

Department of Education
SALARIES AND EXPENSES OVERVIEW

Fiscal Year 2025 Budget Request

CONTENTS

	<u>Page</u>
Introduction	1
FY 2025 Budget Request.....	3
Budget Authority by Account, Salaries and Expenses	11
Budget Authority by Object Classification, Salaries and Expenses	12
Full-Time Equivalent (FTE) Employment (Staff Years) by Account	13
Full-Time Equivalent (FTE) Employment by Office, Salaries and Expense	14
Full-Time Equivalent (FTE) Employment by Office, Including Supplementals.....	15
Detail of Fulltime Equivalent (FTE) Employment	16
Organization Chart.....	17
Locations of Major Administrative Contracts and Current Contractors	18
Report on the Budget Formulation and Execution Line of Business.....	19
GAO-IG Act – Table of Open Recommendations	28

SALARIES AND EXPENSES OVERVIEW

Introduction

The Salaries and Expenses Overview summarizes the administrative costs and staffing for all Department of Education accounts. The fiscal year 2025 budget request draws support for Departmental administrative costs and fulltime equivalent (FTE) employment from funding in the following accounts:

- Program Administration (PA),
- Student Aid Administration (SAA),
- Office for Civil Rights (OCR),
- Office of Inspector General (OIG),
- College Housing and Academic Facilities Loans Program (CHAFL),
- Historically Black College and University Capital Financing Program (HBCUCF), and
- Institute of Education Sciences (IES).
- Safe Schools and Citizenship Education (SSCE)¹.

Greater detail on the funds supporting administrative costs and staffing is provided separately in each account's justification materials.

Department of Education's Key Programs

Administrative funds support Department programs. Key fiscal year 2025 programs include:

- Title I programs, for which \$18.6 billion would help approximately 26 million students in schools with high rates of poverty make progress toward State academic standards;
- Individuals with Disabilities Education Act Part B Grants to States, for which \$14.4 billion would help States and school districts meet the special education needs of 7.9 million students with disabilities;
- Federal Pell Grants, for which \$39.3 billion would be made available in need-based grants to nearly 7.2 million students enrolled in postsecondary institutions; and
- Postsecondary education student loan programs, which would help provide roughly \$93.1 billion for new Direct Loans to help students and families pay for college.

¹ The Bipartisan Safer Communities Act (P.L. 115-159) appropriated \$1 billion (across 5 periods of availability) for Safe Schools and Citizenship Education. The Act provides that not more than two percent of these appropriated amounts may be used for program administration, technical assistance, data collection, and dissemination of best practices.

SALARIES AND EXPENSES OVERVIEW

Zero Trust Architecture

The Technology Modernization Fund (TMF) was authorized by the Modernizing Government Technology Act of 2017. The TMF is overseen by the Technology Modernization Board, comprised of Government IT leaders representing proven expertise in technology, transformation, and operations. Agencies submit IT-related project proposals for the Board to review and consider. Investments receive incremental funding and technical expertise to ensure project success.

The Department of Education pursued TMF due to changes contained in the ARP Act. The Department was allocated \$20 million in funding from the TMF to stand up a zero-trust architecture (ZTA) program. The Department received the initial transfer of \$15 million in TMF funds in fiscal year 2022 to establish a ZTA Tier III Program Management Office (PMO) and obtain Secure Access Service Edge (SASE) and Security Orchestration Automation & Response (SOAR) capabilities. Implementation of SASE and SOAR has further modernized cybersecurity for the Department, increased security of user data, and has provided a less burdensome experience for both employees, while enabling the Department to meet many of the requirements of the Government's Zero Trust Strategy. The Department realized cost savings through aggressive contract negotiations. The Department received the additional transfer of \$5 million in TMF funds in fiscal year 2023. These funds, in tandem with realized cost savings from the initial transfer, are being used to expand SASE to include Software Defined Wide Area Network (SD-WAN) and Cloud Access Security Broker (CASB) while continuing to support the ZTA Tier III PMO.

Non-Recurring Expense Fund

In the Consolidated Appropriations Act, 2021, Congress authorized a Nonrecurring Expenses Fund (the Fund) to hold and use unobligated balances of expired discretionary funds (appropriated for fiscal year 2021 or later) for information and business technology systems' modernization, as well as facilities infrastructure improvements. Congress also authorized transfers into this account. The Department established the Nonrecurring Expenses Fund with the U.S. Department of Treasury during fiscal year 2022. Based on the authorizing language for the Fund, expired funds appropriated in fiscal year 2021 or later may be transferred into the account, subject to Congressional notification and OMB apportionment.

In fiscal year 2023, the Department transferred approximately \$29.3 million into the fund and obligated \$22.5 million for Enterprise Cybersecurity and Facilities Infrastructure Improvements. In fiscal year 2024, the Department transferred \$118.4 million into the Nonrecurring Expenses Fund for system enhancements to improve Federal Student Aid's (FSA) loan servicing operations (\$47.2 million); other FSA systems modernization projects (\$33.8 million); modernizing the Department's IT security (\$30.5 million) and facilities infrastructure improvements necessary to consolidate space and reduce annual rent costs (\$6.9 million). The Department currently plans to use the Nonrecurring Expenses Fund in fiscal year 2025 to fund approximately \$25.5 million in information and business system modernization and \$17.8 million in facilities infrastructure improvements.

SALARIES AND EXPENSES OVERVIEW

Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)

On December 27, 2020, President Trump signed into law the Consolidated Appropriations Act, 2021 (Public Law 116-260), which included the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA). The CRRSAA supplemental funding was provided to the Department of Education to prevent, prepare for, and respond to coronavirus, domestically or internationally. As part of the \$82.0 billion the Department received to help meet the educational needs of individuals affected by coronavirus, \$50.0 million was for administrative funding, including \$30.0 million for Student Aid Administration (available through fiscal year 2022), \$5.0 million for the Office of Inspector General for oversight activities (available until expended), and \$15.0 million for Program Administration (available through fiscal year 2023). In fiscal year 2023, \$250,377 in available Program Administration balances were rescinded per the Fiscal Responsibility Act of 2023 (P.L. 118-5), Division B, Title I. As of the beginning of fiscal year 2024, the Office of Inspector General had \$291 thousand in available CRRSAA funding.

American Rescue Plan (ARP) Act

On March 11, 2021, the President signed into law the American Rescue Plan (ARP) Act, 2021 (Public Law 117-02). The ARP Act funding for the Department of Education supported emergency relief to prevent, prepare for, and respond to coronavirus, domestically or internationally. Also included were funds to support salaries and expenses necessary to implement the emergency relief. As part of the \$122.0 billion the Department received to help meet the educational needs of individuals affected by coronavirus, \$111.1 million was for administrative funding, including \$91.1 million for Student Aid Administration (available through fiscal year 2023), \$5.0 million for the Office of Inspector General for oversight activities (available until expended), and \$15.0 million for Program Administration (available through fiscal year 2024). In fiscal year 2023, \$2,318,653 in available Program Administration balances and \$2,085 in available Student Aid Administration balances were rescinded per the Fiscal Responsibility Act of 2023 (P.L. 118-5), Division B, Title I. As of the beginning of fiscal year 2024, the Office of Inspector General had \$4.6 million in available ARP funding.

FY 2025 Budget Request

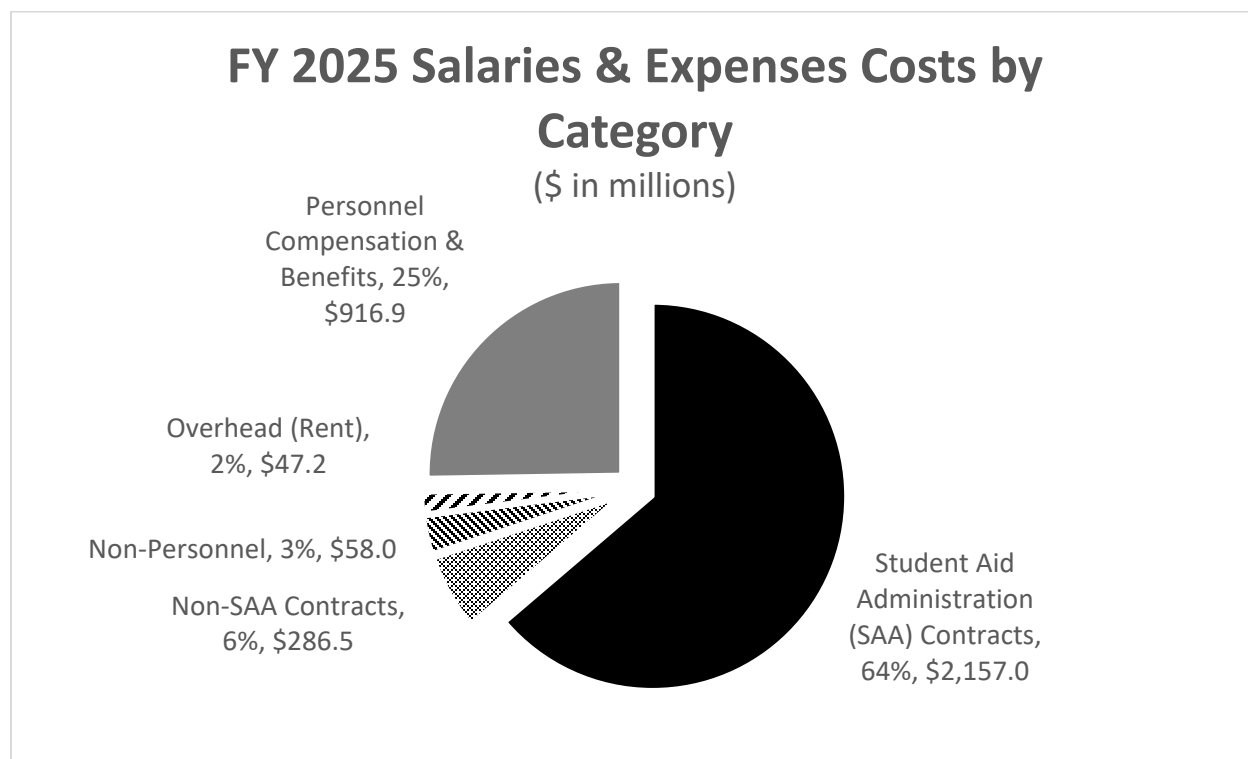
The Administration's fiscal year 2025 request for discretionary Salaries and Expenses totals \$3.5 billion, \$714.8 million more than a fiscal year 2024 annualized CR based on the fiscal year 2023 appropriation.

The requested fiscal year 2025 increase focuses on key departmental policy and management priorities. The fiscal year 2025 Program Administration request totals \$476.8 million, \$49.9 million more than a fiscal year 2024 annualized CR based on the fiscal year 2023 appropriation and will support critical administrative efforts for the Departments' programs and offices. An increase of \$22.4 million more than the fiscal year 2024 annualized CR based on the fiscal year 2023 appropriation is requested for the Office for Civil Rights (OCR) to advance equity in educational opportunity and delivery through an increased investment in civil rights enforcement. An increase of \$10.0 million over the fiscal year 2024 annualized CR based on the fiscal year 2023 appropriation level is requested for the Office of Inspector General (OIG) to ensure it can identify fraud, waste, abuse, and criminal activity involving Department funds, programs, and operations. An increase of \$7.4 million over the fiscal year 2024 annualized CR

SALARIES AND EXPENSES OVERVIEW

based on the fiscal year 2023 appropriation for the Institute of Education Sciences Program Administration will provide rigorous evidence on which to ground education practice and policy. An increase of \$625.2 million is requested for Student Aid Administration to allow the Department of Education's Office of Federal Student Aid (FSA) to continue to operate the student aid programs, implement critical improvements to student loan servicing, modernize its digital infrastructure, and ensure successful administration of the financial aid programs through a simplified and streamlined application process for students and borrowers. The Administration's fiscal year 2025 request also includes increased funding for continued IT security improvements to ensure the integrity of the Department of Education systems and prevent potential breaches, as well as funding for building modernization and renovation activities which will reduce the Department's overall footprint and save on future rent costs by vacating existing space.

The fiscal year 2025 Salaries and Expenses Costs by Category chart below provides detail on the total Salaries and Expenses request of \$3.5 billion.



Summary of Staffing and Non-Personnel Costs

Staffing

Over the past decade, staffing levels have fluctuated at the Department, as illustrated in the chart below. Overall, staffing at the Department today is slightly lower than it was in 2016. In the meantime, the discretionary budget for the Department's programs has increased by 16.5 percent from 2016 to 2024. During that same period, the federal student loan portfolio has grown by more than 30 percent, and greater demands have been placed on the Department to

SALARIES AND EXPENSES OVERVIEW

address emerging technology such as secure sensitive data through enhanced cybersecurity requirements, increase transparency through increased data reporting, provide enhanced oversight and enforcement of programs and laws, and award and manage massive new grant programs in response to the COVID-19 pandemic. The Department has also been tasked with addressing some of the greatest challenges facing public education today: academic acceleration, students' well-being and mental health, chronic absenteeism, school safety, and emerging and changing pathways from high school to college and career. In addition, FSA has been tasked with modernizing and improving the entire student aid process to better help students and families, as well as implementing major legislation, including the FAFSA Simplification Act and FUTURE Act. To adequately address these demands, the Department is requesting a significant increase in full-time equivalent (FTE) employees in fiscal year 2025 to address longstanding staffing shortfalls, as well as sufficient funding to cover requested increases in pay and benefits. Without these critical resources, staffing levels will continue to decrease and imperil the effective execution of Administration and Congressional priorities.

The Administration's request for fiscal year 2025 would support 4,439 FTE employees, 262 FTE more than the level supported by the fiscal year 2024 appropriation¹. The request reflects an increase of 63 FTE for Program Administration; 21 FTE for OIG; 86 FTE for the OCR; 16 FTE for Institute of Education Sciences; and 76 FTE for Student Aid Administration.

A 10-year history of the Department's staffing is shown in the following chart:

**Department Full-Time Equivalent (FTE) Employment Usage
(FY 2016 – FY 2025)**

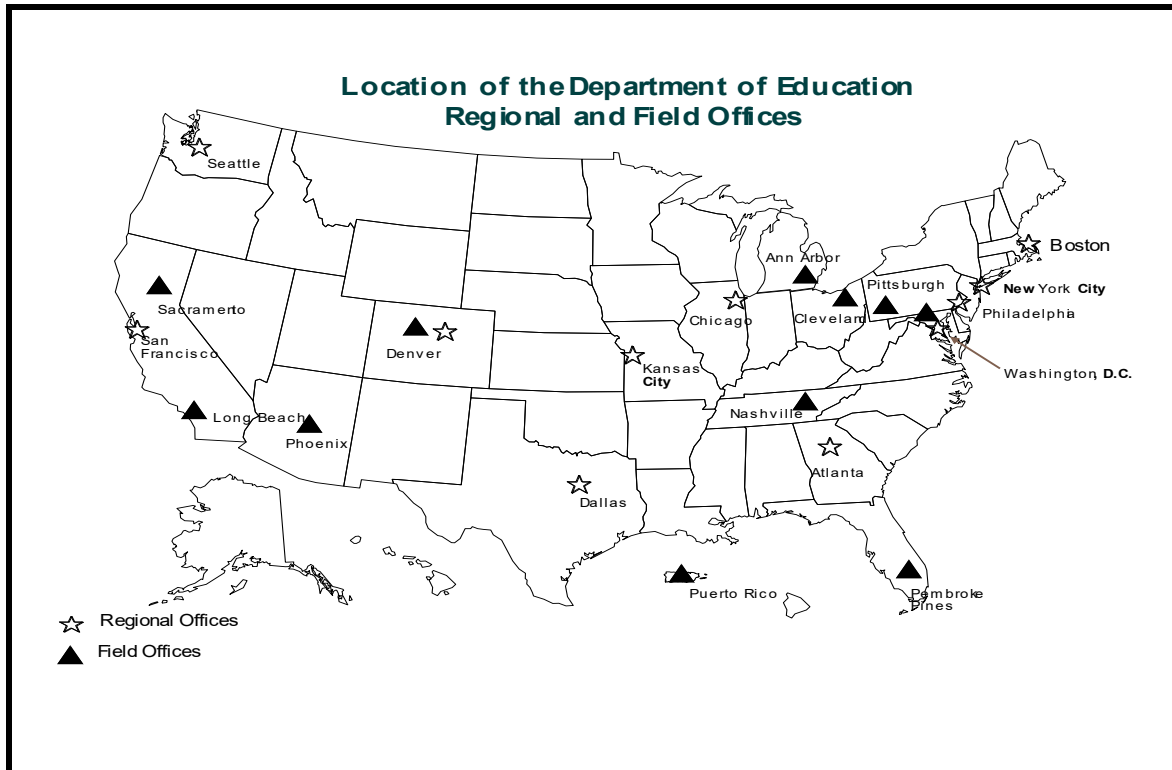
FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Est.	FY 2025 Est.
4,150	4,107	3,795	3,582	3,733	4,003	4,128	4,113	4,202	4,450

Department employees are divided between Washington, D.C., headquarters, 11 regional offices, and 11 field offices. Most regional and field office staff are in FSA, OIG, and OCR. The FSA regional staff offices' workload is dedicated to oversight of schools participating in the HEA Title IV programs and performing program reviews of Federal Family Education Loan (FFEL) participants including lenders, lender servicers, guaranty agencies, and guaranty agency servicers. Additionally, FSA staff conduct program reviews of loan servicers and private collection agencies under contract with the Department. OIG staff conducts audits and investigations of Department programs and operations. OCR staff investigates civil rights complaints and conduct civil rights compliance reviews.

¹ These FTE figures exclude FTE funded by previously appropriated supplemental bills, such as ARP or BSCA. After accounting for FTE supported by this funding, FTE usage would be 4,450 in fiscal year 2025, 248 FTE higher than fiscal year 2024.

SALARIES AND EXPENSES OVERVIEW

A map of the Department's staff location of Regional and Field Offices is shown below:



Personnel Compensation and Benefits (PC&B)

The fiscal year 2025 request includes \$916.9 million for Department personnel compensation and benefits (PC&B) costs, \$81.1 million more than the fiscal year 2024 annualized CR based on the fiscal year 2023 appropriation. PC&B funds include salaries, overtime, awards, consultants, benefits for current and former personnel, student loan repayments, and transit subsidy benefits. The requested increase supports 248 additional FTE (\$51.3 million), fixed increases for a 5.2 percent pay raise in 2024 and a proposed 2.0 percent pay raise in 2025 (\$27.6 million), and other compensation increases for transit benefits, anticipated overtime, and awards.

Non-Personnel Costs

Non-personnel costs cover such items as travel, rent, mail, telephones, utilities, printing, IT, contractual services, equipment, supplies, and other departmental services. The total request for non-personnel activities in fiscal year 2025 is \$2.5 billion, \$633.8 million more than the fiscal year 2024 annualized CR based on the fiscal year 2023 appropriation. Over 97 percent of this increase is attributable to Departmental Centralized Services and Federal Student Aid.

SALARIES AND EXPENSES OVERVIEW

Departmental Centralized Services

Centralized Services cover common support administrative and IT services for all program and staff offices. The funds are managed by the Office of Finance and Operations (OFO) and OCIO.

OFO - Central Support Expenses

The Administration requests a total of \$149.7 million for fiscal year 2025, \$8.1 million more than the fiscal year 2024 annualized CR based on the fiscal year 2023 appropriation, to cover the central support services that include rent to the U.S. General Services Administration, building alterations and repairs, lease renewal, training, business support systems (e.g., Financial Management Support System, Grants Management System), supplies, mail, and physical security for buildings and personnel. The largest requested increase is for the EDCAPS grants management system technology refresh implementation (i.e., G5 Modernization, which will upgrade the grants platform allowing the Department to easily incorporate future technology advancements and increasing responsiveness to legislative changes, and to implement an updated user interface). More information on this systems modernization effort is provided in the Program Administration Congressional Justification.

OCIO – Central Information Technology

The Administration requests \$131.9 million for fiscal year 2025, \$23.1 million more than the fiscal year 2024 annualized CR based on the fiscal year 2023 appropriation. Central IT funds cover activities including computer operations, maintenance, and improvements; local area network operations, initiatives designed to link Department business needs with the best available technology; and other commonly shared IT and office automation activities. Most of the requested increase is for the Enterprise Cybersecurity Program and the Department's PIVOT contract, which provides enterprise-wide IT services including help desk, hosting, printing, network operations, and telecommunications. More information on these investments is provided in the Program Administration Congressional Justification.

