



**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 Connecticut,
Department of Environmental Protection,
Bureau of Natural Resources,
From July 1, 2004, Through June 30, 2006**

Report No. R-GR-FWS-0005-2007

October 2007



United States Department of the Interior

OFFICE OF INSPECTOR GENERAL

12030 Sunrise Valley Drive, Suite 230
Reston, Virginia 20191

October 16, 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 on the U.S. Fish and Wildlife Service Federal Assistance Program Grants Awarded to the State of Connecticut, Department of Environmental Protection, Bureau of Natural Resources, From July 1, 2004, Through June 30, 2006 (No. R-GR-FWS-0005-2007)

This report presents the results of our audit of costs incurred by the State of Connecticut (State), Department of Environmental Protection (Department), Bureau of Natural Resources (Bureau), 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 claims totaling approximately \$17.5 million on 46 grants that were open during State fiscal years (SFYs) ended June 30 of 2005 and 2006 (see Appendix 1). The audit also covered Bureau 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 that the Bureau complied, in general, with applicable grant accounting and regulatory requirements. However, we questioned \$19,373 in costs related to in-kind (non-cash) contributions. We also found:

- the Bureau did not report all barter transactions that occurred on lands maintained with Federal Assistance Program funds,
- the State did not fully comply with requirements to pass legislation regarding the use of hunting license revenue, and
- the Bureau had inadequate controls over personal and real property.

We provided a draft report to FWS and the Bureau for response. We summarized Bureau and FWS Region 5 responses after each recommendation, as well as our comments on the responses. We list the status of each recommendation in Appendix 3.

Please respond in writing to the findings and recommendations included in this report by January 14, 2008. 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 audit team leader, Jeff Wilson, or me at 703-487-5345.

cc: Regional Director, Region 5, U.S. Fish and Wildlife Service

Introduction

Background

The Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act (Acts)¹ 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 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 the 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 if the Bureau:

- 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 \$17.5 million on the 46 grants that were open during SFYs ended June 30 of 2005 and 2006 (see Appendix 1). We reported only on the conditions that existed during this audit period. We performed our audit at Bureau headquarters operations in Hartford and Old Lyme, CT. We also visited the Western District Fisheries Office, six wildlife management areas (WMAs), and two boating access sites (see Appendix 2). We performed the audit to supplement, not replace, the audits required by the Single Audit Act Amendment of 1996 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. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and

¹ 16 U.S.C. §§ 669 and 777, as amended, respectively.

conclusions based on our audit objectives. We tested records and conducted auditing procedures as necessary under the circumstances. We believe that the evidence obtained from our tests and procedures provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our tests and procedures included:

- examining the evidence that supports selected expenditures charged to the grants by the Bureau;
- reviewing transactions related to purchases, 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 inspect equipment and other property;
- determining whether the Bureau used hunting and fishing license revenues solely for sport fish and wildlife program purposes; and
- determining whether the State passed required legislation assenting to the provisions of the Acts.

To the extent possible, we relied on the work of the Connecticut Auditor of Public Accounts, which helped us 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 recorded in these systems for testing. We did not project the results of the tests to the total population of recorded transactions or evaluate the economy, efficiency, or effectiveness of Department operations.

Prior Audit Coverage

On May 6, 2004, we issued “Audit Report, U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Connecticut, Department of Environmental Protection, Bureau of Natural Resources, from July 1, 2000, through June 30, 2002” (R-GR-FWS-0019-2003). We followed up on all recommendations in the report and found that the Department of Interior, Office of the Assistant Secretary for Policy, Management and Budget (PMB) considers two recommendations resolved but unimplemented. The recommendations pertain to improving controls over personal and real property. We discuss the Department’s inadequate controls over property in more detail in the Findings and Recommendations section.

We reviewed Connecticut's Comprehensive Annual Financial Report and Single Audit Report for SFY2005. The Bureau's Federal Assistance Programs were not selected for compliance testing in the SFY2005 single audit. Further, the SFY2005 Single Audit Report did not contain any findings that would directly impact the Bureau's Federal Assistance Program grants.

Results of Audit

Audit Summary

We found that the Bureau complied, in general, with applicable grant agreement provisions and requirements of the Acts, regulations, and FWS guidance. However, we identified several conditions that resulted in the findings listed below, including questioned costs totaling \$19,373. We discuss the findings in more detail in the Findings and Recommendations section.

Questioned Costs. We questioned \$19,373 (federal share) in costs because the Bureau claimed the value of ineligible volunteer hours to meet the requirement to fund 25 percent of grant expenditures using non-federal sources.

