



# **Office of Inspector General U.S. Department of the Interior**

## **AUDIT REPORT**

**COSTS CLAIMED BY THE  
STATE OF OHIO, DEPARTMENT  
OF NATURAL RESOURCES,  
UNDER FEDERAL AID GRANTS  
FROM THE U.S. FISH AND  
WILDLIFE SERVICE FROM  
JULY 1, 1999 THROUGH  
OCTOBER 1, 2001**

**DECEMBER 2002**

**Report No. 2003-E-0007**



# United States Department of the Interior

OFFICE OF INSPECTOR GENERAL  
Washington, D.C. 20240

December 23, 2002

## AUDIT REPORT

### Memorandum

To: Director,  
U.S. Fish and Wildlife Service

From: Roger La Rouché   
Assistant Inspector General for Audits

Subject: Final Audit Report on Costs Claimed by the State of Ohio, Department of Natural Resources, under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1999 through October 1, 2001 (No. 2003-E-0007)

### Introduction

This report presents the results of our audit of costs claimed by the State of Ohio, Department of Natural Resources, Division of Wildlife (Wildlife Division) and the Division of Watercraft (Watercraft Division) under Federal Aid grants from the U.S. Fish and Wildlife Service (FWS) for the period July 1, 1999 through October 1, 2001.

### Background and Scope

The Federal Aid in Wildlife Restoration Act, as amended (16 U.S.C. 669) and the Federal Aid in Sport Fish Restoration Act, as amended (16 U.S.C. 777), (the Acts), authorize FWS to provide Federal Assistance grants to states to enhance their sport fish and wildlife programs. The Acts provide for FWS to reimburse the states up to 75 percent of the eligible costs incurred under the grants. The Acts specify that state hunting and fishing license revenues cannot be used for any purpose other than the administration of the state's fish and game agencies. In addition, FWS also provides grants to the states under the Clean Vessel Act and the Endangered Species Act.

On September 20, 2001, FWS and the Department of the Interior (DOI) Office of Inspector General (OIG) entered into an Intra-Departmental Agreement under which FWS requested the OIG to perform a financial and compliance audit of Federal Assistance grants to the State of Ohio. The objective of our audit was to evaluate: (1) the adequacy of each Division's accounting system and related internal controls; (2) the accuracy and eligibility of the direct and

indirect costs claimed under the Federal Aid grant agreements with FWS; (3) the adequacy and reliability of the Wildlife Division's hunting and fishing license fees collection and disbursement process; and (4) the adequacy of the Wildlife Division's purchasing system and related internal controls. The audit was also to include an analysis of other issues considered sensitive and/or significant to FWS. The audit work at the Wildlife Division covered claims totaling approximately \$23 million on FWS grants that began after June 30, 1999, and were open during the State's fiscal years ended June 30, 2000 and 2001. The audit work at the Watercraft Division covered claims totaling approximately \$143,000 on an FWS grant under the Clean Vessel Act that began on October 1, 1999, and was open during the grant agreement period from October 1, 1999 to October 1, 2001 (see the Appendix).

Both Divisions use the State of Ohio's Central Accounting System (CAS) to provide accounting for budgeting, personnel, revenues and expenses. In addition, the Wildlife Division uses a Time and Activity Reporting System (TARS) to record time worked by all of its employees. Information from CAS and TARS is used to prepare Federal Aid reimbursement requests. Fishing and hunting license revenues, reimbursements under the Federal Aid grants, other associated revenues, and all Division expenditures are maintained and accounted for in separate funds.

We did not perform reviews of internal controls of the State's Central Accounting System because the State's Office of the Auditor performed annual audits of CAS in fiscal years 2000 and 2001. Also, we relied on the reviews of purchasing and payroll performed by the Department's Office of Internal Audits. A single audit report of the State of Ohio issued on November 17, 2000 did not include the Department or either Division in the scope of its review. Consequently, we did not rely on the single audit to limit our review. During our audit, we evaluated the adequacy of internal controls over each Division's operations, including the Wildlife Division's TARS, and found that the Wildlife Division needed to implement additional controls over (1) income earned on real property purchased or maintained with Federal Aid funds; (2) accounting for in-kind match and the use of hunting and fishing license revenues; and (3) reconciliation of TARS to the State's official accounting records. These matters are discussed in the Results of Audit section of the report. Our recommendations, if implemented, should improve the internal controls in these areas.

