

**DEPARTMENT OF EDUCATION**  
**SALARIES AND EXPENSES OVERVIEW**  
**FISCAL YEAR 2027 BUDGET REQUEST**

**CONTENTS**

	<b>PAGE</b>
Introduction.....	1
FY 2027 Budget Request .....	5
Budget Authority by Account, Salaries and Expenses.....	12
Budget Authority by Object Classification, Salaries and Expenses .....	13
Full-Time Equivalent (FTE) Employment (Staff Years) by Account .....	15
Salaries and Expenses by Office.....	16
Full-Time Equivalent (FTE) Employment by Office, Including Supplementals.....	17
Detail of Full-time Equivalent (FTE) Employment.....	18
Organization Chart.....	19
Locations of Major Administrative Contracts and Current Contractors.....	20
Report on the Budget Formulation and Execution Line of Business.....	21
GAO-IG Act—Table of Open Recommendations .....	31

## **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 2027 budget request draws support for Departmental administrative costs and full-time 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),
- Institute of Education Sciences (IES), and
- Safe Schools and Citizenship Education (SSCE).<sup>1</sup>

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 2027 programs include:

- Title I programs, for which \$18.4 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 \$15.4 billion would help States and school districts meet the special education needs of 7.6 million students with disabilities.
- Federal Pell Grants, for which \$39.7 billion would be made available in need-based grants to over 7.9 million students enrolled in postsecondary institutions.
- Postsecondary education student loan programs, which provides roughly \$83.6 billion for new Direct Loans to help students and families pay for college.

### **OTHER FUNDING SOURCES**

#### ***TECHNOLOGY MODERNIZATION FUND***

The Technology Modernization Fund (TMF) was authorized by the Modernizing Government Technology Act of 2017. The TMF is overseen by the Technology Modernization Board,

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<sup>1</sup> 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

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 consideration. Investments receive incremental funding and technical assistance to ensure project success.

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 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 an 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. Thus far, the Department has paid back \$600,000 of the funding received.

In fiscal year 2024, FSA utilized \$4 million of reimbursable funding in TMF to improve student and borrower case management support. The TMF has enabled the Automated Status Center Redesign (ASCR) initiative, which will centralize a student or borrower's case submissions with Federal Student Aid (e.g., MyDocs metadata, documents and feedback cases submitted to FSA) available on the StudentAid.gov's Status Center. FSA expects that implementing the ASCR initiative will result in improving customer self-service by enabling a modernized and centralized location for students and borrowers to obtain case status information, reducing call center volumes, and decreasing FSA costs by ~\$23 million over the next decade since students and borrowers will not have to search through multiple webpages or engage with FSA's contact centers.

### ***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 to fund 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. The allocated funding was used to modernize Enterprise Cyber Security, in alignment with the mandates specified in Executive Order 14028, Improving the Nation's Cybersecurity. This executive order necessitates various initiatives aimed at safeguarding the Department's systems

## SALARIES AND EXPENSES OVERVIEW

and preventing potential IT security breaches. This included using the Fund to improve the Department's cyber security defenses by ensuring secure cloud solutions and services consistent with the Trusted Internet Connection (TIC) 3.0 use cases and continuing to advance the Department's zero trust architecture (ZTA) strategy and maturity. Additionally, the Fund supported the build out of the Department's Sensitive Compartmented Information Facility (SCIF) and enabled the Department to expand its Cyber Data Lake to meet and maintain "Advanced" event logging maturity to comply with M-21-31, Improving the Federal Government's Investigative and Remediation Capabilities Related to Cybersecurity. The Department implemented its cyber threat hunting operations, red team capabilities and tools, and improved software supply chain security through the acquisition of Supply Chain Risk Management (SCRM) tools.

The Fund supported facilities-related investments, including the acquisition and installation of a back-up generator, facility construction activities, space design and reconfiguration to repurpose existing office space in Puerto Rico, and furniture purchases. The Fund also enabled infrastructure improvements at the Lyndon Baines Johnson office building to support consolidation through the relocation of offices from the Potomac Center Plaza and Union Center Plaza buildings.

In fiscal year 2024, the Department transferred \$76.9 million into the Fund for system enhancements to improve FSA's loan servicing operations (\$36.3 million); other FSA systems modernization projects (\$11.1 million); and additional funding for the modernizing of the Department's IT security (\$25.5 million) and facilities infrastructure improvements necessary to consolidate space and reduce annual rent costs (\$4.0 million).

In fiscal year 2025, the Department transferred \$152.7 million into the Fund to accelerate IT modernization and infrastructure improvements across the Department. Of this amount, \$116.0 million supported FSA modernization activities, \$28.1 million supported enterprise modernization initiatives across non-FSA offices, and \$8.6 million supported facility infrastructure improvements.

The FSA modernization activities involved several mission-critical systems that enabled the Department to process student aid applications, deliver borrower services, and provide digital access to federal student aid programs. These systems support the processing of millions of federal student aid applications each year and provide digital services to more than 40 million federal student loan borrowers nationwide.

Accordingly, in fiscal year 2025, the broad scope of development, modernization, and infrastructure activities completed through NEF included:

- **Section 117**, the Department of Education fundamentally transformed Section 117 reporting, disclosure, and enforcement capabilities by launching the [ForeignFundingHigherEd.gov](https://ForeignFundingHigherEd.gov) portal. This state-of-the-art platform utilizes advanced data visualization, bulk-upload capabilities, and real-time interagency synchronization to detect hidden funding patterns and combat foreign influence. In addition, with the launch of the "Phase 2" public inspection capability, the Department is now able to provide statutorily required access to the foreign

## SALARIES AND EXPENSES OVERVIEW

funding records submitted to the Department by Institutions of Higher Education. “Phase 3,” now under development, will provide authorized and secure access to Section 117 records by other agencies, as required to implement Executive Order 14282, Transparency Regarding Foreign Influence at American Universities.

- **FAFSA Processing System (FPS) modernization activities**, including development and testing to implement FAFSA Simplification and FUTURE Act requirements; updates to FAFSA data structures and processing logic; improvements to partner interfaces used by thousands of institutions and state agencies; and enhancements to system architecture designed to improve reliability, scalability, and the ability to support real-time processing of millions of FAFSA applications submitted annually.
- **Modernization of Digital and Customer Care (DCC) platforms**, including migration of StudentAid.gov, the Virtual Assistant chatbot, and the Customer Care Platform to secure cloud environments; modernization of contact center technologies; and improvements supporting expanded borrower assistance capabilities such as translation services, improved call routing, and call-back functionality for borrowers seeking assistance with federal student aid.
- **Enhancements to borrower-facing digital services**, including development and deployment of the “My Activity” feature within StudentAid.gov to consolidate borrower documents, communications, and account activity into a centralized interface used by millions of borrowers, as well as initial work to integrate loan servicing functions into a unified borrower portal so borrowers can access repayment and servicing tools through a single digital platform.
- **Modernization of infrastructure supporting major student aid systems**, including activities associated with the recompute and modernization of the Next Generation Data Center (NGDC), which hosts 46 major student aid applications, including systems supporting the FAFSA Processing System and Federal Tax Information infrastructure. These efforts support migration of applications from legacy hosting environments to modern cloud infrastructure to improve scalability, resiliency, and security
- **Modernization of internal FSA operational platforms**, including development of the Technology Directorate Services Platform (TDSP) to support enterprise risk reporting, program and portfolio management, data center request tracking, cybersecurity coordination, and software asset management, enabling improved reporting and real-time analytics to support oversight of mission-critical technology operations.

Together, these investments strengthened the Department’s ability to reliably process federal student aid applications, improve borrower access to digital services, modernize infrastructure supporting student aid systems, and enhance operational oversight of mission-critical technology platforms.

Furthermore, the Fund’s resources supported FSA IT System Modernization, and particularly the FAFSA Processing System (FPS) focused on the implementation of statutory and regulatory requirements, and policy changes to the FAFSA form. The Fund was used for the recompute of the Next Generation Data Center (NGDC) to modernize and migrate all applications from existing platforms to a new cloud environment; improve the federal student loan borrowing

## **SALARIES AND EXPENSES OVERVIEW**

experience by consolidating documents and data under the My Activity feature on StudentAid.gov in partnership with the Technology Modernization Fund (TMF) Board and General Services Administration; and modernize applications that support operations, such as Enterprise Risk Reporting, Program and Portfolio Management, Data Center Request Tracking, asset management and other mission critical business processes.

The Fund supported systems modernization related to the Enterprise Cybersecurity Program. These included enterprise network to outfit and modernize Video Conferencing Systems and other IT related systems and hardware necessary to meet the requirements of the Federal Return to Work initiative. Funding also helped satisfy the Inspector General and the U.S. Government Accountability Office's audit findings related to OMB Memorandum M-16-12 and, specifically, the Department's need to establish an enterprise Software Asset Management (SAM) Program. In the case of Every Website Succeeds, the Fund supported system modernization of ED Data Express, including development of a metadata library to provide end-users improved and more independent access to data in ED Data Express, and creation of new data dashboards to comply with the open data requirements in the Foundations for Evidence-Based Policymaking Act. The Fund was also used to modernize public-facing information collections and forms associated with new, emerging, or enhanced Information Collection Requests through an automated platform.

In fiscal year 2025, \$8.6 million in Facilities Infrastructure Improvements funds were provided to consolidate regional office space, complete small fixes to the floors, and reduce annual rent costs.

### **FY 2027 BUDGET REQUEST**

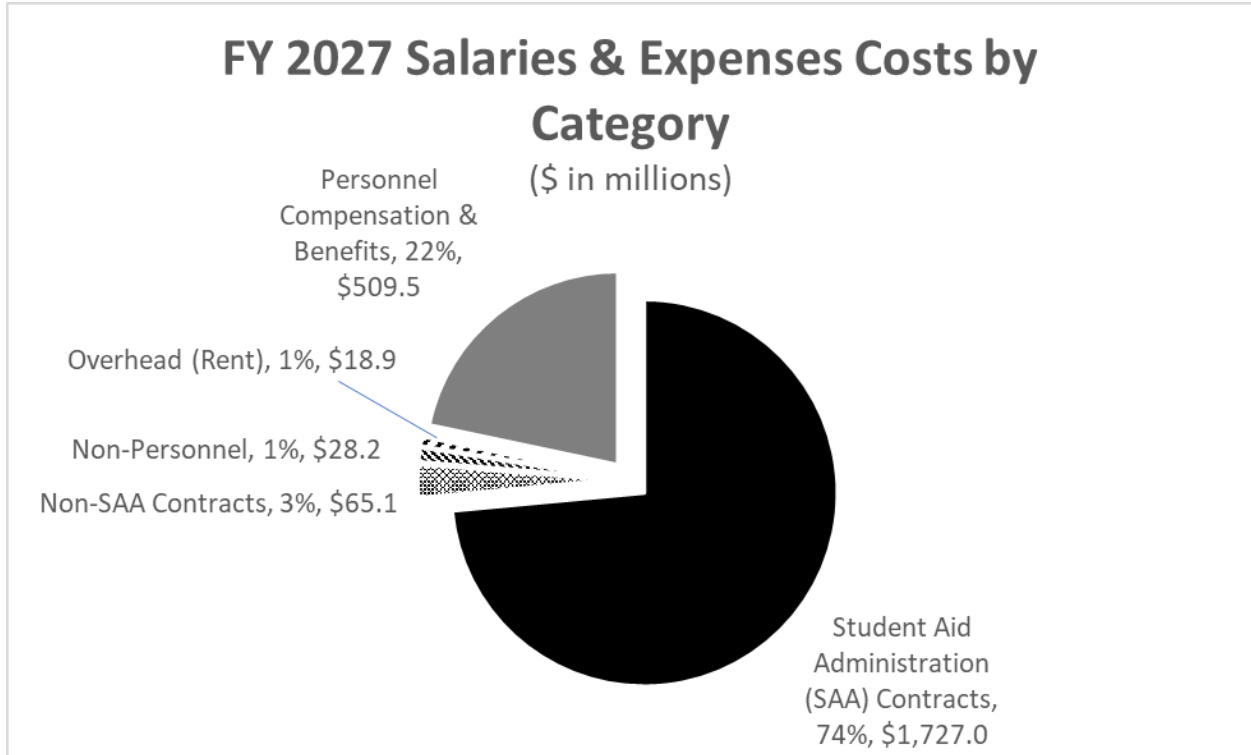
For fiscal year 2027, the Administration requests \$2.3 billion for discretionary Salaries and Expenses, \$381.7 million less than a fiscal year 2025 level.

The fiscal year 2027 Salaries and Expenses Costs by Category chart below provides detail on the total Salaries and Expenses request of \$2.3 billion.

**SALARIES AND EXPENSES OVERVIEW**

**FY 2027 Salaries & Expenses Costs by Category**

(dollars in millions)



**SUMMARY OF STAFFING AND NON-PERSONNEL COSTS**

**STAFFING**

Over the past decade, the Department’s staffing levels have fluctuated, as disclosed in the Table below. The Administration’s request for fiscal year 2027 would support an FTE usage of 1,946, 1,598 FTE usage less than the fiscal year 2025 appropriation.<sup>1</sup> The request reflects a decrease of 1,096 FTE for Program Administration; 16 FTE less for OIG; 259 FTE less for OCR; two less for Institute of Education Sciences; and 226 FTE less for Student Aid Administration.

