



**Department of the Interior  
Office of Inspector General**

# **AUDIT REPORT**

**U.S. Fish and Wildlife Service  
Federal Assistance Program Grants  
Awarded to the State of South Carolina,  
Department of Natural Resources,  
From July 1, 2003, Through September 30, 2005**

**Report No. R-GR-FWS-0012-2005**

**March 2007**



# United States Department of the Interior

## OFFICE OF INSPECTOR GENERAL

12030 Sunrise Valley Drive, Suite 230  
Reston, Virginia 20191

March 22, 2007

### AUDIT REPORT

#### Memorandum

To: Director  
U.S. Fish and Wildlife Service

From: Christina M. Bruner *Christina M. Bruner*  
Director of External Audits

Subject: Audit Report on the U.S. Fish and Wildlife Service Federal Assistance Program Grants Awarded to the State of South Carolina, Department of Natural Resources, from July 1, 2003, Through September 30, 2005 (No. R-GR-FWS-0012-2005)

This report presents the results of our audit of costs incurred by the state of South Carolina (State), Department of Natural Resources (Department), under grants awarded by the U.S. Fish and Wildlife Service (FWS). FWS provided the grants to the State under the Federal Assistance Program for State Wildlife Restoration and Sport Fish Restoration (Federal Assistance Program). The audit included claimed costs totaling approximately \$23.9 million on the grants that were open during State fiscal years (SFYs) ended June 30 of 2004 and 2005, and the three months ended September 30 of 2005 (Appendix 1). The audit also covered Department compliance with applicable laws, regulations, and FWS guidelines, including those related to the collection and use of hunting and fishing license revenues and the reporting of program income.

We found the Department complied, in general, with applicable grant accounting and regulatory requirements. However, we identified a potential diversion of license revenues and problems with State compliance with assent legislation requirements, real property management, and disaster recovery plans.

We provided a draft of the report to FWS and the Department for response. This report summarizes Department and FWS Region 4 responses after each recommendation, as well as our comments on the responses. We list the status of the recommendations in Appendix 3.

Please respond in writing to the findings and recommendations included in this report by June 20, 2007. Your response should include information on actions taken or planned, targeted completion dates, and titles of officials responsible for implementation.

If you have any questions regarding this report, please contact the Federal Assistance Coordinator, Mr. Chris Krasowski or me at 703-487-5345.

cc: Regional Director, Region 4, U.S. Fish and Wildlife Service

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## Introduction

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### Background

The Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act (Acts)<sup>1</sup> established the Federal Assistance Program for State Wildlife Restoration and Sport Fish Restoration. Under the Federal Assistance Program, FWS provides grants to states to restore, conserve, manage, and enhance their sport fish and wildlife resources. The Acts and federal regulations contain provisions and principles on eligible costs and allow FWS to reimburse the states up to 75 percent of the eligible costs incurred under the grants. The Acts also require that hunting and fishing license revenues be used only for the administration of State's fish and game agency. Finally, federal regulations and FWS guidance require states to account for any income they earn using grant funds.

### Objectives

Our audit objectives were to determine whether the Department:

- claimed the costs incurred under Federal Assistance Program grants in accordance with the Acts and related regulations, FWS guidelines, and the grant agreements;
- used state hunting and fishing license revenues solely for fish and wildlife program activities; and
- reported and used program income in accordance with federal regulations.

### Scope

Audit work included claims totaling approximately \$23.9 million on grants that were open during SFYs 2004 and 2005, and the three months ended September 30 of 2006 (Appendix 1). We performed our audit at the Department's headquarters in Columbia, South Carolina, and visited two regional offices, two wildlife centers, one boat ramp, one fish hatchery, and seven wildlife management areas (Appendix 2). We performed this audit to supplement, not replace, the audits required by the Single Audit Act of 1984, as amended, and by Office of Management and Budget Circular A-133.

### Methodology

We performed our audit in accordance with the "Government Auditing Standards" issued by the Comptroller General of the United States. We tested records and conducted other auditing procedures as necessary under the circumstances. Our tests and procedures included:

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<sup>1</sup>As amended 16 U.S.C. §§ 669 and 777, respectively.

- examining the evidence that supports selected expenditures charged to the grants by the Department;
- reviewing transactions related to purchases, other direct costs, drawdowns of reimbursements, in-kind contributions, and program income;
- interviewing Department employees to ensure that personnel costs charged to the grants were supportable;
- conducting site visits to review equipment and other property; and
- determining whether the Department used hunting and fishing license revenues solely for sport fish and wildlife program purposes.