Our audit was performed in accordance with the "Government Auditing Standards," issued by the Comptroller General of the United States. Accordingly, we included such tests of records and other auditing procedures that were considered necessary under the circumstances. Our tests included an examination of evidence supporting the amounts of salary costs charged by the Wildlife Division to the grants for one quarter during each year of the two-year review period and interviews with employees and their supervisors to ensure that all personnel costs charged to the grants were supportable; an examination of other selected costs claimed by each Division during the period of our review; and a review of the Wildlife Division's use of fishing and hunting license revenues to determine whether the revenues had been used for program purposes. We did not evaluate the economy, efficiency, and effectiveness of either Division's operations.

Our audit was performed at the Ohio Division of Wildlife headquarters in Columbus, Ohio, area offices in Columbus and Athens, wildlife management areas near Athens, Canton,

Coshocton, Wooster and Zanesville, and the state hatchery and Inlands Fisheries Unit at Hebron. We contacted personnel at the Department's Division of Real Estate and Land Management in Columbus to obtain information regarding oil and gas leases on wildlife management areas, and visited the Ohio State University in Columbus to review sub-grant expenses claimed by the University's Research Foundation and Aquatic Ecology Laboratory. We also visited the Division of Watercraft in Columbus to review Clean Vessel Act grant expenditures.

## **Prior Audit Coverage**

During the past 5 years, neither the Office of Inspector General nor the General Accounting Office has issued any reports on the State of Ohio's fish and wildlife program activities.

## **Results of Audit**

Our review disclosed the following:

- The eligibility for reimbursement of costs totaling \$362,375 claimed by the Wildlife Division for volunteer labor was questioned because the costs were not supported by adequate time and attendance records.
- The Wildlife Division did not report program income of at least \$94,172.
- The Wildlife Division used hunting and fishing license revenues of approximately \$261,000 for payments in lieu of local real estate taxes during fiscal years 2000 and 2001, while other land management agencies in the Department do not make similar payments.
- The Department's certification of paid hunting and fishing licenses may not be accurate because the system used to eliminate duplicate license holders does not contain the necessary information to perform the task and an alternate method also used to eliminate duplicate license holders is based on an out-of-date study.
- The Wildlife Division needs to periodically reconcile its Federal Aid payroll records to the official state accounting records to ensure that all payroll charges are properly accounted for.

## **A. QUESTIONED COSTS**

We questioned a total of \$362,375 claimed by the Wildlife Division for volunteer labor used as in-kind match because the charges were based on unsupported estimates or the supporting records had apparently been accidentally destroyed. For in-kind contributions, the Division obtained about 136,804 hours of volunteer labor valued at about \$2 million during fiscal years 2000 and 2001 for eight activities related to hunter and aquatic education. From that amount, the Wildlife Division claimed \$755,720 for volunteer labor related to the Hunter Education (\$600,199) and Aquatic Education (\$155,521) programs, and plans to claim an

additional \$155,000 for its fiscal year 2001 Aquatic Education program. Also, the Division, at this time, decided not to claim or present for audit 53,886 hours valued at \$803,979.

The Code of Federal Regulations (43 CFR 12.64 (b)(6)) states that in-kind contributions must be verifiable from the grantee's records; the records must show how the value placed on the in-kind contributions was derived; and volunteer services, to the extent feasible, should be supported by the same method that the organization uses to support the allocability of regular personnel costs. The Wildlife Division requires its employees to complete an activity report accounting for each hour spent during an 8-hour day and 40-hour workweek. However, of the \$755,720 claimed, we found that \$362,375 was not substantiated by adequate documentation under the Hunter (\$260,954) and Aquatic (\$101,421) Education programs.

#### **Hunter Education - \$260,954**

The Wildlife Division claimed \$260,954 as in-kind match during fiscal year 2000. The claim was based on a memorandum that stated that the Wildlife Division's Outdoors Skills section obtained 24,174 hours of volunteer labor valued at \$360,675. We could not locate any activity reports to support the volunteer labor. Division personnel stated that warehouse personnel accidentally destroyed the in-kind records for the fiscal year 2000 Hunter Education Program. As a result, we questioned the \$260,954 claimed under Grant W-134-P-6 because of the lack of adequate support. Also, we found that the in-kind match of \$339,245 claimed for fiscal year 2001 was adequately supported.

