



BUDGET The United States Department of the Interior **JUSTIFICATIONS**

and Performance Information
Fiscal Year 2026

OFFICE OF INSPECTOR GENERAL

NOTICE: These budget
justifications are prepared
for the Interior, Environment
and Related Agencies
Appropriations
Subcommittees.



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**DEPARTMENT OF THE INTERIOR
OFFICE OF INSPECTOR GENERAL
FISCAL YEAR 2026
PRESIDENT’S BUDGET REQUEST**

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Executive Summary

Mission Statement

The mission of the Office of Inspector General (OIG) is to provide oversight to promote accountability, integrity, economy, efficiency, and effectiveness within the Department of the Interior. OIG achieves this mission by conducting independent and objective investigations, audits, inspections, and evaluations and reporting findings of fraud, waste, abuse, or mismanagement along with recommendations for improvement.

Budget Overview

The 2026 Budget requests \$48.5 million for the Office of Inspector General. The Budget request supports OIG's activities, such as audits, inspections, evaluations, and investigations to prevent and detect fraud, waste, and abuse and enable oversight and accountability of Interior programs.

2026 President's Budget (\$000)

Budget Authority	2024 Actual	2025 Notional ^{1/}	2026 Request
Current	67,000	67,000	48,500
Total Current, w/o Supplemental	67,000	67,000	48,500
<i>Infrastructure Investment and Jobs Act (IIJA) P.L. 117-58^{2/}</i>			3,264
Total Current w/Supplemental	67,000	67,000	51,764

^{1/} Resource levels included are estimates. The President reserves his authority under the "Full-Year Continuing Appropriations and Extensions Act, 2025" (P.L. 119-4) to revise 2025 spending within the amounts provided by Congress.

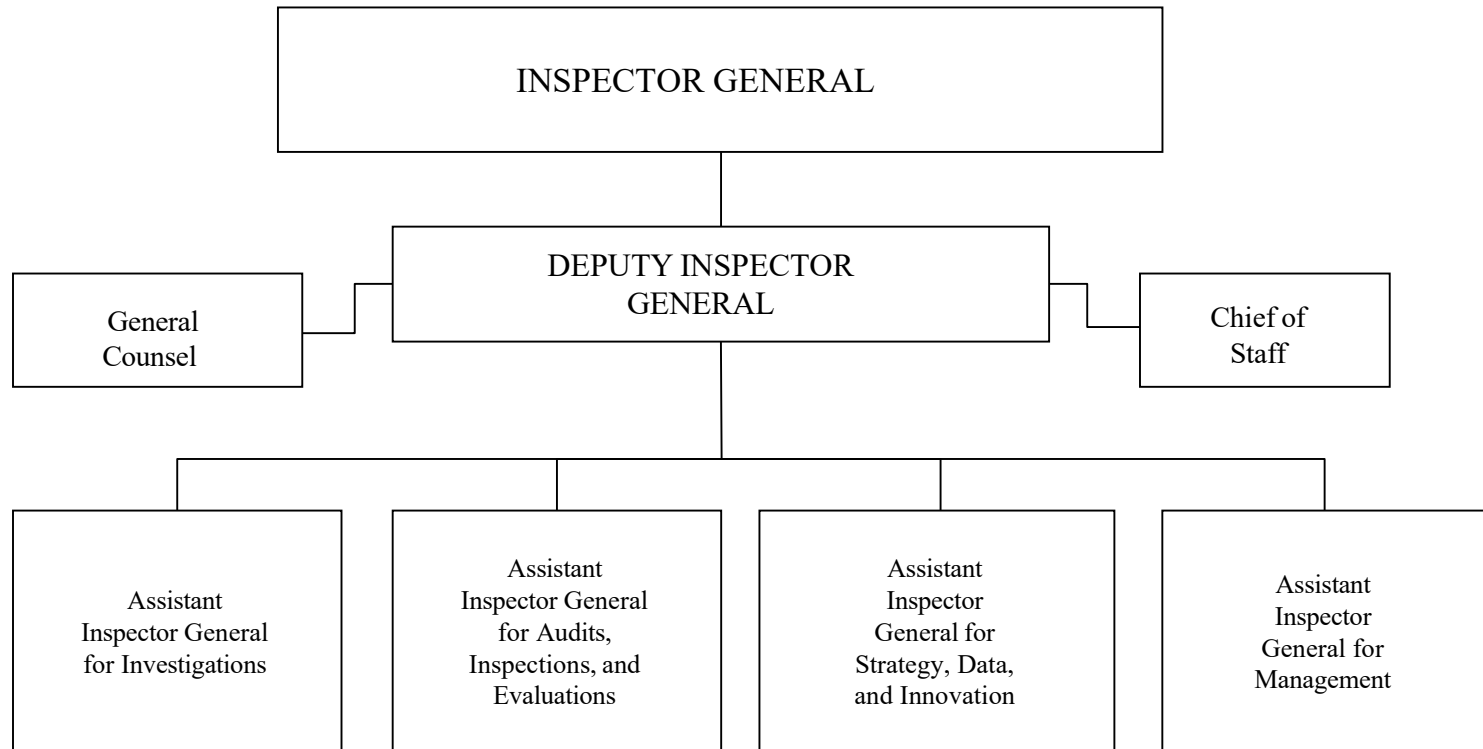
^{2/}Supplemental funding reflects amounts made available in 2026, not estimated allocations or obligations.