**Department Full-Time Equivalent (FTE) Employment Usage (FY 2018–FY 2027)**

FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Est	FY 2027 Est
3,795	3,582	3,733	4,003	4,128	4,113	4,054	3,544	2,182	1,946

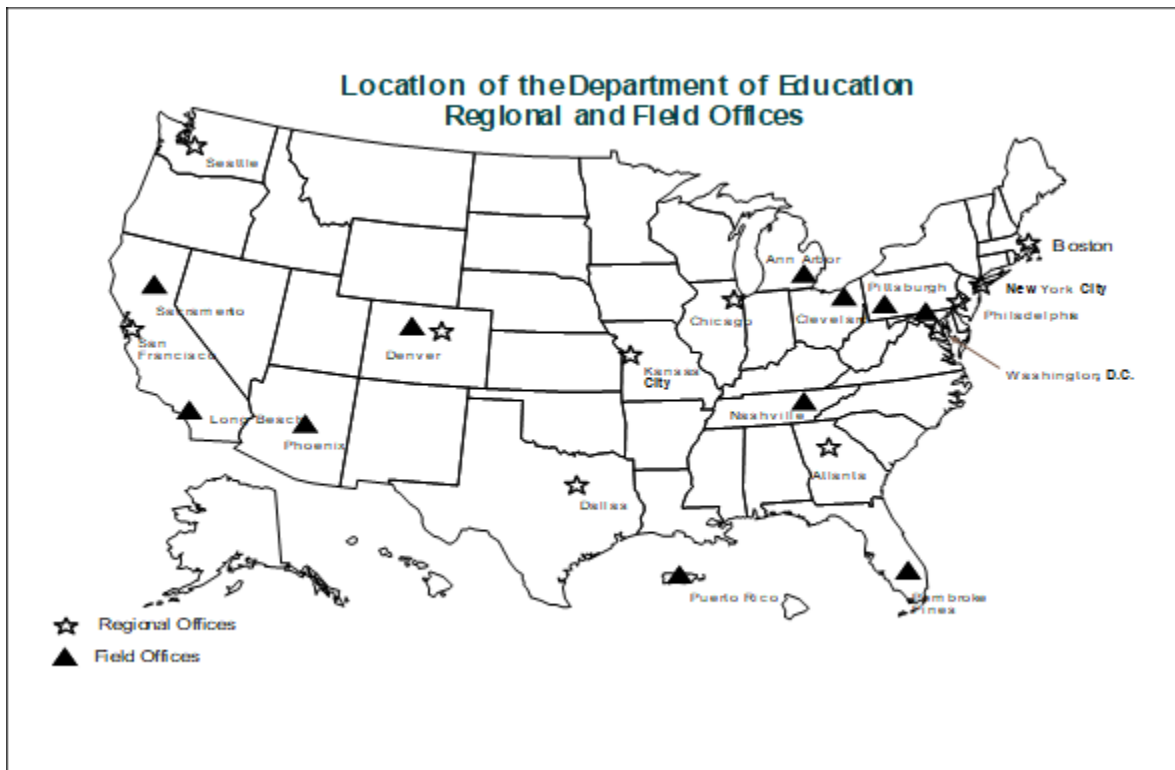
Department employees are divided between Washington, D.C., headquarters, nine regional offices, and twelve field offices, six of which are different in OIG than the ED Regional Offices.

<sup>1</sup> These FTE figures exclude FTE funded by previously appropriated supplemental bills, such as ARP or BSCA.

## SALARIES AND EXPENSES OVERVIEW

OIG closed three offices (i.e., Boston, Denver, and Phoenix) in fiscal year 2025. Most regional and field office staff are employees of FSA, OIG, and OCR. The FSA regional staff is dedicated to the oversight of schools participating in the Higher Education Act Title IV programs. These employees also conduct program reviews of Federal Family Education Loan (FFEL) participants, including lenders, lender servicers, guaranty agencies, and guaranty agency servicers. Additionally, the FSA staff perform program reviews of loan servicers under contract with the Department. The OIG staff are responsible for audits and investigations of Department programs and operations while the OCR staff investigates civil rights complaints and conducts civil rights compliance reviews.

### Location of the Department of Education Regional and Field Offices



### PERSONNEL COMPENSATION AND BENEFITS (PC&B)

For the fiscal year 2027, the Administration requests \$509.5 million for Department personnel compensation and benefits (PC&B) costs, \$273.9 million less than the fiscal year 2025 level. PC&B funds include salaries, overtime, awards, consultants, benefits for current and former personnel, student loan repayments, and transit subsidy benefits.

### NON-PERSONNEL COSTS

Non-personnel costs cover items such as travel, rent, mail, telephones, utilities, printing, IT, contractual services, equipment, supplies, and other departmental services. For the fiscal year 2027, the Administration requests for non-personnel costs \$1.8 billion, \$107.8 less than the fiscal year 2025 level.

## SALARIES AND EXPENSES OVERVIEW

### *DEPARTMENTAL CENTRALIZED SERVICES*

Centralized Services provide the enterprise-wide common support services for administrative, operations, and information technology for all program and staff offices. The funds are managed by the Office of Finance and Operations (OFO) and Office of the Chief Information Officer (OCIO).

### *OFO-CENTRAL SUPPORT EXPENSES*

For fiscal year 2027, the Administration requests \$58.5 million for Central Support Expenses, \$42.0 million less than the fiscal year 2025 level, 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.

Funding Account Activity	2025 Actual	2027 Request	Change from 2025 to 2027
College Housing and Academic Facilities Loans	0	\$49	\$49
Historically Black College and University Capital Financing	0	14	14
Institute of Education Sciences	\$3,575	0	-3,575
National Assessment Governing Board	94	216	122
Office of Civil Rights	7,068	5,883	-1,185
Office of Inspector General	5,557	5,144	-413
Program Administration	41,174	14,128	-27,046
Student Aid Administration	42,966	33,017	-9,949
<b>Total Central Support Spending</b>	<b>\$100,434</b>	<b>\$58,451</b>	<b>-\$41,983</b>

### *OCIO-CENTRAL INFORMATION TECHNOLOGY*

For fiscal year 2027, the Administration requests \$47.5 million for Central Information Technology, \$213.4 million less than the fiscal year 2025 level. Of the \$47.5 million, the Student Aid Administration's allocation is \$21 million. Central IT supports the Department's enterprise information technology 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 reductions impact 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.

## **SALARIES AND EXPENSES OVERVIEW**

### ***STUDENT AID ADMINISTRATION***

For fiscal year 2027, the Administration requests \$2.1 billion for Student Aid Administration, the same as the fiscal year 2025 level. Student Aid Administration funds cover activities including federal student loan servicing; core systems cost necessary to process, award, disburse, and manage federal student aid; and the safeguarding of students' and parents' sensitive data. The request includes \$83 million for overhead and shared, enterprise-wide expenses, including activities performed by non-FSA offices in support of the FSA mission. The \$83 million will cover:

- Central Information Technology Services, \$21 million
- Central Support Services, \$33 million
- Chief Information Office, \$708 thousand
- Office of Finance and Operations, \$7.3 million
- Office of General Counsel, \$3.4 million
- Office of Legislation and Congressional Affairs, \$208 thousand
- Office of Planning, Evaluation, and Policy Development, \$5.7 million
- Office of Post-Secondary Education, \$10.9 million
- Office of the Secretary, \$293 thousand
- Office of the Under Secretary, \$382 thousand

### **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 2027 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 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, which replaced the IRS Data Retrieval Tool, transfers contributors' federal tax information from the IRS directly into the financial aid applicant's FAFSA form. This new data exchange functionality permits 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

## **SALARIES AND EXPENSES OVERVIEW**

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 2027 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 shows 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.

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 is required to implement Continuous Diagnostics and Mitigation Program (CDM) in accordance with the reporting requirements and priorities established by FISMA, OMB, and Department of Homeland Security (DHS) Cybersecurity and Infrastructure Security Agency (CISA) to improve efficiency of Cybersecurity and risk management information resources. The Department has increased its focus on cybersecurity through a variety of investments, including the CDM Program. CDM is a Governmentwide program centrally managed by CISA, intended to create a common baseline of cybersecurity capability and protection across the 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 its IT assets, helping to reduce the Department's overall attack surface. The Department's CDM Asset Management was deployed in January of 2023 and successfully continues its goals including deployment of the Endpoint Detection and Response (EDR). The requested funding is essential to implement and maintain CDM capabilities and expand the continuous monitoring across the Department to identify cybersecurity threats, as mandated in the new Binding Operational Directives (BOD) 25-01, Secure Practices for Cloud Services; BOD 23-01, Improving Asset Visibility and Vulnerability Detection on Federal Networks; and BOD 22-01, Reducing the Significant Risk of Known Exploited Vulnerabilities.

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

## SALARIES AND EXPENSES OVERVIEW

aggregated into one Federal-level dashboard with planned synchronization every 8 hours. The Federal Dashboard is maintained by the Department of Homeland Security 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.

### Continuous Diagnostics and Mitigation Spending

(in whole dollars)

Account	Line Item	Amount
Program Administration	Enterprise Cybersecurity Program	\$739,000
FSA–Student Aid Administration	FSA Cybersecurity Program	53,454,000
<b>Total CDM Spending</b>		<b>\$54,193,000</b>

### 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 \$655,000 in fiscal year 2027 for these initiatives, a decrease of \$1.5 million from the fiscal year 2025 appropriation.

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

Governmentwide E-Government Initiative/Line of Business <sup>1</sup> (in whole dollars)	FY 2025 Actuals	FY 2027 Request
Budget Formulation and Execution Line of Business	\$299,000	0
E-Rulemaking	414,000	\$103,000
Disaster Assistance Improvement Plan	0	6,000
Financial Management Line of Business	231,000	58,000
Geospatial Line of Business	25,000	0
Grants.gov	589,000	149,000
Human Resource Line of Business	0	45,000
Integrated Awards Environment*	520,000	265,000
Performance Management Line of Business	100,000	20,000
USAJobs	0	9,000
<b>Total</b>	<b>\$2,178,000</b>	<b>\$655,000</b>

<sup>1</sup> 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**

**BUDGET AUTHORITY BY ACCOUNT, SALARIES AND EXPENSES**

(dollars in thousands)

Activity	2025 Actual	2027 Request	Change from 2025 to 2027
Program Administration			
Salaries and Expenses	\$419,907	\$100,000	-\$319,907
Building Modernization	0	0	0
Office for Civil Rights	140,000	91,000	-49,000
Office of Inspector General	67,500	60,750	-6,750
Subtotal, Departmental Management	\$627,407	\$251,750	-\$375,657
Student Aid Administration			
Salaries and Expenses	1,058,943	589,300	-469,643
Servicing Activities	1,000,000	1,469,643	+469,643
Subtotal, Student Aid Administration account	\$2,058,943	\$2,058,943	0
Administrative costs from program accounts			
College Housing and Academic Facilities Loans	298	298	0
Historically Black College and University Capital Financing	528	528	0
Institute of Education Sciences			
Institute of Education Sciences	39,706	30,000	-9,706
National Assessment Governing Board	3,625	6,960	+3,335
National Board for Education Sciences	12	373	+361
Subtotal, Program accounts	\$44,169	\$38,159	-\$6,010
Total, Salaries and Expenses	\$2,730,519	\$2,348,852	-\$381,667

## SALARIES AND EXPENSES OVERVIEW

### BUDGET AUTHORITY BY OBJECT CLASSIFICATION, SALARIES AND EXPENSES

(dollars in thousands)

Object Class Number	Object Class	2025 Actual	2027 Request	Change from 2025 to 2027
11.10	Full-time permanent	\$527,571	\$356,948	-\$170,623
11.31	Full-time temporary	21,581	1,729	-19,852
11.32	Part-time	2,167	1,188	-979
11.33	Consultants	1,663	179	-1,484
11.51	Overtime	3,188	962	-2,226
11.52	Awards	10,045	6,201	-3,844
11.8	Other Compensation	324	0	-324
	Compensation subtotal	\$566,539	\$367,207	-\$199,332
12.00	Benefits	198,776	113,315	-85,461
12.13	Other Benefits		2	+2
12.15	Student Loan Repayment	0	15	+15
13.00	Benefits for former personnel	18,087	28,971	+10,884
	Comp/benefits subtotal	\$783,402	\$509,510	-\$74,560
21.00	Travel	2,777	2,460	-317
22.00	Transportation of things	0	5	+5
23.10	Rental payments to GSA	52,567	18,953	-33,614
23.31	Communications	579	263	-316
23.32	Postage/fees	13	67	+54
	Subtotal 23	\$53,159	\$19,283	-\$33,876
24.00	Printing and reproduction	555	213	-342
25.10	Advisory and assistance services	6,471	4,191	-2,280
25.21	Other services	698,612	794,880	+96,268
25.22	Training/tuition contracts	1,700	1,730	+30
25.23	Field readers	28	5	-23
25.30	Goods/services from Federal sources	33,019	24,992	-8,027
25.71	Operations/maintenance of equipment	427	368	-59
25.72	IT services/contracts	1,149,270	990,157	-159,113
	Subtotal 25	\$1,889,527	\$1,816,323	-73,204
26.00	Supplies	259	221	-38
31.10	IT equipment/software	312	460	+148
31.30	Other equipment	152	377	+225
	Subtotal 31	\$719	\$837	+\$118
32.00	Building alterations	\$189	0	-\$189
41.1	Grants	11	0	-11
42.2	Settlement of Claims of Former Employees	157	0	-157

### SALARIES AND EXPENSES OVERVIEW

Object Class Number	Object Class	2025 Actual	2027 Request	Change from 2025 to 2027
43.10	Prompt payment interest	19	0	-19
	Total, Obligations	\$2,730,519	\$2,348,852	-\$381,667