#### **Aquatic Education - \$101,421**

The Wildlife Division claimed \$155,521 as in-kind match during fiscal year 2000. The claim was based on a memorandum that stated that the Division's Outdoors Skills section obtained 12,350 hours of volunteer labor valued at \$184,262 for activities of the Hooked on Fishing (Angler Program and Workshops) and a Small Grants program. We examined the time reports for each activity and concluded that 3,626 hours valued at \$54,100 had proper documentation, and the remaining 8,724 hours (valued at \$130,162) included in the memorandum were unsupported. Therefore, \$101,421 (\$155,521 less \$54,100) of the \$155,521 claimed under Grant F-69-P-6 were unsupported. The results of our analysis follow:

- The activity reports used by the Workshops contained sufficient information to support the time charged. We accepted 1,488 hours, valued at \$22,201 (instead of 1,500 provided, because of a math error).
- The Angler Program used two different reports to document volunteer hours. We determined that both reports were inadequate. One report had only two lines of information – one for a primary instructor showing total hours and another line showing total hours by all other volunteers. The other report had only one line for a primary instructor showing total hours. The reports either did not contain the names of the volunteers or the days or the hours they worked. We accepted 2,138 hours (of 7,987 provided) valued at \$31,899, which generally consisted of the time shown for the primary instructors.

- The activity reports used by the Small Grants volunteers were not acceptable because time charges were based on unsupported estimates. The report for each grant provided a line at the bottom of the form to show the estimated total hours spent by all the volunteers. For example, organizers of one popular event showed an estimate of 1,200 hours (valued at \$17,904) of volunteer labor. The report did not contain the names of the volunteers or the days or the hours they worked. We did not accept any of the 2,863 hours provided.

The Division plans to claim an estimated \$155,000 of in-kind match for fiscal year 2001 Aquatic Education after resolution of this audit. The proposed claim is based on a memorandum that stated that the Division's Outdoors Education section obtained 13,397 hours of volunteer labor (valued at \$199,883) for activities of the Hooked on Fishing (Angler and Workshops) and a Small Grants program. We reviewed the proposed claim of \$155,000 and determined that Aquatic Education was able to support only \$55,995 of in-kind match, as follows:

- The activity reports used by the Workshops contained sufficient information to support time charged. We accepted all 1,350 hours valued at \$20,142.
- As in fiscal year 2000, the Angler Program used reports that were generally not adequate to document volunteer hours. We accepted only 2,403 hours (of 8,788 provided) valued at \$35,853.
- As in fiscal year 2000, the activity reports used by the Small Grants volunteers for Aquatic Education were not acceptable because time charges were based on unsupported estimates. We did not accept any of the 3,259 hours provided valued at \$48,624.

Overall, we concluded that the Division cannot adequately support \$99,005 of the estimated \$155,000 (\$155,000 - \$55,995) it plans to claim under Grant F-69-P-6 for fiscal year 2001.

Finally, we did not review records for 2 of the 5 Aquatic Education program activities (the Aquatic Project – Wild Activities and the Aquatic Project – Wild Training) because the Division had not provided an adequate accounting of the total volunteer hours contributed. Summary records for both fiscal years 2000 and 2001 totaled 53,886 hours valued at \$803,979 to either assemble educational packets distributed to program participants or attend Education Program training classes. However, the records did not include sufficient detail to provide adequate assurances that time spent on Aquatic – Wild Activities and Aquatic Project – Wild Training, did not duplicate the time recorded on the other Aquatic Education program activities.

## **Recommendations**

We recommend that FWS:

1. Resolve the \$362,375 of questioned costs claimed by the Wildlife Division for in-kind volunteer labor.

2. Ensure that the Wildlife Division develops adequate procedures to document volunteer hours.

3. Require the Wildlife Division to maintain adequate support documentation for all in-kind match. Reimbursement requests should explain how the match was calculated and what records were used. Summary records should be traceable to source records.

4. Consult with the Wildlife Division concerning the proposed claim of \$155,000 for fiscal year 2001 for Aquatic Education (Grant No. F-69-P-6) and ensure that the amount claimed is adequately supported.