Federal Student Aid Non-Personnel Costs

The Administration requests \$2.2 billion for fiscal year 2025, \$585.0 million more than the fiscal year 2024 annualized CR based on the fiscal year 2023 appropriation. Federal Student Aid non-personnel funds cover activities including federal student loan servicing; core systems costs necessary to process, award, disburse, and manage federal student aid; and the safeguarding of students' and parents' sensitive data. More information is provided on Federal Student Aid's budget request in the Student Aid Administration Congressional Justification.

Getting Payments Right

The Department continues to focus on the integrity of payments made, which includes assessing risks associated with improper payments and establishing effective internal controls designed to prevent, detect, reduce, and recover improper payments that could otherwise result in a monetary loss to the government.

The 2025 Budget supports ongoing efforts and builds on recent legislative success to identify and prevent improper payments. The FUTURE Act, enacted in December 2019, helps ensure

SALARIES AND EXPENSES OVERVIEW

the accuracy of income information used for determining Pell Grant eligibility. One of the primary causes of improper payments in the Pell Grant program is failure to accurately verify financial data. The FUTURE Act allows the Department to receive federal tax information more easily from the IRS, thereby simplifying and improving the accuracy of Free Application for Federal Student Aid (FAFSA) filing by prepopulating certain information that applicants and their families fill out when submitting the Income Driven Repayment (IDR) and FAFSA forms. Beginning with the 2024-2025 FAFSA, the Financial Aid Direct Data Exchange, replacing the IRS Data Retrieval Tool, will transfer contributors' federal tax information from the IRS directly into the financial aid applicant's FAFSA form. This new data exchange functionality will also allow borrowers to more easily recertify their incomes to stay enrolled in IDR plans. In addition to the FUTURE Act, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27, 2020, and further amended section 6103 of the IRC. The Department continues to work diligently and collaboratively with the IRS to implement and operationalize changes to its programs as a result of the FUTURE Act and amendments to section 6103 of the IRC. The fiscal year 2025 request for Student Aid Administration includes critical funding that is needed to deliver on these improvements.

The Department of Education will also continue to use sophisticated statistical techniques to more efficiently and effectively identify student aid recipients for eligibility verification and to increase the focus of program compliance reviews on schools with the greatest risks of improper payments. Data collected by the Department show that improper payments are primarily the result of administrative errors by schools and include misreported income on FAFSA applications, failure to return unclaimed credit balance to the Department, incorrect or untimely calculation of return of Title IV funds, incorrect or untimely disbursements and disbursement notifications, and lack of supporting eligibility documentation.

In fiscal year 2025, the Title I, Part A, Education Stabilization Fund (ESF), and the Special Education Grants to States programs are designated as programs susceptible to significant improper payments, requiring the development of statistically valid improper payment estimates. Additionally, the Department will continue to assess the improper payment risk of all its programs and activities to determine whether any must be designated as high-risk and susceptible to significant improper payments. The Department continues to place additional emphasis on ensuring payment integrity and minimizing improper and unknown payments in these important programs as required by OMB guidance.

The Department continues to employ its Payment Integrity Monitoring Application (PIMA), which enables the detection of anomalies in grant payment data. PIMA integrates payment analysis, case management, and reporting functions to automate and streamline the detection, recovery, and prevention of improper payments. The application flags payment anomalies for Department officials to investigate, validate, and determine root causes. PIMA has been a very effective tool for detecting and substantiating improper payments associated with grant refunds.

Continuous Diagnostics and Mitigation

The Department has increased its focus on cybersecurity through a variety of investments, including the Continuous Diagnostics and Mitigation (CDM) Program. CDM is a Governmentwide program centrally managed by the Department of Homeland Security (DHS), intended to create a common baseline of cybersecurity capability and protection across the

SALARIES AND EXPENSES OVERVIEW

Federal Government. The Department's CDM-certified capabilities and tools will identify and prioritize cybersecurity risks on an ongoing basis and enable cybersecurity personnel to mitigate the most significant problems first. The CDM capabilities provide near-real time awareness of the Department's networks and assets. The CDM tools also allow the Department to better manage their IT assets, helping to reduce their overall attack surface. The Department's CDM Asset Management was deployed in January of 2023. The Identity and Access Management and Enterprise Mobility Management is anticipated to be deployed by May of 2024. The requested funding is essential to implement and maintain CDM capabilities and expand the continuous monitoring across the Department to identify cybersecurity threats, increase cybersecurity posture, improve response capabilities, and meet reporting requirements established by FISMA, OMB, and Cybersecurity and Infrastructure Security Agency (CISA) Binding Operational Directives.

The CDM capabilities are essential components of Zero Trust Architecture implementation designed to improve Cybersecurity of the Department's information resources. The Department's improved security Dashboard provides visibility into the Department's overall security posture based on a 72-hour data currency. With the full implementation of CDM, summary data from the individual Agency dashboards across the Federal Government will be aggregated into one Federal-level dashboard with planned synchronization every 8 hours. The Federal Dashboard is maintained by the DHS CDM Program and allows DHS to monitor and respond to Federal cybersecurity threats and incidents quickly and efficiently. The funded CDM capabilities will decrease the Department's cost of manual Cybersecurity reporting. Without the requested funding the Department's CDM capabilities will have to be decommissioned and the Department will lose the newly established Cybersecurity enhancements.

ACCOUNT	LINE-ITEM	AMOUNT
Program Administration	Enterprise Cybersecurity Program	\$2,675,000
FSA – Student Aid Administration	FSA Cybersecurity Program	2,724,000
Total		5,399,000

Advertising Contracts and Expenditures

The table below shows the Department's actual expenditures for fiscal year 2023 and expected expenditures for fiscal years 2024 and 2025 for: (1) all contracts for advertising services; and (2) contracts for the advertising services of (a) socially and economically disadvantaged small business concerns (as defined in section 8(a)(4) of the Small Business Act (15 U.S.C. 637(a)(4)), and (b) women- and minority owned businesses.

SALARIES AND EXPENSES OVERVIEW

Advertising and Contract Expenditures

Fiscal Year	All services	Disadvantaged and small businesses	Women- and minority-owned businesses
FY 2023	\$1,075,570	\$952,486	\$952,486
FY 2024	\$1,118,593	\$990,585	\$990,585
FY 2025	\$1,163,337	\$1,030,209	\$1,030,209

Participation in Governmentwide E-Government Initiatives

The Department is actively participating in several initiatives and lines of business designed to make it easy for citizens and businesses to interact with the Government, save taxpayer dollars, and streamline citizen-to-Government communications. The Department requests \$2.8 million in fiscal year 2025 for these initiatives, a decrease of \$1.7 million from a fiscal year 2024 annualized CR based on the fiscal year 2023 appropriation.

The Budget includes support for the following initiatives and lines of business:

Governmentwide E-Government Initiative/Line of Business ¹	FY 2024 Annualized CR	FY 2025 Request
Budget Formulation and Execution Line of Business	\$125,000	\$130,000
E-Rulemaking	249,834	414,230
Disaster Assistance Improvement Plan	25,000	25,000
Federal Audit Clearinghouse Line of Business	549,141	691,806
Financial Management Line of Business	230,616	230,616
Geospatial Line of Business	25,000	25,000
Benefits.gov*	203,981	0
Grants.gov	597,000	589,000
Human Resource Line of Business	68,478	68,478
Integrated Awards Environment*	2,431,632	519,508
Performance Management Line of Business	79,800	100,000
Lead Agency Coordination Request System	0	42,904
Total	4,585,482	2,836,542

¹ Funding for initiatives marked with an asterisk * is from the Student Aid Administration account; funding for all other initiatives/lines of business is from the Program Administration account.

SALARIES AND EXPENSES OVERVIEW

Department of Education

Budget Authority by Account, Salaries and Expenses (dollars in thousands)

ACTIVITY	2023 Actual	2024 Annualized CR	2025 Request	Change from 2024 to 2025
Program Administration:				
Salaries and Expenses	\$419,907	\$419,907	\$476,846	\$56,939
Building Modernization	7,000 ¹	7,000 ²	0	-7,000
Office for Civil Rights	140,000	140,000	162,359	22,359
Office of Inspector General	67,500	67,500	77,497	9,997
Subtotal, Departmental Management	634,407	634,407	716,702	82,295
Student Aid Administration:				
Salaries and Expenses	1,058,943	1,058,943	1,175,267	116,324
Servicing Activities	975,000	975,000	1,483,859	508,859
Subtotal, Student Aid Administration account	2,033,943	2,033,943	2,659,126	625,183
Administrative costs from program accounts:				
College Housing and Academic Facilities Loans	298	298	328	30
Historically Black College and University Capital Financing	528	528	581	53
Institute of Education Sciences:				
Institute of Education Sciences	73,500	73,500	80,850	7,350
National Assessment Governing Board	7,799	7,799	8,299	500
National Board for Education Sciences	310	310	355	45
Subtotal, Program accounts	82,435	82,435	90,413	7,978
Total, Salaries and Expenses	2,750,785	2,750,785	3,466,241	715,456

¹ The Department did not transfer any funds to Building Modernization in FY 2023. The Department transferred \$14.3 million to the Nonrecurring Expenses Fund in FY 2023 for facilities infrastructure improvements.

² The Department does not plan on transferring any funds to Building Modernization in FY 2024; the Department will fund Building Modernization activities predominantly using the Nonrecurring Expenses Fund. These activities are expected to total \$6.9 million in FY 2024 and \$15.3 million in FY 2025.

SALARIES AND EXPENSES OVERVIEW

Department of Education

Budget Authority by Object Classification, Salaries and Expenses (dollars in thousands)

Object Class	2023 Actual	2024 Annualized CR	2025 Request	Change from 2024 to 2025
11.10 Full-time permanent	\$521,834	\$587,227	\$643,991	\$56,764
11.31 Full-time temporary	27,399	12,098	12,889	791
11.32 Part-time	2,806	1,114	1,151	37
11.33 Consultants	765	333	519	186
11.51 Overtime	3,580	1,018	1,875	857
11.52 Awards	10,630	10,865	12,057	1,192
11.8 Other compensation	199	0	0	0
Subtotal, Personnel Comp.	567,213	612,655	672,482	59,827
12.00 Benefits	203,704	222,552	243,847	21,295
12.13 Other benefits	0	60	0	-60
12.15 Student loan repayment	0	15	15	0
13.01 Benefits for former personnel	91	511	511	0
Subtotal, Benefits	203,795	223,138	244,373	21,235
21.00 Travel	4,307	6,057	6,262	205
22.00 Transportation	12	8	12	4
23.10 Rental payments to GSA	62,474	54,216	47,240	-6,976
23.31 Communications	1,309	1,254	1,099	-155
23.32 Postage/fees	71	166	170	4
Subtotal, 23	63,854	55,636	48,509	-7,127
24.00 Printing & reproduction	931	881	884	3
25.10 Advisory and assistance svcs	4,167	6,843	7,552	709
25.21 Other services	795,269	741,288	1,019,638	278,350
25.22 Training/tuition/contracts	2,464	3,767	4,514	747
25.23 Field readers	0	0	0	0
25.30 Goods/services from gov't	57,520	59,899	48,891	-11,008
25.40 Operations/maint of facilities	3	0	0	0
25.71 Operations/maint of equipment	185	1,421	1,507	86
25.72 IT services/contracts	1,046,730	1,036,878	1,406,358	369,480
Subtotal, 25	1,906,338	1,850,096	2,488,460	638,634
26.00 Supplies	406	458	648	190
31.01 IT equipment/software	1,057	857	2,920	2,063
31.03 Other equipment	761	979	1,060	81
32.00 Building alterations	2,111	20	20	0
Total, Budget Authority	2,750,785	2,750,785	3,465,630	714,845
Total, Pers. Comp. & Ben.	771,008	835,793	916,855	81,062
Total, Non-Personnel	1,979,777	1,914,992	2,548,775	633,783

SALARIES AND EXPENSES OVERVIEW

Department of Education

Full-Time Equivalent (FTE) Employment (Staff Years) by Account

ACCOUNT	2023 Actual	2024 Annualized CR	2025 Request	Change from 2024 to 2025
Program Administration	1,536	1,549	1,612	63
Office for Civil Rights	574	557	643	86
Office of Inspector General	219	217	238	21
Subtotal, Departmental Management	2,329	2,323	2,493	170
Student Aid Administration	1,521	1,615	1,691	76
FTE funded from program accounts:				
College Housing and Academic Facilities Loans	1	1	1	0
Historically Black College and University Capital Financing	2	2	2	0
Institute of Education Sciences:				
Institute of Education Sciences	199	221	236	15
National				
Assessment Governing Board	13	14	15	1
National Board				
for Education Sciences	0	1	1	0
Subtotal, Program Accounts	215	239	255	16
Total, FTE	4,065	4,177	4,439	262

SALARIES AND EXPENSES OVERVIEW

Full-Time Equivalent (FTE) Employment by Office, Salaries and Expense

OFFICE	2023 Actual	2024 Annualized CR	2025 Request	Change from 2024 to 2025
Career, Technical and Adult Education	67	66	69	3
Chief Information Officer	101	103	115	12
Civil Rights	562	544	630	86
Communications and Outreach	88	87	89	2
Deputy Secretary	19	16	20	4
Elementary and Secondary Education	271	286	291	5
Multilingual and English Learners	16	19	21	2
Federal Student Aid	1,371	1,456	1,525	69
Finance and Operations	402	405	411	6
General Counsel	119	123	130	7
Inspector General	219	217	238	21
Institute of Education Sciences	164	184	199	15
Legislation and Congressional Affairs	18	18	19	1
National Assessment Governing Board	13	14	15	1
National Board for Education Sciences	0	1	1	0
Planning, Evaluation, and Policy Development	131	136	141	5
Postsecondary Education	187	186	196	10
Secretary	121	121	124	3
Special Education and Rehabilitative Services	185	185	189	4
Under Secretary	11	10	16	6
Total, FTE	4,065	4,177	4,439	262

SALARIES AND EXPENSES OVERVIEW

Department of Education

Full-Time Equivalent (FTE) Employment by Office, Including Supplementals

OFFICE	2023 Actual	2024 Annualized CR	2025 Request	Change from 2024 to 2025
Career, Technical and Adult Education	67	66	69	3
Chief Information Officer	101	103	115	12
Civil Rights	562	544	630	86
Communications and Outreach	88	87	89	2
Deputy Secretary	19	16	20	4
Elementary and Secondary Education	282	297	302	5
Multilingual and English Learners	16	19	21	2
Federal Student Aid	1,371	1,456	1,525	69
Finance and Operations	403	405	411	6
General Counsel	121	123	130	7
Inspector General	236	231	238	7
Institute of Education Sciences	167	184	199	15
Legislation and Congressional Affairs	18	18	19	1
National Assessment Governing Board	13	14	15	1
National Board for Education Sciences	0	1	1	0
Planning, Evaluation, and Policy Development	134	136	141	5
Postsecondary Education	197	186	196	10
Secretary	122	121	124	3
Special Education and Rehabilitative Services	185	185	189	4
Under Secretary	11	10	16	6
Total, FTE	4,113	4,202	4,450	248

SALARIES AND EXPENSES OVERVIEW

Department of Education

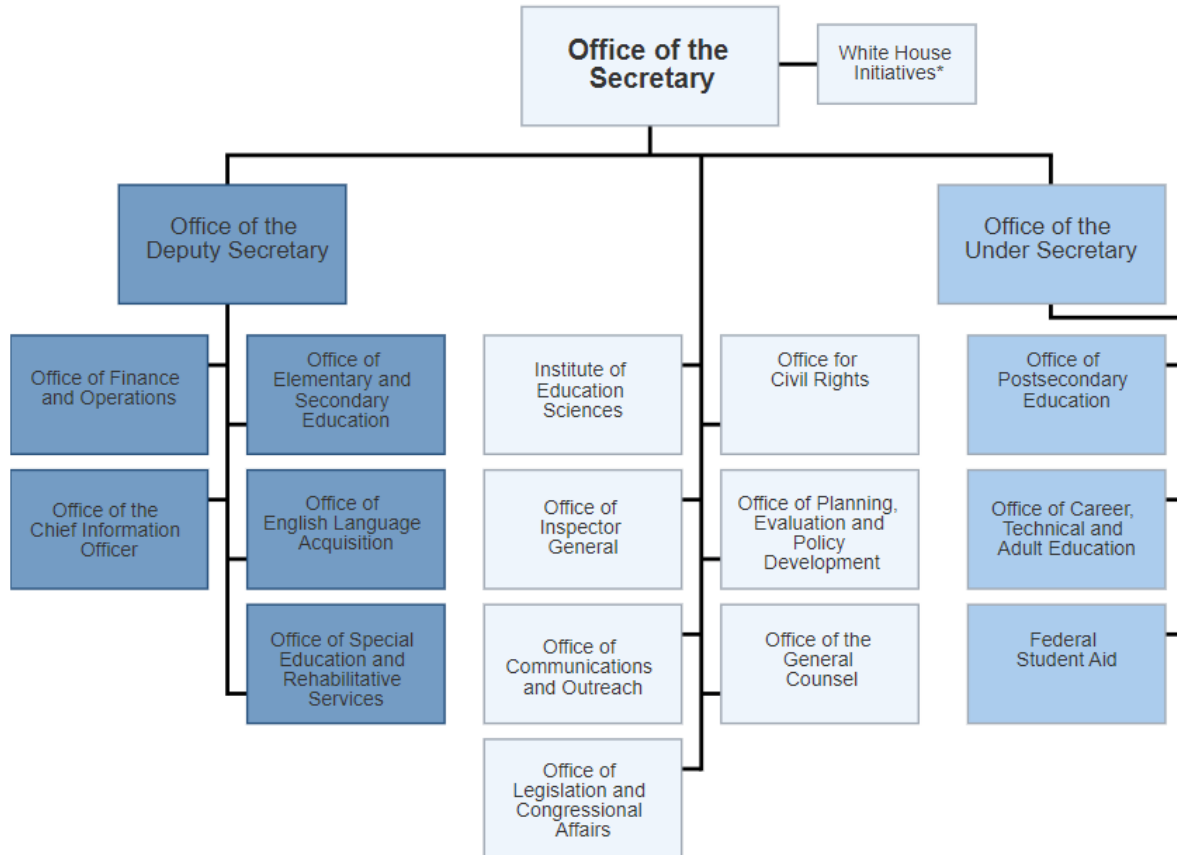
Detail of Fulltime Equivalent (FTE) Employment

	2023 Actual	2024 Annualized CR	2025 Request
Executive level I	1	1	1
Executive level II	3	3	3
Executive level III	1	1	1
Executive level IV	7	9	9
Executive level V	0	0	0
Executive level AD	1	1	1
Subtotal	13	15	15
Total - EX Salary	\$2,252,000	\$2,577,592	\$2,582,006
Senior Executive Service	85	86	86
Subtotal - ES	85	86	86
Total - ES Salaries	\$16,450,367	\$17,318,145	\$17,664,508
AL	4	4	4
SL	624	684	719
AD	4	4	4
ED/EI	0	0	0
GL	515	517	540
GS/GM-15	997	1,003	1,055
GS/GM-14	1,061	1,070	1,148
GS/GM-13	550	557	605
GS-12	158	160	173
GS-11	0	0	0
GS-10	81	83	91
GS-9	17	17	18
GS-8	23	23	25
GS-7	6	6	6
GS-6	6	6	6
GS-5	6	6	6
GS-4	0	0	0
GS-3	5	5	5
GS-2	0	0	0
GS-1	5	5	5
Subtotal	4,062	4,150	4,410
Total full-time equivalent employment, end of year	4,160	4,250	4,510
Full-time equivalent (FTE) usage	4,113	4,202	4,450
Average ES salary	\$193,534	\$201,374	\$205,401
Average GS/GM grade	13	13	13
Average GS/GM salary	\$135,120	\$141,935	\$144,689

