UNITED STATES GOVERNMENT
FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF INSPECTOR GENERAL

MEMORANDUM

DATE   April 11, 2024

TO: Sandeep Khanna
                 Chief Risk Officer

FROM: Sharon Brown
                 Deputy Assistant Inspector General for Quality Assurance, Policy and Audit
                 Division

SUBJECT: Office of Audit Recommendation(s) Closure

The Office of Inspector General (OIG), Office of Audit is issuing this memorandum to communicate our closure of recommendations previously issued by the Financial and Program Audit Division (FPAD) and IT and Program Audit Division (IPAD) of the OIG. In accordance with OMB Circular A-50 Audit Follow-up,[1] an audit recommendation is resolved when the audit organization and agency management agree on action to be taken to correct report findings and recommendations. An audit recommendation is closed when the OIG has determined that sufficient information exists to verify that the corrective action is complete and satisfies the recommendation.

We reviewed information provided by your office supporting corrective action plans and actions taken over the past 6-month semiannual reporting (SAR) period, and we determined that 8 recommendations can be closed as a result of completed corrective actions by the Federal Communications Commission. We also identified 16 recommendations which fall under the OIG's administrative closure practice for updated or repeated recommendations. When recommendation updates occur, our administrative practice is to close the older recommendation and track the corrective action through the updated recommendation. When a repeat recommendation occurs, our administrative practice is to close the new recommendation and track the corrective action through the original report recommendation. See audit recommendation closure(s) below:

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[1] Circular No. A-50 Revised: 5. Policy. Audit follow up is an integral part of good management, and is a shared responsibility of agency management officials and auditors. Corrective action taken by management on resolved findings and recommendations is essential to improving the effectiveness and efficiency of government operations. Each agency shall establish systems to assure the prompt and proper resolution and implementation of audit recommendations. These systems shall provide for a complete record of action taken on both monetary and non-monetary findings and recommendations.

Closed Recommendations

- Report No. 23-AUD-01-03, Fiscal Year 2022 Payment Integrity Information Act of 2019 Performance Audit, Recommendation 7, 9, and 10

- Report No. 22-AUD-01-01, Fiscal Year 2021 Payment Integrity Information Act of 2019 Performance Audit, Recommendation 9 and 17

- Report No. 21-AUD-08-06, FY 2021 DATA Act Audit, Recommendation 3 and 4

- Report No. 12-AUD-12-20, FY 2012 OMB Circular A-130 Audit, Recommendation 4.1

Administratively Closed Recommendations

- Report No. 23-EVAL-05-01, Federal Communications Commission's Fiscal Year 2023 Federal Information Security Management Act Evaluation, Recommendation 1, 4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, and 19

- Report No. 23-AUD-01-04, Fiscal Year 2022 Affordable Connectivity Program (ACP) Audit, Recommendation 3

- Report No. 22-AUD-01-01, Fiscal Year 2021 Payment Integrity Information Act of 2019 Performance Audit, Recommendation 16

Finally, your office submitted other request for closure through Audit Recommendation Control (ARC) sheets which we determined were not ready for closure at this time. In each case, we submitted emails communicating the reason we were not able to close the recommendation. FCC is encouraged to submit new requests for closure once the outstanding issues identified are addressed.

If you have any questions, please contact Sharon Brown at 202-418-0478, sharon.brown@fcc.gov, or Menjie Medina, Deputy Assistant Inspector General for FPAD at (202) 655-7712 or menjie.medina@fcc.gov, or Robyn Williams, Deputy Assistant Inspector General for IPAD at (202) 834-4678 or robyn.williams@fcc.gov.

We would like to thank management for their cooperation and assistance provided in resolving outstanding recommendations.

cc:

Sophila Jones, Assistant for Inspector General for Audit
Menjie Medina, Deputy Assistant IG for Financial, Program Audit Division
Robyn Williams, Deputy Assistant IG for Information Technology, Program Audit Division
Andy Skadin, Audit Follow-up Official
Jae Seong, Chief Financial Officer
Allen Hill, Chief Information Officer