### **Wildlife Division and U.S. Fish and Wildlife Service Responses**

The Division did not agree with our conclusions that the record keeping for the in-kind contributions was inadequate, as follows:

Hunter Education - Questioned Costs - \$260,954. The response stated that the detail records of in-kind contributions for the fiscal year 2000 Hunter Education volunteers were unknowingly sent to a warehouse for retention and later accidentally destroyed. The officials believed that the summary records that were not destroyed provide sufficient documentation. To prevent reoccurrences, the Wildlife Division plans to add Hunter Education records to the state's record retention list.

Aquatic Education - Questioned Costs - \$101,421. The response stated that during 1992, the FWS Regional Office allowed the use of a final report showing total hours as sufficient documentation for volunteer labor. Although the Division requires individual timesheets showing daily activity by its employees, the Division believes a similar requirement by 43 CFR 12.64 is not feasible for volunteer labor.

Small Grants - Questioned Costs - (Included Above). The Wildlife Division officials stated that during 1999, FWS Regional officials approved the final report format and timekeeping subsequently questioned by the auditors and therefore, the State should not be penalized. However, the Division officials agreed that the reporting of Small Grant volunteer labor can be improved, and they are in the process of changing the final reports to record volunteer labor for events under the Small Grants program.

The FWS stated that the \$260,954 of questioned costs for the Hunter Education Program should not be upheld for the following reasons: the audit found that the Wildlife Division had adequate documentation for the other fiscal year; the Division has historically incurred in-kind contributions equal to the questioned amount; the Division entered in-kind hours into its hunter education database; and the Division satisfactorily explained how the records were inadvertently destroyed.

The FWS agreed with the findings and recommendations for the Aquatic Education and Small Grants programs. FWS stated that when the Aquatic Education program significantly improves its accounting and summary records of in-kind labor costs on a go-forward basis, the

FWS may consider an option to pay back the \$101,421 questioned costs through excess in-kind match on future grants. The FWS also suggested that the Division add fringe benefits to the labor rate.

### **Office of Inspector General Comments**

We consider the four recommendations resolved but not implemented. However, we do not agree with the FWS suggestions to allow the use of future excess in-kind match to pay back current questioned costs and to include fringe benefits with the labor rates of employees of another organization who furnish free labor because these actions would be contrary to the Code of Federal Regulations and/or OMB Circular A - 87. Specifically, the regulations (43 CFR 12.64 (a) (2)) indicate that the value of third party in-kind contributions must be applicable to the period to which the cost sharing or matching requirement applies. Furthermore, OMB Circular A - 87, Attachment B, Section 42 states, "Any excess costs over the Federal contribution under one award agreement are unallowable under other award agreements." Regarding fringe benefits, the regulations (43 CFR 12.64 (c) (2)) state that the valuation of labor provided by other organizations should not include fringe benefits. In addition, to ensure that the labor rates used are appropriate, we suggest that the revised documentation include the occupation of the volunteer and the type of services provided.

### **B. Program Income**

We found that the process used by the Department to account for revenue collections did not identify all income derived from grant-supported activities. In that regard, we identified at least \$94,172 of unreported program income.

The Code of Federal Regulations (43 CFR 12.65 (a), (b) and (g)) requires that grantees identify and deduct from program outlays any income generated from grant-supported activities, unless the grant agreement or regulations specify another alternative. The Wildlife Division's revenue officer told us that Division personnel are supposed to identify applicable program income by using a Federal Aid project number when they process revenue checks involving oil and gas royalties, cooperative farming cash payments, leases and timber sales. If the revenue received is not program income, personnel are supposed to omit the Federal Aid project number and complete a memorandum that identifies and explains why the amount was excluded. The revenue officer generates a list of Federal Aid program income from official state revenue receipts based on project numbers.

We determined that collections recorded under Revenue Class 87 – Other Reimbursements, and Revenue Class 89 – Rentals and Miscellaneous Revenues accounted for most of the revenues from wildlife management areas that were acquired or maintained with Federal Aid funds. Collections from these classes totaled about \$1,240,489<sup>1</sup> during fiscal years 2000 and 2001, of which \$736,970 was reported as program income. The revenues in these accounts were generated from royalties, leases, timber sales, compensation for equipment

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<sup>1</sup> We excluded grant reimbursements and quarters rental totaling about \$1.9 million, which are not considered program income.



damage and destruction of fish or habitat, and cooperative management agreements on wildlife management areas receiving Federal Aid grant funds.