Good Accounting Obligation in Government Act Report

The Good Accounting Obligation in Government Act (GAO-IG Act, P.L. 115-414) enacted January 3, 2019, requires that Agencies report the status of each open audit recommendation issued more than one year prior to the submission of the Agency's annual budget justification to Congress. The Act requires Agencies to include the current target completion date, implementation status, and any discrepancies on closure determinations. The Department's GAO-IG Act Report will be available at the following link:

<https://www.doi.gov/cj>

Organization Chart



Summary of Requirements Office of Inspector General

(Dollars in Thousands)

Activity	2024 Actual	2025 Notional ^{1/}	2026 Request
Salaries and Expenses			
Office of Inspector General	67,000	67,000	48,500
TOTAL, Salaries and Expenses w/o SUPPLEMENTAL	67,000	67,000	48,500
<i>Infrastructure Investment and Jobs Act (IIJA) P.L. 117-58^{2/}</i>	-	-	3,264
TOTAL, Salaries and Expenses (w/Supplemental)	67,000	67,000	51,764

^{1/} Resource levels included are estimates. The President reserves his authority under the “Full-Year Continuing Appropriations and Extensions Act, 2025” (P.L. 119-4) to revise 2025 spending within the amounts provided by Congress.

^{2/}Supplemental funding reflects amounts made available in 2026, not estimated allocations or obligations.

Appropriations Language Citation

SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General, \$48,500,000, to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Budget Overview

Office of Inspector General

Dollars in Thousands (\$000)

	2024 Actual	2025 Notional ^{1/}	2026 Request
Account/Activity			
Office of Inspector General			
Audits, Evaluations, and Investigations	67,000	67,000	48,500

^{1/} Resource levels included are estimates. The President reserves his authority under the “Full-Year Continuing Appropriations and Extensions Act, 2025” (P.L. 119-4) to revise 2025 spending within the amounts provided by Congress.

Office of Inspector General Overview

OIG provides independent oversight to promote accountability, integrity, economy, efficiency, and effectiveness within Interior programs and operations. OIG achieves this by conducting investigations, audits, inspections, and evaluations and by reporting its findings of fraud, waste, abuse, or mismanagement along with recommendations for improvement. Depending on the nature of the information, OIG shares it with DOI officials, Congress, the U.S. Department of Justice (DOJ) and other law enforcement entities, and the public.

OIG uses its findings to prompt corrective action when it finds shortcomings and deficiencies and to prevent wrongdoing and mismanagement. To further these actions, OIG conducts outreach to those responsible for the expenditure of DOI funds, including employees, contractors, grantees, and Tribes. These outreach efforts help inform these audiences of the consequences of wrongdoing, red flags that they can identify, and how to report problems or concerns to the OIG. OIG also makes recommendations to DOI for the suspension and/or debarment of recipients and potential recipients of DOI awards, which can protect taxpayer resources by preventing wrongdoers or those with a history of poor performance or noncompliance from receiving new Federal awards.

In carrying out its responsibilities, OIG strives to have high impact by providing decision makers with information to enable them to take corrective action to improve Interior programs. OIG does so by complying with the highest standards of integrity and by issuing objective oversight work that considers all relevant facts and issues findings based on supportable evidence.