SALARIES AND EXPENSES OVERVIEW

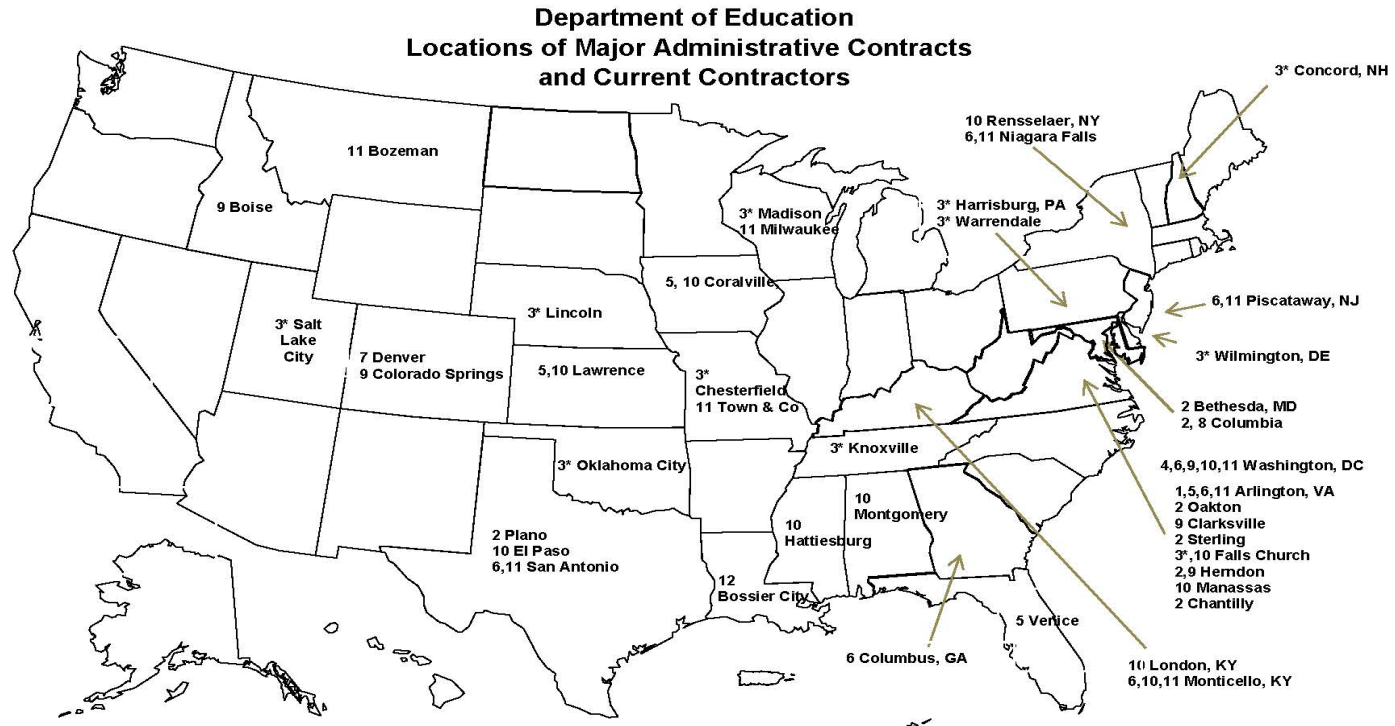
Organization Chart

Operating Structure for Policy and Reporting Guidance



SALARIES AND EXPENSES OVERVIEW

Locations of Major Administrative Contracts and Current Contractors



- | | |
|--|---|
| 1 Financial Management System (FSA) | 8 Education Department Central Automated Processing Systems (EDCAPS)(OFO) |
| 2 PIVOT (OCIO) | 9 Next Generation Data Center (FSA) |
| 3 Loan Servicers (FSA) | 10 Application and Eligibility Determination System, FSA Customer Contact Center, and FSA Feedback and Ombudsman System (FSA) |
| 4 OCR CRDC Survey (OCR) | 11 Title IV Origination and Disbursement System (FSA) |
| 5 National Student Loan Data System (FSA) | 12 PIVOT-I Helpdesk (OCIO) |
| 6 NextGen Digital and Customer Care Center / Partner Portal and Oversight Operations (FSA) | |
| 7 Payroll/Personnel Processing Center (OFO) | |

Note: An asterisk represents a headquarters location for loan servicing contracts. Additional locations can be found in the Student Aid Administration Congressional Justification.

SALARIES AND EXPENSES OVERVIEW

Report on the Budget Formulation and Execution Line of Business

Required by Division D, Section 737(d) of the Consolidated Appropriations Act, 2008, P.L. 110-161

The U.S. Department of Education assumed the role as the first Managing Partner for the Budget Line of Business (Budget LoB) in the fall of 2006. The focus of the Budget LoB is to build a “budget of the future” by promoting information-sharing across Government Agency budget offices, as well as building a “community of practice.” Through this collaboration, the budget community has been identifying best practices for all aspects of budget formulation and execution. The Budget LoB strives to find solutions linking budget formulation, execution, planning, performance, and financial management information.

The goals of the Budget LoB are to:

- Improve the efficiency and effectiveness of Agency and central processes for formulating and executing the Federal Budget;
- Improve capabilities for analyzing and presenting budget, execution, planning, and financial information in support of decision making;
- Enhance the effectiveness of the Federal budgeting workforce.

Budget LoB anticipates 10-year savings of over \$200 million Governmentwide due to efficiencies gained through collaboration and increased use of technology. Many Agency budget offices do not have automated systems to support budget formulation and execution activities. Agencies rely on basic office software and manual processes. Budget LoB’s goal is to reduce time spent by budget personnel on manual processes and increase time spent on high priority analytical activities (via increased use of technology, improved processes, and a better equipped workforce).

Budget LoB is a mixed lifecycle investment. Activities and solutions under development by Budget LoB workgroups are at different stages within the development lifecycle. Products under development are listed in the Objectives and Benefits table below and include implementation or projected implementation dates.

The following tables display the objectives and benefits, risks, costs, and Agency contributions to Budget LoB.

SALARIES AND EXPENSES OVERVIEW
Report on the Budget Formulation and Execution Line of Business

Objectives and Benefits: Technology

Capability	Objectives and Benefits
Technology	
Collaboration	<p>Improves the efficiency and effectiveness of Government activities through the ready accessibility of information, and the ability to collaborate remotely both within an Agency (i.e., collaboration with regional and field staff) and across Federal Agencies (i.e., collaboration of each Agency with OMB and other Agencies on shared programs).</p> <p>Current products include Connect Federal Community.</p> <p>Current Status: MAX Federal Community, transitioned to Federal Community in December 2023. Connect Federal Community is a cross-agency collaboration platform, which provides increased information sharing, collaboration, and knowledge management securely across the Federal Government, as well as within each Agency. With over 270,000 registered users, MAX Federal Community is reportedly the largest Government operated collaboration site.</p>
Data Collection & Tracking	<p>Improves OMB and Agency efficiency and effectiveness in carrying out the numerous required budget data exercises. Benefits apply to both central budget exercises (i.e., those required of Agencies by OMB) and exercises at the departmental or Agency level (i.e., those requested by central offices of Agency regional and field offices). Agency benefits include increased data collection capabilities, reduced errors, and reduced time spent manually consolidating and publishing data.</p> <p>Current products include web--based data collection tools, specifically MAX JIRA, used for central budget exercises and for Agency use in the collection of budget briefings, questions for the record, performance management, apportionments, allotments, and other budget data. MAX Survey is a basic data collection capability also available on MAX.gov.</p> <p>Current Status: Budget LoB data collection tools have demonstrated significant value by automating the collection of data for dozens of centralized exercises related to the budget community for earmarks, continuing resolutions, questions for the record, and across-the-board reductions. Agencies are now using the tool to facilitate a broad range of data calls and data collection exercises, numbering in the hundreds.</p> <p>In recent years, the Budget LoB developed MAX JIRA (now Connect JIRA), which provides a much simpler and far more powerful user interface for collecting and reporting on data. With the de-commission of MAX Collect Forms, the Budget LoB has transitioned all Collect Forms exercises to Connect JIRA, which provides a more customizable interface and additional capabilities desired by Agency budget offices, like customized notifications, view access, and a clean user interface. MAX Survey is used to quickly gather and analyze information via tokenized surveys. MAX survey will transition over to USDA in Spring 2024.</p>

SALARIES AND EXPENSES OVERVIEW
Report on the Budget Formulation and Execution Line of Business

Capability	Objectives and Benefits
Technology	
Knowledge Management	<p>Improves the ability of Agencies to locate and access information, increases the availability and comprehensiveness of data, and improves the ability of the budgeting community to manage the impending retirement of key personnel. Database-driven products such as Connect Federal Community, and MAX JIRA enhance knowledge management capabilities by capturing “knowledge” as it is generated, simply as a by-product of these tools.</p>
Agency Budget Formulation and Execution Tools	<p>Provides a cost-effective strategy for Agencies that do not have budget formulation and execution applications, or have outdated applications, to quickly improve their effectiveness through automation. This effort encourages common and integrated solutions that are reusable Governmentwide.</p> <p>Products include the Budget Formulation and Execution Manager system (BFEM), the first shared budget formulation system by the Department of Treasury; the Departmental E-Budgeting System (DEBS), a shared offering from the Department of Labor; the Decision Matrix for budget systems evaluation (full systems evaluations); the Budget Capability Self-Assessment Tool (BC SAT); the MAX A-11 Data Transfer and Rule Validation project; and a common Budget Office Solutions catalog.</p> <p>The Decision Matrix allows Agencies to define their specific budget system requirements and evaluates the capability and maturity of six Agency and three commercial budget systems against those requirements. The BC SAT has provided several Agencies with comprehensive resource listings to further help them with strategic planning and resourcing.</p> <p>Current Status: The MAX A-11 Rule Validation team supports processes, methodologies, and standards to enable Agencies to exchange data with OMB's MAX A-11 system through the use of multiple ‘services’, greatly improving the process, eliminating large amounts of manual data entry, and enabling availability of account level information on a real-time basis. The Budget LoB continues to support Treasury’s BFEM, Labor’s DEBS and EPA’s BFS systems as they provide customer Agencies with enhanced connections to OMB’s MAX budget system.</p>
Analytical Tools	<p>Enhances Federal capabilities for analyzing budget formulation, execution, planning, performance, and financial information. This enables more complete, thorough, and timely analysis, which will, in turn, provide policy decision-makers with improved understanding of policy option impacts and alternatives.</p> <p>Current products include the MAX Analytics suite, including CTools, IdealFed, and BIRT, which create custom charts and graphs for analysis, and associated tools built upon the analytics core.</p>

SALARIES AND EXPENSES OVERVIEW
Report on the Budget Formulation and Execution Line of Business

Capability	Objectives and Benefits
Technology	
	<p>Current Status: MAX Analytics integrates with Budget LoB data collection and collaboration tools, enabling charts that update automatically as new data is entered or on a timed refresh schedule, depending on the analytics tool. Agencies have been using analytics to dynamically display the results of their data collections and to transform how they use analytics to manage problems. The Budget LoB continues to work with Agencies to include the most relevant and useful capabilities in the tool suite. Several Agencies (OMB, DOJ, DOL, etc.) are now utilizing analytics to drive decision making based upon analysis not previously possible.</p>
Technology Budget Execution and Financial Management Integration	<p>Improves the quality and integrity of information, data flows, and reporting in budget formulation and execution, especially in regard to its touch points with financial management. Identifying common business processes and data standards will form the basis for requirements for use in developing budget systems, as well as closer alignment with financial management systems. Current products include Governmentwide process maps for budget execution and budget formulation and the web-based Budget Execution training module, Budget Formulation training module, and Appropriations Law training module.</p> <p>Current Status: The training modules are in use throughout the budget community. Over 12,000 individuals have accessed the self-paced online training module courses, which have an estimated return on investment to date of over 8,495 percent and a savings of over \$10.195 million.</p>
Technology Document Production	<p>Enables Agency budgeting personnel to move from clerical to analytical functions, increasing Agency analytical resource availability. Many Agency budget staff work countless hours to incorporate late-breaking policy data changes in high-visibility publications. Often, many changes must be simultaneously made in multiple documents for different stakeholders. Document production capabilities exist in Treasury and Labor's shared service budget systems, and in a recently released service allowing budget personnel to develop their own reporting templates.</p>

SALARIES AND EXPENSES OVERVIEW
Report on the Budget Formulation and Execution Line of Business

Objectives and Benefits: Governance

Capability	Objectives and Benefits
Governance	
Governance Program Management Office (PMO)	<p>Serves as a central coordination point for Governmentwide collaboration and sharing of technologies and processes. The Program Management Office (PMO) allows resources across Government to be leveraged for cost savings. In this way, costs are reduced, economies of scale are achieved, and risks in developing and buying Agency budget tools are reduced through a coordinated combination of approaches that include sharing common budget formulation components, purchasing commonly used software that has been proven in multiple Agencies, and purchasing services from other Agencies.</p> <p>The PMO will support enhanced efficiency, effectiveness, quality, knowledge management, presentation, collaboration, and flexibility within the Budget LoB. Currently, the PMO supports monthly Task Force meetings, bi-annual conferences, and apportionment, budget formulation, questions for the record, and credit subsidy workgroups, which are open to the entire federal budget community. These meetings and events are designed to share information on budget community solutions, trainings, and best practices.</p>
Governance Process Improvements	<p>Allows for the development of system requirements and guidelines for tools that are modular in nature (can be used as part of any system) and available for use by multiple Agencies. Accounts for the importance of flexibility in the budgeting process and acts as a set of standards that are essential for the automated exchange of budget data with Treasury and OMB, as well as Agency financial management systems.</p> <p>Current products include numerous updates to the Connect Federal Community, MAX analytics, and ConnectJIRA as well as implementation of MAX Authentication services at 26 Agencies with work underway to support additional Agencies with "single sign-on" capabilities.</p>
Governance Service Module Standardization	<p>Encourages reusability and interoperability of budget systems across Agencies to achieve significant cost savings through a "build once, use often" philosophy. Service module registration via the PMO will help ensure that Agencies are aware of existing services so that duplicative investments are not made.</p>

SALARIES AND EXPENSES OVERVIEW
Report on the Budget Formulation and Execution Line of Business

Objectives and Benefits: Human Capital

Capability	Objectives and Benefits
Human Capital	
<p style="color: #003366; font-weight: bold;">Human Capital Budget Human Capital</p>	<p>Enhances the effectiveness of the existing budgeting workforce and encourages participation from other professions within Government, the private sector, and universities. The Budget LoB provides a central venue for the budget community, OPM, and the Council of Human Capital Officers to grow the appeal of Federal Budgeting as a career by combining Agency efforts to define budget career paths, core competencies, leadership development, certification programs, and sharing of ideas in areas such as succession planning, retention, and recruitment.</p> <p>Products include recommendations on core competencies and proficiency levels; the bi-annual Forum devoted to bringing together budget professionals from across the Federal Government to broaden their understanding of the tools and training opportunities available to their budget offices; and training curricula for budget analysts, as well as no-cost training courses for budget staff and self-paced training modules. More are planned in 2024.</p> <p>Current status: Thousands of Government employees have undergone no-cost training through in-class, web-based, or facilitated online training sessions hosted by the Budget LoB. Regular trainings feature budget experts focusing on specific budgeting related topics and have been attended by over 7,500 individuals since the Department began hosting. Career Development focus on a deeper understanding of the federal budget career have been attended by over 2,500 people. All of these opportunities are offered to Federal employees free of charge.</p>

SALARIES AND EXPENSES OVERVIEW
Report on the Budget Formulation and Execution Line of Business

Risks

Type of Risk ¹	Risk	Description	Mitigation Approach
Other	Technology	Maintaining ability to develop and field highest quality IT services in the midst of rapid expansion of use without accompanying equal increase in available resources - risk is to sacrifice quality for schedule.	Work with product leads to give us ample lead time, encourage continued focus on quality and meeting requirements, implement updated procedures, increase testing rigor.
Other	Technology	Difficulty in preventing major bugs/issues, though there are rapid/quick turnaround releases using Agile development methodologies.	Dedicated resources to QA and testing.
Other	Cost	Uncertainty of full funding from partner agencies - risk is underfunding or cancellation of capabilities development/deployment.	Continue outreach to agencies not already partners of the Budget LoB (MCC, CFPB, NRC, etc.). Engage with heaviest users, particularly those over the support threshold, to request additional funding to continue LOE they want/need. Continued marketing of Connect tools to non-budget offices who will provide additional funding stream to augment any adverse impact. Increased emphasis on defining value and demonstrating measurable productivity and value in deliverables.
Other	Management Oversight	Agency budget offices do not make use of the range of Budget LoB products and services available to them— risk is unrealized cost avoidance/cost savings.	Marketing/outreach strategy and dedicated PMO staff to assist agencies - build out community pages, exercise development, etc. Renewed focus on solving agency problems and aligning solutions with budget life cycle. Initiate conversations with agencies to understand WHY tools that could assist in budget planning and execution activities/workforce capabilities are not used.
Other	Dependencies and Interoperability	Rely on OMB, as it makes changes to Connect tools, to include new capabilities that are required.	Monthly meetings with Connect technology team to better integrate Budget LoB requirements into coming product releases.

¹ Types of risk are categorized as either significant or other. If significant risks occur, they have substantial impact on the ability of the Line of Business to succeed. Other risks, while potentially serious, may not significantly impact the Line of Business and its ability to succeed.

SALARIES AND EXPENSES OVERVIEW
Report on the Budget Formulation and Execution Line of Business

Line of Business IT Costs

(dollars in thousands)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Planning	\$78	\$95	\$95	\$95	\$95	\$95	\$100	\$120	\$120	\$120	\$120	\$125
Acquisition	178	265	265	265	265	265	371	421	421	421	421	421
Operations & Maint.	919	1,105	1,055	955	955	955	900	1,080	1,080	1,080	1,080	1,080
Govt FTE Costs	100	100	100	100	100	100	100	100	262	480	480	530
Total	1,275	1,565	1,515	1,415	1,415	1,415	1,471	1,721	1,883	2,101	2,101	2,101
FTE	1	1	1	1	1	1	1	1	3	3	3	3

SALARIES AND EXPENSES OVERVIEW
Report on the Budget Formulation and Execution Line of Business

Anticipated Contributions to the Budget LoB by Agency
(dollars in thousands)

AGENCY	FY 2023	FY 2024	FY 2025
Department of Agriculture	\$120	\$125	\$125
Department of Commerce	120	125	125
Department of Defense--Military	120	125	125
Department of Education (<i>direct funds</i>)	120	125	125
Department of Energy	120	125	125
Department of Health and Human Services	120	125	125
Department of Homeland Security	120	125	125
Housing and Urban Development	120	125	125
Department of the Interior	120	125	125
Department of Justice	120	125	125
Department of Labor	120	125	125
Department of State	120	125	125
Department of Transportation	120	125	125
Department of the Treasury	120	125	125
Department of Veterans Affairs	120	125	125
US Army Corps of Engineers-Civil Works	80	85	85
Environmental Protection Agency	120	125	125
General Services Administration	120	125	125
National Aeronautics and Space Administration	120	125	125
National Science Foundation	120	125	125
USAID	120	125	125
Office of Personnel Management	120	125	125
Small Business Administration	60	65	65
Securities and Exchange Commission	60	65	65
Social Security Administration	60	65	65
Office of National Drug Control Policy	60	65	65

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations

The following table satisfies the requirements of the Good Accounting Obligation in Government (GAO-IG) Act (P.L. 115-414)