To determine whether the remaining \$503,519 (\$1,240,489 less \$736,970) included unreported program income, we analyzed the official revenue receipts for oil and gas royalties and crop sales from cooperative farming leases. We found that Division personnel did not assign a Federal Aid project number to 93 receipts totaling \$237,529. We selected a judgmental (higher dollar value) sample of 18 of the 93 unmarked royalty and crop receipts that totaled \$187,760, and we concluded that 11 receipts totaling \$94,172 should have been reported as program income under Grant W-134-P-6. Based on the results of our review of \$187,760 of the \$503,519 of unreported income, we believe the \$315,759 difference (\$503,519 less \$187,760) should be analyzed and applicable program income reported to the FWS, and if necessary, to other Federal programs.

### **Recommendations**

We recommend that FWS:

1. Require the Wildlife Division to report and credit the \$94,192 in program income.
2. Require the Wildlife Division to investigate the remaining \$315,759 of unreported income, and if appropriate, credit any additional program income to the Federal Aid grant.
3. Require the Division to develop a system to identify and record the receipt of grant related program income and document the exclusion of income that is not grant related. In addition, the Division should provide training to field personnel on the implementation of the system.

### **Wildlife Division and U.S. Fish and Wildlife Service Responses**

Wildlife Division officials agreed to report and credit the \$94,192 program income and investigate the remaining unreported income, and if necessary, credit it to the Federal Aid grant. They also stated that they are working to develop a system to track program income as it is reported from the district offices and provide appropriate training to field personnel on how to use the new tracking system.

The FWS agreed with the recommendations.

### **Office of Inspector General Comments**

We consider the three recommendations resolved but not implemented.

## **C. Use of Hunting and Fishing License Revenues**

The Code of Federal Regulation (50 CFR 80.4) states that revenues from license fees paid by hunters and fishermen shall not be diverted to purposes other than administration of the

State fish and wildlife agency. U.S. Fish and Wildlife Policy Memorandum 84-3 allows license revenues to be used for payment in lieu of taxes, provided the requirement is applied uniformly to federally assisted properties and other properties acquired by the grantee. Within the Department, however, only the Division of Wildlife was required to make payments in lieu of taxes for land owned by the State and administered by the Division. Specifically, the Division used fishing and hunting license funds of approximately \$261,000 for payments in lieu of local real estate taxes during fiscal years 2000 and 2001.

The Wildlife Laws of the State of Ohio (Ohio Revised Code 1531.27) requires the Wildlife Division to make an annual payment in lieu of taxes to county governments for lands owned by the State and administered by the Division. The payment is based on 1 percent of the assessed value of the unimproved land at the time it was acquired, and is used for school purposes within the school districts where the land is located. We found that the Wildlife Division is the only unit in the Department that is required to make annual payments in lieu of taxes. Ohio Revised Code 1531.27 does not apply to the other Department land acquisition agencies such as the Division of Parks and Recreation or the Division of Forestry. Official state accounting records showed that the Wildlife Division paid approximately \$261,000 during fiscal years 2000 (\$125,000) and 2001 (\$136,000) as payments in lieu of taxes from the fishing and hunting license revenues. Division officials could not explain why the Wildlife Division is the only Department entity required to make payments in lieu of taxes.

The Department needs to provide FWS with a sufficient explanation as to why payments in lieu of taxes are assessed only to the Wildlife Division.

## **Recommendation**

We recommend that FWS determine whether the payments in lieu of taxes represent a diversion of fishing and hunting license revenues, and if so, resolve the diversion according to the requirements of 50 CFR 80.4 (d).

## **Wildlife Division and U.S. Fish and Wildlife Service Responses**

The Wildlife Division officials stated that the payments in lieu of taxes are eligible because the payments are required by statute and that OMB Circular A-87 identifies taxes as an allowable grant cost.

The FWS determined that OMB Circular A-87 does not apply to the expenditure of license revenues, and agreed with the finding. Although the Division did not justify why they are the only agency paying the tax, FWS stated that, pending a review of the States response, it may request that the issue be referred to the FWS Joint Policy Task Force for further delineation and clarification.

## **Office of Inspector General Comments**

We consider the recommendation unresolved. The FWS needs to identify the action(s) that will be taken to resolve this issue.