**SALARIES AND EXPENSES OVERVIEW**

**FULL-TIME EQUIVALENT (FTE) EMPLOYMENT BY ACCOUNT**

Account	2025 Actual	2027 Request	Change from 2025 to 2027
Program Administration	1,327	231	-1,096
Office for Civil Rights	530	271	-259
Office of Inspector General	191	175	-16
Subtotal, Departmental Management	2,048	677	-1,371
Student Aid Administration	1,380	1,154	-226
FTE funded from program accounts:			
College Housing and Academic Facilities Loans	1	1	0
Historically Black College and University Capital Financing	1	2	+1
Institute of Education Sciences	111	63	-48
National Assessment Governing Board	3	11	+8
National Board for Education Sciences	0	1	+1
Subtotal, Program Accounts	1,496	1,232	-264
Total, FTE	3,544	1,909	-1,635

**SALARIES AND EXPENSES OVERVIEW**

**SALARIES AND EXPENSES BY OFFICE**

Office	2025 Actual	2027 Request	Change from 2025 to 2027
Career, Technical and Adult Education	\$12,473	0	-\$12,473
Central Information Technology	54,570	\$6,834	-47,736
Central Support	41,174	14,128	-27,046
Chief Information Officer	17,576	2,140	-15,436
Civil Rights	140,000	91,000	-49,000
Communications and Outreach	18,257	1,607	-16,650
Deputy Secretary	14,289	2,145	-12,144
Elementary and Secondary Education	55,378	6,750	-48,628
English Language Acquisition	2,907	14	-2,913
Federal Student Aid	2,058,943	2,058,943	-0
Finance and Operations	80,022	15,101	-64,921
General Counsel	20,617	1,092	-19,525
Inspector General	67,500	60,750	-6,750
Institute of Education Sciences	39,706	30,000	-9,706
Legislation and Congressional Affairs	3,361	626	-2,735
National Assessment Governing Board	3,625	6,960	+3,335
National Board for Education Sciences	12	373	+361
Planning, Evaluation and Policy Development	23,721	36,861	+13,140
Postsecondary Education	22,716	3,202	-19,514
Secretary	14,013	2,282	-11,731
Special Education and Rehabilitative Services	37,489	6,193	-31,296
Under Secretary	1,324	199	-1,125
<b>Total, Salary and Expense</b>	<b>\$2,730,519</b>	<b>\$2,348,026</b>	<b>-\$382,493</b>

**SALARIES AND EXPENSES OVERVIEW**

**FULL-TIME EQUIVALENT (FTE) EMPLOYMENT BY OFFICE, INCLUDING  
SUPPLEMENTALS**

Office	2025 Actual	2027 Request	Change from 2025 to 2027
Career, Technical and Adult Education	49	0	-49
Chief Information Officer	70	9	-61
Civil Rights	530	271	-259
Communications and Outreach	58	6	-52
Deputy Secretary	61	10	-51
Elementary and Secondary Education	254	28	-226
English Language Acquisition	13	0	-13
Federal Student Aid	1,380	1,154	-226
Finance and Operations	320	60	-260
General Counsel	70	3	-67
College Housing and Academic Facilities Loans	1	1	0
Historically Black College and University Capital Financing	1	2	+1
Inspector General	191	175	-16
Institute of Education Sciences	111	63	-48
Legislation and Congressional Affairs	17	3	-14
National Assessment Governing Board	3	11	+8
National Board for Education Sciences	0	1	+1
Planning, Evaluation and Policy Development	87	56	-31
Postsecondary Education	102	15	-87
Secretary	58	9	-49
Special Education and Rehabilitative Services	163	31	-132
Under Secretary	5	1	-4
<b>Total, FTE</b>	<b>3,544</b>	<b>1,909</b>	<b>-1,623</b>

**SALARIES AND EXPENSES OVERVIEW**

**DETAIL OF FULL-TIME EQUIVALENT (FTE) EMPLOYMENT**

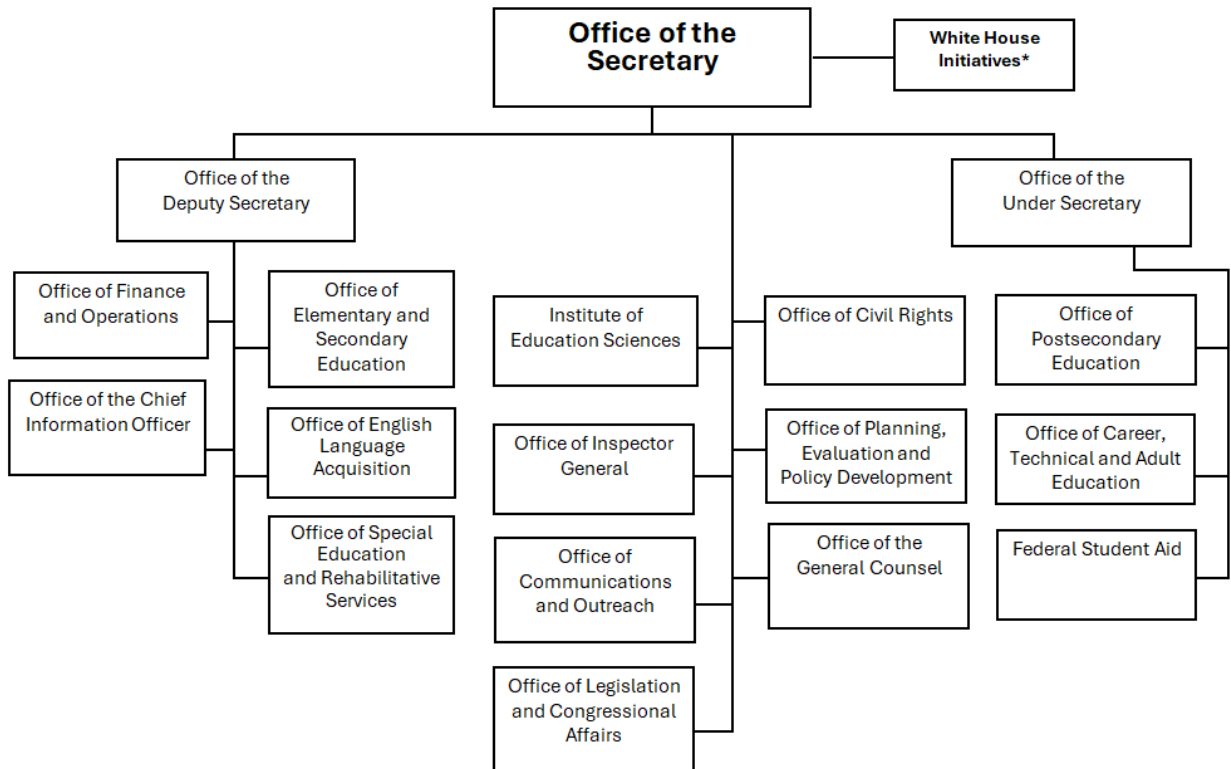
Grade Level	2025 Actual	2027 Request
Executive level I	1	1
Executive level II	0	0
Executive level III	1	1
Executive level IV	0	0
Executive level AD	0	0
<b>Subtotal</b>	<b>2</b>	<b>2</b>
<b>Total-EX Salary (in thousands)</b>	<b>\$419,000</b>	<b>\$419,000</b>
Senior Executive Service	119	75
<b>Subtotal-ES</b>	<b>119</b>	<b>75</b>
<b>Total-ES FTE</b>	<b>121</b>	<b>77</b>
AL	4	4
SL	4	2
AD	582	556
ED/EI	3	3
GL	0	0
GS/GM-15	348	199
GS/GM-14	832	322
GS/GM-13	877	349
GS-12	484	244
GS-11	159	91
GS-10	0	0
GS-9	62	29
GS-8	16	7
GS-7	27	15
GS-6	4	3
GS-5	5	3
GS-4	7	3
GS-3	5	0
GS-2	2	1

## SALARIES AND EXPENSES OVERVIEW

Grade Level	2025 Actual	2027 Request
GS-1	2	1
Subtotal	3,423	1,832
Total full-time equivalent employment, end of year	3,544	1,909
Full-time equivalent (FTE) usage		
Average ES salary (in whole dollars)	\$209,500	\$209,500
Average GS/GM grade	13	13
Average GS/GM salary (in whole dollars)	\$147,000	\$147,000

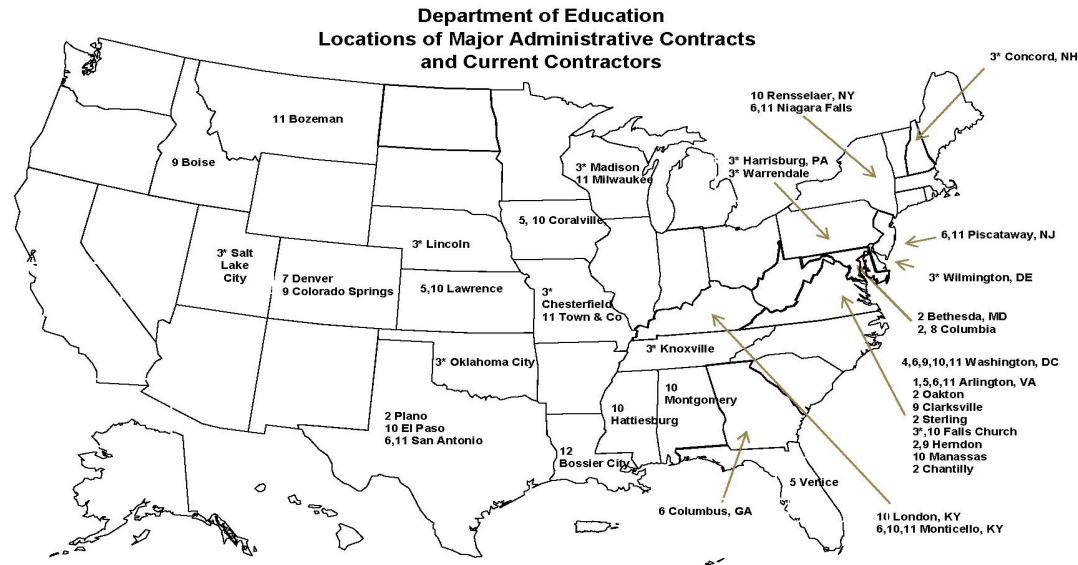
## ORGANIZATION CHART

Current 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-1 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**

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**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; and
- 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.

**Objectives and Benefits: Technology**

Capability	Objectives and Benefits: Technology
Collaboration	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

**SALARIES AND EXPENSES OVERVIEW**

**REPORT ON THE BUDGET FORMULATION AND EXECUTION LINE OF BUSINESS**

Capability	Objectives and Benefits: Technology
	<p>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</p>

## SALARIES AND EXPENSES OVERVIEW

### REPORT ON THE BUDGET FORMULATION AND EXECUTION LINE OF BUSINESS

Capability	Objectives and Benefits: Technology
	<p>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. 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 transitioned over to USDA in Spring 2024.</p>
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</p>

## SALARIES AND EXPENSES OVERVIEW

### REPORT ON THE BUDGET FORMULATION AND EXECUTION LINE OF BUSINESS

Capability	Objectives and Benefits: Technology
	<p>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> <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>
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.</p>

## SALARIES AND EXPENSES OVERVIEW

### REPORT ON THE BUDGET FORMULATION AND EXECUTION LINE OF BUSINESS

Capability	Objectives and Benefits: Technology
	<p>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 \$10.2 million.</p>
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>

### Objectives and Benefits: Governance

Capability	Objectives and Benefits: 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 supports 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</p>

## SALARIES AND EXPENSES OVERVIEW

### REPORT ON THE BUDGET FORMULATION AND EXECUTION LINE OF BUSINESS

Capability	Objectives and Benefits: Governance
	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.
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, Connect analytics, and Connect JIRA as well as implementation of MAX Authentication services at 26 Agencies with work underway to support additional Agencies with “single sign-on” capabilities.</p>
Service Module Standardization	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.

### Objectives and Benefits: Human Capital

Capability	Objectives and Benefits: Human Capital
Budget Human Capital	<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</p>

## SALARIES AND EXPENSES OVERVIEW

### REPORT ON THE BUDGET FORMULATION AND EXECUTION LINE OF BUSINESS

Capability	Objectives and Benefits: Human Capital
	<p>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 2025 and beyond.</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 has been attended by over 2,500 people. All these opportunities are offered to Federal employees free of charge.</p>

### Objectives and Benefits: Risks

Type of Risk <sup>1</sup>	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.	Working with product leads to give us ample lead time, encouraging 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.

<sup>1</sup> 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

Type of Risk <sup>1</sup>	Risk	Description	Mitigation Approach
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, 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 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.

