



## Good Accounting Obligation in Government Act Report

The Good Accounting Obligation in Government Act (GAO-IG Act) requires each federal agency, in its annual budget justification, to include a report on:

1. each public recommendation of the Government Accountability Office (GAO) that is designated as "open" or "closed, unimplemented" for a period of at least 1 year preceding the date on which such justification is submitted;
2. each public recommendation for corrective action from the agency's Office of the Inspector General (OIG) that was published at least 1 year before the justification is submitted for which no final action was taken; and
3. the implementation status of each such recommendation.

This report includes GAO and OIG reports issued before March 2024 for which CPSC has open or closed, unimplemented recommendations.

The report has four (4) parts:

Part 1: GAO recommendations and their implementation status.

Part 2: OIG recommendations and their implementation status.

Part 3: Reconciliation of CPSC's records to the OIG's Semi-Annual Report to Congress (SAR) (FY 2024 fall issue).

Part 4: Acronyms



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## Part 1: GAO recommendations and their implementation status

CPSC has no open GAO recommendations.

## Part 2: OIG recommendations and their implementation status

The following table lists recommendations issued by CPSC's OIG for which no final action was taken.

Report Title	Report Number	Issue Date	Audit Area	Rec #	Recommendation	Implementation Status
Consumer Product Safety Risk Management System Information Security Review Report	N/A	6/5/2012	Information Technology	1	Identify the participants of the CPSC Risk Executive Council and define specific tasks/milestones for implementing the proposed Risk Management Framework.	Estimated to be complete in FY26
Consumer Product Safety Risk Management System Information Security Review Report	N/A	6/5/2012	Information Technology	2	Develop an Enterprise Architecture that includes a comprehensive IT security architecture using the CIO Council's guidance and incorporate this into the Security Control Documents.	Estimated to be complete in FY26
Cybersecurity Information Sharing Act of 2015 Review Report	N/A	8/14/2016	Information Technology	5	Comply with and enforce HSPD-12 multifactor authentication supported by the Personal Identity Verification Card.	Estimated to be complete in FY25
Audit of the Telework Program for Fiscal Year 2016	N/A	9/29/2017	Administration of Program Operations	5	Implement a process to validate telework information reported to outside parties and used for internal decision-making to internal source data on a routine basis.	Estimated to be complete in FY25
Audit of the Occupant Emergency Program for Fiscal Year 2017	18-A-06	6/7/2018	Administration of Program Operations	1	Clearly define all the roles to be used in the agency's OEP.	Estimated to be complete in FY25



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Report Title	Report Number	Issue Date	Audit Area	Rec #	Recommendation	Implementation Status
Audit of the Occupant Emergency Program for Fiscal Year 2017	18-A-06	6/7/2018	Administration of Program Operations	6	Develop and implement an effective OEP team training program with drills and exercises to include all team members at least annually.	Estimated to be complete in FY25
Audit of the Occupant Emergency Program for Fiscal Year 2017	18-A-06	6/7/2018	Administration of Program Operations	8	Develop and implement procedures to address the needs of individuals requiring additional assistance. These procedures should include a process to routinely update the list of persons requiring assistance.	Estimated to be complete in FY25
Audit of the Occupant Emergency Program for Fiscal Year 2017	18-A-06	6/7/2018	Administration of Program Operations	9	Develop and implement procedures to maintain, retain, and update OEP program documents at least semi-annually.	Estimated to be complete in FY25
Audit of the Occupant Emergency Program for Fiscal Year 2017	18-A-06	6/7/2018	Administration of Program Operations	10	Develop and implement an annual round-table discussion with OEP coordinators and teams.	Estimated to be complete in FY25
Audit of the Occupant Emergency Program for Fiscal Year 2017	18-A-06	6/7/2018	Administration of Program Operations	11	Develop and implement facility-specific policies and procedures.	Estimated to be complete in FY25
Review of Personal Property Management System and Practices for Calendar Year 2017	19-A-06	5/31/2019	Administration of Program Operations	7	Develop and implement controls to ensure that the data entered into PMS and IFS is accurate and consistent with CPSC policies and procedures.	Estimated to be complete in FY25
Review of Personal Property Management System and Practices for Calendar Year 2017	19-A-06	5/31/2019	Administration of Program Operations	8	Develop procedures to review applicable regulations and laws on an annual basis in order to ensure the property management policies and procedures remain accurate and complete.	Estimated to be complete in FY25