OIG fulfills these responsibilities through six organizational units: the Immediate Office of the Inspector General; the Office of Audits, Inspections, and Evaluations; the Office of Investigations; the Office of Strategy, Data, and Innovation; the Office of General Counsel; and the Office of Management. These offices are critical to maintaining the OIG’s core oversight functions—audits, inspections, evaluations, and investigations—and also provide mission support services referenced directly or indirectly by the IG Act of 1978. These missions support services ensure an integrated and effective delivery of oversight functions and services, namely, legal, administrative, information technology (IT), communications, the

statutorily required website, required hotline functions, and data analytics. These offices carry out OIG's mission and promote positive change in DOI programs while striving to foster a top-performing workplace that strengthens the impact of our work through effective and efficient operations.

In addition to its duties under the IG Act, the Inspector General performs the functions of "government comptroller" in the United States insular areas of American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, and the U.S. Virgin Islands by conducting audits of all property, receipts, revenues, and expenditures as required by the [Insular Areas Act of 1982 \(48 U.S.C. § 1422\)](#). The OIG also has audit responsibilities in the Federated States of Micronesia, the Republic of the Marshall Islands, and the Republic of Palau pursuant to the [Compact of Free Association Act of 1985 \(48 U.S.C. § 1681 note\)](#).

OIG's reports and findings, including our Semiannual Reports to Congress and the Inspector General's statement of the most significant management and performance challenges facing DOI are available on its website: www.doioig.gov.

Audit Activities

Below are statistics that were reported in the 2021, 2022, 2023 and 2024 OIG Semiannual Reports to the Congress, as mandated by the Inspector General Act of 1978, as amended. This information highlights some OIG activities and outputs and their potential impact on the Department's programs and operations.

(Dollars in Millions)

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual
<u>Audit Reports Issued or Reviewed</u>				
Internal Audits, Contracts & Grant Audits	53	44	45	40
Total Audit Reports Issued or Processed	53	44	45	40
<u>Impact of Audit Activities</u>				
Questioned Costs	\$13.62	\$4.32	\$5.45	\$13.90
Recommendations That Funds Be Put To Better Use	\$6.72	\$0.16	\$5.81	\$0
Total Monetary Impact	\$20.34	\$4.49	\$11.26	\$13.90
Internal Audit Recommendations Made	311	248	250	286
Internal Audit Recommendations Closed	240	236	272	239

Investigative Activities

Below are statistics that were reported in the 2021, 2022, 2023 and 2024 OIG Semiannual Reports to the Congress, as mandated by the Inspector General Act of 1978, as amended. This information highlights some OIG activities and outputs and their potential impact on the Department's programs and operations.

(Dollars in Millions)

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual
<u>Investigative Activities:</u>				
Cases Opened	43	56	60	66
Closed	82	65	67	85
Hotline Complaints Received	1,049	977	886	1032
<u>Impact of Investigative Activities:</u>				
Indictments/Information	8	10	15	16
Convictions	10	11	12	11
Sentencings	5	15	12	18
Jail (Months)	58	287	247	54
Probation/Supervised Release (Months)	60	468	420	528
Community Service (Hours)	40	620	0	200
 Criminal Judgments/Restitutions	 \$0.07	 \$1.38	 \$1.64	 \$3.16
<u>Criminal Investigative Activities:</u>				
Criminal Matters Referred for Prosecution	20	39	31	36
Criminal Matters Declined	16	13	24	38
<u>Civil Investigative Activities:</u>				
Referrals	8	4	12	9
Declinations	8	3	8	7
Civil Settlements or Recoveries	\$33.62	\$23.44	\$7.26	\$34.28
<u>Administrative Investigative Activities:</u>				
Administrative Actions	16	15	5	5
Contractor Suspensions	1	1	1	0
Contractor Debarments	2	10	13	6

