U.S. Fish and Wildlife Service Grants Awarded to the State of Alabama, Department of Conservation and Natural Resources, Marine Resources Division, From October 1, 2016, Through September 30, 2018, Under the Wildlife and Sport Fish Restoration Program

This is a revised version of the report prepared for public release.

In recognition of Secretarial Order No. 3380, we are providing estimated costs associated with certain work products. Applying a formula involving prior salary and benefit expenses, we estimate the cost of preparing this report to be $85,000.
Memorandum

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

From: Nicki Miller  
Regional Manager, Eastern Region

Subject: Final Audit Report – U.S. Fish and Wildlife Service Grants Awarded to the State of Alabama, Department of Conservation and Natural Resources, Marine Resources Division, From October 1, 2016, Through September 30, 2018, Under the Wildlife and Sport Fish Restoration Program
Report No. 2019-ER-053

This final report presents the results of our audit of costs claimed by the Alabama Department of Conservation and Natural Resources, Marine Resources Division (Department), under grants awarded by the U.S. Fish and Wildlife Service (FWS) through the Wildlife and Sport Fish Restoration Program. We conducted this audit to determine whether the Department used grant funds and State fishing license revenue for allowable fish activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. The audit period included claims totaling $5.1 million on 23 grants that were open during the State fiscal years that ended September 30, 2017, and September 30, 2018.

We found that the State generally ensured that grant funds and State fishing license revenue were used for allowable fish activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We noted, however, the Marine Resources Division purchased items with grants funds that were unallowable, and we questioned $3,112 ($2,334 Federal share) in ineligible costs associated with these purchases. We also found that the Department overdrew $5,164 ($3,873 Federal share) from a grant because the Department failed to appropriately report program income. We further determined the Department did not comply with Digital Accountability and Transparency Act of 2014 requirements by not reporting subawards greater than $25,000 on USASpending.gov.

We provided a draft of this report to the FWS. The FWS concurred with all five recommendations and will work with the Department to implement corrective actions. The full responses from the Department and the FWS are included in Appendix 4. In this report, we summarize the Department’s and FWS Region 2’s responses to our recommendations, as well as our comments on their responses. We list the status of the recommendations in Appendix 5.

Please provide us with a corrective action plan based on our recommendations by October 28, 2020. The plan should provide information on actions taken or planned to address
the recommendations, as well as target dates and titles of the officials responsible for implementation. Please address your response to me and submit a signed PDF copy to aie_reports@dioioig.gov.

The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit reports issued, actions taken to implement our recommendations, and recommendations that have not been implemented.

If you have any questions regarding this report, me at 202-208-5745.

cc: Leopoldo Miranda, Regional Director, Region 2, U.S. Fish and Wildlife Service
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Introduction

Objective

In June 2016, we entered into an intra-agency agreement with the U.S. Fish and Wildlife Service (FWS) to conduct audits of State agencies receiving grant funds under the Wildlife and Sport Fish Restoration Program. These audits fulfill the FWS’ statutory responsibility to audit State agencies’ use of these grant funds.

We conducted this audit to determine whether the Alabama Department of Conservation and Natural Resources, Marine Resources Division (Department), used grant funds and State fishing license revenue for allowable fish activities and complied with applicable laws and regulations, U.S. Fish and Wildlife (FWS) guidelines, and grant agreements. See Appendix 1 for details about our scope and methodology. See Appendix 2 for sites we visited.

Background

The FWS provides grants to States1 through its Wildlife and Sport Fish Restoration Program (WSFR) for the conservation, restoration, and management of wildlife and sport fish resources. In addition, WSFR supports activities related to hunting and sport fishing, such as hunter education programs and boating access projects.

WSFR was established by the Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act.2 The Acts and related Federal regulations allow the FWS to reimburse grantees a portion of eligible costs incurred under WSFR grants—up to 75 percent for States and 100 percent for the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. The reimbursement amount is called the Federal share. The Acts require that hunting and fishing license revenue be used only for allowable fish and wildlife activities. In addition, Federal regulations require States to account for any income earned from grant-funded activities and to spend this income before requesting grant reimbursements.