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Report Title	Report Number	Issue Date	Audit Area	Rec #	Recommendation	Implementation Status
Review of Personal Property Management System and Practices for Calendar Year 2017	19-A-06	5/31/2019	Administration of Program Operations	16	Upon a justifiable determination of PMS's system categorization, design and implement standard procedures for requesting and approving user access to roles and resources in PMS.	Estimated to be complete in FY25
Review of Personal Property Management System and Practices for Calendar Year 2017	19-A-06	5/31/2019	Administration of Program Operations	20	Perform and document a risk analysis to identify SoD conflicts that may exist between PMS and other CPSC systems.	Estimated to be complete in FY25
Review of Personal Property Management System and Practices for Calendar Year 2017	19-A-06	5/31/2019	Administration of Program Operations	21	Upon completion of the risk analysis, develop and implement procedures to ensure that CPSC users do not have unmonitored conflicting access across multiple systems.	Estimated to be complete in FY25
Review of Personal Property Management System and Practices for Calendar Year 2017	19-A-06	5/31/2019	Administration of Program Operations	22	Perform and document a risk analysis to identify potential SoD conflicts within PMS.	Estimated to be complete in FY25
Review of Personal Property Management System and Practices for Calendar Year 2017	19-A-06	5/31/2019	Administration of Program Operations	23	Upon the completion of the risk analysis noted above, management should develop and implement procedures that ensure PMS users do not have sufficient access to allow the unmonitored execution of incompatible transactions.	Estimated to be complete in FY25



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Report Title	Report Number	Issue Date	Audit Area	Rec #	Recommendation	Implementation Status
Evaluation of the CPSC's Implementation of the Federal Data Strategy	21-A-05	4/16/2021	Information Technology	1	Establish a data strategy implementation project plan with milestones that consider mission priorities and current and expected staffing levels to track the progress of the data management program maturation against the current Data and Analytics Strategy Implementation Plan.	Estimated to be complete in FY26
Evaluation of the CPSC's Implementation of the Federal Data Strategy	21-A-05	4/16/2021	Information Technology	2	Develop and implement a Data Quality Plan that supports the collection and maintenance of data related to identified key CPSC open data sets.	Estimated to be complete in FY26
Evaluation of the CPSC's Implementation of the Federal Data Strategy	21-A-05	4/16/2021	Information Technology	3	Identify and assign responsibilities to all of the resources who have data governance roles and responsibilities. These resources should include, at a minimum, data owners and data stewards, and those resources should be trained on their responsibilities.	Estimated to be complete in FY26
Evaluation of the CPSC's Implementation of the Federal Data Strategy	21-A-05	4/16/2021	Information Technology	4	Dedicate resources to the data management program based on a needs assessment, which should be revisited as the FDS action plans are published. Supplementary resources to consider adding may include data architects, data scientists, data analysts, and training resources.	Estimated to be complete in FY26
Audit of the CPSC's Position Designation and Suitability Program	21-A-07	4/29/2021	Administration of Program Operations	1	Update and implement EXRM directives, policies, and procedures regarding position designation to reflect current EXRM operations and address current OPM policies and guidelines.	Estimated to be complete in FY25



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Report Title	Report Number	Issue Date	Audit Area	Rec #	Recommendation	Implementation Status
Audit of the CPSC's Position Designation and Suitability Program	21-A-07	4/29/2021	Administration of Program Operations	2	Develop and maintain an accessible database with all information required to effectively manage the position designation and suitability program. At a minimum, this system should contain the name of the employee or contractor, position number and title, position designation, tier of background investigation completed, entry-on-duty date, date the background investigation was requested, date the background investigation was completed, whether it was an initial investigation or reinvestigation, whether reciprocity was applied, and reinvestigation due date.	Estimated to be complete in FY25
Audit of the CPSC's Position Designation and Suitability Program	21-A-07	4/29/2021	Administration of Program Operations	4	Use the information developed in Recommendation Two to track an employee's investigation versus the designation of their position and ensure they are properly aligned.	Estimated to be complete in FY25
Audit of the CPSC's Position Designation and Suitability Program	21-A-07	4/29/2021	Administration of Program Operations	5	Use an automated tool to track when employee and contractor reinvestigations are due.	Estimated to be complete in FY25
Audit of the CPSC's Position Designation and Suitability Program	21-A-07	4/29/2021	Administration of Program Operations	6	Update the investigations of employees whose completed investigation has exceeded the five-year reinvestigation requirement.	Estimated to be complete in FY25
Audit of the CPSC's Position Designation and Suitability Program	21-A-07	4/29/2021	Administration of Program Operations	7	Allocate the appropriate resources going forward to ensure that all reinvestigations are initiated on or before the due date.	Estimated to be complete in FY25



