



B-330776

April 22, 2020

The Honorable Michael R. Pence
President of the Senate

The Honorable Nancy P. Pelosi
Speaker of the House of Representatives

Subject: *Department of the Interior—Activities at National Parks during the Fiscal Year 2019 Lapse in Appropriations*

This letter is to inform you that the Department of the Interior (Interior) violated the Antideficiency Act, 31 U.S.C. § 1341(a), when it obligated funds in a manner prohibited by law. Notwithstanding the Act's reporting requirement, 31 U.S.C. § 1351, Interior failed to report this violation.

In a September 5, 2019 decision, GAO concluded that Interior violated the purpose statute when, during a partial government shutdown, it obligated Federal Lands Recreation Enhancement Act (FLREA) fees for expenses normally charged to Operation of the National Park System (ONPS) appropriations. B-330776, Sept. 5, 2019. In that decision, GAO also concluded that because Interior did not have an ONPS appropriation when it incurred the obligations at issue, Interior violated the Antideficiency Act, and that it should report the violation as required by 31 U.S.C. § 1351. *Id.*

By law, agencies must immediately report Antideficiency Act violations to the President and to Congress, while transmitting a copy of the report to the Comptroller General. 31 U.S.C. § 1351. The report must state all relevant facts and actions taken. *Id.* This reporting requirement protects Congress's power of the purse while promoting sound funds control throughout government. See 31 U.S.C. § 1514 (requiring a system of administrative funds control within each agency); Senate Committee on Government Operations, *Financial Management in the Federal Government*, S. Doc. No. 87-11, at 45–46 (1961) (stating that one of the principal purposes of the Antideficiency Act is to provide effective control over the use of appropriations).

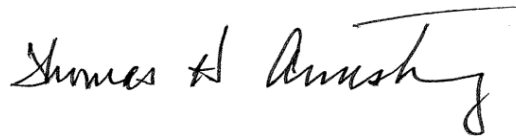
GAO has informed agencies that if an agency fails to report a violation that GAO finds, GAO will report the violation, noting the agency's failure to report. B-331295, Sept. 23, 2019. The Antideficiency Act serves to protect and underscore Congress's

constitutional power of the purse. See U.S. Const., art. I, § 9, cl. 7 (power of the purse, statement and account of public money); B-328450, Mar. 6, 2018; B-317450, Mar. 23, 2009.

Interior has informed GAO that it does not plan to report the Antideficiency Act violation identified in the September 5, 2019 decision. Letter from Solicitor, Interior, to General Counsel, GAO (March 9, 2020). Interior's letter asserts that "[w]ith regard to the use of FLREA fees to keep America's National Parks open to the public, there was no violation of the Antideficiency Act." *Id.*

Interior's letter notwithstanding, this does not absolve the agency of its failure to report, even though it disagrees with the GAO decision. Rather we recommend that agencies continue to submit reports explaining the agency's position on GAO's findings, including when the agency disagrees, in an effort to enhance government transparency and accountability to the President, Congress, and the American people. We send you this information because the reporting of ADA violations is critical to congressional oversight of executive use of public money and central to Congress's constitutional power of the purse.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas H. Armstrong". The signature is written in a cursive style with a horizontal line above the name.

Thomas H. Armstrong
General Counsel

Enclosure

cc: The Honorable Daniel H. Jorjani
Solicitor, Department of the Interior

Mark Lee Greenblatt
Inspector General, Department of the Interior

Mark Paoletta
General Counsel, Office of Management and Budget