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1 The Wildlife and Sport Fish Restoration Program defines the term “State” to include the District of Columbia, the Commonwealth of Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

Results of Audit

We determined that the State generally ensured that grant funds and State fishing license revenue were used for allowable fish activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We note the following exceptions:

- **Questioned Costs.** We questioned $3,112 ($2,334 Federal share) as ineligible for unallowable purchases because the items purchased only promoted the Department and were not directly related to the WSFR grant purpose. We also determined $5,164 ($3,873 Federal share) to be ineligible because the Department failed to expend program income before drawing down WSFR grant funds, resulting in an excess reimbursement.

- **WSFR Program Deficiency.** The Department did not comply with Federal regulations that require it to report subawards greater than $25,000 on USASpending.gov.

See Appendix 3 for a statement of monetary impact.

**Questioned Costs—$8,276 ($6,207 Federal Share)**

**Ineligible Other Direct Costs Charges—Questioned Costs of $2,334**

In order to be eligible for reimbursement under WSFR, grant expenses must be reasonable, allowable, allocable, and adequately support the grant agreement. The Marine Resources Division purchased ineligible items with funds from Grant Nos. F16AF01319 and F17AF01289 that were not directly related to the grants’ intended purpose, which is to enhance the public’s appreciation for the marine environment and fishing regulations. The Marine Resources Division spent $3,112 (Federal share $2,334) on polo shirts and boots (see Figure 1). The polo shirts contained only an embroidered Alabama Marine Resources Division logo and nothing promoting WSFR. Likewise, we found the boots, which ranged in cost from $103 to $133 a pair, to be of no promotional value to the WSFR program. As a result, we questioned other direct costs totaling $2,334 (Federal share).

Title 2 C.F.R. § 200.421(e)(4) states that unallowable advertising and public relations costs are those designed solely to promote the non-Federal entity.

Because there were no written policies and procedures to inform personnel how to determine whether items should be charged to WSFR grants, the staff did not know the shirt and boot purchases were ineligible. Using grant funds for these purchases reduced the effect of the grant because it left fewer funds available for its intended purposes.
Figure 1: Federal Share of Questioned Costs Related to Other Direct Costs

<table>
<thead>
<tr>
<th>Grant No.</th>
<th>Grant Title</th>
<th>Items</th>
<th>Ineligible Questioned Costs ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>F16AF01319</td>
<td>Coastal Alabama Outreach and Education</td>
<td>Polo shirts</td>
<td>1,458</td>
</tr>
<tr>
<td>F17AF01289</td>
<td>Coastal Alabama Outreach and Education</td>
<td>Boots</td>
<td>876</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>$2,334</strong></td>
</tr>
</tbody>
</table>

Source: Alabama Department of Conservation and Natural Resources, Marine Resources Division.

**Recommendations**

We recommend that the FWS:

1. Resolve the questioned costs related to other direct costs totaling $3,112 ($2,334 Federal share)

2. Require the Department to develop written policies and procedures to ensure grant costs claimed are eligible, allowable, and reasonable charges to WSFR

**Excess Reimbursement—Questioned Costs of $3,873**

The Department overdraw on Grant No. F15AF01359 because it failed to expend program income of $5,164 (Federal share $3,873) generated through the Artificial Reef Permits Program before the final draw of the grant was made. Because the Department did not report all its program income before the grant was closed, it received a larger amount of Federal reimbursement.

Title 2 C.F.R. § 200.307(e)(1) states that program income the non-Federal entity did not anticipate at the time of the Federal award must be used to reduce the Federal award and non-Federal entity contributions rather than to increase the funds committed to the project. Further, the regulation states that program income must be used for the current cost unless the Federal awarding agency authorizes otherwise.

The Department’s central accounting employee, who was responsible for the Department’s drawdown process, did not consult with the Alabama Marine Resources Division accountant to see if any program income was generated during the grant period, and so did not report it appropriately. As a result, the Department failed to appropriately report all its program income generated during the grant period, violating Federal regulations. Further, because the Department
did not properly credit the grant with program income totaling $5,164 (Federal share $3,873), it overdrew Federal funds for Grant No. F15AF01359 (see Figure 2).