## SALARIES AND EXPENSES OVERVIEW

### REPORT ON THE BUDGET FORMULATION AND EXECUTION LINE OF BUSINESS

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#### Line of Business IT Costs

(dollars in thousands)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Planning	\$95	\$95	\$95	\$95	\$100	\$120	\$120	\$120	\$120	\$350	\$350	\$350
Acquisition	\$265	\$265	\$265	\$265	\$371	\$421	\$421	\$421	\$421	\$421	\$421	\$421
Operations & Maintenance	\$1,055	\$955	\$955	\$955	\$900	\$1,080	\$1,080	\$1,080	\$1,080	\$1,080	\$1,080	\$1,080
Govt FTE Costs	\$100	\$100	\$100	\$100	\$100	\$100	\$262	\$480	\$480	\$620	\$620	\$620
<b>Total</b>	<b>\$1,515</b>	<b>\$1,415</b>	<b>\$1,415</b>	<b>\$1,415</b>	<b>\$1,471</b>	<b>\$1,721</b>	<b>\$1,883</b>	<b>\$2,101</b>	<b>\$2,101</b>	<b>\$2,471</b>	<b>\$2,471</b>	<b>\$2,471</b>
FTE	1	1	1	1	1	1	3	3	3	3	3	3

**SALARIES AND EXPENSES OVERVIEW**

**REPORT ON THE BUDGET FORMULATION AND EXECUTION LINE OF BUSINESS**

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**Anticipated Contributions to the Budget LoB by Agency**

(dollars in thousands)

Agency	FY 2024	FY 2025	FY 2026	FY 2027
Department of Agriculture	\$125	\$275	\$275	\$275
Department of Commerce	125	450	450	450
Department of War—Military	125	200	200	200
Department of Education (direct funds)	125	350	350	350
Department of Energy	125	350	350	350
Department of Health and Human Services	125	450	450	450
Department of Homeland Security	125	275	275	275
Housing and Urban Development	125	450	450	450
Department of the Interior	125	200	200	200
Department of Justice	125	350	350	350
Department of Labor	125	200	200	200
Department of State	125	200	200	200
Department of Transportation	125	275	275	275
Department of the Treasury	125	275	275	275
Department of Veterans Affairs	125	525	525	525
US Army Corps of Engineers-Civil Works	85	275	275	275
Environmental Protection Agency	125	200	200	200
General Services Administration	125	200	200	200
National Aeronautics and Space Administration	125	200	200	200
National Science Foundation	125	200	200	200
USAID	65	200	200	200
Office of Personnel Management	65	85	85	85
Small Business Administration	125	275	\$275	275
Securities and Exchange Commission	125	450	450	450
Social Security Administration	125	200	200	200
Office of National Drug Control Policy	125	350	350	350

## SALARIES AND EXPENSES OVERVIEW

### GAO-IG ACT—TABLE OF OPEN RECOMMENDATIONS

### 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-16-523	Federal Student Loans: Education Could Improve Direct Loan Program Customer Service and Oversight	FSA	GAO	6/22/2016	1	Completed	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	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	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-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.

## SALARIES AND EXPENSES OVERVIEW

### GAO-IG ACT—TABLE OF OPEN RECOMMENDATIONS

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
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	Resolved	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	The Corrective Action Plan has been developed and the recommendation is being implemented.
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.
GAO-17-22	Federal Student Loans: Education Needs to Improve Its Income-Driven Repayment Plan Budget Estimates	OFO	GAO	2/1/2016	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.

## SALARIES AND EXPENSES OVERVIEW

### GAO-IG ACT—TABLE OF OPEN RECOMMENDATIONS

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
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	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 of confusion and misinterpretation for schools.	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	Resolved	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.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
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.
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 deferments 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	Resolved	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.	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	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	Completed	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	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
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	Completed	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	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	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.
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—1.11 Allocate 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—1.21 Work 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—1.31 Implement 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—1.41 Use 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—1.51 Investigate 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.

## SALARIES AND EXPENSES OVERVIEW

### GAO-IG ACT—TABLE OF OPEN RECOMMENDATIONS

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	6	Completed	We recommend that the Acting Assistant Secretary of the Office of Management require the Privacy Office to—1.61 Revise 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—1.71 Design 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—1.81 Review 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.
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.
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.
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.

## SALARIES AND EXPENSES OVERVIEW

### GAO-IG ACT—TABLE OF OPEN RECOMMENDATIONS

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	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)	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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)	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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)	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

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	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)	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A11-U0001	FY 2020 FISMA	OCIO	OIG	10/30/2020	4	Completed	(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)	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

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	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)	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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)	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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)	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
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.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
F19GA0027	Puerto Rico Department of Education's Unallowable Use of Temporary Emergency Impact Aid for Displaced Students Program Funds for Payroll Activities	OESE	OIG	6/24/2021	1	Completed	(Significant) 1. We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education, in conjunction with the Assistant Secretary/Chief Financial Officer for the Office of Finance and Operations require the Puerto Rico DOE to demonstrate that it has implemented sufficient controls over its payroll system to ensure that Department Program funds are safeguarded; and, if it cannot, impose specific conditions on all Department grants awarded, including disaster and pandemic relief grants prohibiting the use of grant funds for payroll without documentation to support that payments went to active employees.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
F19GA0027	Puerto Rico Department of Education's Unallowable Use of Temporary Emergency Impact Aid for Displaced Students Program Funds for Payroll Activities	OESE	OIG	6/24/2021	2	Resolved	(Significant) 2. We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education, in conjunction with the Assistant Secretary/Chief Financial Officer for the Office of Finance and Operations closely monitor the Puerto Rico DOE's implementation of internal controls over payroll included in its corrective action plan prepared in response to the new time and attendance controls required by the Puerto Rico Financial Oversight and Management Board.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
F19GA0027	Puerto Rico Department of Education's Unallowable Use of Temporary Emergency Impact Aid for Displaced Students Program Funds for Payroll Activities	OESE	OIG	6/24/2021	3	Resolved	(Significant) 3. We recommend that the Assistant Secretary for the Office of Elementary and Secondary Education, in conjunction with the Assistant Secretary/Chief Financial Officer for the Office of Finance and Operations require the Puerto Rico DOE to identify the amount of unallowable payroll costs charged to the Emergency Impact Aid program and other Department program funds and establish a plan to return those funds to the Department.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
I05T0010	DREAM CENTER: Department's Oversight of Dream Center Holdings	FSA	OIG	6/29/2021	1	Completed	(Significant) 1.1. We recommend that the Chief Operating Officer for FSA ensure that records explaining decisions regarding changes in ownership, changes in accreditation status, percentage of required letters of credit, or heightened cash monitoring placement that deviate from the regulations or Department policy are created and retained.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I05T0010	DREAM CENTER: Department's Oversight of Dream Center Holdings	FSA	OIG	6/29/2021	1	Completed	(Significant) 2.1. We recommend that the Secretary of Education clarify the functional statements for the Office of the Under Secretary and FSA to clearly state whether and in what circumstances the Under Secretary may, consistent with the provisions of the HEA governing FSA as a performance-based organization, exercise the Secretary's authority to direct the operations of FSA. Authority areas that should be clarified include but are not limited to determinations regarding changes in school ownership.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I05T0010	DREAM CENTER: Department's Oversight of Dream Center Holdings	FSA	OIG	6/29/2021	1	Completed	(Significant) 3.1. We recommend that the Secretary of Education clarify the functional statements for the Office of the Under Secretary and FSA to clearly state whether and in what circumstances the Under Secretary may, consistent with the provisions of the HEA governing FSA as a performance-based organization, exercise the Secretary's authority to direct the operations of FSA. Authority areas that should be clarified include but are not limited to dealing with potential school closures and the Department's release of and approval for the use of surety funds.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I05T0010	DREAM CENTER: Department's Oversight of Dream Center Holdings	FSA	OIG	6/29/2021	2	Completed	(Significant) 2.2. We recommend that the Chief Operating Officer for FSA ensure that FSA creates and retains records explaining decisions to deviate from prescribed policy for letter of credit requirements and temporary provisional program participation agreement extensions during a change in ownership and documenting how the interests of students and taxpayers are adequately protected.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I05T0010	DREAM CENTER: Department's Oversight of Dream Center Holdings	FSA	OIG	6/29/2021	2	Resolved	(Significant) 1.2. We recommend that the Chief Operating Officer for FSA design and implement policies and procedures for reviewing and approving schools' applications for conversions from for-profit to nonprofit status.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-21-5	Higher Education: Department of Education Should Further Assess College Access Grant Programs	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 is being implemented.
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.

## SALARIES AND EXPENSES OVERVIEW

### GAO-IG ACT—TABLE OF OPEN RECOMMENDATIONS

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-21-65	Public Service Loan Forgiveness: DOD and Its Personnel Could Benefit from Additional Program Information	FSA	GAO	3/3/2022	1	Completed	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	Action has been taken. The recommendation remains open until all other recommendations have been completed.
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-22-10444	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.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-22-10444	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.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-22-10444	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	Resolved	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. (PRIORITY RECOMMENDATION)	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A21IL0034	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.
A21IL0034	Effectiveness of Charter School Programs in Increasing the Number of Charter Schools	OESE	OIG	9/21/2022	2	Completed	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	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A21IL0034	Effectiveness of Charter School Programs in Increasing the Number of Charter Schools	OESE	OIG	9/21/2022	3	Completed	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	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-23-105480	CRITICAL INFRASTRUCTURE PROTECTION—Additional Federal Coordination Is Needed to Enhance K–12 Cybersecurity	OESE	GAO	10/26/2022	1	Completed	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	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-23-105480	CRITICAL INFRASTRUCTURE PROTECTION—Additional Federal Coordination Is Needed to Enhance K–12 Cybersecurity	OESE	GAO	10/26/2022	2	Completed	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	Action has been taken. The recommendation remains open until all other recommendations have been completed.
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.
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.

## SALARIES AND EXPENSES OVERVIEW

### GAO-IG ACT—TABLE OF OPEN RECOMMENDATIONS

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
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 Forgiveness	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 Forgiveness	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. (PRIORITY RECOMMENDATION)	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

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 maybe 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	Completed	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	Action has been taken. The recommendation remains open until all other recommendations have been completed.
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. (PRIORITY RECOMMENDATION)	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.

## SALARIES AND EXPENSES OVERVIEW

### GAO-IG ACT—TABLE OF OPEN RECOMMENDATIONS

ACN	Audit Title	Office	Issuer	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 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	Action has been taken. The recommendation remains open until all other recommendations have been completed.
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.
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	Completed	(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	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization Weaknesses	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 is being implemented.
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization Weaknesses	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.
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization Weaknesses	FSA	GAO	10/16/2023	3	Completed	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.(PRIORITY RECOMMENDATION)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization Weaknesses	FSA	GAO	10/16/2023	4	Completed	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	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization Weaknesses	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 is being implemented.
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization Weaknesses	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 is being implemented.

## SALARIES AND EXPENSES OVERVIEW

### GAO-IG ACT—TABLE OF OPEN RECOMMENDATIONS

ACN	Audit Title	Office	Issuer	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 Weaknesses	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 is being implemented.
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization Weaknesses	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 is being implemented.
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 Modernization Weaknesses	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 is being implemented.
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization Weaknesses	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 is being implemented.
GAO-23-105333	Information Technology: Education Needs to Address Student Aid Modernization Weaknesses	FSA	GAO	10/16/2023	12	Completed	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	Action has been taken. The recommendation remains open until all other recommendations have been completed.
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.
GAO-22-104403	College Closures: Education Should Improve Outreach to Borrowers about Loan Discharges	FSA	GAO	10/16/2023	2	Completed	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	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-22-104403	College Closures: Education Should Improve Outreach to Borrowers about Loan Discharges	FSA	GAO	10/16/2023	3	Completed	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	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

