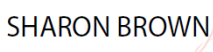


FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF INSPECTOR GENERAL

MEMORANDUM

DATE: October 9, 2024

TO: Andy Skadin
OIG Audit Follow-up Official

FROM: Sharon Brown  SHARON BROWN Digitally signed by SHARON BROWN
Date: 2024.10.09 11:10:07 -0400
Deputy Assistant Inspector General for Audit, 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, of April 1, 2024 through September 30th 2024. We determined that 24 recommendations can be closed as a result of completed corrective actions by the Federal Communications Commission. Also, we identified 3 repeat recommendations which the OIG has administratively closed.

When a recommendation is updated, our administrative practice is to close the original recommendation and track corrective action through the newly issued recommendation. When a repeat recommendation occurs, our administrative practice is to close the new recommendation and track the corrective action to the original report recommendation.

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-01-04, Report on the Performance Audit of the Affordable Connectivity Program for Federal Communications Commission, Recommendation 1, 2, 5, 6, 7, 8, 9, 10, and 11.
- Report No. 23-AUD-01-03, Final Report on the Performance Audit of Fiscal Year 2022 Compliance with Payment Integrity Information Act of 2019 for the Federal Communications Commission, Recommendations 1 and 2.
- Report No. 23-EVAL-05-01, Federal Communications Commission's Fiscal Year 2023 Federal Information Security Management Act Evaluation, Recommendations 21, 22, 23, 24 and 25.
- Report No. 21-EVAL-06-01, Federal Communications Commission's Fiscal Year 2021 Federal Information Security Management Act Evaluation, Recommendation 5.
- Report No. 21-INSP-10-01, FY 2021 Privacy and Data Protection Inspection, Recommendation 1.
- Report No. 21-AUD-10-01, Fiscal Year 2021 Emergency Broadband Benefit Program Performance Audit, Recommendation 1.
- Report No. 15-AUD-10-09, Audit of National Lifeline Accountability Database (NLAD), Recommendations 2.2 & 2.4.
- Report No. 12-AUD-12-20, FY 2012 OMD Circular A-130 Compliance Audit, Recommendation 4.1.
- Report No. 19-AUD-08-05, FY 2019 DATA Act Audit, Recommendation 2.
- Report No. 17-AUD-08-04, FY 2017 DATA Act Audit, Recommendation 2.

Administratively Closed Recommendations

- Report No. 24-AUD-01-01, FY 2023 PIIA Audit, Recommendation 1.
- Report No. 24-AUD-01-01, FY 2023 PIIA Audit, Recommendation 2.
- Report No. 24-AUD-01-01, FY 2023 PIIA Audit, Recommendation 3.

Finally, your office may have 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 Audit, FPAD at (202) 655-7712 or menjie.medina@fcc.gov, or Robyn Williams, Deputy Assistant Inspector General for Audit, IPAD at (202) 834-4678 or robyn.williams@fcc.gov.

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

cc:

Sophila Jones, Assistant for Inspector General for Audit
Menjie Medina, Deputy Assistant IG for Audit, FPAD
Robyn Williams, Deputy Assistant IG for Audit, IPAD
Sandeep Khanna, Chief Risk Officer
Jae Seong, Chief Financial Officer
Allen Hill, Chief Information Officer