8	We recommend that the OCFO update their work instructions and service level agreement to clearly state the methodology and data elements that should be used in tracking their timeliness metric.	OCFO provided feedback and supporting documents on recommendation implementation to OIG. Currently awaiting for OIG's determination on recommendation closure.
9/30/2021	4A-CF-00-20-035	OPM's Check Receipt Process in Trust Funds	9	We recommend that the OCFO allocate sufficient resources to ensure that all tasks associated with the check receipt process can be completed accurately and timely.	OCFO has hired sufficient resource to support the reconciliation process effective Quarter 1 of FY23. OCFO provided feedback and supporting documents on recommendation implementation to OIG. Currently waiting for OIG's determination on recommendation closure.
9/30/2021	4A-ES-00-21-020	IT Security Controls of OPM's Executive Schedule C System – FY 2021	10	We recommend that OPM develop a system-level configuration management plan for the ESCS that establishes a process for identifying and managing configuration items and documentation.	Corrective actions are in progress to address the recommendation.

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10/27/2021	4A-CI-00-21-012	FY 2021 FISMA	17	We recommend that the OCIO implement a process to apply critical operating system and third party vendor patches in a 30-day window according to OPM policy.	Corrective actions are in progress to address the recommendation.
10/27/2021	4A-CI-00-21-012	FY 2021 FISMA	19	We recommend that OPM establish an agency-wide TIC program to manage and maintain its external agency connections.	Corrective actions are in progress to address the recommendation.
10/27/2021	4A-CI-00-21-012	FY 2021 FISMA	20	We recommend that OPM create a charter to govern the roles and responsibilities of its ICAM office's governance body.	Corrective actions are in progress to address the recommendation.
10/27/2021	4A-CI-00-21-012	FY 2021 FISMA	22	We recommend that OPM define its process for provisioning, managing, and reviewing privileged accounts.	OPM submitted an update in January 2023 to close the recommendation. Awaiting OIG's review and response.
11/8/2021	4A-CF-00-20-044	OPM's Data Submission and Compliance with the Digital Accountability and Transparency Act of 2014	3	We recommend that OPO work with the Contracting Officer Representatives to establish and implement management controls to ensure that contracts are tracked and managed through the closeout process and adequate documentation is maintained in the contract files, including evidence of contract completion and closeout.	OPO updated its closeout process policy and acquisition closeout checklist. Supporting documents have been submitted to OIG to close recommendation.
2/14/2022	4A-CF-00-20-029	OPM's Utilization of the Improper Payments Do Not Pay Initiative	5	We recommend that Healthcare and Insurance always utilize Treasury's DNP Portal to verify carriers' eligibility before they are accepted into the FEHBP.	This recommendation was deemed resolved on 1/5/2022 Corrective actions are planned and in progress but not yet fully complete.
2/14/2022	4A-CF-00-20-029	OPM's Utilization of the Improper Payments Do Not Pay Initiative	7	We recommend that OPM continue to work with the DNP Business Center to determine if OPM's program offices are targeting the best processes and data sources to meet their individual program needs of identifying improper payments.	OCFO will coordinate agency-wide participation on the next scheduled Payment Integrity Day in 2023 hosted by Do Not Pay (DNP) & Payment Integrity Center of Excellence and confirm attendance with the DNP Business Center. Participation in this event by OPM's program offices will allow them to learn the latest of the tools, services, and data available for identifying, preventing, and recovering improper payments.
6/30/2017	1C-GA-00-17-010	Audit of Information Systems General and Application Controls at MVP Health Care	8	We recommend that MVP update and/or enforce its system lifecycle methodology to ensure that information systems are upgraded to supported software versions prior to the end of vendor support.	This recommendation was deemed resolved on 12/27/2017. Corrective actions are planned and in progress but not yet fully complete.