ACN	Audit Title	Office	Issuer	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	4	Completed	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	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I23DC0112	The Department's Approval of Alternate Assessment Waivers and Extensions	OESE	OIG	11/29/2023	1	Resolved	1. We recommend that the Assistant Secretary for OESE ensures that SSA develops, finalizes, and implements written guidance and review procedures for staff involved in reviewing and approving alternate assessment waiver and waiver extension requests, to include Steps for SSA staff to verify assessment participation rates (even if this would need to occur after requests are approved) and actions to be taken if discrepancies are noted; expectations for how staff should document communication with States during the review process; expectations for how staff should document their review and analysis of requirements in the internal memo to clearly show how a State met or did not meet requirements, especially in areas where professional judgment is exercised; and clear guidance related to areas that may lend themselves to subjectivity, to include what constitutes substantial progress and what is an acceptable response to State assurances of LEA verifications.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I23DC0112	The Department's Approval of Alternate Assessment Waivers and Extensions	OESE	OIG	11/29/2023	2	Completed	2. We recommend that the Assistant Secretary for OESE ensures that language in the Department's annual memos to States with regard to LEA verifications aligns with language included in the regulations to eliminate confusion and clarify expectations regarding what information should be included in requests to ensure compliance with State assurance and substantial progress requirements, to include specifically addressing progress made on each component of their prior year plan and timeline.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-24-106143	K–12 Education: Updated Federal Guidance Would Assist Title I Schools in Meeting Parent and Family Engagement Requirements	OESE	GAO	1/16/2024	1	Resolved	The Secretary of Education should update its Title I guidance on parent and family engagement to reflect requirements under current law.	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	Resolved	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.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-106376	Department of Education: Federal Student Aid System Modernization Project Should Better Estimate Cost and Schedule	FSA	GAO	1/18/2024	1	Resolved	The Secretary of Education should direct the Chief Operating Officer of FSA to ensure that the AED project develops a life cycle cost estimate and updates the budget based on this estimate.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-23-106376	Department of Education: Federal Student Aid System Modernization Project Should Better Estimate Cost and Schedule	FSA	GAO	1/18/2024	2	Resolved	The Secretary of Education should direct the Chief Operating Officer of FSA to ensure that the AED project documents its schedule assumptions and constraints	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-19-522	HIGHER EDUCATION: More Information Could Help Student Parents Access Additional Federal Student Aid	OPE	GAO	4/30/2024	1	Unresolved	The Assistant Secretary for Postsecondary Education should correctly calculate its CCAMPIS program persistence rate and cost per persisting student measures.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
GAO-19-522	HIGHER EDUCATION: More Information Could Help Student Parents Access Additional Federal Student Aid	OPE	GAO	4/30/2024	2	Unresolved	The Assistant Secretary for Postsecondary Education should either collect the CCAMPIS participant enrollment data needed to calculate a standard 3-year graduation rate or accurately define and calculate a different college completion measure.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
GAO-19-522	HIGHER EDUCATION: More Information Could Help Student Parents Access Additional Federal Student Aid	OPE	GAO	4/30/2024	3	Unresolved	The Chief Operating Officer of Federal Student Aid should encourage schools—through appropriate means, such as the Federal Student Aid Handbook—to inform students via school websites about the availability of the dependent care allowance and how to request the allowance.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
GAO-24-105648	K–12 Education: Education Could Enhance Oversight of School Improvement Activities	OESE	GAO	5/15/2024	1	Resolved	The Secretary of Education should update monitoring protocols to ensure that monitoring staff independently select support and improvement plans for review.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-24-105980	ARTIFICIAL INTELLIGENCE Agencies Have Begun Implementation but Need to Complete Key Requirements	OCIO	GAO	5/14/2024	1	Resolved	The Secretary of Education should ensure that the department develops a plan to either achieve consistency with EO 13960 section 5 for each AI application or retires AI applications found to be developed or used in a manner that is not consistent with the order.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-24-105658	CYBERSECURITY Federal Agencies Made Progress, but Need to Fully Implement Incident Response Requirements	OCIO	GAO	5/14/2024	1	Resolved	The Secretary of Education should ensure that the agency fully implements all event logging requirements as directed by OMB guidance.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I23IT0111	Examination of the U.S. Department of Education’s Incident Response Coordination Efforts	OCIO	OIG	5/22/2024	1	Completed	Sensitive	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I23IT0111	Examination of the U.S. Department of Education’s Incident Response Coordination Efforts	OCIO	OIG	5/22/2024	2	Completed	Sensitive	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I23IT0111	Examination of the U.S. Department of Education’s Incident Response Coordination Efforts	OCIO	OIG	5/22/2024	3	Completed	Sensitive	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I23IT0111	Examination of the U.S. Department of Education’s Incident Response Coordination Efforts	OCIO	OIG	5/22/2024	4	Completed	Sensitive	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I23IT0111	Examination of the U.S. Department of Education’s Incident Response Coordination Efforts	OCIO	OIG	5/22/2024	5	Completed	Sensitive	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I23IT0111	Examination of the U.S. Department of Education’s Incident Response Coordination Efforts	OCIO	OIG	5/22/2024	6	Resolved	Sensitive	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I23IT0111	Examination of the U.S. Department of Education’s Incident Response Coordination Efforts	OCIO	OIG	5/22/2024	7	Completed	Sensitive	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
I23IT0111	Examination of the U.S. Department of Education’s Incident Response Coordination Efforts	OCIO	OIG	5/22/2024	8	Completed	Sensitive	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I23IT0111	Examination of the U.S. Department of Education’s Incident Response Coordination Efforts	OCIO	OIG	5/22/2024	9	Completed	Sensitive	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24NY0157	Department’s Compliance with the Payment Integrity Information Act of 2019 for FY 2023	OFO	OIG	5/23/2024	1	Completed	(Significant) 2.1 We recommend that the Chief Financial Officer for the Department develop and implement procedures to ensure that the sampling populations of drawdowns are complete for the basis of calculating the improper payment and unknown payment estimates.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24NY0157	Department’s Compliance with the Payment Integrity Information Act of 2019 for FY 2023	OFO	OIG	5/23/2024	1	Completed	(Significant) 3.1 We recommend that the Chief Financial Officer for the Department, for programs that require them, design and implement improper payment and unknown payment sampling and estimation plans that are appropriate for the sampling of payments based on accurate sampling populations and result in reliable estimates. The improper payment and unknown payment sampling and estimation plans should also include language stating why sampling populations in Stage 1 may not match sampling population in Stage 2 and explain the statistical impact on the estimates.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24NY0157	Department’s Compliance with the Payment Integrity Information Act of 2019 for FY 2023	OFO	OIG	5/23/2024	2	Completed	(Significant) 2.2 We recommend that the Chief Financial Officer for the Department ensure changes made for the query design concerning the use of three filters, are implemented in subsequent years for programs that are required to produce an improper payment estimate.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24NY0157	Department’s Compliance with the Payment Integrity Information Act of 2019 for FY 2023	OFO	OIG	5/23/2024	2	Completed	(Significant) 3.2 We recommend that the Chief Financial Officer for the Department implement its quality assurance checklist to ensure the proper details from the drawdown population are accurately included on the extrapolation sheet.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24NY0157	Department’s Compliance with the Payment Integrity Information Act of 2019 for FY 2023	OFO	OIG	5/23/2024	3	Resolved	(Significant) 3.3 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 to 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.
A22DC0105	FSA Transition Plans for Business Process Operations Vendors	FSA	OIG	6/18/2024	1	Completed	(Significant) 1.1 We recommend the FSA Chief Operating Officer ensure that best practices are followed in maintaining the BPO master schedule for the remaining transition activities, including updating schedules and tasks to reflect current progress, keeping task identification numbers and names consistent on updates to the master schedule, and maintaining a schedule narrative to provide an explanation of changes made to the master schedule.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A22DC0105	FSA Transition Plans for Business Process Operations Vendors	FSA	OIG	6/18/2024	1	Completed	(Significant) 3.1 We recommend the FSA Chief Operating Officer continue to assess the SLA targets for non-servicing activities to ensure they are realistic and achievable while also providing FSA and its customers FSA’s desired level of service.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A22DC0105	FSA Transition Plans for Business Process Operations Vendors	FSA	OIG	6/18/2024	2	Completed	(Significant) 1.2 We recommend the FSA Chief Operating Officer ensure that BPO vendor project schedules are reviewed for alignment with the FSA master schedule and with each other.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A22DC0105	FSA Transition Plans for Business Process Operations Vendors	FSA	OIG	6/18/2024	2	Completed	(Significant) 3.2 We recommend the FSA Chief Operating Officer review specialty servicing and recovery related SLAs to ensure they are realistic and achievable before the activities are transitioned to the BPO vendors.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A22DC0105	FSA Transition Plans for Business Process Operations Vendors	FSA	OIG	6/18/2024	3	Completed	(Significant) 1.3 We recommend the FSA Chief Operating Officer ensure that FSA’s LMM is followed for the remaining phases to be transitioned, to include completing all required steps and documentation, maintaining required documentation, and obtaining required signatures for each stage gate before system release.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A22DC0105	FSA Transition Plans for Business Process Operations Vendors	FSA	OIG	6/18/2024	4	Completed	(Significant) 1.4 We recommend the FSA Chief Operating Officer ensure that each task in the master schedule has staff assigned to it who will be responsible for ensuring that the task gets completed.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A22DC0105	FSA Transition Plans for Business Process Operations Vendors	FSA	OIG	6/18/2024	5	Completed	(Significant) 1.5 We recommend the FSA Chief Operating Officer ensure that FSA provides adequate staffing resources to the Next Gen office to effectively transition assigned servicing and recovery activities to the BPO vendors.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
A22DC0105	FSA Transition Plans for Business Process Operations Vendors	FSA	OIG	6/18/2024	6	Completed	(Significant) 1.6 We recommend the FSA Chief Operating Officer establish a baseline schedule for the specialty servicing transition as soon as possible now that transition timeframes have been established.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
I23DC0144	Whistleblower Protections for Contractor and Grantee Employees	OFO	OIG	6/18/2024	1	Resolved	(Significant) 1.1 We recommend that the Assistant Secretary for the Office of Finance and Operations ensure that the office of Acquisition, Grants, and Risk Management develops and implements a process for ensuring that contractors, subcontractor, grantee and subgrantee employees are notified in writing of their whistleblower protections in the predominant native language of the workforce.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I23DC0144	Whistleblower Protections for Contractor and Grantee Employees	OFO	OIG	6/18/2024	2	Completed	(Significant) 1.2 We recommend that the Assistant Secretary for the Office of Finance and Operations ensure that Federal Student Aid and Contracts and Acquisition Management staff are aware of and adhere to applicable Department policy (e.g., Acquisition Alerts) and FAR requirements and that the Department’s contract review processes are following current requirements and policy.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I23DC0144	Whistleblower Protections for Contractor and Grantee Employees	OFO	OIG	6/18/2024	3	Resolved	(Significant) 1.3 We recommend that the Assistant Secretary for the Office of Finance and Operations include reference to 2 C.F.R. 200.300, which includes a specific reference to the Section 4712, or other language highlighting a grantee’s responsibility to inform their employees of whistleblower protections, in new Grant Award Notifications, similar to the specific reference included in contract awards.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
I23DC0144	Whistleblower Protections for Contractor and Grantee Employees	OFO	OIG	6/18/2024	4	Completed	(Significant) 1.4 We recommend that the Assistant Secretary for the Office of Finance and Operations ensure that the contracts noted in the OIG’s review that included the incorrect clause are updated.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-24-107142	Student Loans: Education Should Proactively Manage Fraud Risks in Any Future Debt Relief Efforts	FSA	GAO	7/25/2024	1	Resolved	The Secretary of Education should incorporate robust evaluations of fraud risk management activities into any future debt relief efforts before approving borrowers for relief. This could involve partnering with IRS to cross-check incomes of approved borrowers.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-24-107142	Student Loans: Education Should Proactively Manage Fraud Risks in Any Future Debt Relief Efforts	FSA	GAO	7/25/2024	2	Resolved	The Secretary of Education should fully implement all stages of its fraud risk management plans for any future debt relief efforts before approving borrowers for relief.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-24-107142	Student Loans: Education Should Proactively Manage Fraud Risks in Any Future Debt Relief Efforts	FSA	GAO	7/25/2024	3	Resolved	The Secretary of Education should implement controls to avoid relying solely on self-reported data in any future debt relief efforts.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
F23IT0138	Federal Student Aid’s Actions to Mitigate Risks Associated with the FSA ID Account Creation Process	FSA	OIG	7/24/2024	1	Resolved	Sensitive	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
F23IT0138	Federal Student Aid’s Actions to Mitigate Risks Associated with the FSA ID Account Creation Process	FSA	OIG	7/24/2024	2	Resolved	Sensitive	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
F23IT0138	Federal Student Aid’s Actions to Mitigate Risks Associated with the FSA ID Account Creation Process	FSA	OIG	7/24/2024	3	Completed	Sensitive	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A23GA0122	FSA’s Implementation of the FUTURE Act and FAFSA Simplification Act’s FTI Provisions through the SABER Initiative	FSA	OIG	7/31/2024	1	Resolved	(Significant) 1.1 We recommend that the Chief Operating Officer of FSA ensure that budget requests and lifecycle cost estimates for SABER-related projects are submitted and approved according to FSA’s Management Review 1 SOP and FSA’s other established policies and procedures, and that they are properly maintained.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A23GA0122	FSA’s Implementation of the FUTURE Act and FAFSA Simplification Act’s FTI Provisions through the SABER Initiative	FSA	OIG	7/31/2024	2	Completed	(Significant) 1.2 We recommend that the Chief Operating Officer of FSA ensure that FSA Acquisition officials follow the Department’s Contract Monitoring Directive, specifically pertaining to COR Appointment Memorandums, deliverable monitoring, contract payment records, contract monitoring plans, and QASPs for the FTI SABER system contracts we reviewed.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A23GA0122	FSA’s Implementation of the FUTURE Act and FAFSA Simplification Act’s FTI Provisions through the SABER Initiative	FSA	OIG	7/31/2024	3	Completed	(Significant) 1.3 We recommend that the Chief Operating Officer of FSA ensure that all future SABER-related contract deliverables, including the FTI Infrastructure deliverables, are clearly defined in the contracts, related modifications, or as an attachment to contracts and related modifications to ensure proper tracking, monitoring, and contractor performance.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A23GA0122	FSA’s Implementation of the FUTURE Act and FAFSA Simplification Act’s FTI Provisions through the SABER Initiative	FSA	OIG	7/31/2024	4	Completed	(Significant) 1.4 We recommend that the Chief Operating Officer of FSA clearly define who is responsible for Supervising each part of the COR’s performance for SABER-awarded contracts and hold the contracting officers accountable for the overall monitoring of the contracts awarded by FSA, including the FTI Module, FTI SAIG, and FTI Infrastructure contracts.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A23GA0122	FSA's Implementation of the FUTURE Act and FAFSA Simplification Act's FTI Provisions through the SABER Initiative	FSA	OIG	7/31/2024	5	Completed	(Significant) 1.5 We recommend that the Chief Operating Officer of FSA require that the data fields that FSA defines as primary in the SABER risk registers be completed as appropriate, and data fields in decision logs be completed.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A23GA0122	FSA's Implementation of the FUTURE Act and FAFSA Simplification Act's FTI Provisions through the SABER Initiative	FSA	OIG	7/31/2024	6	Completed	(Significant) 1.6 We recommend that the Chief Operating Officer of FSA fix the technical issues to reduce data loss in SABER risk registers and other risk registers.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I23NY0150	FSA Performance Measures and Indicators for Returning Borrowers to Repayment	FSA	OIG	8/14/2024	1	Resolved	(Significant) 1.1 We recommend that FSA's Acting Chief Operating Officer require FSA to establish objectives for returning borrowers to repayment in specific and measurable terms that are easily understood and allow for the assessment of performance toward achieving objectives.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I23NY0150	FSA Performance Measures and Indicators for Returning Borrowers to Repayment	FSA	OIG	8/14/2024	2	Resolved	(Significant) 1.2 We recommend that FSA's Acting Chief Operating Officer require FSA to establish effective quantitative or qualitative performance measures and indicators for returning borrowers to repayment.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I23NY0150	FSA Performance Measures and Indicators for Returning Borrowers to Repayment	FSA	OIG	8/14/2024	3	Resolved	(Significant) 1.3 We recommend that FSA's Acting Chief Operating Officer require FSA to ensure that appropriate control activities are designed and implemented to assess FSA's performance in returning borrowers to repayment, such as reviews of performance measures and indicators; comparing achievements to plans, goals, and objectives; and comparing actual performance to planned or expected results.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-24-106843	Child Care Accessibility: Agencies Can Further Coordinate to Better Serve Families with Disabilities	OSERS	GAO	9/16/2024	1	Resolved	The Secretary of Education should further coordinate with the Department of Health and Human Services to leverage existing and planned information-sharing mechanisms to more fully promote Parent Training and Information Centers and other resources designed to help parents of children with disabilities with HHS's state and local child care partners.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-24-105614	Higher Education: Education Could Improve Information on Accommodations for Students with Disabilities	OCR	GAO	9/16/2024	1	Resolved	The Secretary of Education should encourage state and local educational agencies to disseminate resources to assist IEP teams in informing students with disabilities who are considering postsecondary education about the importance of self-advocacy in obtaining accommodations in college.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-24-105614	Higher Education: Education Could Improve Information on Accommodations for Students with Disabilities	OCR	GAO	9/16/2024	2	Resolved	The Secretary of Education should ensure that the Assistant Secretary for Civil Rights provides DSO staff a way to receive electronic notification of newly issued guidance and other information related to accommodations for students with disabilities in higher education, similar to its existing notifications on other education-related topics.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24IT0153	FISMA: FISMA FY2024	OCIO	OIG	8/2/2024	1	Completed	(Significant) 1.1 The auditors recommend that the Chief Information Officer require the Department and FSA to capture the missing hardware data elements for each identified system and assess whether other information systems may be missing similar or related data elements (Recommendation 1.1).	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A24IT0153	FISMA: FISMA FY2024	OCIO	OIG	8/2/2024	1	Completed	(Significant) 2.1 The auditors recommend that the Chief Information Officer require the Department and FSA to capture the missing software data elements for each identified system and assess whether other information systems maybe missing similar or related data elements (Recommendation 1.3).	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24IT0153	FISMA: FISMA FY2024	OCIO	OIG	8/2/2024	1	Completed	(Significant) 3.1 The auditors recommend that the Chief Information Officer require the Department and FSA to review and approve the USDS-MaxED/AidVntge and EDAWSEW MOU. Furthermore, the Department and FSA should update existing procedures and ensure all MOUs reflect the appropriate two-year review cycle (Recommendation 3.1).	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24IT0153	FISMA: FISMA FY2024	OCIO	OIG	8/2/2024	1	Completed	(Significant) 4.1 The auditors recommend that the Chief Information Officer require the Department and FSA to implement a process to monitor that PRDs are reviewed and signed prior to the security investigation (Recommendation 2.1).	