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Audit of the CPSC's Position Designation and Suitability Program	21-A-07	4/29/2021	Administration of Program Operations	8	Establish a process to include Office of Human Resources Management during the drafting of the statement of work to determine the appropriate investigative tier for contractors prior to when the request for quotes is released to potential vendors.	Estimated to be complete in FY25
Audit of the CPSC's Position Designation and Suitability Program	21-A-07	4/29/2021	Administration of Program Operations	9	Develop a formal documented process (directive or standard operating procedure) for onboarding contractors.	Estimated to be complete in FY25
Audit of the CPSC's Position Designation and Suitability Program	21-A-07	4/29/2021	Administration of Program Operations	10	Develop a system to communicate any changes in the onboarding process to contracting officer's representatives and other personnel involved in the onboarding of employees and contractors.	Estimated to be complete in FY25
Audit of the CPSC's Position Designation and Suitability Program	21-A-07	4/29/2021	Administration of Program Operations	11	Develop and document a systematic and repeatable risk assessment process to evaluate the risk of applying reciprocity for incoming contractors.	Estimated to be complete in FY25
Audit of the CPSC's Position Designation and Suitability Program	21-A-07	4/29/2021	Administration of Program Operations	12	Regarding contractors, develop and maintain an accessible database containing the information outlined in Recommendation Two, as well as the contract number, similar CPSC position, contractor name, employer, and name of contracting officer's representative.	Estimated to be complete in FY25
Audit of the CPSC's Position Designation and Suitability Program	21-A-07	4/29/2021	Administration of Program Operations	13	Complete the work required to fully implement OPM's recommendations from 2017.	Estimated to be complete in FY25



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Report Title	Report Number	Issue Date	Audit Area	Rec #	Recommendation	Implementation Status
Audit of the CPSC's Implementation of FMFIA for FYs 2018 and 2019	21-A-08	5/12/2021	Administration of Program Operations	1	Provide guidance identifying programs and/or activities as a part of its internal guidance and in accordance with achieving its mission requirements.	Estimated to be complete in FY25
Audit of the CPSC's Implementation of FMFIA for FYs 2018 and 2019	21-A-08	5/12/2021	Administration of Program Operations	2	Align programs and/or activities with applicable reporting requirements.	Estimated to be complete in FY25
Audit of the CPSC's Implementation of FMFIA for FYs 2018 and 2019	21-A-08	5/12/2021	Administration of Program Operations	3	Report programs and/or activities in accordance with applicable Federal criteria.	Estimated to be complete in FY25
Audit of the CPSC's Implementation of FMFIA for FYs 2018 and 2019	21-A-08	5/12/2021	Administration of Program Operations	4	Provide training to CPSC program managers on how to develop and implement a formal internal controls program in accordance with Standards for Internal Control in the Federal Government, OMB Circular A-123, and CPSC policies and procedures.	Estimated to be complete in FY25
Audit of the CPSC's Implementation of FMFIA for FYs 2018 and 2019	21-A-08	5/12/2021	Administration of Program Operations	5	Develop a formal internal controls program over operations for CPSC programs.	Estimated to be complete in FY25
Audit of the CPSC's Implementation of FMFIA for FYs 2018 and 2019	21-A-08	5/12/2021	Administration of Program Operations	7	Establish formal lines of communication between the Office of Financial Management, Planning and Evaluation and CPSC program management for the purpose of assessing and monitoring internal control programs and compliance with FMFIA requirements.	Estimated to be complete in FY25