Unreported Barter Transactions. The Bureau had not reported all barter transactions that occurred on lands within the wildlife areas managed with Federal Assistance Program funds.

Inadequate Assent Legislation. The State's laws do not explicitly prohibit the use of hunting license revenue for unallowable purposes.

Inadequate Controls Over Personal Property. Some items listed on the Bureau's Personal Property Inventory were missing or at the wrong location.

Inadequate Controls Over Real Property. The Bureau's real property records are inaccurate and incomplete, making it difficult for Bureau personnel to ensure control over real property purchased with Federal Assistance Program funds.

Findings and Recommendations

A. Questioned Costs — \$19,373

Under Federal Assistance Program grants, FWS may reimburse a State up to 75 percent of grant expenditures, provided the State expends the required matching share of grant costs. The terms of Aquatic Resource Education grant F-64-E-17 require the Bureau to fund 25 percent of grant costs with non-federal funding. The Bureau used the value of hours donated by volunteer instructors as its State matching share of costs on grant F-64-E-17. While the State may use such in-kind (non-cash) contributions to meet the State matching requirement, the Bureau's claim included some volunteer hours ineligible to be claimed as matching costs.

The FWS Aquatic Resource Education Guide (522 FW 13) contains language strongly recommending that volunteer instructors go through a recruitment process that includes a background investigation. The guide also strongly suggests that States develop a formal training program to provide volunteers with information on the agency and the Sport-Fish Restoration Program.

The Bureau's Application for Federal Assistance (AFA) for the Aquatic Resources Education Grant contains a section on the "Job Approach for Volunteer Management." This section indicates that the Bureau developed procedures to comply with the recommendations in 522 FW 13 regarding volunteers. Specifically, the section states:

All volunteers who apply will be subjected to a background check (criminal and fish/game violations). Those selected will participate in a formal training program to teach CARE [Connecticut Aquatic Resource Education] events.

It further states:

Upon completion of the training and passing an examination, volunteers will be deemed certified to instruct as representatives of the Department of Environmental Protection.

The above language suggests that instructors should be certified before they teach courses as part of the Aquatic Education program. However, the Bureau's Aquatic Resource Education staff members were unaware that, to meet the in-kind matching requirements, they should report only those hours worked by certified instructors. As a result, the Bureau expended only 20 percent in eligible matching costs on the grant. We calculated questioned costs of \$19,373 (federal share).

Recommendations

We recommend that FWS:

1. resolve the \$19,373 of questioned costs; and
2. require the Bureau to develop a policy to ensure it reports only the value of hours from certified instructors as in-kind match, or if the value of hours worked by non-certified instructors are reported as match, to develop FWS-approved guidelines on what types of volunteer assistance can count as in-kind match.

Department Response

Bureau officials disagreed with our recommendations. They stated that they should be allowed to count in the calculation of in-kind match the value of hours worked by volunteers who were approved by the CARE Coordinator, assisted the certified instructor, and submitted the appropriate time records to the instructor. The Bureau acknowledged that as currently written, the project statement in the CARE AFA does not address the use of volunteer assistants to help certified instructors and said that an amendment to the AFA regarding the use of volunteers as assistants to the certified instructor will be submitted to FWS by September 30, 2007.

FWS Response

FWS regional officials concurred with the recommendations and stated that they would work with the Department in developing a corrective action plan to resolve the recommendations.

OIG Comments

In response to the Bureau, we note that in developing the Corrective Action Plan, Bureau and FWS officials should discuss whether the Bureau's proposed actions adequately address the problem identified. We added additional language in recommendation two regarding developing guidelines for what hours worked by non-certified instructors the Bureau can use in its calculations for in-kind match claimed. We believe such guidance is necessary because we noted during the audit that some assistants were minors and their primary duties consisted of distributing supplies to students in class. Additionally, such action does not address the questioned costs of \$19,373.

While FWS management concurs with the recommendations, additional information is needed in the corrective action plan, including:

- the specific actions taken or planned to resolve and implement the recommendations,
- targeted completion dates,
- titles of officials responsible for implementing 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. Unreported Program Income From Barter Services

The Bureau enters into lease agreements with farmers in which the Bureau allows the farmers to use WMA lands for agricultural purposes. In exchange, the farmer provides services that are intended to improve and maintain wildlife habitat. The value of the services is program income. Federal regulations allow grantees to earn such income as a result of grant-supported activities, but the grantee must account for the income in an approved manner.