To the extent possible, we relied on the South Carolina single auditor's work to avoid duplication of audit effort.

We also identified the internal controls over transactions recorded in the labor and license fee accounting systems and tested their operation and reliability. Based on the results of initial assessments, we assigned a level of risk to these systems and selected a judgmental sample of transactions for testing. We did not project the results of the tests to the total population of recorded transactions, nor did we evaluate the economy, efficiency, or effectiveness of Department operations.

## **Prior Audit Coverage**

On August 6, 2002, we issued "Costs Claimed by the State of South Carolina, Department of Natural Resources and the Marine Resources Division, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1996 to June 30, 1998" (Report No. 2002-E-0007). We followed up on the report's recommendations and found that the Department of Interior, Office of the Assistant Secretary for Policy, Management, and Budget considers them resolved and implemented.

We reviewed the State's Comprehensive Annual Financial Reports for SFYs 2004 and 2005 and the Single Audit Report for SFY2004. The Department was audited as a major program, and the reports did not include any findings regarding Federal Assistance Program grants or programs under the grants.

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## Results of Audit

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### Audit Summary

We found that the Department complied, in general, with selected grant agreement provisions and requirements of the Acts, regulations, and FWS guidance. However, we identified conditions which resulted in the findings listed below. We discuss these findings in more detail in the Findings and Recommendations Section.

**Potential Diversion of License Revenues.** There was a potential diversion of \$219,850 in license revenues to non-fish and wildlife activities.

**Noncompliance With Assent Legislation.** Two state statutes include provisions that allow for the potential diversion of license revenues to non-fish and wildlife activities.

**Inadequate Real Property Management.** The Department's land records were incomplete and did not always identify the funding source for acquisitions.

**No Disaster Recovery Plan.** The Department does not have a comprehensive business continuity/information technology disaster recovery plan for the internal financial and license systems.

### Findings and Recommendations

#### A. Potential Diversion of License Revenues

The Department potentially diverted license revenues to uses other than administration of the State game and fish agency. To comply with State laws, the Department transfers fishing license revenues from the Restricted Fund (Game Fund) into the Earmarked Fund (county game accounts) for each of the State's 46 counties. Funds in the Game Fund may be used only for the State's hunting and fishing program, but the county game funds contain no such restriction. We reviewed over 800 payments totaling about \$603,000 that were made from the county game accounts. For the most part, the payments were for purposes that were similar in nature to the game and fish expenditures made from the Game Fund. However, the transfer of funds to the county game accounts resulted in a potential diversion of \$219,850 in license revenues during our audit period. The \$219,850 consisted of lost interest income and expenses not solely for the administration of the State's hunting and fishing program.

The Code of Federal Regulations (50 C.F.R. § 80.4(c)) states that a diversion of license revenues occurs when any portion of license revenues is used for any purpose other than the administration of the state fish and wildlife agency. Section 80.4(a)(3) defines interest earned on license revenues as license revenue. If a diversion of license revenues occurs, the state becomes ineligible to participate under the pertinent Act from the date

the diversion is declared by the Director of the U.S. Fish and Wildlife Service until adequate legislative prohibitions are in place to prevent diversion of license revenue.

The South Carolina Code of Laws (Section 50-9-910) requires the Department to transfer one-half of the annual nonresident fishing license revenues to the credit of the county game fund in the county in which the licenses were sold or revenue collected. The county game funds must be expended in the respective counties for the protection, promotion, propagation, and management of wildlife and fish and the enforcement of related laws.

We provide details on the potential diversions below.

- **License Revenue Interest**

When the Department transferred a portion of Department fishing license revenues from the Department's interest-earning Game Fund to its non-interest-earning county game accounts, it lost interest income. The Game Fund earns interest according to the U.S. Treasury's Cash Management Improvement Act (CMIA) annualized interest rates. The CMIA rates for the periods ended June 30, 2004; June 30, 2005; and September 30, 2005 were .98 percent, 2.28 percent, and 3.46 percent, respectively. The accumulated balance of transferred fishing license revenues in the county game accounts was \$1,763,870 as of June 30, 2004; \$1,851,633 as of June 30, 2005; and \$1,974,216 as of September 30, 2005.