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-12-560	Higher Education: Improved Tax Information Could Help Families Pay for College	OPE	GAO	5/18/2012	1	Completed	To help ensure individuals who are eligible to claim a higher education tax expenditure are aware of their eligibility and the benefit they may receive, the Commissioner of Internal Revenue and the Secretary of Education should work together to (1) identify characteristics of tax filers who are not claiming a higher education tax expenditure when they appear to be eligible for one and possible reasons for this, and (2) use this information to identify strategies to improve information provided to eligible students and families.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-12-560	Higher Education: Improved Tax Information Could Help Families Pay for College	OPE	GAO	5/18/2012	2	Resolved	To provide federal policymakers information on the relative effectiveness of Title IV programs and higher education tax expenditures, the Secretary of Education should take advantage of opportunities presented by recent and anticipated substantive program changes to sponsor and conduct evaluative research into the effectiveness of Title IV programs and higher education tax expenditures at improving student outcomes.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-15-59	Higher Education: Education Should Strengthen Oversight of Schools and Accreditors	OPE	GAO	12/22/2014	1	Completed	To ensure that accreditors are reliable authorities on educational quality, we recommend that the Secretary of Education consider further evaluating existing accreditor standards to determine if they effectively address educational quality in key areas, such as student achievement. In carrying out this evaluation, Education could consider whether there are additional actions it could take, within the scope of its existing authority, to assess accreditor standards on an ongoing basis, and if appropriate, Education could develop a legislative proposal to expand its authority to assess accreditor standards.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-15-59	Higher Education: Education Should Strengthen Oversight of Schools and Accreditors	OPE	GAO	12/22/2014	2	Completed	To strengthen Education's oversight of schools, we recommend that the Secretary of Education ensure that Education staff consistently review, record, and respond to accreditor sanction information, and clarify its guidance on how the agency will respond to specific accreditor sanctions.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-15-59	Higher Education: Education Should Strengthen Oversight of Schools and Accreditors	OPE	GAO	12/22/2014	3	Completed	To further strengthen Education's oversight of schools, we recommend that the Secretary of Education determine how Education can consistently leverage available accreditor sanction data for oversight of schools to ensure it can systematically prioritize sanctioned schools for program review.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-15-59	Higher Education: Education Should Strengthen Oversight of Schools and Accreditors	OPE	GAO	12/22/2014	4	Resolved	To strengthen Education's oversight of accreditors through the recognition review process, we recommend that the Secretary of Education draw upon accreditor data to determine whether accreditors are consistently applying and enforcing their standards to ensure that the education offered by schools is of sufficient quality. For example, Education could systematically use available information related to the frequency of accreditor sanctions or could do additional analyses, such as comparing accreditor sanction data with Education's information on student outcomes, to inform its recognition reviews	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-15-598	Teacher Preparation Programs: Education Should Ensure States Identify Low-Performing Programs and Improve Information-Sharing	OPE	GAO	7/23/2015	1	Resolved	The Secretary of Education should develop a risk-based, cost-effective strategy to verify that states are implementing a process for assessing whether any teacher preparation programs are low-performing.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-15-598	Teacher Preparation Programs: Education Should Ensure States Identify Low-Performing Programs and Improve Information-Sharing	OPE	GAO	7/23/2015	2	Completed	The Secretary of Education should study the usefulness of Title II data elements for policymakers and practitioners, and, if warranted, develop a proposal for Congress to eliminate or revise any statutorily required elements that are not providing meaningful information.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-15-598	Teacher Preparation Programs: Education Should Ensure States Identify Low-Performing Programs and Improve Information-Sharing	OPE	GAO	7/23/2015	3	Completed	The Secretary of Education should identify potential limitations in the Title II data and consistently disclose these limitations in the reports, websites, and data tables the agency uses to distribute the results. This could include more detailed information about data elements where definitions vary substantially from state to state or teacher preparation program to teacher preparation program.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-15-598	Teacher Preparation Programs: Education Should Ensure States Identify Low-Performing Programs and Improve Information-Sharing	OPE	GAO	7/23/2015	4	Completed	The Secretary of Education should develop and implement mechanisms to systematically share information about teacher preparation program quality with relevant Department of Education program offices and states (including state Independent Standards Boards).	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-16-196T	FEDERAL STUDENTLOANS: Key Weaknesses Limit Education's Management of Contractors	FSA	GAO	11/18/2015	1	Resolved	To strengthen management of the Direct Loan Program and ensure good customer service for borrowers, the Secretary of Education should direct the Office of Federal Student Aid's Chief Operating Officer to review its methods of providing instructions and guidance to servicers, identifying areas to improve clarity and sufficiency, and ensure consistent delivery of instructions and guidance to ensure program integrity and improve service to borrowers. For example, the Department could consider implementing a detailed, common servicing manual for the Direct Loan program.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-16-196T	FEDERAL STUDENTLOANS: Key Weaknesses Limit Education's Management of Contractors	FSA	GAO	11/18/2015	2	Completed	To strengthen management of the Direct Loan Program and ensure good customer service for borrowers, the Secretary of Education should direct the Office of Federal Student Aid's Chief Operating Officer to implement a more rigorous methodology for selecting recorded calls between servicers and borrowers to review, including a clearer definition of the sample servicers should select, a sample that targets more critical and more frequent types of calls, and a verification process to ensure integrity of the call selection process.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-16-196T	FEDERAL STUDENTLOANS: Key Weaknesses Limit Education's Management of Contractors	FSA	GAO	11/18/2015	3	Completed	To strengthen management of the Direct Loan Program and ensure good customer service for borrowers, the Secretary of Education should direct the Office of Federal Student Aid's Chief Operating Officer to better document call monitoring results to allow analysis of trends over time and facilitate the sharing of complete and consistent information from these efforts with FSA management.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-16-523	Federal Student Loans: Education Could Improve Direct Loan Program Customer Service and Oversight	FSA	GAO	6/22/2016	1	Resolved	To help address Education's strategic goal of providing superior customer service to borrowers, and to strengthen oversight of the Direct Loan program, the Secretary of Education should develop a minimum standard that specifies core call center operating hours to provide borrowers, including those on the West Coast, with improved access to servicers.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-16-523	Federal Student Loans: Education Could Improve Direct Loan Program Customer Service and Oversight	FSA	GAO	6/22/2016	2	Resolved	To help address Education's strategic goal of providing superior customer service to borrowers, and to strengthen oversight of the Direct Loan program, the Secretary of Education should ensure the new unified borrower complaint tracking system includes comprehensive and comparable information on the nature and status of borrower complaints made to both Education and servicers, to allow Education to track trends and better manage the program to effectively meet borrower needs.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-16-523	Federal Student Loans: Education Could Improve Direct Loan Program Customer Service and Oversight	FSA	GAO	6/22/2016	3	Resolved	To help address Education's strategic goal of providing superior customer service to borrowers, and to strengthen oversight of the Direct Loan program, the Secretary of Education should evaluate and make needed adjustments to Direct Loan servicer performance metrics and compensation to improve assessment, including using baseline data, and alignment with Federal Student Aid's strategic goals aimed at superior customer service and program integrity, and to ensure that the assignment of new loans to servicers takes program compliance into account.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-16-343	Higher Education: Actions Needed to Improve Access to Federal Financial Assistance for Homeless and Foster Youth	OUS	GAO	6/22/2016	1	Completed	To help foster and unaccompanied homeless youth better navigate the college admissions and federal student aid processes, the Secretaries of Education and HHS should jointly study potential options for encouraging and enabling child welfare caseworkers, McKinney-Vento homeless youth liaisons, and other adults who work with these youth to more actively assist them with college planning.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-16-343	Higher Education: Actions Needed to Improve Access to Federal Financial Assistance for Homeless and Foster Youth	OUS	GAO	6/22/2016	2	Completed	To help foster and unaccompanied homeless youth, as well as adults who assist these youth, better navigate the federal student aid process and obtain information about college resources, the Secretary of Education, in consultation with the Secretary of HHS, should create webpages directed to homeless and foster youth so they can more easily find tailored and centralized information about available federal and other resources, such as Pell Grants, Chafee Education and Training Voucher Program (Chafee ETV Vouchers), and waivers for college admission tests.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-16-343	Higher Education: Actions Needed to Improve Access to Federal Financial Assistance for Homeless and Foster Youth	OUS	GAO	6/22/2016	3	Resolved	To help college financial aid administrators more effectively implement eligibility rules for unaccompanied homeless youth, the Secretary of Education should make available an optional worksheet or form that college financial aid administrators can voluntarily use to document unaccompanied homeless youth status or encourage the use of existing forms that are available.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-16-343	Higher Education: Actions Needed to Improve Access to Federal Financial Assistance for Homeless and Foster Youth	OUS	GAO	6/22/2016	4	Completed	To help homeless youth more easily access federal student aid, the Secretary of Education should clarify its guidance to financial aid administrators and students about whether financial aid administrators should accept any unaccompanied homeless youth determination provided by McKinney- Vento homeless liaisons or other authorized officials even if a student is not in high school or receiving program services.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-16-343	Higher Education: Actions Needed to Improve Access to Federal Financial Assistance for Homeless and Foster Youth	OUS	GAO	6/22/2016	5	Completed	To enhance access to federal student aid for unaccompanied homeless youth, the Secretary of Education should consider developing a legislative proposal for congressional action to simplify the application process so that once a student has received an initial determination as an unaccompanied homeless youth, the student will not be required to have that status re- verified in subsequent years but attest to their current status on the Free Application for Federal Student Aid, unless a financial aid administrator has conflicting information.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-17-45	SOCIAL SECURITY OFFSETS: Improvements to Program Design Could Better Assist Older Student Loan Borrowers with Obtaining Permitted Relief	FSA	GAO	12/20/2016	1	Completed	To improve program design for Social Security offsets and related relief options, the Secretary of Education should inform affected borrowers of the suspension of offset and potential consequences if the borrower does not take action to apply for a TPD discharge. Such information could include notification that interest continues to accrue and that offsets may resume once their disability benefits are converted to retirement benefits.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-17-45	SOCIAL SECURITY OFFSETS: Improvements to Program Design Could Better Assist Older Student Loan Borrowers with Obtaining Permitted Relief	FSA	GAO	12/20/2016	2	Completed	To improve program design for Social Security offsets and related relief options, the Secretary of Education should revise forms sent to borrowers already approved for a TPD discharge to clearly and prominently state that failure to provide annual income verification documentation during the 3-year monitoring period will result in loan reinstatement.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-17-45	SOCIAL SECURITY OFFSETS: Improvements to Program Design Could Better Assist Older Student Loan Borrowers with Obtaining Permitted Relief	FSA	GAO	12/20/2016	3	Completed	To improve program design for Social Security offsets and related relief options, the Secretary of Education should evaluate the feasibility and benefits of implementing an automated income verification process, including determining whether the agency has the necessary legal authority to implement such a process.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-17-45	SOCIAL SECURITY OFFSETS: Improvements to Program Design Could Better Assist Older Student Loan Borrowers with Obtaining Permitted Relief	FSA	GAO	12/20/2016	4	Completed	To improve program design for Social Security offsets and related relief options, the Secretary of Education should inform borrowers about the financial hardship exemption option and application process on the agency's website, as well as the notice of offset sent to borrowers.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-17-45	SOCIAL SECURITY OFFSETS: Improvements to Program Design Could Better Assist Older Student Loan Borrowers with Obtaining Permitted Relief	FSA	GAO	12/20/2016	5	Resolved	To improve program design for Social Security offsets and related relief options, the Secretary of Education should implement an annual review process to ensure that only eligible borrowers are exempted from offset for financial hardship on an ongoing basis.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-17-22	Federal Student Loans: Education Needs to Improve Its Income- Driven Repayment Plan Budget Estimates	OFO	GAO	12/1/2016	1	Completed	The Secretary of Education should assess and improve, as necessary, the quality of data and methods used to forecast borrower incomes, and revise the forecasting method to account for inflation in estimates.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-17-22	Federal Student Loans: Education Needs to Improve Its Income- Driven Repayment Plan Budget Estimates	OFO	GAO	12/1/2016	2	Completed	The Secretary of Education should obtain data needed to assess the impact of income recertification lapses on borrower payment amounts, and adjust estimated borrower repayment patterns as necessary.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-17-22	Federal Student Loans: Education Needs to Improve Its Income- Driven Repayment Plan Budget Estimates	OFO	GAO	12/1/2016	3	Resolved	The Secretary of Education should complete efforts to incorporate repayment plan switching into the agency's redesigned student loan model, and conduct testing to help ensure that the model produces estimates that reasonably reflect trends in Income-Driven Repayment plan participation.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-17-22	Federal Student Loans: Education Needs to Improve Its Income- Driven Repayment Plan Budget Estimates	OFO	GAO	12/1/2016	4	Completed	The Secretary of Education should, as a part of the agency's ongoing student loan model redesign efforts, add the capability to produce separate cost estimates for each Income-Driven Repayment plan and more accurately reflect likely repayment patterns for each type of loan eligible for these plans.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-17-22	Federal Student Loans: Education Needs to Improve Its Income- Driven Repayment Plan Budget Estimates	OFO	GAO	12/1/2016	5	Completed	The Secretary of Education should more thoroughly test the agency's approach to estimating Income-Driven Repayment plan costs, including by conducting more comprehensive sensitivity analysis on key assumptions and adjusting those assumptions (such as the agency's Public Service Loan Forgiveness participation assumption) to ensure reasonableness.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-17-22	Federal Student Loans: Education Needs to Improve Its Income- Driven Repayment Plan Budget Estimates	OFO	GAO	12/1/2016	6	Completed	The Secretary of Education should publish more detailed Income Driven Repayment plan cost information-- beyond what is regularly provided through the President's budget-- including items such as total estimated costs, sensitivity analysis results, key limitations, and expected forgiveness amounts.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-17-555	Higher Education: Education Should Address Oversight and Communication Gaps in Its Monitoring of the Financial Condition of Schools	FSA	GAO	10/5/2017	1	Resolved	To improve oversight of school finances and provide better information to schools and the public about its monitoring efforts, the Chief Operating Officer of the Office of Federal Student Aid should update the composite score formula to better measure schools' financial conditions and capture financial risks.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-17-555	Higher Education: Education Should Address Oversight and Communication Gaps in Its Monitoring of the	FSA	GAO	10/5/2017	2	Completed	To improve oversight of school finances and provide better information to schools and the public about its monitoring efforts, the Chief Operating Officer of the Office of Federal Student Aid should improve guidance to schools about how the financial composite score is calculated, for example, by updating current guidance to include explanations about common areas	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-17-555	Higher Education: Education Should Address Oversight and Communication Gaps in Its Monitoring of the Financial Condition of Schools	FSA	GAO	10/5/2017	3	Completed	To improve oversight of school finances and provide better information to schools and the public about its monitoring efforts, the Chief Operating Officer of the Office of Federal Student Aid should increase the transparency of public data on schools' financial health by publicly listing the final composite score for each school.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-18-425	High School Sports: Many Schools Encouraged Equal Opportunities, but Education Could Further Help Athletics Administrators under Title IX	OCR	GAO	6/11/2018	1	Completed	The Department of Education's Assistant Secretary for Civil Rights should determine the extent to which Title IX coordinators at the K-12 level are aware of and using the tools recommended in OCR's existing guidance and any barriers preventing their use of this guidance, and use this information in OCR's efforts to encourage them to work with athletics administrators on ensuring equal athletic opportunities.	Completed	GAO reviewed the supporting documentation; the Department is gathering additional supporting documentation before the recommendation will be closed.
GAO-18-455	HISTORICALLY BLACK COLLEGES AND UNIVERSITIES: Action Needed to Improve Participation in Education's HBCU Capital Financing Program	OPE	GAO	8/17/2018	1	Completed	As Education develops the required HBCU Capital Financing Program outreach plan, the Executive Director of the program should include in the plan (1) ways to increase outreach to individual HBCUs so that HBCU officials are informed of the program; (2) steps to coordinate directly with state university systems to specifically address state-level challenges to participation and share potential solutions to increase public HBCU participation; and (3) ways to further leverage the designated bonding authority in its efforts.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-18-455	HISTORICALLY BLACK COLLEGES AND UNIVERSITIES: Action Needed to Improve Participation in Education's HBCU Capital Financing Program	OPE	GAO	8/17/2018	2	Resolved	The Executive Director of the HBCU Capital Financing Program should lead an agency effort to analyze various Capital Financing Program loan modifications, including the effects of the loan deferrals authorized in the 2018 Consolidated Appropriations Act as well as other potential modifications, to assess the potential benefits to HBCUs participating in the program, the potential cost of these options to the government, and their effect on the program's overall financial stability.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-18-93	FEDERAL Chief Information Officers: Critical Actions Needed to Address Shortcomings and Challenges in Implementing Responsibilities	OCIO	GAO	8/7/2018	1	Completed	The Secretary of Education should ensure that the department's IT management policies address the role of the CIO for key responsibilities in the five areas we identified.	Completed	GAO reviewed the supporting documentation; the Department is gathering additional supporting documentation before the recommendation will be closed.
GAO-18-518	Cybersecurity: Office of Federal Student Aid Should Take Additional Steps to Oversee Non- School Partners' Protection of Borrower Information	FSA	GAO	9/17/2018	1	Completed	The Secretary of Education should enroll loan servicers in FSA's continuous monitoring program and, in the interim, require these entities to report the results of security controls testing at an FSA-defined frequency.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-18-518	Cybersecurity: Office of Federal Student Aid Should Take Additional Steps to Oversee Non- School Partners' Protection of Borrower Information	FSA	GAO	9/17/2018	2	Resolved	The Secretary of Education should enroll private collection agencies in FSA's continuous monitoring program, and, in the interim, require these entities to test all controls at an FSA-defined frequency and regularly report the results.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-18-518	Cybersecurity: Office of Federal Student Aid Should Take Additional Steps to Oversee Non- School Partners' Protection of Borrower Information	FSA	GAO	9/17/2018	3	Completed	The Secretary of Education should modify FSA's agreements with guaranty agencies to specify a required baseline of security controls based on the impact level of the information shared with these agencies, as determined by FSA.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-18-518	Cybersecurity: Office of Federal Student Aid Should Take Additional Steps to Oversee Non- School Partners' Protection of Borrower Information	FSA	GAO	9/17/2018	4	Resolved	The Secretary of Education should establish a process for continuous monitoring of guaranty agencies' implementation of security and privacy requirements between on-site assessments, to include testing all controls at an FSA-defined frequency and regularly reporting results.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-18-518	Cybersecurity: Office of Federal Student Aid Should Take Additional Steps to Oversee Non- School Partners' Protection of Borrower Information	FSA	GAO	9/17/2018	5	Resolved	The Secretary of Education should include specific security and privacy requirements in agreements with the Federal Family Education Loan (FFEL) Program lenders based on FSA's categorization of the information shared with the lenders.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-18-518	Cybersecurity: Office of Federal Student Aid Should Take Additional Steps to Oversee Non- School Partners' Protection of Borrower Information	FSA	GAO	9/17/2018	6	Resolved	The Secretary of Education should develop policies and procedures to gain assurance that FFEL lenders have appropriate security and privacy controls in place and that these controls are being regularly tested and monitored.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-19-58	Cloud Computing: Agencies Have Increased Usage and Realized Benefits, but Cost and Savings Data Need to Be Better Tracked	OCIO	GAO	5/6/2019	1	Completed	The Secretary of Education should ensure that the CIO of Education establishes guidance on assessing new and existing IT investments for suitability for cloud computing services, in accordance with OMB guidance.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
GAO-19-58	Cloud Computing: Agencies Have Increased Usage and Realized Benefits, but Cost and Savings Data Need to Be Better Tracked	OCIO	GAO	5/6/2019	2	Completed	The Secretary of Education should ensure that the CIO of Education completes an assessment of all IT investments for suitability for migration to a cloud computing service, in accordance with OMB guidance.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
GAO-19-58	Cloud Computing: Agencies Have Increased Usage and Realized Benefits, but Cost and Savings Data Need to Be Better Tracked	OCIO	GAO	5/6/2019	3	Completed	The Secretary of Education should ensure that the CIO of Education establishes a consistent and repeatable mechanism to track savings and cost avoidances from the migration and deployment of cloud services.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
GAO-19-347	Federal Student Loans: Education Needs to Verify Borrowers' Information for Income- Driven Repayment Plans	FSA	GAO	7/25/2019	1	Resolved	The Chief Operating Officer of Federal Student Aid should obtain data in order to verify income information for borrowers reporting zero income on IDR applications. For example, Education could pursue access to federal data sources or obtain access to an appropriate private data source.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-19-347	Federal Student Loans: Education Needs to Verify Borrowers' Information for Income- Driven Repayment Plans	FSA	GAO	7/25/2019	2	Resolved	The Chief Operating Officer of Federal Student Aid should implement data analytic practices, such as data matching, and follow-up procedures to review and verify that borrowers reporting zero income on IDR applications do not have sources of taxable income at the time of their application.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-19-347	Federal Student Loans: Education Needs to Verify Borrowers' Information for Income- Driven Repayment Plans	FSA	GAO	7/25/2019	3	Resolved	The Chief Operating Officer of Federal Student Aid should implement data analytic practices, such as data mining, and follow-up procedures to review and verify family size entries in IDR borrower applications. For example, Education could review and verify all borrower reports of family size or a subset identified as being most susceptible to fraud or error.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-20-129	INFORMATIONTECHNOLOGY: Agencies Need to Fully Implement Key Workforce Planning Activities	OFO	GAO	3/12/2020	1	Completed	The Secretary of Education should ensure that the agency fully implements each of the seven key IT workforce planning activities it did not fully implement.	Completed	GAO reviewed the supporting documentation; the Department is gathering additional supporting documentation before the recommendation will be closed.