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Report Title	Report Number	Issue Date	Audit Area	Rec #	Recommendation	Implementation Status
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	5	Define and document the taxonomy of the CPSC's information system components, and classify each information system component as, at minimum, one of the following types: IT system (e.g., proprietary and/or owned by the CPSC), application (e.g., commercial off-the-shelf, government off-the-shelf, or custom software), laptops and/or personal computers, service (e.g., external services that support the CPSC's operational mission, facility, or social media) (Risk Management ii/iii).	Estimated to be complete in FY25
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	7	Develop and implement a formal strategy to address information security risk management requirements as prescribed by the National Institute of Standards and Technology guidance (Risk Management iv/v/vi).	Estimated to be complete in FY26
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	8	Complete an assessment of information security risks related to the identified deficiencies and document a corresponding priority listing to address identified information security deficiencies and their associated recommendations. A corrective action plan should be developed that documents the priorities and timing requirements to address these deficiencies (Risk Management iv/v/vi).	Estimated to be complete in FY26
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	9	Develop and implement an Enterprise Risk Management (ERM) program based on the National Institute of Standards and Technology and ERM Playbook (OMB Circular A-123, Section II requirement) guidance. This includes	Estimated to be complete in FY26



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					establishing a cross-departmental risk executive (function) lead by senior management to provide both a departmental and organization level view of risk to the top decision makers within the CPSC (Risk Management iv/v/vi).	
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	11	Develop and implement an information security architecture that supports the Enterprise Architecture. (Risk Management vii).	Estimated to be complete in FY26
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	12	Develop an Enterprise Architecture to be integrated into the risk management process (Risk Management vii).	Estimated to be complete in FY26
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	13	Develop supply chain risk management policies and procedures to ensure that products, system components, systems, and services of external providers are consistent with the organization's cybersecurity and supply-chain risk management requirements (Supply Chain Risk Management ii/iii/iv) (2021 recommendation).	Estimated to be complete in FY26
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	15	Develop and implement a Configuration Management plan to ensure it includes all requisite information (Configuration Management ii/iii).	Estimated to be complete in FY25
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	16	Develop, implement, and disseminate a set of Configuration Management procedures in accordance with the inherited Configuration Management Policy which includes the process management follows to develop and tailor	Estimated to be complete in FY25



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					common secure configurations (hardening guides) and to approve deviations from those standard configurations (Configuration Management iv/v).	
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	17	Integrate the management of secure configurations into the organizational Configuration Management process (Configuration Management v).	Estimated to be complete in FY25
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	20	Establish measures to evaluate the implementation of changes in accordance with documented information system baselines and integrated secure configurations (Configuration Management vii).	Estimated to be complete in FY26
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	22	Integrate Identity, Credential, and Access Management strategy and activities into the Enterprise Architecture and Information System Continuous Monitoring (Identity and Access Management i/ii/iii).	Estimated to be complete in FY25
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	23	Develop, formalize (through the CPSC's D-100 process), and implement processes to ensure all personnel are assigned risk designations and appropriately screened prior to being granted access to agency systems. Prior to formalizing the existing risk designation procedures, these procedures should be enhanced to include the following requirements: <ul style="list-style-type: none"><li>• Performance of periodic reviews of risk designations at least annually,</li><li>• Explicit position screening criteria for</li></ul>	Estimated to be complete in FY26



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Report Title	Report Number	Issue Date	Audit Area	Rec #	Recommendation	Implementation Status
					information security role appointments, and • Description of how cybersecurity is integrated into human resources practices (Identity and Access Management iv).	
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	24	Define and implement a process to ensure the completion of access agreements for all CPSC users. (Identity and Access Management v).	Estimated to be complete in FY25
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	30	Define and implement the identification and authentication policies and procedures (Identity and Access Management ii).	Estimated to be complete in FY25
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	39	Integrate the established strategy for identifying organizational risk tolerance into the Information System Continuous Monitoring plan (Information System Continuous Monitoring i).	Estimated to be complete in FY26
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	40	Implement Information System Continuous Monitoring procedures, including those procedures related to the monitoring of performance measures and metrics, that support the Information System Continuous Monitoring program (Information System Continuous Monitoring ii) (2021 recommendation).	Estimated to be complete in FY25
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	45	Develop, document, and distribute all required Contingency Planning documents (e.g., organization-wide Continuity of Operation Plan and Business Impact Assessment, Disaster Recovery Plan, Business Continuity Plans, and Information System Contingency Plans) in	Estimated to be complete in FY25