The Department lost the use of interest totaling about \$76,580 because the county game accounts did not accumulate interest, resulting in a potential diversion of fishing license revenues. We calculated the \$76,580 figure by applying the applicable CMIA interest rates to the ending balances in the county game accounts as of June 30, 2004; June 30, 2005; and September 30, 2005.

- **License Revenue Used for County Park Facilities**

The Department used license revenues to help pay for the development of county park facilities. In March 2001, Aiken County submitted two capital improvement projects to be financed from the Department's county game accounts: (1) the Langley Pond Park Project, to be paid with Water Recreation Fund State gasoline taxes and (2) the Savannah River Public Access Project, to be paid with county game account license revenues. In May 2005, Aiken County submitted a \$69,900 invoice for development of a swimming beach, a special event area, and a picnic shelter area at the Langley Pond Park. The Department used \$32,770 of county game account license revenues to pay the invoice, which was for expenses not solely for the administration of the Department's fish and wildlife agency.

The use of \$32,770 of license revenues which were intended for the Savannah River Public Access Project to instead pay for the development of the county park may represent a diversion of license revenues. We believe this potential diversion

occurred because the Department did not have a formal procedure in place for the review and approval of county expenditures. In addition, the development of park facilities with county game account license revenues does not appear to meet the requirements discussed in Section 50-9-910 of the South Carolina Code of Laws.

- **License Revenue Used for Advertising**

The Department's license revenues were used by county tourism commissions to pay for advertising expenses. We could not determine from Department records whether three tourism commissions actually used payments, totaling about \$110,500, to exclusively promote fishing and hunting opportunities.

The Department did not have a formal procedure in place for the review and approval of county expenditures. As a result, license revenues of about \$110,500 may not have been used by the counties in a manner beneficial to the Department's fish and wildlife agency. The county invoices did not certify that the payment was 100 percent wildlife and fish promotion. Rather, the license revenues may have been used by the counties for the promotion of unrelated general tourism activities. The use of license revenues for general tourism might represent a diversion of license revenues.

### **Recommendations**

We recommend that FWS:

1. replace \$109,350 of lost license revenue, including lost license revenue interest through September 30, 2005 (\$76,580) and lost license revenue used to fund the Langley Pond Park Project (\$32,770), and deposit the funds into the Game Fund;
2. calculate and replace any lost license revenue interest that would have accrued subsequent to October 1, 2005;
3. determine if the use of \$110,500 of license revenues by the county tourism commissions to pay for advertising represents a diversion of funds, and if so, require the Department to deposit \$110,500 into the Game Fund;
4. develop administrative procedures that will allow fishing license revenues to remain in the Restricted Fund; and
5. develop administrative procedures that will authorize Department officials to review and approve all county game account expenditures.

### **Department Response**

Department officials did not concur with recommendations one, three, and five.

- With respect to the park, the Department indicated that other State funds, in addition to license revenues, are deposited into the county game funds. Department officials stated that over the last five years, the deposit ratio in the Aiken County Game Fund is two to one between fines and license revenues. They believe the non-license revenue funds were adequate to cover the expenses for the park.
- With respect to the promotion activities, officials indicated that in FY2005, approximately \$197,000 was deposited in the county game accounts from other funding sources. Officials believe these other funding source more than adequately covered the promotion (outreach) expenditures in question.
- With respect to the expenditure activities, officials indicated that they implemented administrative procedures in January 2005 to treat all county game account expenditures on a cost reimbursement basis, giving the Department final review and approval authority over the expenditures.

Officials therefore believe they are in compliance with regulations pertaining to license revenue.

Department officials concurred with recommendations two and four and indicated they believe these funds have already been replaced with other State funds. Specifically, the Department received approximately \$18.5 million from the General Assembly via its annual appropriation in FY2005. In addition, they indicated that they changed administrative procedures, effective July 2006, to allow fishing license revenues to remain in the restricted Game Fund.

### **FWS Response**

FWS officials concurred with the recommendations and stated they will consider the Department's proposals to implement the recommendations in the corrective action plan. FWS officials noted that, while the State does not concur with several recommendations, their response contains actions that the FWS considers significant steps in resolving the recommendations.