GAO-20-345	K-12 EDUCATION: Education Needs to Address Significant Quality Issues with its Restraint and Seclusion Data	OCR	GAO	9/4/2020	1	Completed	The Assistant Secretary for the Office for Civil Rights should revise its CRDC business rule to require that every school district reporting zeros, regardless of district size or numbers of students with disabilities, affirm the zeros are correct during the CRDC data submission process.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-20-345	K-12 EDUCATION: Education Needs to Address Significant Quality Issues with its Restraint and Seclusion Data	OCR	GAO	9/4/2020	2	Completed	The Assistant Secretary for the Office for Civil Rights should develop and implement a CRDC business rule that targets schools and school districts that report very low numbers of incidents and set data-driven thresholds to detect such incidents.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-20-345	K-12 EDUCATION: Education Needs to Address Significant Quality Issues with its Restraint and Seclusion Data	OCR	GAO	9/4/2020	3	Completed	The Assistant Secretary for the Office for Civil Rights should develop and implement a CRDC business rule that targets schools and schools districts that report very high number of incidents and set data-driven thresholds to detect such incidents.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-20-345	K-12 EDUCATION: Education Needs to Address Significant Quality Issues with its Restraint and Seclusion Data	OCR	GAO	9/4/2020	4	Completed	The Assistant Secretary for the Office for Civil Rights should apply the CRDC business rule targeting illogical data at the school level to all schools, regardless of the number of incidents reported.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-20-345	K-12 EDUCATION: Education Needs to Address Significant Quality Issues with its Restraint and Seclusion Data	OCR	GAO	9/4/2020	5	Resolved	The Assistant Secretary for the Office for Civil Rights should identify the factors that cause underreporting and misreporting of restraint and seclusion and take steps to help school districts overcome these issues.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-20-345	K-12 EDUCATION: Education Needs to Address Significant Quality Issues with its Restraint and Seclusion Data	OCR	GAO	9/4/2020	6	Completed	The Assistant Secretary for the Office for Civil Rights should further refine and clarify federal restraint and seclusion definitions and take steps to ensure that this information is conveyed to school districts. This could include providing common classroom scenarios that highlight the differences between a restraint and an escort, and a time out and seclusion.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-21-5	Higher Education: Department of Education Should	OPE	GAO	8/31/2021	1	Resolved	The Assistant Secretary for the Office of Postsecondary Education should take additional steps to ensure the performance data TRIO grantees report are reliable.	Resolved	The Corrective Action Plan has been developed and the recommendation
GAO-21-5	Higher Education: Department of Education Should Further Assess College Access Grant Programs	OPE	GAO	8/31/2021	2	Completed	The Assistant Secretary for the Office of Postsecondary Education should develop a plan—with specific actions and milestone dates—for assessing the effectiveness of TRIO programs that serve students using methods that are consistent with its statutory authority.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-22-105024	CRITICAL INFRASTRUCTUREPROTECTION: Education Should Take Additional Steps to Help Protect K- 12 Schools from Cyber Threats	OESE	GAO	1/6/2022	1	Completed	The Secretary of Education should initiate a meeting with the Director of CISA to determine how to update its sector-specific plan (SSP) for the Education subsector. The plan should assess and prioritize federal actions to assist K-12 schools in protecting themselves from cyberattacks.	Completed	GAO is currently reviewing all supporting documentation.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-22-105024	CRITICAL INFRASTRUCTURE PROTECTION: Education Should Take Additional Steps to Help Protect K-12 Schools from Cyber Threats	OESE	GAO	1/6/2022	2	Completed	The Secretary of Education should make a determination, in consultation with the Director of CISA and based on current cybersecurity risks, on whether subsector-specific guidance is needed for the Education subsector.	Completed	GAO is currently reviewing all supporting documentation.
GAO-21-65	Public Service Loan Forgiveness: DOD and Its Personnel Could Benefit from Additional Program Information	FSA	GAO	3/3/2022	1	Resolved	The Secretary of Education should ensure that the Chief Operating Officer of the Office of Federal Student Aid collaborates with officials in the Office of the Under Secretary of Defense for Personnel and Readiness to share information about the PSLF program, including current information on program participation and eligibility, PSLF program requirements, and the potential to pursue PSLF and DOD's student loan repayment. For example, Education and DOD could use interagency groups or agreements to help improve information sharing among department officials and with military and civilian personnel.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-21-65	Public Service Loan Forgiveness: DOD and Its Personnel Could Benefit from Additional Program Information	FSA	GAO	3/3/2022	2	Resolved	The Secretary of Education should ensure that the Chief Operating Officer of the Office of Federal Student Aid updates the student loan guide for service members to provide information on applying for the PSLF program and its temporary expanded process, as well as the steps borrowers can take to count their annual payment from DOD's student loan repayment program as multiple qualifying payments for the PSLF program.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-22-104444	K-12 Education: Department of Education Should Help States Address Student Testing Issues and Financial Risks Associated with Virtual Schools, Particularly Virtual Charter Schools	OESE	GAO	4/12/2022	1	Completed	The Secretary of Education should examine the significantly lower participation rates of students attending public virtual schools on required state standardized tests to identify challenges contributing to the lower participation, and share strategies to help states increase the participation of these students.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
GAO-22-104444	K-12 Education: Department of Education Should Help States Address Student Testing Issues and Financial Risks Associated with Virtual Schools, Particularly Virtual Charter Schools	OESE	GAO	4/12/2022	2	Completed	The Secretary of Education should take steps to help states ensure that they report comparable attendance data across their virtual and brick-and-mortar schools for federal reporting purposes.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
GAO-22-104444	K-12 Education: Department of Education Should Help States Address Student Testing Issues and Financial Risks Associated with Virtual Schools, Particularly Virtual Charter Schools	OESE	GAO	4/12/2022	3	Completed	The Secretary of Education should identify the factors that cause underreporting and misreporting of information on management organizations that contract with charter schools, including virtual charter schools, and take steps to help states report accurate data on these contracts.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
GAO-22-104602	TRIBAL FUNDING Actions Needed to Improve Information on Federal Funds That Benefit Native Americans	OESE	GAO	10/25/2022	1	Completed	The Secretary of Education should ensure that the department develops a formal process to ensure meaningful and timely input from tribal officials when formulating budget requests for programs serving tribes and their members.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
GAO-23-105480	CRITICAL INFRASTRUCTURE PROTECTION - Additional Federal Coordination Is Needed to Enhance K-12 Cybersecurity	OESE	GAO	10/26/2022	1	Resolved	The Secretary of Education, in consultation with the Cybersecurity and Infrastructure Security Agency and other stakeholders involved in updating the Education Facilities Sector-Specific Plan, should establish a collaborative mechanism, such as an applicable government coordinating council, to coordinate cybersecurity efforts between agencies and with the K-12 community.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105480	CRITICAL INFRASTRUCTURE PROTECTION - Additional Federal Coordination Is Needed to Enhance K-12 Cybersecurity	OESE	GAO	10/26/2022	2	Resolved	The Secretary of Education should develop metrics for obtaining feedback to measure the effectiveness of Education's K-12 cybersecurity-related products and services that are available for school districts.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105480	CRITICAL INFRASTRUCTURE PROTECTION - Additional Federal Coordination Is Needed to Enhance K-12 Cybersecurity	OESE	GAO	10/26/2022	3	Resolved	The Secretary of Education, in coordination with federal and nonfederal stakeholders, should determine how best to help school districts overcome the identified challenges and consider the identified opportunities for addressing cyber threats, as appropriate.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-22-104463	HIGHER EDUCATION - Education Needs to Strengthen Its Approach to Monitoring Colleges' Arrangements with Online Program Managers	FSA	GAO	10/26/2022	1	Completed	The Secretary of Education should provide additional instructions for inclusion in the Compliance Supplement to help auditors better identify and assess potential incentive compensation ban violations when a college contracts with an OPM. Additional instructions should prompt auditors to ask specifically about OPMs, direct auditors to obtain and assess compensation information for OPM staff who provide recruiting services, and reference relevant guidance including the 2011 Dear Colleague Letter.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-22-104463	HIGHER EDUCATION -Education Needs to Strengthen Its Approach to Monitoring Colleges' Arrangements with Online Program Managers	FSA	GAO	10/26/2022	2	Resolved	The Secretary of Education should provide additional instructions to colleges regarding the information they must provide about their OPM arrangements during compliance audits and program reviews. Additional instructions should explain that colleges are responsible for both identifying all OPM contracts that include recruiting, and then providing auditors and Education's program review staff with copies of those contracts and information on how covered OPM staff are compensated.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105180	K-12 Education: Education Should Assess Its Efforts to Address Teacher Shortages	OESE	GAO	10/27/2022	1	Resolved	The Secretary of Education should build on the department's efforts to raise public awareness about the value of teachers by developing and including in its Elevating Teachers strategy time frames, milestones, and performance measures to gauge results.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105180	K-12 Education: Education Should Assess Its Efforts to Address Teacher Shortages	OESE	GAO	10/27/2022	2	Resolved	The Secretary of Education should direct Federal Student Aid and the Offices of Elementary and Secondary Education and Special Education and Rehabilitative Services to collect resources that address the key challenges contributing to teacher shortages, and share those resources with states and school districts in an easily accessible manner to help them address specific recruitment and retention challenges.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-22-103720	Federal Student Aid:: Education Needs to Take Steps to Ensure Eligible Loans Receive Income- Driven Repayment Forgiveness	FSA	GAO	11/30/2022	1	Completed	The Chief Operating Officer of Federal Student Aid should develop and implement procedures to identify loans that are at higher risk of having payment tracking errors for Income-Driven Repayment loan forgiveness, and take steps to ensure that eligible borrowers with such loans receive timely forgiveness. These steps could include procedures for verifying and correcting payment counts or other actions to address any potential errors that could affect forgiveness for these higher-risk loans.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-22-103720	Federal Student Aid: Education Needs to Take Steps to Ensure Eligible Loans Receive Income- Driven Repayment Forgiveness	FSA	GAO	11/30/2022	2	Resolved	The Chief Operating Officer of Federal Student Aid should ensure additional information about IDR forgiveness rules and requirements, including what counts as a qualifying payment toward forgiveness, is included in key communications to borrowers enrolled in IDR plans. Education could provide this information to borrowers or could direct servicers to provide it.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-22-103720	Federal Student Aid:: Education Needs to Take Steps to Ensure Eligible Loans Receive Income- Driven Repayment Forgiveness	FSA	GAO	11/30/2022	3	Resolved	The Chief Operating Officer of Federal Student Aid should ensure IDR borrowers are regularly notified about the option to request their counts of qualifying payments toward IDR forgiveness and the option to request verification of those counts if needed. Education could provide this information to borrowers or could direct servicers to provide it.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-22-103720	Federal Student Aid: Education Needs to Take Steps to Ensure Eligible Loans Receive Income-Driven Repayment	FSA	GAO	11/30/2022	4	Resolved	The Chief Operating Officer of Federal Student Aid should develop and implement procedures for verifying counts of qualifying payments toward IDR forgiveness when requested by borrowers so that any inaccuracies can be corrected.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-22-103720	Federal Student Aid: Education Needs to Take Steps to Ensure Eligible Loans Receive Income-Driven Repayment	FSA	GAO	11/30/2022	5	Resolved	The Chief Operating Officer of Federal Student Aid should ensure regular updates on counts of qualifying payments toward IDR forgiveness are provided to, at a minimum, IDR borrowers who did not have loans serviced by Education's original loan servicer for the Direct Loan program.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-22-105065	Privacy: Dedicated Leadership Can Improve Programs and Address Challenges	OPEPD	GAO	11/30/2022	1	Resolved	The Secretary of Education should establish a time frame for updating the department's policies for creating, reviewing, and publishing system of records notices, and make these updates.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-22-105397	COVID-19: Current and Future Federal Preparedness Requires Fixes to Improve Health Data and Address Improper Payments	OFO	GAO	12/19/2022	1	Resolved	The Secretary of Education should document policies and procedures for providing information to the Office of Management and Budget to better enable it to annually update the Compliance Supplement that include steps for (1) establishing management's expectations of staff competence for key roles (e.g., relevant knowledge, skills and abilities) and providing ongoing training, and (2) agency officials proactively involving internal stakeholders (e.g., the inspector general, general counsel and chief financial officer) and external stakeholders (e.g., the audit community) when developing audit procedures, prior to submitting drafts to the Office of Management and Budget, in order to ensure the guidance meets users' needs. See the Single Audit Compliance Supplement enclosure.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-23-105469	K-12 Education: Additional Guidance Could Improve the Equitable Services Process for School Districts and Private Schools	OESE	GAO	5/17/2023	1	Resolved	The Secretary of Education should develop additional guidance for states to help ensure ombuds have the capacity to manage their responsibilities and to mitigate real or perceived threats to ombuds' impartiality. For example, Education's guidance could provide examples of ombuds' activities, and advise states to also consider any other responsibilities assigned to the ombuds, and how these may affect the ombuds' capacity and real or perceived impartiality.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105469	K-12 Education: Additional Guidance Could Improve the Equitable Services Process for School Districts and Private Schools	OESE	GAO	5/17/2023	2	Resolved	The Secretary of Education should provide ombuds with more opportunities for training on topics such as monitoring and enforcing requirements related to equitable services; the role of the ombuds and ESEA programs; and notifying private schools and school districts about the ombuds' existence and role, and the types of issues with which ombuds may be available to assist—for example, issues related to consultations and delays in receiving equitable services.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105469	K-12 Education: Additional Guidance Could Improve the Equitable Services Process for School Districts and Private Schools	OESE	GAO	5/17/2023	3	Resolved	The Secretary of Education should develop and widely circulate guidance, model templates, checklists, or other materials for states and appellants regarding the material to include in ESEA equitable services appeals that will support Education with meeting the 90-day legal deadline for resolution.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105469	K-12 Education: Additional Guidance Could Improve the Equitable Services Process for School Districts and Private Schools	OESE	GAO	5/17/2023	4	Resolved	The Secretary of Education should prioritize investigations and resolutions of appeals related to equitable services to meet the 90-day legal deadline for resolution	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105551	Department of Education: Additional Data Collection Would Help Assess the Performance of a Program Supporting College Students with Disabilities	OPE	GAO	9/6/2023	1	Resolved	Education's Assistant Secretary for Postsecondary Education should collect data from SSS grantees on each participant's disability status and use this information to report on program performance for participants with disabilities.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105348	Department of Education Should Provide Information on Equity and Safety in School Dress Codes	OCR	GAO	9/28/2023	1	Resolved	The Secretary of Education should provide resources to help districts and schools design equitable dress codes to promote a supportive and inclusive learning environment.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105348	Department of Education Should Provide Information on Equity and Safety in School Dress Codes	OCR	GAO	9/28/2023	2	Resolved	The Secretary of Education should include dress code information in existing resources on safe and supportive schools. This information could include examples of dress codes that safeguard students' privacy and body autonomy.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105348	Department of Education Should Provide Information on Equity and Safety in School Dress Codes	OCR	GAO	9/28/2023	3	Resolved	The Secretary of Education should provide resources for states, school districts, and schools on the equitable enforcement of discipline, including dress code discipline. These resources should include information that helps states, school districts, and schools address potential disparities and disproportionality in dress code enforcement, as appropriate	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105348	Department of Education Should Provide Information on Equity and Safety in School Dress Codes	OCR	GAO	9/28/2023	4	Resolved	The Secretary of Education should collect information on the prevalence and effects of informal removals and non-exclusionary discipline and disseminate this information to states, school districts, and schools.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-24-16019	Special Education: Additional Data Could Help Early Intervention Programs Reach More	OSERS	GAO	10/5/2023	1	Resolved	The Assistant Secretary for Special Education and Rehabilitative Services should encourage all states to use demographic data they already collect to maximize children's access to Part C early intervention services.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105333	Information Technology: Education Needs to address Student Aid	FSA	GAO	10/16/2023	1	Resolved	The Chief Operating Officer of FSA should ensure that, moving forward, the Next Gen program tracks and monitors all of its costs, including government labor costs.	Resolved	The Corrective Action Plan has been developed and the recommendation
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization	FSA	GAO	10/16/2023	2	Resolved	The Chief Operating Officer of FSA should update FSA's cost estimation guidance for its acquisition programs to incorporate the best practices called for in GAO Cost Estimating and Assessment Guide. (PRIORITY REC)	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization	FSA	GAO	10/16/2023	3	Resolved	The Chief Operating Officer of FSA should update the cost estimate for the Next Gen program to ensure it accounts for all costs and incorporates the best practices called for in GAO Cost Estimating and Assessment Guide.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization Weaknesses	FSA	GAO	10/16/2023	4	Resolved	The Chief Operating Officer of FSA should revise the schedule estimate for the Next Gen FSA program to incorporate the best practices called for in GAO Schedule Assessment Guide.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105333	Information Technology: Education Needs to Address Student Aid	FSA	GAO	10/16/2023	5	Resolved	The Chief Operating Officer of FSA should ensure that the PPO project defines metrics for tracking the baseline requirements and the rationale for using the metrics.	Resolved	The Corrective Action Plan has been developed and the recommendation
GAO-23-105333	Information Technology: Education Needs to Address Student Aid	FSA	GAO	10/16/2023	6	Resolved	The Chief Operating Officer of FSA should ensure that the PPO project documents how detailed requirements meet the business need for the project.	Resolved	The Corrective Action Plan has been developed and the recommendation
GAO-23-105333	Information Technology: Education Needs to Address Student Aid	FSA	GAO	10/16/2023	7	Resolved	The Chief Operating Officer of FSA should ensure that the PPO project captures work performance data and information to identify scope variances and their causes.	Resolved	The Corrective Action Plan has been developed and the recommendation
GAO-23-105333	Information Technology: Education Needs to Address Student Aid	FSA	GAO	10/16/2023	8	Resolved	The Chief Operating Officer of FSA should ensure that the PPO project identifies success criteria and measurable project objectives.	Resolved	The Corrective Action Plan has been developed and the recommendation
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization Weaknesses	FSA	GAO	10/16/2023	9	Resolved	The Chief Operating Officer of FSA should ensure that the PPO project updates the quality management section of its project management plan, and other related quality management documentation, to account for actual project results.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105333	Information Technology: Education Needs to Address Student Aid	FSA	GAO	10/16/2023	10	Resolved	The Chief Operating Officer of FSA should ensure that the PPO project develops executable quality activities that incorporate FSA's quality policies into the project.	Resolved	The Corrective Action Plan has been developed and the recommendation
GAO-23-105333	Information Technology: Education Needs to Address Student Aid	FSA	GAO	10/16/2023	11	Resolved	The Chief Operating Officer of FSA should ensure that the PPO project determines that contractor deliverables meet the terms of the contract prior to acceptance	Resolved	The Corrective Action Plan has been developed and the recommendation
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization	FSA	GAO	10/16/2023	12	Resolved	The Chief Operating Officer of FSA should ensure that the PPO project develops and maintains a stakeholder register that includes identification information or specifics around the level of engagement for each stakeholder.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization Weaknesses	FSA	GAO	10/16/2023	13	Resolved	The Chief Operating Officer of FSA should ensure that the PPO project defines specific strategies for engaging with stakeholders and updates its stakeholder engagement plan to reflect new or changed management strategies required to effectively engage stakeholders.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization Weaknesses	FSA	GAO	10/16/2023	14	Resolved	The Chief Operating Officer of FSA should ensure that the PPO project monitors work performance information that reflects the actual level of stakeholder support and engagement relative to the desired level during all phases of the project lifecycle.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-22-104403	College Closures: Education Should Improve Outreach to Borrowers about Loan Discharges	FSA	GAO	10/16/2023	1	Resolved	The Chief Operating Officer of Federal Student Aid should implement additional strategies to identify college closures in a timely manner. For example, Education could leverage available data to identify potential closures, record known closures as soon as possible, and impose penalties on colleges that do not report closures.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-22-104403	College Closures: Education Should Improve Outreach to Borrowers about Loan Discharges	FSA	GAO	10/16/2023	2	Resolved	The Chief Operating Officer of Federal Student Aid should instruct loan servicers to use more frequent reports from Education on closures, such as the weekly reports, to send notifications to borrowers of their potential eligibility for a closed school discharge earlier.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-22-104403	College Closures: Education Should Improve Outreach to Borrowers about Loan Discharges	FSA	GAO	10/16/2023	3	Resolved	The Chief Operating Officer of Federal Student Aid should develop guidance for what information loan servicers should include in the notification letters they send to borrowers after a school closure informing them about their eligibility for a discharge.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-22-104403	College Closures: Education Should Improve Outreach to Borrowers about Loan Discharges	FSA	GAO	10/16/2023	4	Resolved	The Chief Operating Officer of Federal Student Aid should ensure additional outreach is provided to at-risk borrowers who are potentially eligible for a closed school discharge. At a minimum, this should include additional communication to borrowers with student loans in delinquency or default.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-104832	Higher Education: Department of Education Should Improve Enforcement	FSA	GAO	10/25/2023	1	Resolved	The Chief Operating Officer of the Office of Federal Student Aid should complete written procedures for selecting colleges for investigation of possible substantial misrepresentation and for conducting investigations.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-104832	Higher Education: Department of Education Should Improve Enforcement	FSA	GAO	10/25/2023	2	Resolved	The Chief Operating Officer of the Office of Federal Student Aid should update written procedures for imposing penalties, as appropriate, on colleges that are found to have engaged insubstantial misrepresentation.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-104830	Workforce Innovation and Opportunity Act: Additional Steps Needed to Help States Collect Complete Enrollment Information	OSERS	GAO	12/29/2023	1	Unresolved	The Secretary of Education should work with the Secretary of Labor to determine how to better assist WIOA core programs in collecting complete information on co-enrollment, for example, by providing additional information or technical assistance to help states better share information on participants across programs.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	1	Resolved	(Significant) We recommend that the Chief Operating Officer for FSA:2.1 Identify and begin tracking all active contractor employees assigned to FSA contracts, along with their risk level and any IT access, to ensure that all contractor employees have undergone security screenings at appropriate risk levels as required by Department policy. For those who have not, take immediate action to complete the security screenings and/or deny further access to Department facilities, systems, and information until appropriate security screenings are completed or required screening information is submitted. Alert the Department CISO of the condition.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	1	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:1.1 Ensure that staff involved in the contractor personnel security screening process are aware of and comply with the Directive requirements, to include any subsequent updates to the requirements, and fulfill their responsibilities for processing security screenings.