The Code of Federal Regulations (43 C.F.R. § 12.65) defines program income as gross income received by the grantee directly generated by a grant supported activity, or earned only as a result of the grant agreement during the grant period. The regulations also require a grantee to report the program income in the method specified by the grantor. The FWS Manual (522 FW 19.4, Exhibit 1) requires grantees to report income they receive from contractor-provided services that support grant objectives on lands

purchased or managed with Federal Assistance Program funds. Exhibit 1 specifically mentions income from agricultural producers and the harvest of assets—such as timber or hay—as potential program income.

Federal Assistance Program grants W-61-D-9, W-61-D-10, and W-61-D-11 provided funds to support the Bureau's habitat enhancement activities on its WMAs. The Bureau received \$34,304 in estimated barter services, which were provided on its WMAs, for the grants open during our audit period. The Department did not report the value of those services as program income on the financial status reports (SF-269) associated with the three grants: W-61-D-9 (\$11,451), W-62-D-10 (\$11,261), and W-61-D-11 (\$11,591).

Bureau officials did not report program income earned or received from barter services during the period of our review because they were not aware that such arrangements were generating barter income for the Bureau.

Recommendations

We recommend that FWS:

1. resolve the \$34,304 in unreported program income from barter services for FYs 2004 to 2006, and
2. ensure that the Bureau reports barter services related to grant supported activities on the SF-269.

Department Response

Bureau officials concurred with our recommendations and stated that the Department will report the value of these services on all future financial status reports.

FWS Response

FWS officials concurred with the recommendations and stated that they would work with the Bureau in developing a corrective action plan to resolve the recommendations.

OIG Comments

While FWS regional management concurs with the recommendations and the Bureau indicated it is taking action to address the recommendations, additional information is needed in the corrective action plan, including:

- targeted completion dates,
- titles of officials responsible for the specific actions taken or planned to resolve and implement the recommendations, and

- information verifying FWS reviewed and approved of actions taken or planned by the State.

C. Inadequate Assent Legislation

Pursuant to 50 C.F.R. § 80.3, States are required to pass legislation assenting to the Acts before the State can participate in the Federal Assistance Program. The regulations also requires States to pass laws prohibiting the use of hunting and fishing license revenue for purposes other than administration of the fish and wildlife agency. The State did not comply with all of these requirements.

The State passed legislation that assents to the provisions of the Acts.² The statutes clearly prohibit the diversion of fishing license revenues for purposes other than the “protection, propagation, preservation, and investigation of fish and game and administration of the functions of the Department relating thereto.” However, the State did not provide a similar prohibition for hunting license revenue.

The lack of assent legislation for hunting license revenue may allow for a diversion of the license revenue. It could also result in the State not being entitled to receive funds apportioned under the Pittman-Robertson Wildlife Restoration Act.

Recommendation

We recommend that FWS require the Department to work with the State legislature to revise Connecticut General Statute § 26-15 so it specifically prohibits the diversion of hunting license revenue, or to obtain a solicitor’s opinion concluding that such a change to the State Code is not required.

Department Response

Department officials concurred with our recommendation that revised statutory language is needed to meet federal requirements. They stated that the Department will draft and submit assent legislation for consideration by the Connecticut General Assembly during the 2008 legislative session.

FWS Response

FWS regional officials concurred with the recommendation and stated that they would work with the Department in developing a corrective action plan to resolve the recommendation.

² Connecticut General Statute §§ 26-14 (sport fish restoration) and 26-15 (wildlife restoration).

OIG Comments

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

- targeted completion dates,
- titles of officials responsible for implementing 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.

D. Inadequate Controls Over Personal Property

Federal regulations require the States to maintain control over all personal property. To test whether the Bureau maintains adequate control over its personal property, we selected a judgmental sample of 26 items acquired with either Federal Assistance Program funds or license revenue.³ We found the Bureau does not maintain adequate control over its property. Five of the items tested were not at the specified location. One of the five items was assigned to the wrong location in the property inventory system. We could not find the other four items, worth a combined total of \$49,478. Inadequate controls over equipment place the Bureau at greater risk of losing property or being unable to locate it.

Pursuant to 50 C.F.R. § 80.18, States are required to maintain control over all assets acquired with Federal Assistance Program funds to ensure they serve the purpose for which they were acquired. Federal regulations (43 C.F.R. § 12.72) also require each State to follow the State laws and procedures when managing equipment. The State of Connecticut Property Control Manual, Chapter 6 states, “property should not be transferred without formal written authorization. Unless transfers are formally authorized, property cannot be controlled.” It also states, with regard to physical inventories, “the comptroller recommends that personal property physical inventories be conducted annually.”