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24IT0153	FISMA: FISMA FY2024	OCIO	OIG	8/2/2024	1	Completed	(Significant) 5.1 The auditors recommend that the Chief Information Officer require the Department and FSA to reinforce their process for documenting the authorization, review, and approval of PUs (Recommendation 2.3).	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24IT0153	FISMA: FISMA FY2024	OCIO	OIG	8/2/2024	1	Resolved	(Significant) 6.1 The auditors recommend that the Chief Information Officer require Departmental Principal Offices re-evaluate the use of PIV alternates/exemptions across the organization, and modify onboarding procedures, as needed, to support a new strategic direction which aligns with HSPD-12 (Recommendation 2.5).	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24IT0153	FISMA: FISMA FY2024	OCIO	OIG	8/2/2024	2	Completed	(Significant) 1.2 The auditors recommend that the Chief Information Officer require the Department and FSA to further define the oversight controls that are in the current policy to ensure all Departmental systems consistently utilize the inventory template when completing/updating the hardware inventory (Recommendation 1.2).	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24IT0153	FISMA: FISMA FY2024	OCIO	OIG	8/2/2024	2	Completed	(Significant) 2.2 The auditors recommend that the Chief Information Officer require the Department and FSA to further define the oversight controls that are in the current policy to ensure all Departmental systems consistently utilize the inventory template when completing/updating the software inventory (Recommendation 1.4).	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24IT0153	FISMA: FISMA FY2024	OCIO	OIG	8/2/2024	2	Completed	(Significant) 4.2 The auditors recommend that the Chief Information Officer require the Department and FSA to implement an automation process to centrally document, track, and share risk designation and screening information (Recommendation 2.2).	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24IT0153	FISMA: FISMA FY2024	OCIO	OIG	8/2/2024	2	Completed	(Significant) 5.2 The auditors recommend that the Chief Information Officer require the Department and FSA to develop enhanced monitoring controls to ensure proper internal controls mechanisms and processes are strictly enforced (Recommendation 2.4).	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24DC0187	The Department's Compliance with the Geospatial Data Act	IES	OIG	10/4/2024	1	Resolved	(Significant) 1. We recommend that the Director for IES ensure that the Department continues to implement the covered agency requirements listed under section 759(a) of the Geospatial Data Act.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A24DC0187	The Department's Compliance with the Geospatial Data Act	IES	OIG	10/4/2024	2	Resolved	(Significant) 2. We recommend that the Director for IES ensure that the Department implements section 759(a)(6) once applicable guidance becomes available.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24DC0187	The Department's Compliance with the Geospatial Data Act	IES	OIG	10/4/2024	3	Resolved	(Significant) 3. We recommend that the Director for IES assess whether the Department has allocated sufficient resources to NCES to support continued compliance with the Geospatial Data Act and advance the Department's geospatial work and take the appropriate responsive actions that are within NCES's direct responsibilities.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24FS0168	FY 2024 Financial Statement Audit—U.S. Department of Education	OFO	OIG	11/14/2024	1	Completed	We recommend that management design and implement additional controls that respond to the risks associated with 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.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0168	FY 2024 Financial Statement Audit—U.S. Department of Education	OFO	OIG	11/14/2024	1	Completed	We recommend that management implement the recommendation presented in the material weakness in Exhibit A.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0168	FY 2024 Financial Statement Audit—U.S. Department of Education	OFO	OIG	11/14/2024	1	Resolved	We recommend that management improve the risk assessment process at the financial statement assertion level and at the process level to ensure the Department and FSA are appropriately defining objectives to enable the identification of risks and define risk tolerances.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24FS0168	FY 2024 Financial Statement Audit—U.S. Department of Education	OFO	OIG	11/14/2024	1	Completed	We recommend that management update the risk assessment process related to the evaluation of internal controls to ensure it sufficiently addresses risks within key processes, key data, and other material line items on the consolidated financial statement.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0168	FY 2024 Financial Statement Audit—U.S. Department of Education	OFO	OIG	11/14/2024	1	Completed	We recommend that the Department evaluate, design, and implement controls to track and report all new and separated contractors to allow for timely onboarding or off-boarding, respectively.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0168	FY 2024 Financial Statement Audit—U.S. Department of Education	OFO	OIG	11/14/2024	2	Completed	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.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0168	FY 2024 Financial Statement Audit—U.S. Department of Education	OFO	OIG	11/14/2024	2	Resolved	We recommend that the Department provide training and oversight to the Department's personnel with access authorization and provisioning controls and ensure all requirements are met and documented prior to granting system and network service directory access.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24FS0168	FY 2024 Financial Statement Audit—U.S. Department of Education	OFO	OIG	11/14/2024	3	Resolved	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.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24FS0168	FY 2024 Financial Statement Audit—U.S. Department of Education	OFO	OIG	11/14/2024	4	Resolved	We recommend that the Department ensure the database, server layer, and network service directory controls comply and operate with the disabling of inactive accounts, PIV authentication, account lockout duration password setting requirements, as required by Department policy.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A24FS0168	FY 2024 Financial Statement Audit— U.S. Department of Education	OFO	OIG	11/14/2024	5	Resolved	We recommend that the Department following established user access provisioning procedures detailed in the Federal and Department guidance to authorize access and assign roles that are commensurate with job functions and do not violate the least privilege principle.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24FS0168	FY 2024 Financial Statement Audit— U.S. Department of Education	OFO	OIG	11/14/2024	6	Completed	We recommend that the Department oversee the Department’s systems change management process to enforce adherence to the change management plan to ensure relevant documentation and approvals are properly completed prior to closing the change ticket.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0168	FY 2024 Financial Statement Audit— U.S. Department of Education	OFO	OIG	11/14/2024	7	Completed	We recommend that the Department update the Department’s systems’ change management plan to require program change supporting documentation, such as approvals, be retained.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0168	FY 2024 Financial Statement Audit— U.S. Department of Education	OFO	OIG	11/14/2024	8	Resolved	We recommend that the Department develop and implement formal procedures addressing controls over the Department’s systems’: (a) Changes to production jobs, and schedules; and (b) Monitoring of actions taken by the generic job processing account in the job scheduling tool, including management of the password for the generic account.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24FS0168	FY 2024 Financial Statement Audit— U.S. Department of Education	OFO	OIG	11/14/2024	9	Completed	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.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0168	FY 2024 Financial Statement Audit— U.S. Department of Education	OFO	OIG	11/14/2024	10	Completed	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.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0168	FY 2024 Financial Statement Audit— U.S. Department of Education	OFO	OIG	11/14/2024	11	Completed	We recommend that FSA enforce established access authorization and provisioning controls and ensure all requirements are met and documented prior to granting system access. Follow established user access provisioning procedures detailed in the Federal, Department, and FSA guidance to authorize system access and assign roles that are commensurate with job functions and do not violate the least privilege principle.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0168	FY 2024 Financial Statement Audit— U.S. Department of Education	OFO	OIG	11/14/2024	12	Completed	We recommend that FSA 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.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0168	FY 2024 Financial Statement Audit— U.S. Department of Education	OFO	OIG	11/14/2024	13	Completed	We recommend that FSA perform and formally document the periodic reviews of all application user accounts in accordance with Department policy to confirm access is current, authorized, commensurate with job responsibilities, and follow the concept of least privileged.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0168	FY 2024 Financial Statement Audit— U.S. Department of Education	OFO	OIG	11/14/2024	14	Completed	We recommend that FSA ensure the application access controls comply and operate with the PIV authentication requirements, as required by Department policy.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	1	Completed	We recommend that FSA work with the Department to evaluate, design, and implement controls to track and report all new and separated contractors to allow for timely onboarding or off-boarding, respectively.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	1	Completed	We recommend that management design and implement additional controls that respond to the risks associated with 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.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	1	Resolved	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.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	2	Resolved	We recommend that FSA work with the Department to provide training and oversight to the Department’s personnel with access authorization and provisioning controls and ensure all requirements are met and documented prior to granting system and network service directory access.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	2	Completed	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.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	3	Resolved	We recommend that FSA work with the Department to 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.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	4	Resolved	We recommend that FSA work with the Department to ensure the database, server layer, and network service directory controls comply and operate with the disabling of inactive accounts, PIV authentication, account lockout duration password setting requirements, as required by Department policy.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	5	Resolved	We recommend that FSA work with the Department to following established user access provisioning procedures detailed in the Federal and Department guidance to authorize access and assign roles that are commensurate with job functions and do not violate the least privilege principle.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	6	Completed	We recommend that FSA work with the Department to oversee the Department’s systems change management process to enforce adherence to the change management plan to ensure relevant documentation and approvals are properly completed prior to closing the change ticket.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	7	Completed	We recommend that FSA work with the Department to update the Department’s systems’ change management plan to require program change supporting documentation, such as approvals, be retained.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	8	Resolved	We recommend that FSA work with the Department to develop and implement formal procedures addressing controls over the Department’s systems’: (a) Changes to production jobs, and schedules; and (b) monitoring of actions taken by the generic job processing account in the job scheduling tool, including management of the password for the generic account.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	9	Completed	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.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	10	Completed	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.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	11	Completed	We recommend that FSA enforce established access authorization and provisioning controls and ensure all requirements are met and documented prior to granting system access. Follow established user access provisioning procedures detailed in the Federal, Department, and FSA guidance to authorize system access and assign roles that are commensurate with job functions and do not violate the least privilege principle.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	12	Completed	We recommend that FSA 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.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	13	Completed	We recommend that FSA perform and formally document the periodic reviews of all application user accounts in accordance with Department policy to confirm access is current, authorized, commensurate with job responsibilities, and follow the concept of least privileged.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A24FS0167	FY 2024 Financial Statement Audit— Federal Student Aid	FSA	OIG	11/14/2024	14	Completed	We recommend that FSA ensure the application access controls comply and operate with the PIV authentication requirements, as required by Department policy.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A23NY0143	Federal Student Aid’s Oversight of Contractor’s Acceptability Review Process for Proprietary Institution Annual Audits	FSA	OIG	12/16/2024	1	Resolved	We recommend the chief operating officer of Federal Student Aid develop and implement processes at FSA for reviewing audit reporting requirements for flagged and deficient audits to ensure that proprietary institution audits meet audit reporting requirements specified in the auditing standards, Department regulations, and OIG audit guidance and which are necessary for program oversight.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A23NY0143	Federal Student Aid’s Oversight of Contractor’s Acceptability Review Process for Proprietary Institution Annual Audits	FSA	OIG	12/16/2024	1	Resolved	We recommend the chief operating officer of Federal Student Aid identify compliance audit reporting requirements contained in auditing standards, Department regulations, and OIG audit guidance and determine those reporting requirements necessary for program oversight.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A23NY0143	Federal Student Aid's Oversight of Contractor's Acceptability Review Process for Proprietary Institution Annual Audits	FSA	OIG	12/16/2024	1	Resolved	We recommend the chief operating officer of Federal Student Aid reassess the sampling methodology for the quality control review process for non-flagged and non-deficient audits to ensure the process remains relevant and effective in assessing the acceptability of such audits.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A23NY0143	Federal Student Aid's Oversight of Contractor's Acceptability Review Process for Proprietary Institution Annual Audits	FSA	OIG	12/16/2024	2	Resolved	We recommend the chief operating officer of Federal Student Aid ensure that the contractor's compliance audit acceptability review process includes those reporting requirements that FSA determines are necessary for program oversight.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A23NY0143	Federal Student Aid's Oversight of Contractor's Acceptability Review Process for Proprietary Institution Annual Audits	FSA	OIG	12/16/2024	2	Resolved	We recommend the chief operating officer of Federal Student Aid update and implement processes for reviewing audit reporting requirements for non-flagged and non-deficient audits to ensure that annual proprietary institution audits meet audit reporting requirements specified in the auditing standards, Department regulations, and OIG audit guidance and which are necessary for program oversight.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-24-106174	Federal Student Loans: Education Should Enhance Reporting on Direct Loan Performance and Risk	OFO	GAO	1/30/2025	1	Resolved	The Secretary of Education should enhance Education's reporting on its Direct Loan program performance and risk information. Enhanced reporting should include further reporting of sensitivity analyses and other factors, such as performance information, credit risk concentrations, and administrative risks.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-24-105516	Higher Education: Employment Discrimination Case Referrals Between Education and the Equal Employment Opportunity Commission Could Be Improved	OCR	GAO	1/30/2025	1	Unresolved	Education should track the number of days it takes regional offices to refer employment discrimination complaints to EEOC and use the information to develop a plan to reduce referral delays. Such a plan could include applying good practices from certain regional offices agency-wide, or reallocating resources.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
GAO-24-105994	College Athletics: Education Should Improve Its Title IX Enforcement Efforts	OCR	GAO	1/30/2025	1	Unresolved	The Secretary of Education should ensure that the Office for Civil Rights regularly analyzes available Equity in Athletics Disclosure Act data and expands its use of the data for oversight activities, consistent with available resources.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
GAO-24-105994	College Athletics: Education Should Improve Its Title IX Enforcement Efforts	OCR	GAO	1/30/2025	2	Unresolved	The Secretary of Education should ensure that the Office for Civil Rights establishes agency timeliness goals for reviewing monitoring reports and for responding to colleges during monitoring of Title IX athletics cases.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
GAO-24-105994	College Athletics: Education Should Improve Its Title IX Enforcement Efforts	OCR	GAO	1/30/2025	3	Unresolved	The Secretary of Education should ensure that the Office for Civil Rights requires staff to consistently record due dates in the case management system for responding to colleges' monitoring reports in Title IX athletics cases. Management should use information from the case management system to evaluate response times against established timeliness goals.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
GAO-24-106294	K-12 Education: Differences in Student Arrest Rates Widen when Race, Gender, and Disability Status Overlap	OCR	GAO	1/30/2025	1	Unresolved	The Secretary of Education should ensure that the Assistant Secretary of the Office for Civil Rights revise the Civil Rights Data Collection to collect arrest and referral data, by race, for students with disabilities served under Section 504 of the Rehabilitation Act of 1973, as amended.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-24-106294	K-12 Education: Differences in Student Arrest Rates Widen when Race, Gender, and Disability Status Overlap	OCR	GAO	1/30/2025	2	Unresolved	The Secretary of Education should ensure that the Assistant Secretary of the Office for Civil Rights take necessary steps to disclose the known limitation in its arrest data for the 2021-2022 school year Civil Rights Data Collection. This could include, for example, confirming and disclosing which definitions school districts used or noting that arrest data for that year is not comparable among districts.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
GAO-24-106294	K-12 Education: Differences in Student Arrest Rates Widen when Race, Gender, and Disability Status Overlap	OCR	GAO	1/30/2025	3	Unresolved	The Secretary of Education should ensure that the Assistant Secretary of the Office for Civil Rights clearly communicate any future changes to data on arrests and referrals to law enforcement in the Civil Rights Data Collection before the start of the school year for which districts are to collect data.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
GAO-25-107179	Internet of Things: Federal Actions Needed to Address Legislative Requirements	OCIO	GAO	1/30/2025	1	Completed	The Secretary of Education should direct the CIO to complete the covered IoT inventory within the revised time frame it has proposed.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
GAO-25-107041	IT Portfolio Management: OMB and Agencies Are Not Fully Addressing Selected Statutory Requirements	OCIO	GAO	1/30/2025	1	Resolved	The Secretary of Education should direct the department CIO to work with OMB to ensure that annual reviews of their IT portfolio are conducted in conjunction with the Federal CIO, as prescribed by FITARA.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-24-106137	Cloud Computing: Agencies Need to Address Key OMB Procurement Requirements	OCIO	GAO	1/30/2025	1	Completed	The Secretary of Education should ensure that the CIO of Education updates guidance to put a cloud SLA in place with every vendor when a cloud solution is deployed. The guidance should include language that addresses OMB's required elements for SLAs, including: remediation plans for non-compliance.	Completed	Action has been taken. The documentation is undergoing review before the audit is closed.