**Figure 2: Federal Share of Questioned Costs Related to Excess Reimbursement**

<table>
<thead>
<tr>
<th>Grant No.</th>
<th>Grant Title</th>
<th>Ineligible Questioned Costs ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>F15AF01359</td>
<td>Enhancement of Recreational Fishing in Coastal Alabama</td>
<td>3,873</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$3,873</strong></td>
</tr>
</tbody>
</table>

Source: Alabama Department of Conservation and Natural Resources, Marine Resources Division.

**Recommendations**

We recommend that the FWS:

3. Require the Department to implement controls that ensure program income is properly accounted for and reported

4. Resolve the questioned costs related to the excess reimbursement totaling $5,164 ($3,873 Federal share)

**WSFR Program Deficiency**

**Inadequate Oversight of Subrecipients**

We found that the Department did not comply with Federal regulations related to subawards. It did not report all subawards greater than $25,000 on USAspending.gov, a website intended to promote Government transparency under the Digital Accountability and Transparency Act of 2014. Specifically, we found that seven subawards issued through four grants awarded in fiscal years 2017 and 2018 were not reported on USAspending.gov (see Figure 3). Auburn University and South Alabama, pass-through entities, received all seven subawards to conduct fish research.

Title 2 C.F.R. § 200.330 requires that subrecipient and contractor determinations must occur when the recipient decides to issue Federal awards to a pass-through entity. In accordance with Title 2 C.F.R. § 170.220(a), Federal grantees must report each subaward action that obligates $25,000 or more in Federal funds on www.fsrs.gov. This information is then posted in USAspending.gov.

We found that the Department’s guidance in place during the audit period did not state that personnel must report subawards greater than $25,000 on www.fsrs.gov. Failure to report such
subawards created a lack of transparency to the public regarding the use of Federal funds. In August 2019, the Department updated policies and procedures to include this process; however, it still does not include clear guidance to satisfy the requirement to post subawards in excess of $25,000 to USAspending.gov.

Figure 3: Grants With Subawards Not Reported, Violating Federal Requirements

<table>
<thead>
<tr>
<th>Subrecipients</th>
<th>Grant No.</th>
<th>Federal Share ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auburn University</td>
<td>F16AF00207</td>
<td>149,894</td>
</tr>
<tr>
<td>University of South Alabama</td>
<td></td>
<td>51,175</td>
</tr>
<tr>
<td>Auburn University</td>
<td>F17AF00123</td>
<td>200,000</td>
</tr>
<tr>
<td>University of South Alabama</td>
<td></td>
<td>64,640</td>
</tr>
<tr>
<td>Auburn University</td>
<td>F18AF00230</td>
<td>250,610</td>
</tr>
<tr>
<td>University of South Alabama</td>
<td></td>
<td>63,025</td>
</tr>
<tr>
<td>Auburn University</td>
<td>F18AF00231</td>
<td>89,151</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$868,495</strong></td>
</tr>
</tbody>
</table>

Source: Alabama Department of Conservation and Natural Resources, Marine Resources Division.

Recommendation

We recommend that the FWS:

5. Require the Department to report all prior subawards of more than $25,000 and implement controls to ensure compliance with Federal regulations in the future.
Recommendations Summary

We recommend that the FWS:

1. Resolve the questioned costs related to other direct costs totaling $3,112 ($2,334 Federal share)

   **Department Response**

   The Department concurred with the finding and will work with the FWS to resolve the recommendation.

   **FWS Response**

   The FWS concurred with the finding and will work with the Department to develop a corrective action plan.

   **OIG Comment**

   Based on the responses from the Department and the FWS, we consider the recommendation resolved but not implemented.

2. Require the Department to develop written policies and procedures to ensure grant costs claimed are eligible, allowable, and reasonable charges to WSFR

   **Department Response**

   The Department did not concur with the finding or recommendation. The Department explained that policies and procedures were in place at the time to ensure grant costs claimed were eligible, allowable, and reasonable charges to WSFR, but staff did not follow the policy. It stated that all staff would be made aware of these policies and instructed to follow them going forward.

   **FWS Response**

   The FWS concurred with the finding.

   **OIG Comment**

   Based on the responses from the Department and the FWS, we consider the recommendation resolved and implemented. However, the Department’s updates to the policy were implemented after the first invoice in question was received and paid in June 2017. The Department told us that updates to the policy to ensure grant costs claimed are eligible, allowable, and reasonable, were implemented in December 2017. Therefore,
there was no specific policy in place at the time of the June 2017 purchase. This policy was further revised August 2019 and is sufficient support to close this recommendation.