### **OIG Comments**

While FWS management concurred with the recommendations and the Department indicated action is being taken to address them, additional information is needed in the corrective action plan, including:

- a detail of the specific surplus funds available to offset the potential diversion of license revenue described in the finding,
- details the administrative procedures implemented in January 2005,

- (targeted) completion dates,
- titles of officials responsible for the actions taken or planned to resolve and implement the recommendations, and
- verification that FWS officials reviewed and approved of actions taken or planned by the State.

## **B. Noncompliance With Assent Legislation**

The South Carolina Code of Laws, Sections 50-9-910 and 2-65-70, contain provisions that create the potential for a diversion of fishing and hunting license revenues. Section 50-9-910 directs the Department to deposit one-half of nonresident annual fishing license fees into county game accounts. State legislation that assents to the provisions of the Acts designates a different fund, the Game Fund, for the deposit and expenditure of fishing license fees to ensure that the State expends these fees only on the administration of the State fish and game agency. Section 2-65-70 requires agencies to recover the maximum allowable indirect costs and return these funds—which could include indirect cost reimbursements under Federal Assistance Program grants—to the General Fund.

According to 50 C.F.R. § 80.3, Assent legislation, a state may receive funding under the Acts only after it has passed legislation that assents to the provisions of the Acts, including a prohibition against diverting hunting and fishing license fees to purposes other than administration of the fish and wildlife agency. Further, 50 C.F.R. § 80.4, Diversion of license fees, provides 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. A diversion of license fee revenues occurs when any portion of license revenues is used for any purpose other than the administration of the state fish and wildlife agency. Under Section 80.4(a)(3), license revenue includes interest earned on license revenue. Section 80.4(a)(4) states that when license revenues originally funded project costs, Federal Assistance Program reimbursements for those costs should be treated as license revenue.

While the State passed assent legislation, the South Carolina Code language was revised without fully considering the implications on the diversion provisions of the Acts. As a result, although Sections 50-9-910 and 2-65-70 both contain provisions to protect license revenues, we found the potential still exists for the diversion of hunting and fishing license fees.

South Carolina Code of Laws Section 50-9-910 provides for the deposit of one-half of nonresident annual fishing license fees into county game accounts, which do not earn interest and do not prevent diversion of license revenues.

The Department has designated the majority of the grants authorized under the Acts to be exempt from Section 2-65-70. The Department did not designate as exempt three State Wildlife Restoration grants (F-68-7, F-86-1, and F-86-2) and two Sport Fish Restoration

grants (W-1-30 and W-96-1), but we found that the Department deposits all of the indirect cost reimbursements from two of the five grants into the restricted Game Fund. The Department did not request reimbursement of indirect costs for the remaining three grants. We concluded that, because the Department deposits indirect cost reimbursements into the restricted Game Fund from exempt grants, it is currently in compliance with the requirement of 50 C.F.R. § 80.4. However, there is no assurance that the exemptions will remain permanent. If indirect cost reimbursements are deposited into the General Fund, as directed by Section 2-65-70, rather than into the restricted Game Fund, as allowed under the exemptions, the Department could be in violation of 50 C.F.R. § 80.4.

### **Recommendation**

We recommend that FWS ensure that the Department develops appropriate administrative waivers for South Carolina Code of Laws Sections 50-9-910 and 2-65-70 to assure no provisions exist permitting the potential diversion of fishing and hunting license revenues.

### **Department Response**

Department officials did not concur with the recommendation. They stated that although Section 50-9-910 of the South Carolina Code of Laws directs the Department to deposit one-half of all non-resident annual fishing license fees into a separate account entitled the County Game Fund, the Department controls these funds and uses them for administration of the agency. Therefore, they believe all license revenue expenditures were spent in compliance with applicable regulations.

Department officials did indicate they changed administrative procedures, effective July 2006, to allow fishing license revenues to remain in the restricted Game Fund. In addition, the Department will request an exemption from Section 2-65-70, which is allowed under part (B), for all Federal Assistance Program grants to ensure all reimbursements for related indirect costs remain with the agency.

### **FWS Response**

FWS officials concurred with the recommendation and stated they will consider the Department's proposals to implement the recommendation in the corrective action plan.

### **OIG Comments**

While FWS management concurred with the recommendation and the Department indicated action is being taken to address it, additional information is needed in the corrective action plan, including:

- (targeted) completion dates,

- titles of officials responsible for the actions taken or planned to resolve and implement the recommendation, and
- verification that FWS officials reviewed and approved of actions taken or planned by the State.