GAO-24-107783	Department of Education: Preliminary Results Show Strong Leadership Needed to Address Serious Student Aid System Weaknesses	FSA	GAO	1/30/2025	1	Completed	The Secretary of Education should direct the Chief Operating Officer of FSA to (1) expeditiously develop a plan that tailors the agency's guidance on identifying and managing requirements to fit its current incremental deployment approach and (2) implement the plan thereafter.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-24-107783	Department of Education: Preliminary Results Show Strong Leadership Needed to Address Serious Student Aid System Weaknesses	FSA	GAO	1/30/2025	2	Completed	The Secretary of Education should direct the Chief Operating Officer of FSA to (1) expeditiously develop a plan that tailors the agency's guidance on system testing to fit its current incremental deployment approach and (2) implement the plan thereafter. (PRIORITY RECOMMENDATION)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-24-107783	Department of Education: Preliminary Results Show Strong Leadership Needed to Address Serious Student Aid System Weaknesses	FSA	GAO	1/30/2025	3	Completed	The Secretary of Education should direct the Chief Operating Officer of FSA to expeditiously (1) develop an FSA policy on standards for IV&V independence and (2) ensure that FPS IV&V agents meet those standards. In developing the policy, FSA should define the degree of technical, managerial, and financial independence required of the personnel or agents performing IV&V.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-24-107783	Department of Education: Preliminary Results Show Strong Leadership Needed to Address Serious Student Aid System Weaknesses	FSA	GAO	1/30/2025	4	Completed	The Secretary of Education should direct the Chief Operating Officer of FSA to expeditiously (1) develop an FSA policy requiring that projects determine and document the appropriate scope of IV&V efforts and (2) ensure that the FPS project follows this policy. In developing the policy, FSA should require that projects consider IV&V activities across the acquisition lifecycle.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-24-107783	Department of Education: Preliminary Results Show Strong Leadership Needed to Address Serious Student Aid System Weaknesses	FSA	GAO	1/30/2025	5	Completed	The Secretary of Education should expeditiously appoint a permanent chief information officer.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-24-107783	Department of Education: Preliminary Results Show Strong Leadership Needed to Address Serious Student Aid System Weaknesses	FSA	GAO	1/30/2025	6	Resolved	The Secretary of Education should expeditiously (1) assess the role of the department's and FSA's CIOs in the continuing development of FPS, and (2) based on that assessment, develop and implement a plan for providing the department's CIO with a significant role in the governance and oversight of FPS while clarifying the responsibilities between the departmental and agency CIO. (PRIORITY RECOMMENDATION)	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-24-107407	FAFSA: Education Needs to Improve Communications and Support Around the Free Application for Federal Student Aid	FSA	GAO	1/30/2025	1	Completed	The Chief Operating Officer of the Office of Federal Student Aid should develop an outreach strategy to identify and connect with students who did not submit a FAFSA application this cycle (2024–2025) due to delays and technical issues, and to provide them with the information they need to apply during the upcoming cycle (2025–2026).	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-24-107407	FAFSA: Education Needs to Improve Communications and Support Around the Free Application for Federal Student Aid	FSA	GAO	1/30/2025	2	Completed	The Chief Operating Officer of the Office of Federal Student Aid should review the FAFSA application process to identify ways to reduce the burden on students and families by addressing the remaining technical issues and streamlining the process for parent or spouse contributors to reduce the total time it takes to complete the FAFSA form. (PRIORITY RECOMMENDATION)	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-24-107407	FAFSA: Education Needs to Improve Communications and Support Around the Free Application for Federal Student Aid	FSA	GAO	1/30/2025	3	Resolved	The Chief Operating Officer of the Office of Federal Student Aid should overhaul its submission process for students whose parent or spouse contributors do not have Social Security numbers to address additional application barriers. This should include making the identity verification process more efficient and determining how to use Individual Taxpayer Identification Numbers to transfer this population's tax data from the IRS.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
GAO-24-107407	FAFSA: Education Needs to Improve Communications and Support Around the Free Application for Federal Student Aid	FSA	GAO	1/30/2025	4	Completed	The Chief Operating Officer of the Office of Federal Student Aid should improve translation services by providing a clear path to support for languages other than English and Spanish through the call center menu and progress toward making the FAFSA application available in languages other than English and Spanish.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-24-107407	FAFSA: Education Needs to Improve Communications and Support Around the Free Application for Federal Student Aid	FSA	GAO	1/30/2025	5	Completed	The Chief Operating Officer of the Office of Federal Student Aid should plan for and ensure hiring of sufficient staff to increase capacity at the Federal Student Aid Information Center call center to be able to meet call demand and improve customer service.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
GAO-24-107407	FAFSA: Education Needs to Improve Communications and Support Around the Free Application for Federal Student Aid	FSA	GAO	1/30/2025	6	Completed	The Chief Operating Officer of the Office of Federal Student Aid should develop a comprehensive plan for providing FAFSA applicants with timely updates on the status of their application and solutions to technical barriers.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
GAO-24-107407	FAFSA: Education Needs to Improve Communications and Support Around the Free Application for Federal Student Aid	FSA	GAO	1/30/2025	7	Completed	The Chief Operating Officer of the Office of Federal Student Aid should develop policies to communicate key milestones of the 2025-26 FAFSA and future cycles to colleges and stakeholders in a timely and reliable manner.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I24GA0163	U.S. Department of Education’s Assessment and Recoupment of Liabilities from Closed Institutions of Higher Education	FSA	OIG	1/28/2025	1	Unresolved	We recommend that the Acting Chief Operating Officer for FSA develop and implement controls to ensure policies and procedures related to the time frames for draft final audit determination letters for close-out audits, Missing Audit PRRs, and PRRs for closed school loan discharges are followed and completed timely, including updating policies and procedures to reflect the risk-based approach FSA uses to prioritize its oversight of IHEs participating in Title IV programs.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
I24GA0163	U.S. Department of Education’s Assessment and Recoupment of Liabilities from Closed Institutions of Higher Education	FSA	OIG	1/28/2025	1	Unresolved	We recommend that the Acting Chief Operating Officer for FSA develop and implement controls to ensure SPD closed school analysts provide FSA closed school stakeholders with required notifications, including the Acknowledgement of Intent to Close notice and the Closed School Email Alert; or specify in its policies and procedures situations that do not require the notifications.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
I24GA0163	U.S. Department of Education’s Assessment and Recoupment of Liabilities from Closed Institutions of Higher Education	FSA	OIG	1/28/2025	2	Unresolved	We recommend that the Acting Chief Operating Officer for FSA establish and review performance measures and indicators for the timely issuance of draft final audit determination letters for close-out audits of closed IHEs, Missing Audit PRRs, and PRRs for closed school loan discharges.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
I24GA0163	U.S. Department of Education’s Assessment and Recoupment of Liabilities from Closed Institutions of Higher Education	FSA	OIG	1/28/2025	2	Unresolved	We recommend that the Acting Chief Operating Officer for FSA evaluate whether the staff assigned to issue the Acknowledgement of Intent to Close notice, Closed School Email Alert, and Close-Out Reminder letter is sufficient to timely and effectively notify FSA closed school stakeholders and closed IHEs, and if not, develop and implement a plan of action to address the issue, including updating the policies and procedures to align with FSA’s priorities, available staffing levels, and prescribed time frames as necessary.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
I24GA0163	U.S. Department of Education’s Assessment and Recoupment of Liabilities from Closed Institutions of Higher Education	FSA	OIG	1/28/2025	3	Unresolved	We recommend that the Acting Chief Operating Officer for FSA establish and review performance measures and indicators for the timely issuance of the Acknowledgement of Intent to Close notice, Closed School Email Alert, and Close-Out Reminder letters.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
I24GA0163	U.S. Department of Education’s Assessment and Recoupment of Liabilities from Closed Institutions of Higher Education	FSA	OIG	1/28/2025	3	Unresolved	We recommend that the Acting Chief Operating Officer for FSA evaluate whether the staffing level assigned to final audit determinations for close-out audits of closed IHEs, Missing Close-Out Audit Program Reviews, and Closed School Loan Discharge Program Reviews is sufficient to timely and effectively assess liabilities for IHEs that close, and if not, develop and implement a plan of action to address the issue.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
I24DC0166	FSA’s Oversight of Section 117 Reporting Requirements	FSA	OIG	2/12/2025	1	Resolved	We recommend the FSA Chief Operating Officer assess FSA’s planned resourcing to ensure institutional compliance with Section 117 reporting requirements and make changes, as appropriate.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
I24DC0166	FSA's Oversight of Section 117 Reporting Requirements	FSA	OIG	2/12/2025	2	Resolved	We recommend the FSA Chief Operating Officer develop and implement a monitoring plan, policies, and procedures, along with a related timeframe for doing so, that includes a risk-based framework and activities designed to assist with detecting inaccuracies, incomplete submissions, or instances of non-reporting and that motivates institutions to comply with the requirements of Section 117.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0166	FSA's Oversight of Section 117 Reporting Requirements	FSA	OIG	2/12/2025	3	Resolved	We recommend the FSA Chief Operating Officer require an annual certification, to cover the preceding year, from a high-level official at all institutions receiving Title IV funds certifying full compliance with Section 117 reporting requirements.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0166	FSA's Oversight of Section 117 Reporting Requirements	FSA	OIG	2/12/2025	4	Resolved	We recommend the FSA Chief Operating Officer include edit checks in the Department's Section 117 reporting portal system or implement other data monitoring processes that would ensure: (1) institutions are properly classifying gifts and contracts as restricted based on answers to related questions, (2) all restricted gifts and contracts include required descriptions, and (3) potential duplicate entries are flagged for further review.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0166	FSA's Oversight of Section 117 Reporting Requirements	FSA	OIG	2/12/2025	5	Resolved	We recommend the FSA Chief Operating Officer ensure that the portal includes adequate descriptors of country names for those that may be confusing (e.g., North Korea).	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0166	FSA's Oversight of Section 117 Reporting Requirements	FSA	OIG	2/12/2025	6	Resolved	We recommend the FSA Chief Operating Officer develop a more efficient process for preparing data for posting on the website.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0194	FAFSA Simplification Act and Student Loan Forgiveness Initiatives Accounting	FSA	OIG	2/27/2025	1	Resolved	We recommend the FSA Chief Operating Officer assess the feasibility and appropriateness of implementing a managerial cost accounting system in consultation with relevant Department officials, the Office of Management and Budget, and other Federal agencies, such as those highlighted in the report referenced above.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0194	FAFSA Simplification Act and Student Loan Forgiveness Initiatives Accounting	FSA	OIG	2/27/2025	1	Resolved	We recommend the FSA Chief Operating Officer, in coordination with the department of Education's Budget Director, ensure that spend plans and quarterly updates are submitted timely and comply with requirements.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0194	FAFSA Simplification Act and Student Loan Forgiveness Initiatives Accounting	FSA	OIG	2/27/2025	2	Resolved	We recommend the FSA Chief Operating Officer evaluate the financial information requirements for FSA's initiatives and projects and determine if FSA's existing information systems support the reporting of financial information consistent with the expectations of external stakeholders.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0165	The Department's Administration of the Reasonable Accommodation Program	ODS	OIG	3/10/2025	1	Completed	We recommend that the Deputy Secretary assess whether OEEOS has allocated sufficient resources and assistance to the reasonable accommodation program and make changes as appropriate.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I24DC0165	The Department's Administration of the Reasonable Accommodation Program	ODS	OIG	3/10/2025	1	Resolved	We recommend that the Deputy Secretary update policies and procedures to provide additional clarification to help supervisors and employees work through each step in the reasonable accommodation process, such as clarifying supervisors' responsibilities when a request is first received, when a medical review officer assessment is requested, when an interim accommodation is provided, when extenuating circumstances or delays exist, and when a decision is made.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
I24DC0165	The Department's Administration of the Reasonable Accommodation Program	ODS	OIG	3/10/2025	2	Resolved	We recommend that the Deputy Secretary direct the Program Manager to develop and implement a tracking system that includes appropriate data validation checks and captures all of the information the Department is legally required to track and report.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0165	The Department's Administration of the Reasonable Accommodation Program	ODS	OIG	3/10/2025	2	Resolved	We recommend that the Deputy Secretary require OEEOS management to research reasonable accommodation policies and procedures of other Federal agencies to identify and adopt best practices to improve the clarity, transparency, and efficiency of the Department's reasonable accommodation policies and procedures.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0165	The Department's Administration of the Reasonable Accommodation Program	ODS	OIG	3/10/2025	3	Resolved	We recommend that the Deputy Secretary ensure that reasonable accommodation materials and guidance, including training materials, are readily available and are consistent with Department policies and do not establish additional requirements beyond what is in Department policy.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0165	The Department's Administration of the Reasonable Accommodation Program	ODS	OIG	3/10/2025	3	Resolved	We recommend that the Deputy Secretary ensure the Program Manager is populating the tracking system with dates that comply with definitions established in policy (e.g., request dates; provision dates).	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0165	The Department's Administration of the Reasonable Accommodation Program	ODS	OIG	3/10/2025	4	Completed	We recommend that the Deputy Secretary develop and implement the use of a form that supervisors are required to complete and submit to the Program Manager within a specified timeframe after a reasonable accommodation request is received to assist with ensuring the Program Manager is notified of all requests and captures needed data for tracking and reporting purposes.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I24DC0165	The Department's Administration of the Reasonable Accommodation Program	ODS	OIG	3/10/2025	4	Resolved	We recommend that the Deputy Secretary require OEEOS to hold or offer periodic refreshers or trainings on the reasonable accommodation program in addition to mandatory, online trainings, to encourage the proper handling and processing of reasonable accommodation requests.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0165	The Department's Administration of the Reasonable Accommodation Program	ODS	OIG	3/10/2025	5	Resolved	We recommend that the Deputy Secretary coordinate with the Office of the Chief Information Officer to determine whether a process can be established that would allow reasonable accommodation requests for assistive technology submitted through the ServiceNow portal to be designated as such and notifications of such requests to be automatically sent to the Program Manager for tracking and reporting purposes.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0165	The Department's Administration of the Reasonable Accommodation Program	ODS	OIG	3/10/2025	5	Completed	We recommend that the Deputy Secretary establish a formal process for the Department and FSA to coordinate the administration of their respective reasonable accommodation programs, to include ensuring that FSA is aware of Department policy and that any additional program guidance developed by FSA is consistent with Department policy.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I24DC0165	The Department's Administration of the Reasonable Accommodation Program	ODS	OIG	3/10/2025	6	Completed	We recommend that the Deputy Secretary ensure Department policy is followed regarding reasonable accommodation requests from applicants, to include determining whether requests are associated with a qualifying disability, and that the Program Manager is not in a decision-making role.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
I24DC0165	The Department’s Administration of the Reasonable Accommodation Program	ODS	OIG	3/10/2025	6	Completed	We recommend that the Deputy Secretary ensure the Department’s Program Manager coordinates with the FSA Program Manager to obtain needed data for compiling the annual MD-715 report.	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
I24DC0165	The Department’s Administration of the Reasonable Accommodation Program	ODS	OIG	3/10/2025	7	Resolved	We recommend that the Deputy Secretary develop an appropriate system for documenting all reasonable accommodation requests in a manner where the documentation is complete, organized, and readily available for examination.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A24IL0156	Office of Elementary and Secondary Education’s Processes for Awarding School Based Mental Health Services Grant Program Grants and Monitoring Grantee Performance	OESE	OIG	3/31/2025	1	Resolved	We recommend that the Assistant Secretary for Elementary and Secondary Education require OESE to review the work of program officers to ensure that for future SBMH grant competitions they screen all grant applications for all application requirements before entering them into the peer review process and ensure that review of requirements checklists are completed before making new awards.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A24IL0156	Office of Elementary and Secondary Education’s Processes for Awarding School Based Mental Health Services Grant Program Grants and Monitoring Grantee Performance	OESE	OIG	3/31/2025	1	Unresolved	We recommend that the Assistant Secretary for Elementary and Secondary Education verify that OESE developed, finalized, and implemented a program monitoring plan for the fiscal year 2022 SBMH Grant Program cohort. The plan should consider the use of desk reviews for a sample of grantees.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A24IL0156	Office of Elementary and Secondary Education’s Processes for Awarding School Based Mental Health Services Grant Program Grants and Monitoring Grantee Performance	OESE	OIG	3/31/2025	2	Resolved	We recommend that the Assistant Secretary for Elementary and Secondary Education require OESE to review the work of program officers to ensure that for future SBMH grant competitions they consult with their program attorney, create a written justification, and obtain the principal officer’s approval before deviating from or changing the ATRP.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A24IL0156	Office of Elementary and Secondary Education’s Processes for Awarding School Based Mental Health Services Grant Program Grants and Monitoring Grantee Performance	OESE	OIG	3/31/2025	2	Unresolved	We recommend that the Assistant Secretary for Elementary and Secondary Education verify that OESE retains records of all SBMH Grant Program monitoring activities, including but not limited to email and telephone communications, grantee performance related calls, and reviews of drawdown reports and APRs, in official grant files.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A24IL0156	Office of Elementary and Secondary Education’s Processes for Awarding School Based Mental Health Services Grant Program Grants and Monitoring Grantee Performance	OESE	OIG	3/31/2025	3	Resolved	We recommend that the Assistant Secretary for Elementary and Secondary Education require OESE to review the work of program officers to ensure that for future SBMH grant competitions they consistently follow records retention policies for official grant files as described in the Handbook.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A24IL0156	Office of Elementary and Secondary Education’s Processes for Awarding School Based Mental Health Services Grant Program Grants and Monitoring Grantee Performance	OESE	OIG	3/31/2025	3	Resolved	We recommend that the Assistant Secretary require OESE to develop, finalize, and implement procedures for reviewing grantees’ APRs and documenting the reviews of those APRs. At a minimum, the review procedures should cover (a) the quality of Government Performance and Results Act of 1993 data, (b) how to assess a grantee’s progress toward achieving approved goals, and (c) follow up with grantees when the information they provide is inaccurate or incomplete.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A24IL0156	Office of Elementary and Secondary Education’s Processes for Awarding School Based Mental Health Services Grant Program Grants and Monitoring Grantee Performance	OESE	OIG	3/31/2025	4	Unresolved	We recommend that the Assistant Secretary require OESE to implement the risk mitigation strategies as designed in the grant funding slates for new SBMH Grant Program awards and noncompeting continuation awards.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
I24DC0196	U.S. Department of Education’s Nondisclosure Policies, Forms, and Agreements	OGC	OIG	5/12/2025	1	Resolved	We recommend that the General Counsel ensure all nondisclosure agreements and forms currently in use by the Department and identified in this report as noncompliant with the WPEA are updated to include the anti-gag provision statement.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
I24DC0196	U.S. Department of Education’s Nondisclosure Policies, Forms, and Agreements	OGC	OIG	5/12/2025	2	Resolved	We recommend that the General Counsel develop and issue written policies and procedures and create a process, to include identifying those responsible for the implementation and management of the process, to ensure that all nondisclosure forms and agreements, including settlement agreements, are tracked and comply with Federal law and include the anti-gag provision statement when required.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A25DC0225	U.S. Department of Education’s Compliance with Payment Integrity Information Reporting Requirements for Fiscal Year 2024	OFO	OIG	5/27/2025	1	Unresolved	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 to produce a statistically-valid point estimate and appropriate and accurate confidence intervals around the estimate.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.
A25IT0212	The U.S. Department of Education’s Federal Information Security Modernization Act of 2014 Report For Fiscal Year 2025	OCIO	OIG	7/31/2025	1	Resolved	The auditors recommend that the Chief Information Officer require Federal Student Aid to develop and implement a process for properly creating, approving, and granting appropriate access to Department FIGMA for Government (EDFIGMA) users with privileged roles.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A25IT0212	The U.S. Department of Education’s Federal Information Security Modernization Act of 2014 Report For Fiscal Year 2025	OCIO	OIG	7/31/2025	1	Completed	The auditors recommend that the Chief Information Officer require the Department to enhance its existing process to ensure that changes to system operational status are made accurately and timely in both the Governance, Risk, and Compliance Tool (GRCT) and the Cybersecurity Framework (CSF) Risk Scorecard.	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