3. Require the Department to implement controls that ensure program income is properly accounted for and reported

Department Response

The Department concurred with the finding and will work with the FWS to resolve the recommendation.

FWS Response

The FWS concurred with the finding and will work with the Department to develop a corrective action plan.

OIG Comment

Based on the responses from the Department and the FWS, we consider the recommendation resolved but not implemented.

4. Resolve the questioned costs related to the excess reimbursement totaling $5,164 ($3,873 Federal share)

Department Response

The Department concurred with the finding and will work with the FWS to resolve the recommendation.

FWS Response

The FWS concurred with the finding and will work with the Department to develop a corrective action plan.

OIG Comment

Based on the responses from the Department and the FWS, we consider the recommendation resolved but not implemented.

5. Require the Department to report all prior subawards of more than $25,000 and implement controls to ensure compliance with Federal regulations in the future

Department Response

The Department concurred with the finding and will work with the FWS to resolve the recommendation.
FWS Response

The FWS concurred with the finding and will work with the Department to develop a corrective action plan.

OIG Comment

Based on the responses from the Department and the FWS, we consider the recommendation resolved but not implemented.
Appendix 1: Scope and Methodology

Scope

We audited the Alabama Department of Conservation and Natural Resources, Marine Resources Division’s (Department’s) use of grants awarded by the U.S. Fish and Wildlife Service (FWS) under the Wildlife and Sport Fish Restoration Program (WSFR). The audit period included claims totaling $5.1 million on 23 grants that were open during the State fiscal years (SFYs) that ended September 30, 2017, and September 30, 2018.

Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We assessed whether internal control was significant to the audit objective. We determined that the Department’s control activities and related principles were significant to the audit objective.

- Management should design control activities to achieve objectives and respond to risks.
- Management should design the entity’s information system and related control activities to achieve objectives and respond to risks.
- Management should implement control activities through policies.

We tested the operation and reliability of internal controls over activities as related to our audit objective. Our tests and procedures included:

- Examining the evidence that supports selected expenditures charged to the grants by the Department
- 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
- Inspecting equipment and other property
- Determining whether the Department used fishing license revenue for the administration of fish and wildlife program activities
• Determining whether the State passed required legislation assenting to the provisions of the Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act

• Evaluating State policies and procedures for assessing risk and monitoring subawards

• Visiting sites throughout the State (see Appendix 2 for a list of sites visited)

We found deficiencies in internal controls resulting in our three findings of ineligible other direct cost charges, excess reimbursement, and inadequate oversight of subrecipients.

Based on the results of our initial assessments, we assigned a level of risk and selected a judgmental sample of transactions for testing. We used auditor judgement and considered risk levels relative to other audit work performed to determine the degree of testing performed in each area. Our sample selections were not generated using statistical sampling, and therefore we did not project the results of our tests to the total population of transactions.

This audit supplements, but does not replace, the audits required by the Single Audit Act Amendments of 1996. Single audit reports address controls over Statewide financial reporting, with emphasis on major programs. Our report focuses on the administration of the Alabama fish and wildlife agency, and that agency’s management of WSFR resources and license revenue.

Alabama provided computer-generated data from its official accounting system and from informal management information and reporting systems. We tested the data by sampling expenditures and verifying them against WSFR reports and source documents, such as purchase orders, invoices, and payroll documentation. Our testing was limited to the data sampled; therefore, we did not assess the reliability of the accounting system.

**Prior Audit Coverage**

**OIG Audit Reports**

We reviewed our last two audits of costs claimed by the Department on WSFR grants,3 from 2010 and 2015. We followed up on four recommendations from these reports and found that the U.S. Department of the Interior’s Office of Policy, Management and Budget considered all recommendations resolved and implemented.