Office of Inspector General – Mandatory Activities

Mandatory Activity	Statute / Public Law	Requirement
Oversight of DOI programs and operations	Inspector General Act of 1978 (IG Act), as amended, 5 U.S.C. §§ 401 et seq.	Oversight of DOI programs and operations to promote economy, efficiency, and effectiveness and to prevent and detect fraud, waste, and abuse.
Comptroller – Insular Areas	Insular Areas Act of 1982, 48 U.S.C. § 1681b	Transfers Comptroller authority and responsibility to the DOI OIG.
Financial Statement Audit	<p>Chief Financial Officers Act of 1990, Pub. L. No. 101-576; (31 U.S.C. § 3521)</p> <p>Government Management Reform Act of 1994, Pub. L. No. 103-356</p> <p>DOI Bureau of Trust Funds Administration, 25 U.S.C. § 162a</p>	Requires the DOI OIG to audit or oversee annual audits of DOI financial statements, including the Department of the Interior’s financial management of Tribal and Other Trust Funds and Individual Indian Monies Trust Funds.
Information Security (FISMA)	Federal Information Security Modernization Act of 2014 (FISMA), 44 U.S.C. § 3555, Pub. L. No. 113-283	Directs Federal agencies to conduct annual IT security reviews and DOI OIG to perform or oversee annual independent audits of agency information security programs and practices and report the results to Office of Management and Budget and Congress

Mandatory Activity	Statute / Public Law	Requirement
Improper Payments	<p>Payment Integrity Information Act (PIIA), Pub. L. No. 116-117;</p> <p>Improper Payments Elimination and Recovery Improvement Act of 2012, Pub. L. No. 112-248;</p> <p>Improper Payments Elimination and Recovery Act of 2010, Pub. L. No. 111-204</p>	Requires DOI OIG to audit agency compliance with improper payment requirements and make compliance determinations each fiscal year
Government Charge Card Review	Government Charge Card Abuse Prevention Act of 2012, Pub. L. No. 112-194	Requires DOI OIG to conduct periodic risk assessments of agency purchase card and convenience check programs to analyze the risk of illegal, improper, or erroneous purchases and payments.
Privacy and Data Review	42 U.S.C. § 2000ee-2	Requires DOI OIG to conduct periodic reviews of agency implementation of privacy and data protection requirements
Major Management Challenges	Reports Consolidation Act of 2000, Pub. L. No. 106-531	Requires DOI OIG to provide for agency annual reports a statement summarizing the most serious management and performance challenges facing the agency and assess the agency's progress in addressing those challenges.

Mandatory Activity	Statute / Public Law	Requirement
Geospatial Data Reporting	43 U.S.C. § 2808	Requires the DOI OIG to submit to Congress an audit of the collection, production, acquisition, maintenance, distribution, use, and preservation of geospatial data by the DOI on a biennial basis.
Anti-Trafficking-In Persons	Pub. L. No. 117-348	Requires the DOI OIG, in consultation with the head of the DOI, to submit to Congress an annual publicly accessible report containing the number of suspected trafficking violations reported, the number of investigations, the status and outcomes of such investigations, and any recommended actions to improve the programs and operations.
Wildlife and Sport Fish Restoration Audits	The Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act, 16 U.S.C. §§ 669, et seq.	Requires the DOI OIG to procure the performance of biennial audits of expenditures and obligations of amounts used by the DOI for expenses for administration incurred in implementation of this Act.
Bureau of Indian Education Financial and Compliance Audits	25 U.S.C. §2015(c) (triennial requirement)	Requires the OIG to establish a system to ensure financial and compliance audits are conducted of each of the BIE operated schools at least once every 3 years.
Single Audits	Single Audit Act of 1984, as amended, Pub. L. 98-502	Requires DOI OIG to evaluate the quality of single audit reports of certain State, local, and Indian Tribal governments and nonprofit organizations and the conformity of the audit reports with the Act.
IIJA Oversight	Infrastructure, Investment and Jobs Act (IIJA), Pub. L. 117-58	Requires DOI OIG oversight of infrastructure programs and expenditures under the IIJA, utilizing transferred appropriations amounting to .5 percent of infrastructure funds of select Bureaus (OSMRE, ECRP, BIA, OWF, DO, USGS, and FWS).

Mandatory Activity	Statute / Public Law	Requirement
IRA Oversight	Inflation Reduction Act of 2022 (IRA), Pub. L. No. 117-169, H.R. 5376	Requires DOI OIG oversight of IRA programs and expenditures
Semiannual Report to Congress (SAR)	IG Act	Requires the DOI OIG to prepare semiannual reports summarizing the activities of the OIG during the immediately preceding 6-month periods.
Law Enforcement	IG Act	DOI OIG must investigate allegations of criminal and administrative violations and coordinate with DOJ regarding criminal prosecutions.