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3/1/2019	1C-8W-00-18-036	Audit of Information Systems General Controls at the University of Pittsburgh Medical Center Health Plan	1	We recommend that UPMC Health Plan segregate its internal network in order to separate sensitive resources from user controlled systems.	This recommendation was deemed resolved on 7/11/2019. Corrective actions are planned and in progress but not yet fully complete.
3/9/2021	1C-GG-00-20-026	Audit of Information Systems General Controls at Geisinger Health Plan	1	We recommend that GHP segregate its internal network in order to separate sensitive resources from user-controlled systems.	This recommendation was deemed resolved on 6/30/20219. Corrective actions are planned and in progress but not yet fully complete.
6/28/2021	1C-8W-00-20-017	Audit of the Federal Employees Health Benefit Operations at UPMC Health Plan, Inc.	1	We recommend that the Plan return $12,174,183 to the FEHBP for defective pricing in contract years 2014 through 2016.	OPM is determining a final amount owed by the Carrier.
6/28/2021	1C-8W-00-20-017	Audit of the Federal Employees Health Benefit Operations at UPMC Health Plan, Inc.	2	We recommend that the Plan remove all HIF loadings from the FEHBP premium rate developments and MLR filing denominators (as applicable) that have been submitted to OPM under Contract CS 2856.	Corrective actions to address the recommendations are being considered.
6/28/2021	1C-8W-00-20-017	Audit of the Federal Employees Health Benefit Operations at UPMC Health Plan, Inc.	3	We recommend the Plan amend all future FEHBP premium rate developments in which the pharmacy rebates were incorrectly reported.	Corrective actions to address the recommendations are being considered.
6/28/2021	1C-8W-00-20-017	Audit of the Federal Employees Health Benefit Operations at UPMC Health Plan, Inc.	4	We recommend that the Plan amend all future premium rate developments to appropriately account for actual agreed upon FEHBP vision benefits.	Corrective actions to address the recommendations are being considered.
6/28/2021	1C-8W-00-20-017	Audit of the Federal Employees Health Benefit Operations at UPMC Health Plan, Inc.	10	We recommend that the Plan return $1,612,812 to the FEHBP for Lost Investment Income (LII), calculated through May 31, 2021. We also recommend that the Plan return LII on amounts due for the period beginning June 1, 2021, until all defective pricing finding amounts have been returned to the FEHBP.	The LII in this recommendation is contingent upon the finalization of the defective pricing findings.
6/28/2021	1C-8W-00-20-017	Audit of the Federal Employees Health Benefit Operations at UPMC Health Plan, Inc.	11	We recommend that the Contracting Officer adjust the Plan's MLR credit for contract years 2014 through 2016 once the defective pricing findings discussed in this report are resolved.	The adjustment of MLR credits in this recommendation is contingent upon the finalization of the defective pricing findings.
1/7/2022	1C-QA-00-21-003	Audit of the Federal Employees Health Benefit Operations at Independent Health Association, Inc.	1	We recommend that the Contracting Officer require the Plan to return $1,079,748 to the FEHBP for defective pricing in contract years 2016 through 2018.	OPM is determining a final amount owed by the Carrier.

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1/7/2022	1C-QA-00-21-003	Audit of the Federal Employees Health Benefit Operations at Independent Health Association, Inc.	5	We recommend that the Contracting Officer require the Plan to return $121,756 to the FEHBP for Lost Investment Income (LII), calculated through December 31, 2021. We also recommend that the Contracting Officer recover LII on amounts due for the period beginning January 1, 2022, until all defective pricing amounts have been returned to the FEHBP.	The LII amount in this recommendation is contingent upon the finalization of the defective pricing findings.
1/7/2022	1C-QA-00-21-003	Audit of the Federal Employees Health Benefit Operations at Independent Health Association, Inc.	8	We recommend that the Contracting Officer adjust the Plan's MLR credits for contract years 2016 through 2018 once the defective pricing findings discussed in this report are resolved.	The adjustment of MLR credits in this recommendation is contingent upon the finalization of the defective pricing findings.
1/7/2022	1C-QA-00-21-003	Audit of the Federal Employees Health Benefit Operations at Independent Health Association, Inc.	30	We recommend the Contracting Officer reduce the 2016 through 2018 MLR premiums by $730,246 in 2016, $224,314 in 2017, and $125,188 in 2018 for the questioned premium costs identified in this audit.	The reduction of MLR premiums in this recommendation is contingent upon the finalization of the defective pricing findings.
2/23/2022	1A-10-17-21-018	Audit of Claims Processing and Payment Operations at Health Care Service Corporation for Contract Years 2018 through 2020	13	We recommend that the contracting officer direct the Association to update its debarment procedures to include the Guidelines' proactive notification requirements.	Corrective actions to address the recommendations are being considered.
2/23/2022	1A-10-17-21-018	Audit of Claims Processing and Payment Operations at Health Care Service Corporation for Contract Years 2018 through 2020	14	We recommend that the contracting officer direct the Association to include all required enrollee notifications as stated in the Guidelines in the messaging to enrollees for debarred providers.	Corrective actions to address the recommendations are being considered.
2/23/2022	1A-10-17-21-018	Audit of Claims Processing and Payment Operations at Health Care Service Corporation for Contract Years 2018 through 2020	15	We recommend that the contracting officer direct the Association to notify OIG monthly of all claims submitted by debarred providers after the effective date of their debarments.	Corrective actions to address the recommendations are being considered.
2/23/2022	1A-10-17-21-018	Audit of Claims Processing and Payment Operations at Health Care Service Corporation for Contract Years 2018 through 2020	16	We recommend that the contracting officer direct the Association to review its reporting practices to ensure that all claims paid to debarred providers are reported to the OIG on its Semiannual Report (SAR).	Corrective actions to address the recommendations are being considered.