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**State Audit Reports**

We reviewed the single audit reports for SFYs 2017 and 2018 to identify control deficiencies or other reportable conditions that affect WSFR. In those reports, the Schedule of Expenditures of Federal Awards indicated $12.1 million (combined) in Federal expenditures related to WSFR, but did not include any findings directly related to WSFR, which was not deemed a major program for Statewide audit purposes. Neither of these reports contained any findings that would directly affect the program grants.
## Appendix 2: Sites Visited

<table>
<thead>
<tr>
<th>Category</th>
<th>Locations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Headquarters</td>
<td>Montgomery</td>
</tr>
<tr>
<td>Fisheries Offices</td>
<td>Dauphin Island, Gulf Shores</td>
</tr>
<tr>
<td>Fish Hatcheries</td>
<td>Claude Peteet Mariculture Center</td>
</tr>
<tr>
<td></td>
<td>Bay Watch Boat Ramp, Billygoat Hole Ramp</td>
</tr>
<tr>
<td></td>
<td>Boggy Point Boat Ramp, Cotton Bayou</td>
</tr>
<tr>
<td>Subrecipients</td>
<td>Auburn University</td>
</tr>
</tbody>
</table>
Appendix 3: Monetary Impact

The audit period included claims totaling $5.1 million on 23 grants that were open during the State fiscal years that ended September 30, 2017, and September 30, 2018. We questioned $3,112 ($2,334 Federal share) of other direct costs as ineligible. We found that the Alabama Department of Conservation and Natural Resources, Marine Resources Division, did not report program income earned on a grant during the audit period, resulting in an excess reimbursement of $5,164 ($3,873 Federal share). We questioned costs totaling $8,276 ($6,207 Federal share) as ineligible, and found no controls in place to ensure program income was captured and reported properly.

Monetary Impact: Federal Share of Questioned Costs

<table>
<thead>
<tr>
<th>Grant No.</th>
<th>Grant Title</th>
<th>Cost Category</th>
<th>Ineligible Questioned Costs ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>F16AF01319</td>
<td>Coastal Alabama Outreach and Education</td>
<td>Other Direct Costs</td>
<td>1,458</td>
</tr>
<tr>
<td>F17AF01289</td>
<td>Coastal Alabama Outreach and Education</td>
<td>Other Direct Costs</td>
<td>876</td>
</tr>
<tr>
<td>F15AF01359</td>
<td>Enhancement of Recreational Fishing in Coastal Alabama</td>
<td>Drawdown</td>
<td>3,873</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>$6,207</strong></td>
</tr>
</tbody>
</table>

Source: Alabama Department of Conservation and Natural Resources, Marine Resources Division.
Appendix 4: Responses to Draft Report

The Alabama Department of Conservation and Natural Resources, Marine Resources Division’s, response to our draft report, which includes the FWS’ response, follows on page 15.
IN REPLY REFER TO:
FWS/R2/R4/WSFR

Nicki Miller, Regional Manager, Eastern Region
U.S. Department of the Interior
Office of Inspector General
381 Elden Street, Suite 3000
Herndon, VA 20170


Dear Ms. Miller:

The enclosed response to the draft audit report referenced above was developed by the State of Alabama Department of Conservation and Natural Resources, Marine Resources Division, in cooperation with the U.S. Fish and Wildlife Service South Atlantic - Gulf and Mississippi Basin Unified Regions Wildlife and Sport Fish Restoration Program.

If you have any questions or need additional information, please contact Alex Coley at (404) 679-7242.

Sincerely,

MARILYN LAWAL

Marilyn H. Lawal-Carter, Acting Manager
Wildlife and Sport Fish Restoration

Enclosure

Cc: Ord Bargerstock, Shuwen Cheung
Division of Financial Assistance Support and Oversight
Response to Draft Report

U.S. FISH AND WILDLIFE SERVICE
WILDLIFE AND SPORT FISH RESTORATION PROGRAM
Grants Awarded to the State of Alabama Department of Conservation and Natural Resources, Marine Resources Division
From October 1, 2016, Through September 30, 2018
Report No. 2019-ER-053, Issued April 27, 2020

Auditor Recommendation 1

The auditors recommend that the FWS resolve the questioned costs related to other direct costs totaling $3,112 ($2,334 Federal share).

Agency Response

The Alabama Department of Conservation and Natural Resources agrees with the finding and will recharge the unallowable expenses to state funds reducing grant expenditures by $1,944 ($1,458 Federal Share) related to F16AF01319. We will offset a current draw to return the federal funds. The unallowable costs related to F17AF01289 $1,168 ($876 Federal share) will be replaced with expenditures which were overmatch on the grant. State overmatch was $7,605. This will result in no payback for this item of unallowable expense.