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					accordance with appropriate federal and best practice guidance (Contingency Planning ii/iv).	
Evaluation of CPSC's FISMA Implementation for FY 2021	22-A-01	10/29/2021	Information Technology	46	Integrate documented contingency plans with the other relevant agency planning areas (Contingency Planning iii).	Estimated to be complete in FY25
Evaluation of the CPSC's NIST Cybersecurity Framework Implementation	22-A-04	1/18/2022	Information Technology	1	Complete a National Institute of Standards and Technology (NIST) Cybersecurity Framework current profile in accordance with NIST guidance.	Estimated to be complete in FY26
Evaluation of the CPSC's NIST Cybersecurity Framework Implementation	22-A-04	1/18/2022	Information Technology	2	Conduct an assessment to identify the highest risks to the CPSC's security profile based on the information learned while completing the National Institute of Standards and Technology Cybersecurity Framework current profile exercise.	Estimated to be complete in FY26
Evaluation of the CPSC's NIST Cybersecurity Framework Implementation	22-A-04	1/18/2022	Information Technology	3	Complete a National Institute of Standards and Technology Cybersecurity Framework (NIST) target profile in accordance with NIST guidance.	Estimated to be complete in FY26
Evaluation of the CPSC's NIST Cybersecurity Framework Implementation	22-A-04	1/18/2022	Information Technology	4	Perform an assessment to identify gaps between the current and target National Institute of Standards and Technology Cybersecurity Framework profiles.	Estimated to be complete in FY26
Evaluation of the CPSC's NIST Cybersecurity Framework Implementation	22-A-04	1/18/2022	Information Technology	5	Update and implement the CPSC Framework Implementation Action Plan.	Estimated to be complete in FY26



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Evaluation of CPSC's FISMA Implementation for FY 2022	22-A-06	7/22/2022	Information Technology	1	Implement registration and inventorying procedures for the CPSC's information systems.	Estimated to be complete in FY25
Evaluation of CPSC's FISMA Implementation for FY 2022	22-A-06	7/22/2022	Information Technology	17	Implement data encryption and sanitization of digital media policies and procedures.	Estimated to be complete in FY25
Evaluation of CPSC's FISMA Implementation for FY 2022	22-A-06	7/22/2022	Information Technology	20	Update the System Security Plans to include the most up-to date information and assess the relevant minor applications.	Estimated to be complete in FY25
Evaluation of CPSC's FISMA Implementation for FY 2023	23-A-05	7/28/2023	Information Technology	14	Develop and communicate an organization-wide Supply Chain Risk Management strategy/plan to manage the supply chain risks associated with the research, development, design, manufacturing, acquisition, delivery, integration, operations, maintenance, and disposal of the CPSC systems, system components, or services (Supply Chain Risk 2023 Recommendation).	Estimated to be complete in FY26
Evaluation of CPSC's FISMA Implementation for FY 2023	23-A-05	7/28/2023	Information Technology	18	Develop, implement, and disseminate processes to implement Trusted Internet Connection 3.0, including updating its network and system boundary policies, in accordance with Office of Management and Budget Memorandum 19-26, Update to the Trusted Internet Connections (TIC) Initiative. This includes, as appropriate, the incorporation of TIC security capabilities catalog, TIC use cases, and TIC overlays (Configuration Management 2023 Recommendation).	Estimated to be complete in FY25