Bureau officials believed that three of the four missing items, which were assigned to the headquarters location in the property inventory, were transferred to field locations. However, they were unable to identify the specific locations. The officials could also not identify the whereabouts of the fourth missing item, a \$34,470 mobile home.

³ We selected items based on dollar value, risk of being lost (such as smaller items), and potential consequences if lost (such as firearms). The 26 items had a combined value of \$175,995, which represents 23 percent of the total sampling universe.

We believe the four items were missing because Department staff had not conducted regular periodic physical inventories. Additionally, the Bureau staff did not always obtain proper written authorization when transferring inventory among locations. During our audit the Department's property officer, who recently took responsibility for the inventories, was in the process of visiting all headquarters and field locations to conduct complete physical inventories.

We also reported in 2003 (R-GR-FWS-0019-2003) that the Bureau had inadequate controls over personal property. The Bureau implemented three of the report's recommendations. However, the report contains an unimplemented recommendation that the Bureau account for and control Federal Assistance Program property to assure it is used for the purpose for which it was acquired. This recommendation remains open and we make two additional recommendations below regarding control of personal property.

Recommendations

We recommend that FWS require the Bureau to:

1. locate the four missing items and update the equipment inventory so it contains the correct information on the location of the items; and
2. ensure that the appropriate Bureau staff conduct regular periodic inventories, obtain written authorization when personal property is transferred, and document the transfer.

Department Response

Department officials stated that it has addressed this issue by locating the missing items. It also stated that it undertakes an inventory of Bureau assets annually and that it will remind field staff to use the inventory transfer sheet whenever property is transferred from one location to another.

FWS Response

FWS officials concurred with the recommendations and stated that they would work with the Department in developing a corrective action plan to resolve the recommendations.

OIG Comments

The Department indicated it has located the missing items and that it undertakes an inventory of Bureau assets annually. While such an inventory was being conducted while we were onsite, regular periodic inventories were not conducted during the audit period. We believe the Department needs additional controls to ensure it adequately addresses recommendation D.2.

Additional information is needed in the corrective action plan, including:

- actions taken or planned to address the recommendations and targeted completion dates,
- titles of officials responsible for implementing 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.

E. Inadequate Controls Over Real Property

Adequate and accurate real property (land) records help the State to ensure it uses real property purchased with Federal Assistance Program funds only for the originally intended purpose. We reported in 2003 that the Bureau's property records for land acquired with Federal Assistance Program funds were not accurate (R-GR-FWS-0019-2003). We recommended that the Bureau update its property records. We confirmed, through conversations with FWS, State officials, and the State auditor, that the Bureau has not yet updated its property records. The Bureau therefore cannot ensure that land purchased with Federal Assistance Program funds are utilized solely for the purpose for which they were acquired.

The State's Property Control Manual, dated April 2006, requires State agencies to maintain property records for all State-owned land. These property control records must contain certain data, including the date of acquisition, location, acreage, source of funds used to purchase the property, and a State identification number. In addition, under 50 C.F.R. § 80.19, the Bureau must maintain current and complete property records in accordance with requirements contained in the FWS Manual and OMB Circular A-102. Finally, 50 C.F.R. § 80.18 places responsibility on the Bureau for the accountability and control of all assets acquired with Federal Assistance Program funds to ensure that they serve the purpose for which acquired throughout their useful life.

The Department is updating its land inventory records to identify the funding source for lands acquired with Federal Assistance Program funds. However, they have not completed the process. The targeted completion date is August 2007. The FWS and State established this date in the Corrective Action Plan that addresses the recommendations contained in our 2003 report. We note that while we repeat the recommendation from our prior report below, the timetable for completion remains the same.

Recommendation (Repeated from 2003 report)

We recommend that FWS ensure the Department updates its land inventory records.

Department Response

Department Officials responded that they had addressed this issue by reviewing all land records and preparing a report entitled “Land Acquisition Inventory of Fish and Wildlife Areas Purchased with Sportfish Restoration Funds or Wildlife Restoration Funds.”

FWS Response

FWS officials agreed with the recommendation and stated that they would work with the Department in developing a corrective action plan to resolve the recommendation.

OIG Comments

The Department did not provide to us during our audit the report mentioned in their response. We note that we repeated the recommendation from our prior audit. Therefore, FWS should provide documentation on the implementation of this recommendation to PMB. FWS may also provide us with this information, but only PMB has the authority to close this recommendation.