The Inspector General Reform Act of 2008 Requirements

As required by the Inspector General Reform Act of 2008 (P.L. 110-409), the budget for the Office of the Inspector General must specify the amount initially requested to the Department of the Interior, the President’s Budget request, the funding required for training, and any resources necessary to support the Council of the Inspectors General on Integrity and Efficiency (CIGIE). OIG’s FY 2026 budget submission to DOI in June 2024 was \$79,935,000. This amount did not include annual increases to fixed costs that were to be calculated later in the process. The FY 2026 President’s Budget requests \$48,500,000 and includes approximately \$230,000 in base funding for OIG training needs and \$194,000 for CIGIE in fiscal year 2026.

Disclosure of Program Assessments

This reporting requirement fulfills statutory requirements for Bureaus/Offices in Section 403 Division E of the Consolidated Appropriations Act, 2024 (P.L. 118-42) as shown below.

DISCLOSURE OF ADMINISTRATIVE EXPENSES

SEC. 403. The amount and basis of estimated overhead charges, deductions, reserves, or holdbacks, including working capital fund charges, from programs, projects, activities, and sub-activities to support government-wide, departmental, agency, or bureau administrative functions or headquarters, regional, or central operations shall be presented in annual budget justifications and subject to approval by the Committees on Appropriations of the House of Representatives and the Senate. Changes to such estimates shall be presented to the Committees on Appropriations for approval.

OIG pays external administrative costs through the Department Working Capital Fund for shared services and activities, and for separate “Fee for Service” agreements with the Department as shown in the table below.

Working Capital Fund						
<i>Dollars in Thousands (\$000)</i>						
Account	2025 Notional^{1/}			2026 Estimate		
	Central	Direct	TOTAL	Central	Direct	TOTAL
OS Shared Services	249.1	55.8	304.9	300.2	57.1	357.3
OS Activities	744.1	81.9	826.0	757.1	90.4	847.5
IT Shared Services	415.1	638.8	1,053.9	503.5	789.4	1,292.9
Interior Business Center	114.2	471.1	585.3	118.4	478.6	597.0
TOTAL, WCF Billing	1,522.5	1,247.6	2,770.1	1,679.2	1,415.5	3,094.7

Numbers may not add to totals due to rounding.

^{1/} Resource levels included are estimates. The President reserves his authority under the “Full-Year Continuing Appropriations and Extensions Act, 2025” (P.L. 119-4) to revise 2025 spending within the amounts provided by Congress.

Infrastructure Investment and Jobs Act (IIJA) FY 2026 Annual Spend Plan

Office of Inspector General

Introduction

The Act provides a total of \$98.8 million through transfers of 0.5 percent from the Departmental bureaus and offices to the Office of Inspector General for oversight between FY 2022 through FY 2026. Funding is available for obligations for 3-year, 9-year, and no-year periods of availability. Since the beginning of DOI's implementation of the Act, OIG has conducted a thoughtful planning process for conducting targeted oversight. This work will continue in FY 2026 and in subsequent years as OIG continues to review the Department's implementation. OIG will adjust its plans to meet oversight needs as funds are awarded by the Department and programs are funded by the Act are implemented.

Program Summary

OIG Funding by Year of Availability (\$000)

Salaries and Expenses	FY 2026
OIG	3,264
OIG, Total	3,264

FY 2026 Planned Activities

The OIG will receive \$3.3 million in transfers during FY 2026. OIG plans to spend \$7 million including prior-year carryover to perform outreach, audit high-risk areas, and conduct investigations proactively and in response to allegations. Other OIG staff members will be engaged in support activities to facilitate the oversight process through data analytics, editorial support, legal reviews, budget, financial management, hiring activities, and IT support.

In FY 2026, OIG anticipates:

- Conducting assessments of DOI's administration and oversight activities.
- Performing predictive data mining and risk analysis on high risk, high impact programs.
- Increasing oversight of large programs such as Orphaned Wells and Abandoned Mine Lands, likely using a State-by-State approach.
- Evaluating the acquisition process, focusing on phases corresponding with the allocation of funding.
- Examining high-risk/high-dollar contracts, focusing on whether activities are completed on time and within budget and identifying risk factors or indicators of fraud.
- Examining high-risk/high-dollar grants, focusing on whether costs are expended on allowable activities and that intended performance outcomes are achieved as well as identifying risk factors or indicators of fraud.
- Following leads and, as appropriate, initiate investigations of potential fraud or other criminal, civil, or administrative financial misconduct.
- Continuing to report our findings and recommendations from audits, inspections, evaluations, and investigations for action.