Contact Person: [Redacted], Division Accountant
Anticipated Completion Date: 7/31/2020

Service Response

The Service concurs with the auditor’s finding.

Auditor Recommendation 2

The auditors recommend that the FWS require the Department to develop written policies and procedures to ensure grant costs claimed are eligible, allowable, and reasonable charges to WSFR.

Agency Response

The Alabama Department of Conservation and Natural Resources disagrees with the assertion that it did not have written policies and procedures to ensure grant costs claimed are eligible, allowable, and reasonable charges to WSFR. We had policies that we developed in December 2017 and further revised in August 2019. We will ensure that all staff are made aware of these policies and are instructed to follow them.
Service Response

The Service concurs with the auditor’s finding.

Auditor Recommendation 3

The auditors recommend that the FWS require the Department to implement controls that ensure program income is properly accounted for and reported.

Agency Response

The Alabama Department of Conservation and Natural Resources agrees with the finding and has subsequently implemented the requirement that the Marine Resources Division accountant review and approve the Federal financial reports prior to submission on all Federal grants for that Division.

Service Response

The Service concurs with the auditor’s finding.

Auditor Recommendation 4

The auditors recommend that the FWS resolve the questioned costs related to the excess reimbursement totaling $5,164 ($3,873 Federal share).

Agency Response

The Alabama Department of Conservation and Natural Resources agrees with the finding and will recharge the unallowable expenses to state funds reducing grant expenditures by $5,164 ($3,873 Federal share). We will offset a current draw to return the federal funds.

Service Response

The Service concurs with the auditor’s finding.
**Auditor Recommendation 5**

The auditors recommend that the FWS require the Department to report all prior subawards of more than $25,000 and implement controls to ensure compliance with Federal regulations in the future.

**Agency Response**

The Alabama Department of Conservation and Natural Resources agrees with the finding and implemented a plan in November 2018 to capture and report all subawards more than $25,000. We retroactively reported all subawards back to 10/1/2017.

Contact Person: [Name], Accounting Director  
Anticipated Completion Date: 7/31/2020

**Service Response**

The Service concurs with the auditor’s finding.
# Appendix 5: Status of Recommendations

<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Status</th>
<th>Action Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Resolved and implemented</td>
<td>No action is required.</td>
</tr>
<tr>
<td>1, 3 – 5</td>
<td>Resolved but not implemented: U.S. Fish and Wildlife Service (FWS) regional officials concurred with these recommendations and will work with staff from the Alabama Department of Conservation and Natural Resources to develop and implement a corrective action plan.</td>
<td>Complete a corrective action plan that includes information on actions taken or planned to address the recommendations, target dates and titles of the officials responsible for implementation, and verification that FWS headquarters officials reviewed and approved the actions the State has taken or planned. We will refer the recommendations not implemented at the end of 90 days (after October 28, 2020) to the Assistant Secretary for Policy, Management and Budget to track implementation.</td>
</tr>
</tbody>
</table>
Report Fraud, Waste, and Mismanagement

Fraud, waste, and mismanagement in Government concern everyone: Office of Inspector General staff, departmental employees, and the general public. We actively solicit allegations of any inefficient and wasteful practices, fraud, and mismanagement related to departmental or Insular Area programs and operations. You can report allegations to us in several ways.

<table>
<thead>
<tr>
<th>By Internet:</th>
<th><a href="http://www.doioig.gov">www.doioig.gov</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>By Phone:</td>
<td></td>
</tr>
<tr>
<td>24-Hour Toll Free:</td>
<td>800-424-5081</td>
</tr>
<tr>
<td>Washington Metro Area:</td>
<td>202-208-5300</td>
</tr>
<tr>
<td>By Fax:</td>
<td>703-487-5402</td>
</tr>
<tr>
<td>By Mail:</td>
<td>U.S. Department of the Interior</td>
</tr>
<tr>
<td></td>
<td>Office of Inspector General</td>
</tr>
<tr>
<td></td>
<td>Mail Stop 4428 MIB</td>
</tr>
<tr>
<td></td>
<td>1849 C Street, NW.</td>
</tr>
<tr>
<td></td>
<td>Washington, DC 20240</td>
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