**CONNECTICUT BUREAU OF NATURAL RESOURCES
FINANCIAL SUMMARY OF REVIEW COVERAGE
JULY 01, 2004, THROUGH JUNE 30, 2006**

Grant Number	Grant Amount	Claimed Costs	Questioned Costs (Federal Share)	
			Cost Exceptions	Total
F-50-D-25	\$468,040	\$564,178		
F-50-D-26	\$483,296	\$601,909		
F-50-D-27	\$492,634	\$273,459		
F-54-R-24	\$617,434	\$692,791		
F-54-R-25	\$638,742	\$720,999		
F-54-R-26	\$691,256	\$171,182		
F-57-R-23	\$1,476,695	\$1,734,901		
F-57-R-24	\$1,642,856	\$1,611,051		
F-57-R-25	\$1,317,984	\$353,597		
F-60-D-16	\$281,900	\$275,361		
F-60-D-17	\$870,000	\$891,227		
F-60-D-18	\$50,000	\$0		
F-61-T-18	\$449,451	\$562,681		
F-61-T-19	\$484,258	\$549,491		
F-61-T-20	\$375,840	\$109,344		
F-64-E-16	\$408,585	\$450,260		
F-64-E-17	\$456,923	\$403,341	\$19,373	\$19,373
F-64-E-18	\$477,401	\$143,399		
F-70-D-8	\$267,218	\$350,993		
F-70-D-9	\$492,407	\$444,296		
F-100-R-21	\$6,667	\$8,969		
F-100-R-22	\$6,667	\$7,716		
F-100-R-23	\$6,667	\$2,414		
FW-1-C-9	\$295,849	\$380,836		
FW-1-C-10	\$296,107	\$394,666		
FW-1-C-11	\$330,573	\$113,895		
W-36-R-39	\$6,500	\$6,500		
W-36-R-40	\$6,500	\$6,500		
W-49-R-29	\$675,517	\$657,785		
W-49-R-30	\$811,843	\$769,299		
W-49-R-31	\$844,660	\$472,708		
W-54-T-24	\$91,113	\$128,022		
W-54-T-25	\$145,519	\$125,622		
W-54-T-26	\$218,590	\$123,506		

**CONNECTICUT BUREAU OF NATURAL RESOURCES
FINANCIAL SUMMARY OF REVIEW COVERAGE
JULY 01, 2004, THROUGH JUNE 30, 2006**

Grant Number	Grant Amount	Claimed Costs	Questioned Costs (Federal Share)	
			Cost Exceptions	Total
W-57-S-23	\$491,013	\$533,366		
W-57-S-24	\$504,347	\$578,337		
W-57-S-25	\$565,125	\$398,179		
W-61-D-9	\$286,729	\$282,685		
W-61-D-10	\$317,107	\$370,380		
W-61-D-11	\$274,519	\$247,297		
W-62-R-8	\$2,992	\$2,922		
W-62-R-9	\$2,258	\$2,258		
W-62-R-10	\$2,258	\$0		
W-63-O-3	\$337,282	\$343,629		
W-63-O-4	\$374,842	\$362,731		
W-63-O-5	\$388,163	\$268,642		
Totals	\$19,732,327	\$17,493,324	\$19,373	\$19,373

**CONNECTICUT BUREAU OF NATURAL RESOURCES
SITES VISITED**

Headquarters

Hartford
Marine Fisheries - Old Lyme

District Offices

Western District - Inland Fisheries

Wildlife Management Areas

Barn Island
Branford River
Charles Wheeler
Durham Meadows
Quinnipiac River Marsh
Sessions Woods

Other Sites

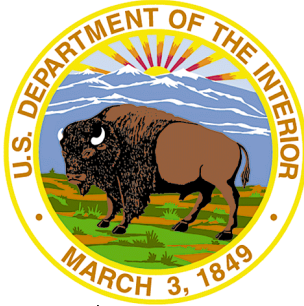
Barn Island Boating Access
North Farms Reservoir Boating Access

Appendix 3

**CONNECTICUT
DEPARTMENT OF ENVIRONMENTAL PROTECTION
BUREAU OF NATURAL RESOURCES
STATUS OF AUDIT FINDINGS AND RECOMMENDATIONS**

Recommendations	Status	Action Required
A.1, A.2, B.1, B.2, C, D.1, and D.2	FWS management concurs with the recommendations, but additional information is needed as outlined in the "Actions required" column.	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 January 15, 2008) to the Assistant Secretary for Policy, Management and Budget (PMB) for resolution and/or tracking of implementation.
E	Repeat recommendation from our prior audit report (R-GR-FWS-0019-2003). PMB considers this recommendation resolved but unimplemented.	Provide documentation regarding the implementation of this recommendation to PMB.

Report Fraud, Waste, Abuse, and Mismanagement



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