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Evaluation of CPSC's FISMA Implementation for FY 2023	23-A-05	7/28/2023	Information Technology	21	Develop, implement, and disseminate an Identity and Access Management policy and procedures which are in accordance with the most recent National Institute of Standards and Technology guidance (Identity and Access Management 2023 Recommendation).	Estimated to be complete in FY25
Evaluation of CPSC's FISMA Implementation for FY 2023	23-A-05	7/28/2023	Information Technology	38	Implement Information Security Continuous Monitoring roles and responsibilities (ISCM 2023 Recommendation).	Estimated to be complete in FY25
Evaluation of CPSC's FISMA Implementation for FY 2023	23-A-05	7/28/2023	Information Technology	39	Develop mechanisms to ensure Information Security Continuous Monitoring stakeholder accountability (ISCM 2023 Recommendation).	Estimated to be complete in FY25
Evaluation of CPSC's FISMA Implementation for FY 2023	23-A-05	7/28/2023	Information Technology	40	Define and implement event logging requirements in accordance with Office of Management and Budget Memorandum 21-31, Improving the Federal Government's Investigative and Remediation Capabilities Related to Cybersecurity Incidents (Incident Response 2023 Recommendation).	Estimated to be complete in FY25
Evaluation of CPSC's FISMA Implementation for FY 2023	23-A-05	7/28/2023	Information Technology	41	Develop and implement policies and procedures for maintaining a Continuity of Operations Plan and conducting organizational and system level Business Impact Analyses in accordance with current federal guidance. (e.g., National Institute of Standards and Technology Special Publication 800-34/53, Federal Continuity Directive 1, National Institute of Standards and Technology Cybersecurity Framework, and National Archive and Records	Estimated to be complete in FY25



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Report Title	Report Number	Issue Date	Audit Area	Rec #	Recommendation	Implementation Status
					Administration guidance) (Contingency Planning 2023 Recommendation).	
Evaluation of the CPSC's Management of Cloud Computing, Shared Services, & Third-Party Systems	24-A-01	1/31/2024	Information Technology	1	Develop and implement an IT modernization plan. This plan should: i. document an inventory of all legacy systems in operation at the CPSC ii. identify the cost associated with the operations and maintenance of the legacy systems in operation in the current environment at the CPSC iii. identify the resources necessary to modernize each CPSC legacy system (e.g., migrating to a Commercial-Off-The-Shelf solution or shared services solution, moving to a cloud environment, etc.) iv. analyze potential opportunities to save money, improve operations, and improve security through modernizing the CPSC's legacy systems	Estimated to be complete in FY25
Evaluation of the CPSC's Management of Cloud Computing, Shared Services, & Third-Party Systems	24-A-01	1/31/2024	Information Technology	2	Develop and establish a process to monitor the implementation of the IT modernization plan by documenting the objectives, goals, tasks, milestones, metrics, and funding sources associated with management's modernization efforts.	Estimated to be complete in FY25
Evaluation of the CPSC's Management of Cloud Computing, Shared Services, & Third-Party Systems	24-A-01	1/31/2024	Information Technology	4	The CPSC should develop and implement policies and procedures to periodically review security packages from external service providers (such as those hosting cloud, shared services, and third-party systems) to ensure	Estimated to be complete in FY25





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Report Title	Report Number	Issue Date	Audit Area	Rec #	Recommendation	Implementation Status
					that the risks posed by the external service provider are within the CPSC's risk appetite and tolerance.	
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	1	Perform an assessment of employee resources in the Office of Financial Management, Planning, and Evaluation, and other relevant financial process areas to ensure an appropriate complement of resources are in place to manage accounting and reporting matters as they arise and through their normal course of business.	Estimated to be complete in FY25
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	2	Provide training and supervision for personnel on financial management matters that affect the financial statements, including adhering to accounting policies and procedures, as appropriate, and performing key internal control functions in support of financial reporting.	Estimated to be complete in FY25
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	3	Develop desktop manuals to assist new personnel in meeting their assigned responsibilities.	Estimated to be complete in FY25
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	4	Improve the risk assessment process at the financial statement assertion and process level to ensure that CPSC management is appropriately capturing significant changes in the control environment and subsequently responding to those risks.	Estimated to be complete in FY25



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Report Title	Report Number	Issue Date	Audit Area	Rec #	Recommendation	Implementation Status
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	5	Implement key monitoring controls over the financial reporting process and develop robust policies and procedures to increase oversight, review, and accountability of accounting events at the process level to ensure the successful implementation of an effective internal control environment.	Estimated to be complete in FY25
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	6	Perform a risk assessment that considers the relevant standards and financial reporting and disclosure requirements for the estimation of accrued expenses, and the method, data and assumptions used in the estimate.	Estimated to be complete in FY25
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	7	Develop and update policies and procedures, including the design and implementation of controls, to address the risks identified from the risk assessment and a periodic retrospective review.	Estimated to be complete in FY25
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	8	Provide training to employees on new or updated policies and procedures.	Estimated to be complete in FY25
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	9	Document the acquisition process and necessary requirements to determine the appropriate date placed in service for PP&E, and update and enhance policies and procedures to align with the requirements of the applicable financial reporting standards.	Estimated to be complete in FY25