### **C. Inadequate Real Property Management**

The Department did not maintain complete land records or always identify the funding source for the lands acquired. As a result, Department land records are inadequate to assure control over lands acquired with Federal Assistance Program funds and license revenues. Furthermore, the Department cannot ensure such lands are being used for their intended purposes.

Title 50 C.F.R. § 80.19 requires that states maintain current and complete property records in accordance with requirements contained in the FWS Manual and 2 C.F.R. § 235. In addition, 50 C.F.R. § 80.18 and the FWS Manual (522 FW 1.16) both make the states accountable for assuring that all assets are used for their intended purposes. Title 50 C.F.R. § 80.4 requires the same of those assets acquired with license revenues.

The Department and the FWS each maintain a list of land acquired with Federal Assistance Program funds. The two lists do not match, and we identify the disparities below. The:

- Department list includes seven parcels of land its managers believe were acquired with Federal Assistance Program grant funds, while the FWS list includes six parcels of land;
- Department list includes a fish research center and a wildlife management area (WMA) that are not on the FWS list; and
- FWS list includes a WMA that is not on the Department list.

In addition, Department land records did not identify six wildlife management areas purchased with license revenues. Finally, three of the four deeds examined did not identify the source of funding or contain proper language to protect the assets or alert managers to restrictions on the properties.

We believe these conditions occurred because the Department has not (1) developed written policies and procedures to ensure that its records are adequate for managing its lands inventory and (2) reconciled its land records with FWS land records.

### **Recommendations**

We recommend that FWS require the Department to:

1. develop policies and procedures for maintaining land records that require the identification of the source of funding and protective deed language and
2. establish complete and accurate records for lands acquired with Federal Assistance Program grant funds and license revenues and reconcile these records with FWS land records.

### **Department Response**

Department officials concurred with the recommendations. They stated that deed language to protect the assets was not required when some of the lands were acquired, and that FWS did not require a reconciliation of records in the past. However, the Department officials agreed to develop a Director's directive that will address requirements for the maintenance of land records, require identification of the funding source, and require inclusion of protective language in land deeds. Officials also stated that where appropriate, the agency will modify exiting land records to include protective deed language.

### **FWS Response**

FWS officials concurred with the recommendations and stated they will consider the Department's proposals to implement the recommendations in the corrective action plan.

### **OIG Comments**

While FWS management concurred with the recommendations and the Department indicated action is being taken to address them, additional information is needed in the corrective action plan, including:

- targeted completion dates,
- titles of officials responsible for the actions taken or planned to resolve and implement the recommendations, and
- verification that FWS officials reviewed and approved of actions taken or planned by the State.

## **D. No Disaster Recovery Plan**

The Department does not have a comprehensive business continuity/disaster recovery plan for its internal financial management, information technology, and license systems. Without such a plan, there is inadequate assurance that these critical operations could be resumed after a disaster or other disruptive event.

Federal, National, and International standards provide guidelines on continuity planning. These guidelines include the Office of Management and Budget Circular A-130,

Appendix III, and the National Institute of Standards and Technology Special Publication 800-12.

According to Department officials, they have not developed a formal continuity plan because the Department and State are undergoing a change in computing environment. This change will require the Department to transition from its current "mainframe" environment.

We believe that in the event of an emergency or disaster, the lack of recovery plans could affect the State's compliance with regulations governing the Federal Assistance Program.

### **Recommendation**

We recommend that FWS require the Department to develop and implement a comprehensive business continuity and information technology disaster recovery plan.

### **Department Response**

Department officials did not concur with the recommendation. However, they indicated that they understand the importance of critical business operations remaining functional. Officials indicated the State of South Carolina and the Department of Natural Resources were already redesigning its computing environment prior to this audit. The redesign included transferring critical Enterprise Information System applications—including financial, procurement, materials management, human resources, and payroll system—to a series of State-operated server farms with built-in redundancy. Officials indicated this System will serve all agencies in South Carolina. This redesign will also include developing a formal comprehensive business continuity plan and information technology disaster recovery plan.

### **FWS Response**

FWS officials concurred with the recommendation and stated they will consider Department's proposals to implement the recommendation in the corrective action plan. FWS noted that, while the State does not concur with the audit finding, their response contains actions that the Service considers significant steps in resolving the recommendation.