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	2	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:1.2 Develop written policies and procedures to comply with the Directive, to include explanations of the key duties to be performed by specific FSA staff, requirements of the contract positions and risk designation process including the use of Position Designation Records, and other internal requirements for the FSA contractor personnel security screening process, as well as contractor employee departure procedures.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	2	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:2.2 Determine through system security audit logs and other appropriate validation processes, if there were instances of unauthorized access to Department information and systems and report appropriately, at a minimum to the Department's CISO.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	3	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:1.3 Have appropriate FSA staff develop and approve complete position category listings and associated risk level designations for all contractor positions on each contract, through FSA justification of position responsibilities and access, and through reconciliation of current contract position risk levels and any available position risk level designation records.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	3	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:2.3 Ensure that security screenings and reinvestigations are initiated within the timeframes established by the Directive.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	4	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:1.4 Ensure that screenings are initiated at the appropriate risk level based on the contractor employee's position risk level that was classified and approved by FSA.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	4	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:2.4 Ensure that all contractor employees complete the appropriate screening steps before receiving access to IT systems or Department sensitive or Privacy Act-protected information.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	5	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:1.5 Coordinate with OM to learn the adjudication results of current contractor employees assigned to FSA contracts to ensure that all contractor employees either have a screening initiated or have been appropriately cleared to work on Department contracts.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	5	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:2.5 Ensure that contractor employees review and sign applicable Rules of Behavior for IT systems they are accessing.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	6	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:1.6 Monitor the screening status of contractor employees until final OM adjudication decisions are made.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	6	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:2.6 Ensure that ISSOs maintain and exercise access approval rights over any IT systems that contain or can access sensitive Department data, whether owned by the Department or by the contractor, and modify applicable contracts accordingly to reflect the FSA ISSO approval rights.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	7	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:1.7 Maintain all information and records required by the Directive, to include up-to-date listings of all contractor employees assigned to FSA contracts and records of OM adjudication decisions for all contractor employees assigned to FSA contracts.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	7	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:2.7 Ensure that any contractor employees with discontinued or rejected investigations have all access to sensitive Department information, including any IT access, discontinued until appropriate screening steps have been completed. Alert the Department CISO should this condition exist.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	8	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:1.8 Ensure that all contractor employee departures are reported to OM as required, and inform contractor companies on a regular basis of their responsibility to notify FSA of contractor employee departures. Also ensure that contractors provide PIV cards to the COR upon contractor employee departure, as required.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	8	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:2.8 Ensure that all non-U.S. citizens, current and prospective, are permitted to work on Department contracts only after appropriate steps have been taken with regard to waiver documentation, as required by the Directive.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19-R0003	REVIEW OF FSA CONTRACTOR SECURITY SCREENING PROCESS	FSA	OIG	4/17/2018	9	Completed	(Significant) We recommend that the Chief Operating Officer for FSA:2.9 Ensure that FSA staff are aware of and have an understanding of their responsibilities and applicable policies and procedures.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A09-R0008	OCPO'S CONTROLS OVER THE PROCESSING OF FERPA COMPLAINTS	OPEPD	OIG	11/26/2018	1	Completed	We recommend that the Acting Assistant Secretary of the Office of Management require the Privacy Office to--1.11Allocate appropriate resources to the Compliance Office based on the stated priority of reducing or eliminating the investigation backlog so that FERPA complaints are resolved in a timely manner.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A09-R0008	OCPO'S CONTROLS OVER THE PROCESSING OF FERPA COMPLAINTS	OPEPD	OIG	11/26/2018	2	Resolved	We recommend that the Acting Assistant Secretary of the Office of Management require the Privacy Office to--1.21Work with the Office of General Counsel to resolve outstanding policy issues that impede the Compliance Office's ability to investigate certain FERPA complaints.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A09-R0008	OCPO'S CONTROLS OVER THE PROCESSING OF FERPA COMPLAINTS	OPEPD	OIG	11/26/2018	3	Completed	We recommend that the Acting Assistant Secretary of the Office of Management require the Privacy Office to--1.31Implement an effective FERPA complaint tracking system that allows the Compliance Office to account for and track all complaints it receives, including the status and outcome of each complaint, and that provides an effective mechanism for reliable performance measurement and reporting.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A09-R0008	OCPO'S CONTROLS OVER THE PROCESSING OF FERPA COMPLAINTS	OPEPD	OIG	11/26/2018	4	Completed	We recommend that the Acting Assistant Secretary of the Office of Management require the Privacy Office to--1.41Use reliable performance data to design and implement appropriate performance standards for the Compliance Office as a whole and for individual personnel responsible for handling complaints.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A09-R0008	OCPO'S CONTROLS OVER THE PROCESSING OF FERPA COMPLAINTS	OPEPD	OIG	11/26/2018	5	Completed	We recommend that the Acting Assistant Secretary of the Office of Management require the Privacy Office to--1.51Investigate all complaints that meet the criteria requiring investigation and do not place complaints into an "inactive" status.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A09-R0008	OCPO'S CONTROLS OVER THE PROCESSING OF FERPA COMPLAINTS	OPEPD	OIG	11/26/2018	6	Completed	We recommend that the Acting Assistant Secretary of the Office of Management require the Privacy Office to--1.61Revise processes for resolving FERPA complaints to ensure effective and appropriate communication with the complainant, to include providing dismissal notifications, updates, and responses to inquiries in a timely manner and recording all communication in the tracking system.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A09-R0008	OCPO'S CONTROLS OVER THE PROCESSING OF FERPA COMPLAINTS	OPEPD	OIG	11/26/2018	7	Completed	We recommend that the Acting Assistant Secretary of the Office of Management require the Privacy Office to--1.71Design and implement a risk-based approach to processing and resolving FERPA complaints, where complaints deemed highest risk are prioritized. Risk can be evaluated based on the subject matter of the complaint, the severity of risk to student privacy, the number of students affected, or other relevant factors.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A09-R0008	OCPO'S CONTROLS OVER THE PROCESSING OF FERPA COMPLAINTS	OPEPD	OIG	11/26/2018	8	Resolved	We recommend that the Acting Assistant Secretary of the Office of Management require the Privacy Office to--1.81Review and evaluate its current policies and procedures for processing FERPA complaints to ensure they are complete and appropriate.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	1	Completed	(Significant) 1.1 We recommend that the Deputy Secretary and Chief Operating Officer require that OCIO and FSA incorporate additional measures to, at a minimum, achieve Level 3 Consistently Implemented status of the Risk Management program.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	1	Completed	(Significant) 2.1 We recommend that the Deputy Secretary and Chief Operating Officer require that OCIO and FSA incorporate additional measures to, at a minimum, achieve Level 3 Consistently Implemented status of the Configuration Management program.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	1	Completed	(Significant) 3.1 We recommend that the Deputy Secretary and Chief Operating Officer require OCIO and FSA to incorporate additional measures to, at a minimum, achieve Level 3 Consistently Implemented status of the Identity and Access Management program.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	1	Completed	(Significant) 4.1 We recommend that the Deputy Secretary and the Chief Operating Officer require OCIO and FSA to incorporate additional measures to, at a minimum, achieve Level 3 Consistently Implemented status of the Data Protection and Privacy program.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	1	Completed	(Significant) 5.1 We recommend that the Deputy Secretary require OCIO to incorporate additional measures to, at a minimum, achieve Level 3 Consistently Implemented status of the Security Training program.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	1	Completed	(Significant) 6.1 We recommend that the Deputy Secretary and the Chief Operating Officer require OCIO and FSA to incorporate additional measures to, at a minimum, achieve Level 3 Consistently Implemented status of the ISCM program.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	1	Completed	(Significant) 7.1 We recommend that the Deputy Secretary require OCIO to incorporate additional measures to, at a minimum, achieve Level 3 Consistently Implemented status of the Incident Response program.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	1	Completed	(Significant) 8.1 We recommend that the Chief Operating Officer require FSA to incorporate additional measures to, at a minimum, achieve Level 4 Managed and Measurable status of the Contingency Planning program.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	2	Completed	(Significant) 1.2 We recommend that the Deputy Secretary and Chief Operating Officer require that OCIO and FSA ensure that POA&M remediation is performed within the required timeframe.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	2	Completed	(Significant) 2.2 We recommend that the Deputy Secretary and Chief Operating Officer require that OCIO and FSA migrate to Transport Layer Security 1.2 or higher as the only connection for all Department connections.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	2	Completed	(Significant) 3.2 We recommend that the Deputy Secretary and Chief Operating Officer require OCIO and FSA to ensure that terminated users' network access is removed timely.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	2	Completed	(Significant) 4.2 We recommend that the Deputy Secretary require OCIO to ensure that Privacy Impact Assessments are reviewed every 2 years.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	2	Completed	(Significant) 5.2 We recommend that the Deputy Secretary require OCIO to ensure that all new users complete the mandatory training requirements before they receive access to Departmental systems.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	2	Completed	(Significant) 6.2 We recommend that the Deputy Secretary require OCIO to automate its capabilities for monitoring the security controls effectiveness and overall implementation of the ISCM Roadmap. (Repeat Recommendation FY 2018 & FY 2019)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	2	Completed	(Significant) 7.2 We recommend that the Deputy Secretary require OCIO to ensure that incidents are consistently submitted to the OIG within the required timeframe.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	2	Completed	(Significant) 8.2 We recommend that the Chief Operating Officer require FSA to ensure that contingency plans, and other artifacts impacting contingency plans, are documented and updated in a consistent and timely manner.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	3	Completed	(Significant) 1.3 We recommend that the Deputy Secretary and Chief Operating Officer require that OCIO and FSA ensure that all POA&Ms are assigned with the required appropriate remediation official.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	3	Completed	(Significant) 2.3 We recommend that the Deputy Secretary and Chief Operating Officer require that OCIO and FSA review solutions to ensure that the default username and password has been changed.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	3	Completed	(Significant) 3.3 We recommend that the Deputy Secretary and Chief Operating Officer require OCIO and FSA to ensure that access agreements for users accessing Department and FSA systems are documented and maintained. (Repeat Recommendation FY 2018 & FY 2019)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	3	Completed	(Significant) 5.3 We recommend that the Deputy Secretary and Chief Operating Officer require OCIO and FSA to ensure that the process for ensuring completion of role-based training is fully implemented.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	3	Completed	(Significant) 7.3 We recommend that the Deputy Secretary require OCIO to ensure that data loss prevention technologies work as intended for the blocking of sensitive information transmission.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	3	Completed	(Significant) We recommend that the Deputy Secretary require OCIO to ensure the completion of Phases 1 and 2 of the CDM program. (Repeat Recommendation FY 2018 & FY 2019)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	4	Resolved	(Significant) 2.4 We recommend that the Deputy Secretary require OCIO to ensure that 51 websites are routed through a trusted internet connection or managed trusted internet protocol service.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	4	Completed	(Significant) 3.4 We recommend that the Deputy Secretary and Chief Operating Officer require OCIO and FSA to consistently document position risk designations for background investigations.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	4	Completed	(Significant) We recommend that the Deputy Secretary require OCIO to implement a process that ensures data reported on the Cybersecurity Framework Risk Scorecard is accurate.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	5	Completed	(Significant) 2.5 We recommend that the Deputy Secretary require OCIO to ensure that all existing websites and services are accessible through a secure connection as required by OMB M-15-13.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	5	Completed	(Significant) 3.5 We recommend that the Deputy Secretary require OCIO to fully implement the Department's ICAM strategy to ensure that the Department meets full Federal government implementation of ICAM. (Repeat Recommendation FY 2018 & FY 2019)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	6	Completed	(Significant) 2.6 We recommend that the Chief Operating Officer require FSA to discontinue the use of unsupported operating systems, databases, and applications.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	6	Completed	(Significant) 3.6 We recommend that the Deputy Secretary require OCIO to ensure that the network access control solution is fully implemented to ensure identification and authentication of devices connected to the network.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	7	Completed	(Significant) 2.7 We recommend that the Chief Operating Officer require FSA to ensure that all websites and portals hosting personally identifiable information are configured not to display clear text.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	7	Completed	(Significant) 3.7 We recommend that the Deputy Secretary require OCIO to validate the inactivity settings to ensure sessions time out after 30 minutes of inactivity.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	8	Completed	(Significant) 2.8 We recommend that the Chief Operating Officer require FSA eliminate the use of Social Security numbers as an authentication element when logging into FSA websites by requiring the user to create a unique identifier for account authentication. (Repeat Recommendation FY 2018 & FY 2019).	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	8	Completed	(Significant) 3.8 We recommend that the Chief Operating Officer require FSA to fully implement the process for identifying, managing, and tracking activity of privileged user accounts.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	9	Completed	(Significant) 2.9 We recommend that the Chief Operating Officer require FSA to immediately correct or mitigate the vulnerabilities identified during the security assessment.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	9	Completed	(Significant) 3.9 We recommend that the Chief Operating Officer require FSA to enforce a two-factor authentication configuration for all user connections to systems and applications.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	10	Completed	(Significant) 3.10 We recommend that the Chief Operating Officer require FSA to create corrective action plans to remedy database vulnerabilities for all database vulnerabilities identified.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-T0002	FY 2019 FISMA	OCIO	OIG	10/31/2019	11	Completed	(Significant) 3.11 We recommend that the Chief Operating Officer require FSA to require system owners configure all websites to display warning banners when users login to Departmental resources and ensure that banners include approved warning language by October 31, 2019.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A05-S0001	DEPARTMENTS INTERNAL CONTROL FOR STATE PLAN REVIEWS	OESE	OIG	9/28/2020	1	Resolved	We recommend that the Assistant Secretary for Elementary and Secondary Education ensure that OESE - 1.1 Strengthens its policy for creating and retaining records so those records demonstrate adequate and proper documentation of OESE's functions, policies, decisions, procedures, and essential transactions relevant to the review and approval of the McKinney- Vento Act section of State plans.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A05-S0001	DEPARTMENTS INTERNAL CONTROL FOR STATE PLAN REVIEWS	OESE	OIG	9/28/2020	2	Resolved	We recommend that the Assistant Secretary for Elementary and Secondary Education ensure that OESE - 1.2 Makes publicly available all submissions and resubmissions of States' plans, including individual and consolidated plans, to promote full transparency.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A05-S0001	DEPARTMENTS INTERNAL CONTROL FOR STATE PLAN REVIEWS	OESE	OIG	9/28/2020	3	Resolved	We recommend that the Assistant Secretary for Elementary and Secondary Education ensure that OESE - 1.3 Adheres to its policy and considers all conflict of interest information collected from peer reviewers before assigning them State plans to review.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	1	Completed	(Significant) 1.1 We recommend that the Chief Information Officer require the Department to establish oversight controls to ensure that POA&Ms are assigned with the required criticality impact levels and remediation is conducted within the required timeframes. Incorporates a Repeat Recommendation)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	1	Completed	(Significant) 2.1 We recommend that the Chief Information Officer require the Department to incorporate additional measures to, at a minimum, achieve Level 4 Managed and Measurable status of the Configuration Management program.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	1	Completed	(Significant) 3.1 We recommend that the Chief Information Officer require the Department to establish oversight controls to ensure the Department's password, terminations, and deactivation policies are enforced accordingly.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	1	Completed	(Significant) 4.1 We recommend that the Chief Information Officer require the Senior Agency Official for Privacy to establish additional processes, procedures, and monitoring controls to validate, track and enforce the completion of PIAs, PTAs, and SORNs.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	1	Completed	(Significant) 5.1 We recommend that the Chief Information Officer require the Department to establish monitoring and oversight controls that ensure all new users satisfy all of the mandatory training requirements before they receive access to Departmental resources. (Incorporates a Repeat Recommendation)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	1	Completed	(Significant) 6.1 We recommend that the Chief Information Officer require the Department to establish oversight controls to review, monitor and verify progress of the ISCM strategy, as well as the annual reviews of all Departmental cyber security policies, to reflect the current environment.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	1	Completed	(Significant) 7.1 We recommend that the Chief Information Officer require the Department to incorporate additional measures to, at a minimum, achieve Level 4 Managed and Measurable status of the Incident Response program.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	1	Completed	(Significant) 8.1 We recommend that the Chief Information Officer require the Department to improve oversight controls that ensures contingency plan tests, and other artifacts impacting contingency plan testing, are documented, and updated in a consistent and timely manner.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	2	Completed	(Significant) 1.2 We recommend that the Chief Information Officer require the Department to develop and implement a Department-wide ICT supply chain risk management strategy to include the supply chain risk tolerance, acceptable supply chain risk mitigation strategies, and foundational practices.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	2	Completed	(Significant) 2.2 We recommend that the Chief Information Officer require the Department to develop enhanced oversight controls to ensure all Department connections are migrated to TLS 1.2 or higher cryptographic protocol. (Incorporates a Repeat Recommendation)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	2	Completed	(Significant) 3.2 We recommend that the Chief Information Officer require the Department to enforce the mandate for all websites to display warning banners when users login to Departmental resources, and establish additional procedures and monitoring processes to ensure that banners include the approved warning language. (Incorporates a Repeat Recommendation)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	2	Completed	(Significant) 7.2 We recommend that the Chief Information Officer require the Department to develop and implement oversight controls to ensure that incidents are consistently submitted to US-CERT and the OIG within the required timeframes, are consistently categorized, and include the correct vector elements as required.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	2	Completed	(Significant) 8.2 We recommend that the Chief Information Officer require the Department to develop additional processes and controls to confirm the proper validation and verification of all required contingency planning controls is documented accordingly before completing the SSP checklists and granting authorization to cloud service providers.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	3	Completed	(Significant) 1.3 We recommend that the Chief Information Officer require the Department to develop a process to evaluate and routinely monitor supply chain risks associated with the development, acquisition, maintenance, and disposal of systems and products.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	3	Completed	(Significant) 2.3 We recommend that the Chief Information Officer require the Department to enhance implementation controls to prioritize and apply the most up-to-date and timely software patches and security updates to the identified systems and information technology solutions.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	3	Completed	(Significant) 3.3 We recommend that the Chief Information Officer require the Department to establish and enforce a corrective action plan to monitor and remediate identified database vulnerabilities.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	3	Completed	(Significant) 7.3 We recommend that the Chief Information Officer require the Department to establish monitoring controls to ensure policies and procedures are updated frequently to contain the most updated information (i.e., contractual obligations) and those specifically relating to computer incident reporting to OIG are enforced accordingly.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	3	Completed	(Significant) 8.3 We recommend that the Chief Information Officer require the Department to establish additional procedures and controls to assure stakeholders are properly adhering to contingency planning guidance.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	4	Resolved	(Significant) 1.4 We recommend that the Chief Information Officer require the Department to establish and automate procedures to ensure all Department-wide IT inventories are accurate, complete, and periodically tested for accuracy. Include steps to establish that all IT contracts are reviewed and verified for applicable privacy, security, and access provisions. (Incorporates a Repeat Recommendation)	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	4	Completed	(Significant) 2.4 We recommend that the Chief Information Officer require the Department to Establish stronger monitoring controls to enforce the management of unsupported system components and track and discontinue the use of unsupported operating systems, databases, and applications. (Incorporates a Repeat Recommendation)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	4	Completed	(Significant) 7.4 We recommend that the Chief Information Officer require the Department to develop and implement testing procedures and enhance current policies and processes to ensure that the DLP solution works as intended for the blocking of sensitive information transmission. (Incorporates a Repeat Recommendation)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	5	Completed	(Significant) 1.5 We recommend that the Chief Information Officer require the Department to verify and periodically reconcile the accuracy of cloud service provider inventories in or against CSAM.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	5	Completed	(Significant) 2.5 We recommend that the Chief Information Officer require the Department to develop verification procedures and enforce the inactivity settings to ensure virtual private network sessions time out after 30 minutes of inactivity. (Incorporates a Repeat Recommendation)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	6	Completed	(Significant) 2.6 We recommend that the Chief Information Officer require the Department to correct or mitigate the vulnerabilities identified during the security assessment, in accordance with the severity level of each vulnerability identified.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A19DC0004	SSAE: Audit of the Department's Oversight of the Student Support and Academic Enrichment Program	OESE	OIG	8/30/2021	1	Completed	1.1 We recommend that the Acting Assistant Secretary of OESE ensure that OSSS staff develop, finalize, and implement adequate plans to monitor SSAE grantees' performance toward achieving the SSAE program's goals and objectives, and that such monitoring is used to assist grantees with making progress toward the program's goals and objectives.