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Report Title	Report Number	Issue Date	Audit Area	Rec #	Recommendation	Implementation Status
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	10	Design and implement controls in accordance with the updated policies and procedures to ensure PP&E balances are completely and accurately recorded in the general ledger.	Estimated to be complete in FY25
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	11	Establish recurring communication with appropriate support office personnel to ensure necessary PP&E information is available for analysis.	Estimated to be complete in FY25
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	12	Perform a detailed review of PMS and Oracle systems to determine if further adjustments are necessary to the acquisition date of CPSC's PP&E to reflect the actual date placed in service.	Estimated to be complete in FY25
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	13	Consult with appropriate support office personnel to perform a detailed analysis of estimated useful lives of PP&E.	Estimated to be complete in FY25
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	14	Formalize and document a policy over prepaid expenses, including consideration of compliance with GAAP.	Estimated to be complete in FY25
Audit of the Consumer Product Safety Commission's Fiscal	24-A-02	2/2/2024	Financial Statements	15	Design a control to identify, analyze, and respond to risks related to the reporting of pre-paid expenses.	Estimated to be complete in FY25



# United States Consumer Product Safety Commission

Report Title	Report Number	Issue Date	Audit Area	Rec #	Recommendation	Implementation Status
Year 2023 Financial Statements						
Audit of the Consumer Product Safety Commission's Fiscal Year 2023 Financial Statements	24-A-02	2/2/2024	Financial Statements	16	Perform a thorough analysis of any other potential non-GAAP practices and policies.	Estimated to be complete in FY25



# United States Consumer Product Safety Commission

## Part 3: Reconciliation of CPSC's records to the OIG's Semi-Annual Report to Congress (SAR) FY 2024 Fall issue

	GAO-IG Act Report	SAR (March 2025 Issue)
Reporting Criteria	As required by the GAO-IG Act, this report includes recommendations that remain unimplemented for one year or more from the budget justification submission date. This report includes recommendations that were issued on or before 3/31/2024 and remained unimplemented as of 3/31/2025.	As required by the Inspector General Empowerment Act of 2016, the SAR includes recommendations that remained unimplemented for six months or more from the SAR reporting end date. The <a href="#">September 2024 SAR</a> had a reporting end date of 9/30/2024, and therefore includes recommendations that remained unimplemented since their issuance on or before 9/30/2023.
Total Open Recommendations	A total of 92 recommendations with a status of <i>open</i> .	A total of 179 recommendations with a status of <i>open</i> .



# United States Consumer Product Safety Commission

## Part 4: Acronyms

Acronym	Description
6(b)	Section 6(b) of the Consumer Product Safety Act
AED	Associate Executive Director
BRT	Breach Response Team
CIO	Chief Information Officer
CPSC	Consumer Product Safety Commission
CPSRMS	Consumer Product Safety Risk Management System
DCM	Dynamic Case Management System
EPHA	Division of Hazard Assessment
EPDSI	Division of Data Systems
FISMA	Federal Information Security Management Act
FOIA	Freedom of Information Act
FY	Fiscal Year
HSPD-12	Homeland Security Presidential Directive 12
IDI	In-Depth Investigation
IFS	Integrated Field System
IT	Information Technology
NEISS	National Electronic Injury Surveillance System
OCM	Office of Communications
OEP	Occupant Emergency Plan
OIG	Office of the Inspector General
OPM	Office of Personnel Management
PII	Personally Identifiable Information
PIV	Personal Identity Verification
PMS	Property Management System
POA&M	Plan of Action and Milestones
SMB	Server Message Block
SoD	Separation of Duties
SOP	Standard Operating Procedure
SSP	System Security Plan
VGB	Virginia Graeme Baker Pool and Spa Safety Act