Final Report Date	Audit Number	Title	Recommendation Number	Recommendation Detail	Status
2/23/2022	1A-10-17-21-018	Audit of Claims Processing and Payment Operations at Health Care Service Corporation for Contract Years 2018 through 2020	18	We recommend that the contracting officer direct the Association to require its member plans to obtain and maintain provider Social Security Numbers (SSNs) and ensure that their claim databases can search and match providers using SSNs to determine if they are debarred.	Corrective actions to address the recommendations are being considered.
8/11/2022	1D-80-00-21-025	Audit of the Information Systems General and Application Controls at Emblem Health	2	We recommend that Emblem Health remediate the specific technical weaknesses discovered during this audit as outlined in the vulnerability scan audit inquiry.	This recommendation was deemed resolved on 8/11/2022. Corrective actions are planned and in progress but not yet fully complete.
8/11/2022	1D-80-00-21-025	Audit of the Information Systems General and Application Controls at Emblem Health	5	We recommend that Emblem Health develop and implement action plans to upgrade or decommission the unsupported software identified during this audit.	This recommendation was deemed resolved on 8/11/2022. Corrective actions are planned and in progress but not yet fully complete.
3/5/2019	1C-LE-00-18-034	Audit of the Information Systems General Controls at Priority Health Plan	2	We recommend that Spectrum Health/Priority Health segregate its internal network in order to separate sensitive resources from user-controlled systems.	This recommendation was deemed resolved on 8/30/2019. Corrective actions are planned and in progress but not yet fully complete.
9/13/2021	1C-SF-00-21-005	Audit of the Information Systems General and Application Controls at Select Health	1	We recommend that Select Health implement firewall protection between its sensitive resources and network connections with IMH.	This recommendation was deemed resolved on 3/09/2022. Corrective actions are planned and in progress but not yet fully complete.
9/13/2021	1C-SF-00-21-005	Audit of the Information Systems General and Application Controls at Select Health	6	We recommend that Select Health segregate its internal network in order to separate sensitive resources from user-controlled systems.	This recommendation was deemed resolved on 3/09/2022. Corrective actions are planned and in progress but not yet fully complete.
3/16/2022	1H-01-00-21-022	Audit of the Information Systems General and Application Controls at CVS Caremark	1	We recommend that CVS remediate the specific technical weaknesses discovered during this audit as outlined in the vulnerability scan audit inquiry that was provided during audit fieldwork.	This recommendation was deemed resolved on 6/28/2022. Corrective actions are planned and in progress but not yet fully complete.
7/20/2020	1H-07-00-19-017	Audit of CareFirst Blue Choice's Federal Employees Health Benefits Program Pharmacy Operations as Administered by CVS Caremark for Contract Years 2014 through 2017	2	We recommend that the PBM return $834,425 to the Carrier (to be credited to the FEHBP) for failing to provide pass-through pricing to the FEHBP at the full value of the PBM's negotiated discounts with Walgreens and Rite Aid retail pharmacy claims for CYs 2014 through 2016.	Corrective actions to address the recommendations are being considered.

Final Report Date	Audit Number	Title	Recommendation Number	Recommendation Detail	Status
7/20/2020	1H-07-00-19-017	Audit of CareFirst Blue Choice's Federal Employees Health Benefits Program Pharmacy Operations as Administered by CVS Caremark for Contract Years 2014 through 2017	3	We recommend that the PBM continue researching this issue and identify all other pharmacies whose full value of the negotiated discounts were not passed through to the FEHBP.	Corrective actions to address the recommendations are being considered.
7/20/2020	1H-07-00-19-017	Audit of CareFirst Blue Choice's Federal Employees Health Benefits Program Pharmacy Operations as Administered by CVS Caremark for Contract Years 2014 through 2017	4	We recommend that the Carrier require the PBM to pay FEHBP pharmacy claims based on the full value of the PBM's negotiated discounts with retail pharmacies at the time of adjudication. The guarantee found in the Agreement (between the Carrier and the PBM) should only be applied as a true-up when that guaranteed discount exceeds the pass-through transparent pricing for the period being analyzed.	Corrective actions to address the recommendations are being considered.
12/14/2020	1C-A8-00-20-019	Audit of the Information Systems General Controls at Scott and White Health Plan	2	We recommend that BSWH complete its project to segregate its internal network in order to separate sensitive resources from user controlled systems.	This recommendation was deemed resolved on 9/02/2021. Corrective actions are planned and in progress but not yet fully complete.
12/14/2020	1C-A8-00-20-019	Audit of the Information Systems General Controls at Scott and White Health Plan	8	We recommend that BSWH remediate the specific technical weaknesses discovered during this audit as outlined in the vulnerability scan audit inquiry.	This recommendation was deemed resolved on 6/20/2021. Corrective actions are planned and in progress but not yet fully complete.
12/14/2020	1C-A8-00-20-019	Audit of the Information Systems General Controls at Scott and White Health Plan	11	We recommend that BSWH implement a process to document and track configuration settings that deviate from the approved security configuration standards. Note – this recommendation cannot be implemented until the controls from Recommendation 10 are in place.	This recommendation was deemed resolved on 9/02/2021. Corrective actions are planned and in progress but not yet fully complete.
12/14/2020	1C-A8-00-20-019	Audit of the Information Systems General Controls at Scott and White Health Plan	12	We recommend that BSWH implement a process to routinely audit server security configuration settings against an approved security configuration standard. Note – this recommendation cannot be implemented until the controls from Recommendation 10 are in place.	This recommendation was deemed resolved on 9/02/2021. Corrective actions are planned and in progress but not yet fully complete.