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A19DC0004	SSAE: Audit of the Department's Oversight of the Student Support and Academic Enrichment Program	OESE	OIG	8/30/2021	2	Completed	1.2 We recommend that the Acting Assistant Secretary of OESE ensure that OSSS staff develop, finalize, and implement adequate plans to monitor OSSS grantees' use of funds to ensure that funds are being used for allowable activities under the SSAE program.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A19DC0004	SSAE: Audit of the Department's Oversight of the Student Support and Academic Enrichment Program	OESE	OIG	8/30/2021	3	Completed	1.3 We recommend that the Acting Assistant Secretary of OESE ensure that the consolidated monitoring process is clearly communicated and understood, including how many consolidated monitoring reviews each program should expect to be involved with, and expectations for individual program office monitoring efforts in addition to consolidated monitoring.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A19DC0004	SSAE: Audit of the Department's Oversight of the Student Support and Academic Enrichment Program	OESE	OIG	8/30/2021	4	Completed	1.4 We recommend that the Acting Assistant Secretary of OESE develop, finalize, and implement procedures to inform OESE senior management of individual program office grantee monitoring activities.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A19DC0004	SSAE: Audit of the Department’s Oversight of the Student Support and Academic Enrichment Program	OESE	OIG	8/30/2021	5	Completed	1.5 We recommend that the Acting Assistant Secretary of OESE ensure OSSS staff, as part of OSSS’ risk assessment process for selecting grantees for monitoring, consider the Entity Risk Review internal controls score or applicable findings in A–133 single audit reports.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A19DC0004	SSAE: Audit of the Department’s Oversight of the Student Support and Academic Enrichment Program	OESE	OIG	8/30/2021	6	Completed	1.6 We recommend that the Acting Assistant Secretary of OESE ensure OSSS staff are making efforts to assure SEAs are meeting public reporting requirements, including determining whether SEAs are collecting the required data and verifying whether SEAs are reporting required data. For those SEAs that are not, ensure OSSS staff are reminding SEAs of the requirement to report data and asking about their plans for doing so.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A19DC0004	SSAE: Audit of the Department’s Oversight of the Student Support and Academic Enrichment Program	OESE	OIG	8/30/2021	7	Completed	1.7 We recommend that the Deputy Secretary develop regulations or non-regulatory guidance pertaining to SEA public reporting requirements for SSAE data, to include timeframes for reporting the required data.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	1	Completed	(Significant) 1 We recommend that FSA enhance their risk assessment to identify risks impacting financial reporting processes.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	1	Completed	(Significant) 1 We recommend that management implement the following to improve the effectiveness of entity-level controls—in the area of risk assessment, improve the risk assessment process at the financial statement assertion level and at the process level to ensure the department is appropriately defining objectives to enable the identification of risks and define risk tolerances.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	1	Completed	(Significant) 1 We recommend that the Department and FSA strengthen the risk assessment process by considering the impact of IT control deficiencies on internal controls over the reliability of information in the Department’s IT systems. Such considerations should be documented.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	1	Completed	(Significant) 1 We recommend that the Department evaluate, develop, and implement a formal process to track and report all new and separated contractors.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	2	Completed	(Significant) 2 We recommend that FSA identify the controls at the service organization for the systems that are responsive to risks and that are relevant to FSA’s financial statements.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	2	Completed	(Significant) 2 We recommend that management implement the following to improve the effectiveness of entity-level controls—in the area of monitoring activities, implement key monitoring controls to ensure that corrective action plans are implemented to timely remediate control deficiencies identified. In addition, increase oversight, review, and accountability over the process among various offices and directorates within the Department and FSA.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	2	Completed	(Significant) 2 We recommend that the Department and FSA design and implement additional review controls that operate at a sufficient level of precision over the completeness and accuracy of the underlying data used to develop the re-estimate.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	2	Completed	(Significant) 2 We recommend that the Department ensure separated contractors are off-boarded and system personnel are notified in a timely manner to disable or remove access to IT resources.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	3	Completed	(Significant) 3 We recommend that the Department and FSA ensure proper documentation of controls identified to evidence the review, the conclusion and actions to be taken to address outstanding differences and/or matters to be researched.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	3	Completed	(Significant) 3 We recommend that FSA regularly monitor and meet with the service organization to communicate and ensure that controls that are relevant to FSA for financial reporting are adequately tested for design, implementation, and operating effectiveness.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	3	Completed	(Significant) 3 We recommend that the Department provide training and oversight to Education personnel with on/offboarding responsibilities to help ensure new/separated contractors are properly tracked.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	4	Completed	(Significant) 4 We recommend that FSA assess the need to implement compensating controls for financial reporting in the event relevant controls at the service organization are not within the scope of the SOC 1 report.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	4	Completed	(Significant) 4 We recommend that FSA implement a process to evaluate the significance of a deficiency by considering the magnitude of impact, likelihood of occurrence, and nature of the deficiency and tailor the corrective actions to remediate the risk and address the root cause. Further, update guidance to ensure that quality reviews over the POA&M closure documentation are conducted to confirm the noted deficiencies are fully addressed to help prevent future reoccurrences.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	5	Completed	(Significant) 5 We recommend that FSA formally develop and implement a quality control review process to ensure that logical access control processes are followed completely and accurately to validate logical access requests, reviews, and certifications.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	6	Completed	(Significant) 6 We recommend that FSA ensure segregation of duties and least privilege principles are adhered to when granting user access to prevent users with the ability to develop and/or change application code from having update access to the environment where the final tested and approved changes are staged prior to migration to the financial and mixed systems' production environment; and prevent users with access to develop code from having update access to the production environment.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0021	FY 2021 ED Financial Statement Audit	OFO	OIG	11/19/2021	7	Completed	(Significant) 7 We recommend that FSA ensure a complete and accurate population of application changes can be provided. Formally develop and implement a quality control review process to ensure that the application change control process is followed and consistently and accurately documented.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	1	Completed	(Significant) 1 We recommend that FSA enhance their risk assessment to identify risks impacting financial reporting processes.	Completed	Action has been taken. The documentation is undergoing review.
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	1	Completed	(Significant) 1 We recommend that management implement the following to improve the effectiveness of entity-level controls—in the area of risk assessment, improve the risk assessment process at the financial statement assertion level and at the process level to ensure the department is appropriately defining objectives to enable the identification of risks and define risk tolerances.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	1	Completed	(Significant) 1 We recommend that the Department and FSA strengthen the risk assessment process by considering the impact of IT control deficiencies on internal controls over the reliability of information in the Department's IT systems. Such considerations should be documented.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	1	Completed	(Significant) 1 We recommend that the Department evaluate, develop, and implement a formal process to track and report all new and separated contractors.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	2	Completed	(Significant) 2 We recommend that FSA identify the controls at the service organization for the systems that are responsive to risks and that are relevant to FSA's financial statements.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	2	Completed	(Significant) 2 We recommend that the Department and FSA Design and implement additional review controls that operate at a sufficient level of precision over the completeness and accuracy of the underlying data used to develop the re-estimate.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	2	Completed	(Significant) 2 We recommend that the Department ensure separated contractors are off-boarded and system personnel are notified in a timely manner to disable or remove access to IT resources.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	2	Completed	(Significant) 2 We recommend that management implement the following to improve the effectiveness of entity-level controls—in the area of monitoring activities, implement key monitoring controls to ensure that corrective action plans are implemented to timely remediate control deficiencies identified. In addition, increase oversight, review, and accountability over the process among various offices and directorates within the Department and FSA.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	3	Completed	(Significant) 3 We recommend that FSA regularly monitor and meet with the service organization to communicate and ensure that controls that are relevant to FSA for financial reporting are adequately tested for design, implementation, and operating effectiveness.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	3	Completed	(Significant) 3 We recommend that the Department and FSA ensure proper documentation of controls identified to evidence the review, the conclusion and actions to be taken to address outstanding differences and/or matters to be researched.	Completed	Action has been taken. The documentation is undergoing review before the audit is
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	3	Completed	(Significant) 3 We recommend that the Department provide training and oversight to Education personnel with on/off-boarding responsibilities to help ensure new/separated contractors are properly tracked.	Completed	Action has been taken. The documentation is undergoing review before the audit is
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	4	Completed	(Significant) 4 We recommend that FSA assess the need to implement compensating controls for financial reporting in the event relevant controls at the service organization are not within the scope of the SOC 1 report.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	4	Completed	(Significant) 4 We recommend that FSA implement a process to evaluate the significance of a deficiency by considering the magnitude of impact, likelihood of occurrence, and nature of the deficiency and tailor the corrective actions to remediate the risk and address the root cause. Further, update guidance to ensure that quality reviews over the POA&M closure documentation are fully addressed to help prevent future reoccurrences.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	5	Completed	(Significant) 5 We recommend that FSA formally develop and implement a quality control review process to ensure that logical access control processes are followed completely and accurately to validate logical access requests, reviews, and re-certifications.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	6	Completed	(Significant) 6 We recommend that FSA ensure segregation of duties and least privilege principles are adhered to when granting user access to prevent users with the ability to develop and/or change application code from having update access to the environment where the final tested and approved changes are staged prior to migration to the financial and mixed systems' production environment; and prevent users with access to develop code from having update access to the production environment.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A21FS0022	FY 2021 FSA Financial Statement Audit	FSA	OIG	11/19/2021	7	Completed	(Significant) 7 We recommend that FSA ensure a complete and accurate population of application changes can be provided. Formally develop and implement a quality control review process to ensure that the application change control process is followed and consistently and accurately documented.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A22GA0050	U.S. Department of Education's Compliance with Improper Payment Reporting Requirements for Fiscal Year 2021	OFO	OIG	6/27/2022	1	Completed	(Significant) 1.1 We recommend that the Chief Financial Officer for the Department develop a plan consistent with 31U.S.C. section 3353(b)(1)(B)(i) through (iii), that describes actions the Department will take to bring the Title I, Part A program into compliance with the PIIA and submit it (via the OMB Annual Data Call) to the appropriate authorizing and appropriations committees of Congress.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22GA0050	U.S. Department of Education's Compliance with Improper Payment Reporting Requirements for Fiscal Year 2021	OFO	OIG	6/27/2022	1	Completed	(Significant) 2.1 We recommend that the Chief Financial Officer for the Department design and implement an improper payment sampling and estimation plan for its Title I, Part A program that will produce a reliable estimate. Specifically, the plan should be appropriate for the sampling of payments from SEAs that provide program funds to LEAs using an advance payment process that does not allow the SEA to directly link expenditures to SEA drawdowns from the G5 system.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22GA0050	U.S. Department of Education's Compliance with Improper Payment Reporting Requirements for Fiscal Year 2021	OFO	OIG	6/27/2022	2	Completed	(Significant) 2.2 We recommend that the Chief Financial Officer for the Department develop and implement procedures to ensure that the results the Department records in its Title I, Part A program improper payment testing spreadsheets are accurate and supported.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22GA0050	U.S. Department of Education's Compliance with Improper Payment Reporting Requirements for Fiscal Year 2021	OFO	OIG	6/27/2022	3	Resolved	(Significant) 2.3 We recommend that the Chief Financial Officer for the Department in conjunction with the Chief Financial Officer for FSA and Department statisticians, develop sampling and estimation plans for the Pell and Direct Loan programs that will produce reliable estimates. Specifically, the plan should produce appropriate and accurate confidence intervals; or produce an estimate that is otherwise appropriate using a methodology approved by the Director of OMB.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A211L0034	Effectiveness of Charter School Programs in Increasing the Number of Charter Schools	OESE	OIG	9/21/2022	1	Resolved	1.1 We recommend that the Deputy Assistant Secretary for Equity and Discretionary Grants and Support Services instruct the CSP office to collect data on the number of CSP-funded charter schools that remain open for at least 2 years after CSP funding ended and make that information available to the public.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A211L0034	Effectiveness of Charter School Programs in Increasing the Number of Charter Schools	OESE	OIG	9/21/2022	2	Resolved	1.2 We recommend that the Deputy Assistant Secretary for Equity and Discretionary Grants and Support Services instruct the CSP office to ensure that CSP grant recipients report in FPRs, APRs, and data collection forms clear, reliable, and timely information on the number of charter schools that they opened or expanded using CSP funds.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A211L0034	Effectiveness of Charter School Programs in Increasing the Number of Charter Schools	OESE	OIG	9/21/2022	3	Resolved	1.3 We recommend that the Deputy Assistant Secretary for Equity and Discretionary Grants and Support Services instruct the CSP office to ensure that program officers routinely compare the information reported in FPRs and APRs with the information reported in data collection forms and require CSP grant recipients to timely reconcile any identified discrepancies.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A20GA0035	Federal Student Aid's Transition to the Next Generation Loan Servicing Environment	FSA	OIG	1/12/2023	1	Resolved	(Significant) 1.1 We recommend that the Chief Operating Officer of FSA - Develop and implement internal controls to ensure that (1) responsibility is assigned to individuals for the oversight of Management Reviews, LMM, and the Project Management Toolkit; (2) individuals are held accountable when the responsibilities are not being fulfilled; and (3) all required or applicable project management documents are completed and maintained.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A20GA0035	Federal Student Aid's Transition to the Next Generation Loan Servicing Environment	FSA	OIG	1/12/2023	2	Resolved	(Significant) 1.2 We recommend that the Chief Operating Officer of FSA - Develop and implement a policy that requires an investment request or budget initiative request for a project to be completed and approved prior to the issuance of bid solicitations for the project.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	1	Resolved	(Significant) 1. We recommend that management design and implement controls that require the validation of the relevance and reliability of underlying data used in developing the assumptions related to the subsidy cost estimates. Such review should be documented and maintained.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	1	Unresolved	(Significant) 1. We recommend that management implement the following to improve the effectiveness of entity-level controls: improve the risk assessment process at the financial statement assertion level and at the process level to ensure the department is appropriately defining objectives to enable the identification of risks and define risk tolerances.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	1	Resolved	(Significant) 1. We recommend that the Department evaluate, develop, and implement a formal process to track and report all new and separated contractors.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	2	Unresolved	(Significant) 2. We recommend that management implement the following to improve the effectiveness of entity-level controls: implement key monitoring controls to ensure that corrective action plans are implemented to timely remediate control deficiencies identified. In addition, increase oversight, review, and accountability over the process among various offices and directorates within the Department and FSA.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	2	Resolved	(Significant) 2. We recommend that the Department ensure separated contractors are off-boarded and system personnel are notified in a timely manner to disable or remove access to IT resources.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	3	Resolved	(Significant) 3. We recommend that the Department provide training and oversight to the Department’s personnel with on/off- boarding responsibilities to help ensure new/separated contractors are properly tracked.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	4	Completed	(Significant) 4. We recommend that the Department update access review procedures to require the reviewers to verify the access lists received to be used in the performance of the access reviews is complete and accurate and not modified prior to commencing the access reviews.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	5	Completed	(Significant) 5. We recommend that the Department identify and implement a process for the reviewer to validate the population generated for review is complete and accurate.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	6	Completed	(Significant) 6. We recommend that the Department enforce established access authorization controls and ensure all requirements are met prior to granting system access.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	7	Completed	(Significant) 7. We recommend that the Department formally perform and document the periodic reviews of all database user accounts in accordance with Department policy to confirm access is current, authorized, and commensurate with job responsibilities.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	8	Completed	(Significant) 8. We recommend that the Department ensure the application and database server access reviews include the verification of access privileges assigned to the user accounts are commensurate with job responsibilities and follow the concept of least privilege.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	9	Completed	(Significant) 9. We recommend that the Department evaluate ensure the database and server layers comply with the disabling of inactive accounts and account lockout duration password setting requirements, as required by Department policy.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	10	Completed	(Significant) 10. We recommend that the Department adhere to the SSP control requirements and avoid the use of generic and shared accounts. If generic and shared accounts are required, obtain a formal risk acceptance and develop a policy and procedure to: • Authorize the use of these accounts by approved personnel, • Control who can access the generic/shared accounts and those sensitive actions performed by the accounts are logged and reviewed every time the accounts are used, and • Require that generic/shared accounts’ passwords are changed each time approved personnel separate or transfer from the Department.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	11	Completed	(Significant) 11. We recommend that FSA implement a process to evaluate the magnitude of impact, likelihood of occurrence, and nature of the deficiency in order to tailor the corrective actions to remediate the risk and address the root cause. Further, update guidance to ensure that quality reviews over the POA&M closure documentation are conducted to confirm the noted deficiencies are fully addressed to help prevent future reoccurrences.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	12	Completed	(Significant) 12. We recommend that FSA formally develop and implement a quality control review process to ensure that logical access control processes are followed completely and accurately to validate logical access requests, reviews, and recertifications.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	13	Resolved	(Significant) 13. We recommend that FSA ensure segregation of duties and least privilege principles are adhered to when granting user access to prevent users from having the ability to develop and/or change application code and having update access to the environment where the final tested and approved changes are staged prior to migration to the production environment; and prevent users with access to develop code from having update access to the production environment.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	14	Resolved	(Significant) 14. We recommend that FSA evaluate and update the access review control process based on risk and enforce segregation of duties.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	15	Resolved	(Significant) 15. We recommend that FSA reconcile the list of users' roles and responsibilities per the identity and access software tools to the lists that reside in each system accessed by such users.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	16	Resolved	(Significant) 16. We recommend that FSA update access review procedures to require the reviewer to verify the access list, received to be used in the performance of the access reviews, is complete and accurate and not modified prior to commencing the access reviews.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	17	Resolved	(Significant) 17. We recommend that FSA enforce established access authorization controls and ensure all requirements are met prior to granting access to systems.	Unresolved	The Corrective Action Plan has been developed and the recommendation