### **OIG Comments**

While FWS management concurred with the recommendation and the Department indicated action is being taken to address them, additional information is needed in the corrective action plan, including:

- targeted completion dates,

- titles of officials responsible for the actions taken or planned to resolve and implement the recommendation, and
- verification that FWS officials reviewed and approved of actions taken or planned by the State.

**SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES  
FINANCIAL SUMMARY OF REVIEW COVERAGE  
JULY 1, 2003, THROUGH SEPTEMBER 30, 2005**

<b>Grant Number</b>	<b>Grant Amount</b>	<b>Claimed Costs</b>
F-29-17	\$362,696	\$332,148
F-29-18	\$351,226	\$333,427
F-29-19	\$421,676	\$60,104
F-54-12	\$206,667	\$228,024
F-54-13	\$287,243	\$322,462
F-58-11	\$12,000	\$12,000
F-58-12	\$12,000	\$12,000
F-59-11	\$292,000	\$256,032
F-59-12	\$251,000	\$478,017
F-63-9	\$2,151,771	\$2,050,656
F-63-10	\$2,362,000	\$2,652,003
F-68-6	\$173,334	\$146,218
F-68-7	\$201,334	\$218,336
F-74-4	\$212,000	\$288,185
F-74-5	\$280,934	\$379,987
F-75-3	\$94,588	\$102,004
F-76-3	\$194,000	\$226,244
F-76-4	\$194,000	\$365,147
F-77-2	\$108,893	\$122,564
F-77-3	\$113,144	\$91,430
F-80-2	\$75,000	\$58,494
F-80-3	\$79,000	\$107,665
F-81-2	\$12,350	\$4,927
F-82-2	\$554,113	\$554,113
F-83-2	\$240,000	\$572,960
F-83-3	\$332,000	\$798,390
F-84-1	\$135,000	\$96,882
F-85-1	\$165,414	\$171,576
F-85-2	\$219,790	\$225,903
F-86-1	\$70,000	\$70,000
F-86-2	\$345,000	\$4,643
W-1-29	\$836,459	\$734,342
W-1-30	\$824,660	\$901,758
W-29-47	\$12,120	\$12,120
W-29-48	\$17,070	\$17,790
W-30-45	\$3,023,765	\$4,471,837
W-30-46	\$3,587,035	\$6,272,495
W-96-1	\$217,175	\$122,579
Total	<u>\$19,028,457</u>	<u>\$23,875,462</u>

**SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES  
SITES VISITED**

**Division of Wildlife and Freshwater Fisheries**

Dennis Wildlife Center, Bonneau, SC  
Headquarters Office, Columbia, SC  
Regional Office, Florence, SC  
Webb Wildlife Center, Garnett, SC

**Wildlife Management Areas**

Bear Island WMA, Colleton County  
Donnelley WMA, Colleton County  
Draper WMA, York County  
McConnells WMA, York County  
Santee Delta WMA, Georgetown County  
Thurmond Tract WMA, York County  
Turkey Creek WMA, York County

**Boating Access**

Cherry Grove Boat Ramp – Myrtle Beach

**Fish Hatchery**

Bayless Fish Hatchery, Bonneau, SC

**Marine Resources Division**

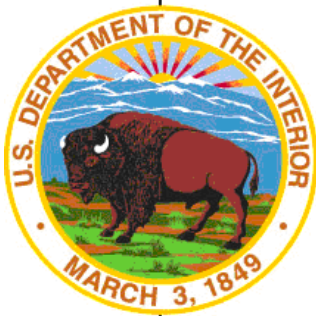
Regional Office, Charleston, SC

## Appendix 3

### **SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES STATUS OF AUDIT FINDINGS AND RECOMMENDATIONS**

<b>Recommendations</b>	<b>Status</b>	<b>Action Required</b>
A.1, A.2, A.3, A.4, A.5 B, C.1, C.2, and D	FWS management concurs with the recommendations, but additional information is needed.	Additional information is needed in the corrective action plan, including the actions taken or planned to implement the recommendations, targeted completion date(s), the title of official(s) responsible for implementation, and verification that FWS officials reviewed and approved of actions taken or planned by the State. We will refer recommendations not resolved and/or implemented at the end of 90 days (after June 20, 2007) to the Assistant Secretary for Policy, Management and Budget for resolution and/or tracking of implementation.

## **Report Fraud, Waste, Abuse and Mismanagement**



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