ACN	Audit Title	Office	Issuer	Final Report Issue Date	Rec #	Rec Status	Rec Text	Audit Status	Current Status
A25IT0212	The U.S. Department of Education's Federal Information Security Modernization Act of 2014 Report For Fiscal Year 2025	OCIO	OIG	7/31/2025	1	Completed	The auditors recommend that the Chief Information Officer require the Department to enhance its existing processes to ensure that updates to the Digital Identity Acceptance Statement (DIAS) are correctly made to the Governance, Risk, and Compliance Tool (GRCT).	Resolved	Action has been taken. The recommendation remains open until all other recommendations have been completed.
A25IT0212	The U.S. Department of Education's Federal Information Security Modernization Act of 2014 Report For Fiscal Year 2025	OCIO	OIG	7/31/2025	1	Resolved	The auditors recommend that the Chief Information Officer require the Department to enhance its existing standardized processes to ensure that planned remediation activities addressing gaps are clearly documented.	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
A25IT0212	The U.S. Department of Education's Federal Information Security Modernization Act of 2014 Report For Fiscal Year 2025	OCIO	OIG	7/31/2025	1	Resolved	The auditors recommend that the Chief Information Officer require the Department to ensure that stronger mechanisms are implemented to consistently enforce its process to revoke privileged network access upon employee termination in a timely manner	Resolved	The Corrective Action Plan has been developed and the recommendation is being implemented.
F25DC0240	The Department's Compliance with Reprogramming and Transfer of Funds Requirements	OPEPD	OIG	9/30/2025	1	Unresolved	We recommend that the Assistant Secretary of the Office of Planning, Evaluation, and Policy Development establish appropriate controls to ensure that transfers of funds and reprogrammings comply with all applicable statutory authority requirements, including notifying the House and Senate Appropriations Committees when required.	Unresolved	The Corrective Action Plan is still being developed by the program office/offices.