## **D. License Certification**

The Code of Federal Regulations (50 CFR 80.10 (c) (5)) states that an individual shall not be counted more than once as a hunting or fishing license holder. The Federal Aid Manual (522 FW 2 Part 2.2 (1)) recommends that surveys to determine and adjust for duplicate license holders be conducted every five years or when there is a change in the license structure. The Division's annual license certifications for calendar years 1999 and 2000 included a 3.6 percent adjustment to hunting license sales and a 7.9 percent adjustment to fishing license sales to eliminate the duplicate counting of individuals who purchased both temporary and annual licenses. The adjustments, however, were based on a 1994 survey. In addition, the fishing license structure changed in 1998, yet a new survey was not conducted to measure the impact of the new license on the annual certifications.

In 1999, the Division adopted a point of sale system for reporting license sales and collecting sales revenue. Division officials believed that new or updated surveys were no longer necessary because each purchaser of a license would have his or her driver's license entered into the system. An internal program would match licenses and prevent counting of the same driver's license more than once. However, we found that the point of sale system does not record a driver's license for every purchase. When an individual does not produce a driver's license, the system assigns the individual a unique number known as a PLN number and completes the sale. If this individual purchases another license, and does not present the old license (with its PLN), a new PLN number is assigned and the sale is completed. Since there is no reference number to match prior sales, the system has no way to prevent a duplicate license count.

### **Recommendation**

We recommend that FWS ensure that the Wildlife Division resolves the potential duplicate license count resulting from the use of PLN numbers in the point of sale system.

### **Wildlife Division and U.S. Fish and Wildlife Service Responses**

Wildlife Division officials could not provide a timetable for implementation of a unique identifier to allow the point of sale system to properly eliminate duplicate license holders. They stated that until then, they plan to use software that will recalculate the percentage of duplicate hunting and fishing license buyers through a process of "data cleansing and duplicate removal exercises."

The FWS agreed with the finding and recommendation and will consider the finding resolved when the proposed new computer module can identify and remove duplicates.

### **Office of Inspector General Comments**

We consider the recommendation unresolved until FWS establishes a timetable to have the new computer module implemented.

## **E. Accounting Records**

The Wildlife Division did not reconcile Federal Aid payroll records to the official state accounting records to ensure that all payroll charges were properly accounted for. The Wildlife Division uses the State of Ohio's Central Accounting System (CAS) to provide accounting for budgeting, personnel, revenues and expenses, and uses a Time and Activity Reporting System (TARS) to record time worked by all of its employees. Information from CAS and TARS is used to prepare Federal Aid reimbursement requests, but we found that the TARS system did not provide a control total to reconcile its in-house results to the CAS payroll summaries.

Division computer specialists programmed a special query to allow us to compare total TARS payroll to the CAS total and determine that the variance between the two systems during fiscal years 2000 and 2001 was less than two tenths of one percent. We believe the payroll control total should be made a permanent feature of the TARS system.

### **Recommendation**

We recommend that FWS require the Wildlife Division to reconcile the payroll control data with the official State payroll records on a quarterly basis.

### **Wildlife Division and U.S. Fish and Wildlife Responses**

Wildlife Division officials agreed to develop and implement a report that will provide the control data necessary to reconcile TARS payroll data with State Payroll records on a quarterly basis.

The FWS agreed with the recommendation.

### **Office of Inspector General Comments**

We consider the recommendation resolved but not implemented.

In accordance with the Departmental Manual (360 DM 5.3), please provide us with written comments by March 24, 2003 regarding the status of the FWS Corrective Action Plan. If you have any questions regarding this report, please contact Mr. Gary Dail, Federal Assistance Audit Coordinator, at (703) 487-8011.

cc: Regional Director, Region 3  
U.S. Fish and Wildlife Service

## APPENDIX

### OHIO DEPARTMENT OF NATURAL RESOURCES FINANCIAL SUMMARY OF REVIEW COVERAGE JULY 1, 1999 THROUGH OCTOBER 31, 2001

<b>Grant Number</b>	<b>Grant Amount</b>	<b>Claimed Costs</b>	<b>Questioned Costs</b>	<b>Balance</b>	<b>Federal Share</b>
F-69-P-6	\$19,716,454	\$14,003,853	\$101,421	\$13,902,432	\$10,426,824
W-134-P-6	10,517,236	8,979,245	260,954	8,718,291	6,538,718
V-1-2	291,120	143,072	0	143,072	107,304
Total	\$30,524,810	\$23,126,170	\$362,375	\$22,763,795	\$17,072,846

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