A22FS0064	FY 2022 ED Financial Statement Audit	OFO	OIG	1/23/2023	18	Completed	(Significant) 18. We recommend that FSA ensure a complete and accurate population of application changes is provided. Formally develop and implement a quality control review process to ensure that the application change control process is followed and consistently and accurately documented.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	1	Resolved	(Significant) 1. We recommend that management design and implement controls that require the validation of the relevance and reliability of underlying data used in developing the assumptions related to the subsidy cost estimates. Such review should be documented and maintained.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	1	Unresolved	(Significant) 1. We recommend that management implement the following to improve the effectiveness of entity-level controls: improve the risk assessment process at the financial statement assertion level and at the process level to ensure the department is appropriately defining objectives to enable the identification of risks and define risk tolerances.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	1	Resolved	(Significant) 1. We recommend that the Department evaluate, develop, and implement a formal process to track and report all new and separated contractors.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	2	Unresolved	(Significant) 2. We recommend that management implement the following to improve the effectiveness of entity-level controls: implement key monitoring controls to ensure that corrective action plans are implemented to timely remediate control deficiencies identified. In addition, increase oversight, review, and accountability over the process among various offices and directorates within the Department and FSA.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	2	Resolved	(Significant) 2. We recommend that the Department ensure separated contractors are off-boarded and system personnel are notified in a timely manner to disable or remove access to IT resources.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	3	Resolved	(Significant) 3. We recommend that the Department provide training and oversight to the Department’s personnel with on/off-boarding responsibilities to help ensure new/separated contractors are properly tracked.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	4	Completed	(Significant) 4. We recommend that the Department update access review procedures to require the reviewers to verify the access lists received to be used in the performance of the access reviews is complete and accurate and not modified prior to commencing the access reviews.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	5	Completed	(Significant) 5. We recommend that the Department identify and implement a process for the reviewer to validate the population generated for review is complete and accurate.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	6	Completed	(Significant) 6. We recommend that the Department enforce established access authorization controls and ensure all requirements are met prior to granting system access.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	7	Completed	(Significant) 7. We recommend that the Department formally perform and document the periodic reviews of all database user accounts in accordance with Department policy to confirm access is current, authorized, and commensurate with job responsibilities.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	8	Completed	(Significant) 8. We recommend that the Department ensure the application and database server access reviews include the verification of access privileges assigned to the user accounts are commensurate with job responsibilities and follow the concept of least privilege.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	9	Completed	(Significant) 9. We recommend that the Department ensure the database and server layers comply with the disabling of inactive accounts and account lockout duration password setting requirements, as required by Department policy.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	10	Completed	(Significant) 10. We recommend that the Department adhere to the SSP control requirements and avoid the use of generic and shared accounts. If generic and shared accounts are required, obtain a formal risk acceptance and develop a policy and procedure to: • Authorize the use of these accounts by approved personnel, • Control who can access the generic/shared accounts and those sensitive actions performed by the accounts are logged and reviewed every time the accounts are used, and • Require that generic/shared accounts’ passwords are changed each time approved personnel separate or transfer from the Department.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	11	Completed	(Significant) 11. We recommend that FSA implement a process to evaluate the magnitude of impact, likelihood of occurrence, and nature of the deficiency in order to tailor the corrective actions to remediate the risk and address the root cause. Further, update guidance to ensure that quality reviews over the POA&M closure documentation are conducted to confirm the noted deficiencies are fully addressed to help prevent future reoccurrences.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	12	Completed	(Significant) 12. We recommend that FSA formally develop and implement a quality control review process to ensure that logical access control processes are followed completely and accurately to validate logical access requests, reviews, and recertifications.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	13	Resolved	(Significant) 13. We recommend that FSA ensure segregation of duties and least privilege principles are adhered to when granting user access to prevent users from having the ability to develop and/or change application code and having update access to the environment where the final tested and approved changes are staged prior to migration to the production environment; and prevent users with access to develop code from having update access to the production environment.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	14	Resolved	(Significant) 14. We recommend that FSA evaluate and update the access review control process based on risk and enforce segregation of duties.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	15	Resolved	(Significant) 15. We recommend that FSA reconcile the list of users' roles and responsibilities per the identity and access software tools to the lists that reside in each system accessed by such users.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	16	Resolved	(Significant) 16. We recommend that FSA update access review procedures to require the reviewer to verify the access list, received to be used in the performance of the access reviews, is complete and accurate and not modified prior to commencing the access reviews.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	17	Resolved	(Significant) 17. We recommend that FSA enforce established access authorization controls and ensure all requirements are met prior to granting access to systems.	Unresolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22FS0065	FY 2022 FSA Financial Statement Audit	FSA	OIG	1/23/2023	18	Completed	(Significant) 18. We recommend that FSA ensure a complete and accurate population of application changes is provided. Formally develop and implement a quality control review process to ensure that the application change control process is followed and consistently and accurately documented.	Unresolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A23NY0119	U.S. Department of Education's Compliance with Payment Integrity Information Reporting Requirements for Fiscal Year 2022	OFO	OIG	7/20/2023	1	Completed	(Significant) 2.1 We recommend that the Chief Financial Officer for the Department — Design and implement improper payment and unknown payment sampling and estimation plans for the Title I and Special Education programs that would produce a reliable estimate. Specifically, the plans should be appropriate for the sampling of payments based on accurate sampling populations.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A23NY0119	U.S. Department of Education's Compliance with Payment Integrity Information Reporting Requirements for Fiscal Year 2022	OFO	OIG	7/20/2023	1	Completed	(Significant) - 1.1 We recommend that the Chief Financial Officer for the Department - Develop a plan consistent with 31U.S.C. section 3353(b)(1)(B)(i) through (iii), that describes actions the Department will take to bring the Title I, Special Education, and Education Stabilization Fund programs into compliance with the PIA and submit it (via the OMB Annual Data Call) to the appropriate authorizing and appropriations committees of Congress.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A23NY0119	U.S. Department of Education's Compliance with Payment Integrity Information Reporting Requirements for Fiscal Year 2022	OFO	OIG	7/20/2023	2	Completed	(Significant) 2.2 We recommend that the Chief Financial Officer for the Department — Develop and implement procedures to ensure that the results the Department records for the Title I, Special Education, and Education Stabilization Fund programs' improper payment and unknown payment testing spreadsheets are accurate.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A23NY0119	U.S. Department of Education's Compliance with Payment Integrity Information Reporting Requirements for Fiscal Year 2022	OFO	OIG	7/20/2023	2	Resolved	(Significant) - 1.2 We recommend that the Chief Financial Officer for the Department — Develop additional program integrity proposals consistent with 31 U.S.C. section 3353(b)(2) and OMB Circular A-123, Appendix C, Part VI, D(2), that describe how the proposals will help the Title I program come into compliance with the PIA and submit them with the Department's next budget submission to the Director of OMB.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A23NY0119	U.S. Department of Education's Compliance with Payment Integrity Information Reporting Requirements for Fiscal Year 2022	OFO	OIG	7/20/2023	3	Resolved	(Significant) 2.3 We recommend that the Chief Financial Officer for the Department — In conjunction with the Acting Chief Financial Officer for FSA, develop sampling and estimation plans for the Pell and Direct Loan programs that will produce reliable estimates. Specifically, the plan should(a) produce appropriate and accurate confidence intervals around a statistically valid point estimate; (b) consistent with 31 U.S.C. section 3352(c)(1)(A), produce an estimate that is otherwise appropriate using a methodology approved by the Director of OMB; or (c) consistent with OMB Circular A-123 Appendix C, Part II, B(2), include a detailed explanation as to why it is not possible produce a statistically-valid point estimate and appropriate and accurate confidence intervals around the estimate.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A18IL0009	CHARTER: Review of Charter School Program Grants for Replication and Expansion of High Quality Charter Schools	OESE	OIG	8/3/2023	1	Unresolved	(Significant) 1.1 We recommend that the Assistant Secretary for Elementary and Secondary Education require the CSP office to regularly review the work of CSP program officers to ensure that they are correctly implementing the processes designed for completing APR review templates and communicating issues with and concerns about APRs to grantees.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A18IL0009	CHARTER: Review of Charter School Program Grants for Replication and Expansion of High Quality Charter Schools	OESE	OIG	8/3/2023	1	Unresolved	(Significant) 2.1 We recommend that the Assistant Secretary for Elementary and Secondary Education require the CSP office to implement procedures to ensure that it completes the portion of corrective action plans identifying its recommended corrective actions and the grantee's proposed actions and the portion describing how or whether the grantee corrected the significant compliance issues relevant to grant expenditures.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A18IL0009	CHARTER: Review of Charter School Program Grants for Replication and Expansion of High Quality Charter Schools	OESE	OIG	8/3/2023	2	Unresolved	Significant) 2.2 We recommend that the Assistant Secretary for Elementary and Secondary Education require the CSP office to retain records demonstrating that grantees took the required corrective actions.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A22NY0090	U.S. Department of Education's Oversight and Reporting of Proprietary Institutions' 90/10 Revenue Information	FSA	OIG	8/31/2023	1	Resolved	(Significant) 2.1 We recommend that the chief operating officer of Federal Student Aid and the Assistant Secretary for Postsecondary Education ensure that 90/10 revenue information is reported to Congress by July 1 each year by updating and implementing processes for extracting 90/10 revenue information from the eZ-Audit system, including establishing specific timeframes for extracting, reviewing, and reporting proprietary institutions' 90/10 revenue percentages.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A22NY0090	U.S. Department of Education's Oversight and Reporting of Proprietary Institutions' 90/10 Revenue Information	FSA	OIG	8/31/2023	1	Completed	(Significant) 3.1 We recommend that the Assistant Secretary for Postsecondary Education works with the Director of Institute of Education Sciences and the Commissioner of the National Center for Education Statistics to ensure proprietary institutions that did not meet the 90/10 revenue requirement are disclosed on the College Navigator website as required by the Higher Education Act Section 487(d)(3).	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A22NY0090	U.S. Department of Education's Oversight and Reporting of Proprietary Institutions' 90/10 Revenue Information	FSA	OIG	8/31/2023	2	Resolved	(Significant) 2.2 We recommend that the chief operating officer of Federal Student Aid and the Assistant Secretary for Postsecondary Education evaluate whether the recently updated timeframes for the Acceptability Review process of institutional proprietary financial statements is sufficient to ensure all proprietary institutions' 90/10 information is included in the report to Congress.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A23IT0118	FISMA FY2023	OCIO	OIG	9/8/2023	1	Resolved	(Significant) 1. The auditors recommend that Chief Information Officer require the Department and FSA to take immediate corrective actions to implement enhanced monitoring procedures to allow for timely review of system authorization packages and appropriate authorization prior to submission into CSAM. (Rec 1.1)	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A23IT0118	FISMA FY2023	OCIO	OIG	9/8/2023	1	Resolved	(Significant) 1. The auditors recommend that the Chief Information Officer require that the Department and FSA to take immediate corrective actions to ensure appropriate resources and funding are available and dedicated to complete implementation of the required EL1 and EL2 event logging maturities. (Rec 4.3)	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A23IT0118	FISMA FY2023	OCIO	OIG	9/8/2023	1	Completed	(Significant) 1. The auditors recommend that the Chief Information Officer require the Department and Federal Student Aid to take immediate corrective actions to remove users from the PIV exempt list. (Rec 4.1)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A23IT0118	FISMA FY2023	OCIO	OIG	9/8/2023	1	Completed	(Significant) 1. The auditors recommend that the Chief Information Officer require the Department to develop and implement an effective quality control review process for its policies and procedures. (Rec 3.1)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A23IT0118	FISMA FY2023	OCIO	OIG	9/8/2023	1	Completed	(Significant) 1. The auditors recommend that the Chief Information Officer require the Department to update Department PIA processes, quality control procedures, and monitoring controls to validate, track, and enforce the timely completion and review of PIAs. (Rec 5.1)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A23IT0118	FISMA FY2023	OCIO	OIG	9/8/2023	2	Resolved	(Significant) 2. The auditors recommend that the Chief Information Officer require the Department to take immediate corrective actions for establishing quality control policies, procedures, and additional processes to ensure that user onboarding, elevated and non-elevated user access forms are properly completed, tracked, and maintained for records. (Rec4.2)	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	1	Unresolved	(Significant) 1. We recommend that management design and implement controls that require the validation of the relevance and reliability of underlying data used in developing the assumptions related to the subsidy re-estimates. Such review should be documented and maintained.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	1	Unresolved	(Significant) 1. We recommend that management implement the recommendation presented in the material weakness in Exhibit A.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	1	Unresolved	(Significant) 1. We recommend that management improve the risk assessment process at the financial statement assertion level and at the process level to ensure the department is appropriately defining objectives to enable the identification of risks and define risk tolerances.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	1	Unresolved	(Significant) 1. We recommend that management update the risk assessment regarding the evaluation of internal controls to ensure it includes all key processes, key data, and other material line items on the consolidated financial statement.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	1	Unresolved	(Significant) 1. We recommend that the Department improve the risk assessment process over IT to help ensure the Departments appropriately defining objectives to enable the identification of risks and associated controls to help mitigate the risks.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	2	Unresolved	(Significant) 2. We recommend that management implement key monitoring controls to ensure that corrective action plans are implemented to timely remediate control deficiencies identified. In addition, increase oversight, review, and accountability over the process among various offices and directorates within the Department and FSA.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	2	Unresolved	(Significant) 2. We recommend that the Department communicate control issues and/or weaknesses through established tools and relevant reporting lines to the appropriate parties on a timely basis to enable prompt evaluation and resolution of the issues and/or weaknesses.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	3	Unresolved	(Significant) 3. We recommend that the Department evaluate, design, and implement controls to track and report all new and separated contractors.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	4	Unresolved	(Significant) 4. We recommend that the Department ensure separated contractors are off-boarded and system personnel are notified in a timely manner to disable or remove access to IT resources.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	5	Unresolved	(Significant) 5. We recommend that the Department provide training and oversight to the Department’s personnel with on/off-boarding controls to help ensure new/separated contractors are properly tracked.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	6	Unresolved	(Significant) 6. We recommend that the Department update access review procedures to require the reviewers to verify the access lists received to be used in the performance and operation of the access reviews is complete and accurate and not modified prior to commencing the access reviews.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	7	Unresolved	(Significant) 7. We recommend that the Department identify, design, and implement controls requiring a reviewer to validate the population generated for review is complete and accurate.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	8	Unresolved	(Significant) 8. We recommend that the Department enforce established access authorization controls and ensure all requirements are met prior to granting system access. Formally perform and document the periodic reviews of all database user accounts in accordance with Department policy to confirm access is current, authorized, and commensurate with job responsibilities.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	9	Unresolved	(Significant) 9. We recommend that the Department ensure the application and database server access review controls include the verification of access privileges assigned to the user accounts are commensurate with job responsibilities and follow the concept of least privilege.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	10	Unresolved	(Significant) 10. We recommend that the Department ensure the database and server layer controls comply and operate with the disabling of inactive accounts and account lockout duration password setting requirements, as required by Department Policy.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	11	Unresolved	(Significant) 11. We recommend that the Department adhere to the SSP control requirements and avoid the use of generic and shared accounts. If generic and shared accounts are required, obtain a formal risk acceptance and develop a policy and procedure to: a. Authorize the use of these accounts by approved personnel, b. Control who can access the generic/shared accounts and those sensitive actions performed by the accounts are logged and reviewed every time the accounts are used, and c. Require that generic/shared accounts’ passwords are changed each time approved personnel separate or transfer from the Department.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	12	Unresolved	(Significant) 12. We recommend that FSA design and implement improvements for the risk assessment process over IT to help ensure the FSA is appropriately defining objectives to enable the identification of risks and associated controls to help mitigate the risks.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	13	Unresolved	(Significant) 13. We recommend that FSA design and implement controls to evaluate the magnitude of impact, likelihood of occurrence, and nature of the deficiency in order to tailor the corrective actions to remediate the risk and address the root cause. Further, update guidance to ensure that quality reviews over the POA&M closure documentation are conducted to confirm the noted deficiencies are fully addressed to help prevent future reoccurrences.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	14	Unresolved	(Significant) 14. We recommend that FSA formally develop and implement a quality control review process to ensure that logical access control processes are followed completely and accurately to validate logical access requests, reviews, and recertifications.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	15	Unresolved	(Significant) 15. We recommend that FSA ensure segregation of duties and least privilege principles are adhered to when granting user access.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	16	Unresolved	(Significant) 16. We recommend that FSA evaluate and update the access review controls based on risk and enforce segregation of duties.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	17	Unresolved	(Significant) 17. We recommend that FSA reconcile the list of users' roles and responsibilities from the identity and access software tools to the lists that reside in each system accessed by such users.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	18	Unresolved	(Significant) 18. We recommend that FSA update access review policies and controls to require the reviewer to verify the access list, received to be used in the performance of the access reviews, is complete and accurate and not modified prior to commencing the access reviews.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0127	FY 2023 ED Financial Statement Audit	OFO	OIG	11/16/2023	19	Unresolved	(Significant) 19. We recommend that FSA enforce the operation of established access authorization controls and ensure all requirements are met prior to granting access to systems.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	1	Unresolved	(Significant) 1. We recommend that management design and implement controls that require the validation of the relevance and reliability of underlying data used in developing the assumptions related to the subsidy re-estimates. Such review should be documented and maintained.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	1	Unresolved	(Significant) 1. We recommend that management improve the risk assessment process at the financial statement assertion level and at the process level to ensure FSA is appropriately defining objectives to enable the identification of risks and define risk tolerances.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	1	Unresolved	(Significant) 1. We recommend that the Department improve the risk assessment process over IT to help ensure the Department is appropriately defining objectives to enable the identification of risks and associated controls to help mitigate the risks.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	2	Unresolved	(Significant) 2. We recommend that management implement key monitoring controls to ensure that corrective action plans are implemented to timely remediate control deficiencies identified. In addition, increase oversight, review, and accountability over the process among various offices and directorates within FSA.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	2	Unresolved	(Significant) 2. We recommend that the Department communicate control issues and/or weaknesses through established tools and relevant reporting lines to the appropriate parties on a timely basis to enable prompt evaluation and resolution of the issues and/or weaknesses.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	3	Unresolved	(Significant) 3. We recommend that the Department evaluate, design, and implement controls to track and report all new and separated contractors.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	4	Unresolved	(Significant) 4. We recommend that the Department ensure separated contractors are off-boarded and system personnel are notified in a timely manner to disable or remove access to IT resources.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	5	Unresolved	(Significant) 5. We recommend that the Department provide training and oversight to the Department's personnel with on/off-boarding controls to help ensure new/separated contractors are properly tracked.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	6	Unresolved	(Significant) 6. We recommend that the Department update access review procedures to require the reviewers to verify the access lists received to be used in the performance and operation of the access reviews is complete and accurate and not modified prior to commencing the access reviews.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issue	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	7	Unresolved	(Significant) 7. We recommend that the Department identify, design, and implement controls requiring a reviewer to validate the population generated for review is complete and accurate.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	8	Unresolved	(Significant) 8. We recommend that the Department enforce established access authorization controls and ensure all requirements are met prior to granting system access. Formally perform and document the periodic reviews of all database user accounts in accordance with Department policy to confirm access is current, authorized, and commensurate with job responsibilities.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	9	Unresolved	(Significant) 9. We recommend that the Department ensure the application and database server access review controls include the verification of access privileges assigned to the user accounts are commensurate with job responsibilities and follow the concept of least privilege.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	10	Unresolved	(Significant) 10. We recommend that the Department ensure the database and server layer controls comply and operate with the disabling of inactive accounts and account lockout duration password setting requirements, as required by Department Policy.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	11	Unresolved	(Significant) 11. We recommend that the Department adhere to the SSP control requirements and avoid the use of generic and shared accounts. If generic and shared accounts are required, obtain a formal risk acceptance and develop a policy and procedure to: a. Authorize the use of these accounts by approved personnel, b. Control who can access the generic/shared accounts and those sensitive actions performed by the accounts are logged and reviewed every time the accounts are used, and c. Require that generic/shared accounts' passwords are changed each time approved personnel separate or transfer from the Department.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	12	Unresolved	(Significant) 12. We recommend that FSA design and implement improvements for the risk assessment process over IT to help ensure the FSA is appropriately defining objectives to enable the identification of risks and associated controls to help mitigate the risks.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	13	Unresolved	(Significant) 13. We recommend that FSA design and implement controls to evaluate the magnitude of impact, likelihood of occurrence, and nature of the deficiency in order to tailor the corrective actions to remediate the risk and address the root cause. Further, update guidance to ensure that quality reviews over the POA&M closure documentation are conducted to confirm the noted deficiencies are fully addressed to help prevent future reoccurrences.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	14	Unresolved	(Significant) 14. We recommend that FSA formally develop and implement a quality control review process to ensure that logical access control processes are followed completely and accurately to validate logical access requests, reviews, and recertifications.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	15	Unresolved	(Significant) 15. We recommend that FSA ensure segregation of duties and least privilege principles are adhered to when granting user access.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	16	Unresolved	(Significant) 16. We recommend that FSA evaluate and update the access review controls based on risk and enforce segregation of duties.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	17	Unresolved	(Significant) 17. We recommend that FSA reconcile the list of users' roles and responsibilities from the identity and access software tools to the lists that reside in each system accessed by such users.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.

SALARIES AND EXPENSES OVERVIEW

GAO-IG Act – Table of Open Recommendations, continued

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	18	Unresolved	(Significant) 18. We recommend that FSA update access review policies and controls to require the reviewer to verify the access list, received to be used in the performance of the access reviews, is complete and accurate and not modified prior to commencing the access reviews.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A23FS0128	FY 2023 FSA Financial Statement Audit	FSA	OIG	11/16/2023	19	Unresolved	(Significant) 19. We recommend that FSA enforce the operation of established access authorization controls and ensure all requirements are met prior to granting access to systems.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.