AUDIT

OFFICE OF
INSPECTOR GENERAL
U.S.DEPARTMENT OF THE INTERIOR

Interim Costs Claimed by Partner-Impact, LLC, Under Agreement No. F15AC00480 With the U.S. Fish and Wildlife Service

SEP 2 9 2016

Memorandum

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

From: Kimberly Elmore Kimberly Elmore
Assistant Inspector General for Audits, Inspections, and Evaluations

Subject: Revised Final Audit Report – Interim Costs Claimed by Partner-Impact, LLC, Under Agreement No. F15AC00480 With the Fish and Wildlife Service
Report No. 2016-CG-011

This memorandum transmits the final results of the Office of Inspector General's audit of the interim costs claimed by Partner-Impact, LLC, under Cooperative Agreement No. F15AC00480 with the Fish and Wildlife Service (FWS). We were unable to determine the value of the services FWS received from Partner-Impact, and we are questioning as unsupported the entire $256,100 paid to Partner-Impact. Within the $256,100, we also identified $2,123 in duplicate costs claimed. In this report, we make nine recommendations to FWS to improve how it awards and monitors its assistance agreements.

Background

On July 1, 2013, the President issued Executive Order 13648, "Combating Wildlife Trafficking." The Order called for the creation of a task force and an advisory council on wildlife trafficking, and instructed the U.S. Department of the Interior to provide funding and administrative support for these entities.

To meet the goals of the Order, the task force developed a multidisciplinary national strategy to address this growing crisis. As part of this strategy, the task force directed FWS to strengthen its partnerships with other interested parties by developing a consumer-focused national education and outreach campaign to reduce demand for illegally traded wildlife and wildlife products in the United States.

FWS sought to carry out that requirement through Cooperative Agreement No. F15AC00480, a sole-source agreement with Partner-Impact, a New York City-based limited liability company (LLC) that focuses on developing partnerships between public- and private-sector entities. The primary purpose of the agreement was to form a broad coalition of public and private organizations whose mission is to develop the education and outreach campaign called for by the task force. The total value of the agreement was $256,100, and its 1-year period of performance began on June 30, 2015.

Objectives

We audited this agreement to determine whether—

1. FWS properly awarded the agreement and oversaw its use by Partner-Impact in accordance with the C.F.R., terms of the agreement, and FWS guidelines;
2. the costs claimed under the agreement were—
   a. allowable under Federal law,
   b. allocable to the agreement and incurred in accordance with its terms, and
   c. reasonable and supported by Partner-Impact's records, and
3. Partner-Impact complied with the C.F.R., terms of the agreement, and FWS guidelines.

The scope of our audit and the methodology we followed are included in this report as Attachment 1.

Results of Audit

We found that FWS improperly awarded the agreement and that Partner-Impact failed to meet all of the agreement's requirements. As a result, we question the $256,100 value of the cooperative agreement as unsupported costs.[*] (See Attachment 2 for a table summarizing the questioned costs.) In accordance with the C.F.R., all unsupported costs are unallowable.[†] We determined that Partner-Impact did not have an accounting system capable of managing Federal funds, and we therefore could not determine what value FWS might have received from the agreement.

FWS Improperly Awarded the Agreement

Our audit revealed multiple issues with the procedures FWS followed to award the agreement to Partner-Impact. Among other things, FWS did not use the correct agreement type, could not sufficiently support the decisions it made during the award process, did not properly assess the agreement's risk level, and used inconsistent terminology for cost share funds covered under the agreement.

We found that FWS issued this award as a cooperative agreement, but this was not the correct type of vehicle to accomplish FWS' goals. Bureaus use cooperative agreements when the principal purpose of a project is for a non-Federal party to carry out a public good, not for a bureau to acquire a service for the direct benefit of the Federal Government (that is, to help the bureau carry out its own mission). FWS made this award to obtain Partner-Impact's assistance in accomplishing FWS' own responsibilities, rather than to help Partner-Impact carry out a project for the public good. FWS explicitly states this in the "Notice of Funding Opportunity" and in the cooperative agreement itself. We believe, therefore, that the requirement should have been fulfilled using a contract instead of a cooperative agreement.

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[*] We based our determination of the questioned costs on our review and evaluation of Partner-Impact's accounting system. We identified costs as unsupported when sufficient documentation related to the costs was not available for review.
[†] See 2 C.F.R. § 200.403(g), "Factors affecting allowable of costs."

FWS also failed to provide sufficient documentation to evaluate its claim that the award should be a cooperative agreement. FWS used a standard decision-tree module to determine the type of award to issue. It concluded that the project was intended to carry out a public purpose that would benefit the American people and that its staff would be substantially involved in the project, but it could provide no written documentation—beyond one sentence on the "Checklist for a New Financial Assistance Award" (FWS Form 3-246)—to support how it used the model in its decision.

In addition, FWS did not adequately support its decision not to compete the award. Its justification for making a single-source award to Partner-Impact did not discuss competition or program legislative history, as required by the Departmental Manual (505 DM 2.14A (2)). FWS stated that Partner-Impact was uniquely qualified to fulfill the goals of the agreement, but FWS did not offer examples of Partner-Impact's unique ability to facilitate or coordinate outreach and education campaigns. FWS cited Partner-Impact's experience with the U.S. Department of Education as a qualification, but this experience was as a subgrantee and did not involve direct contact with the Federal Government.

FWS also failed to justify why it chose to exclude experienced wildlife organizations from receiving the award and how this decision led it to consider only Partner-Impact. FWS explained to us that there are conflicting alliances and relationships within the community of organizations that have experience in combating wildlife trafficking, and these relationships could make it difficult to select one of the more experienced organizations to assemble the broad coalition FWS was seeking. While this may be a reasonable consideration when selecting an awardee, it does not adequately explain why FWS excluded all organizations with experience in these issues and allowed no competition or opportunities for other interested parties to provide input. Moreover, while FWS' attempt to justify using an organization without wildlife experience would seem to increase the number of eligible applicants, it instead decreased the pool to one: Partner-Impact.

Moreover, we found that FWS did not properly authorize the single-source award. The approver of the single-source justification signed the document before the requestor did, and the requestor signed the justification after FWS awarded the agreement. The approver also signed the cooperative agreement for the requestor, making the requestor's participation moot.

Our audit also revealed that FWS improperly completed the internal risk assessment form ("Financial Assistance Recipient Risk Assessment," FWS Form 3-2462). Partner-Impact is a small (two-member) company that has never received a Government contract or grant, has no internal controls, and has never worked in the wildlife trafficking arena. FWS evaluated the risk in terms of contract performance, not in terms of the initial risk that Partner-Impact would be unable to administer Federal awards. The FWS evaluator included "N/A" categories in the base when calculating Partner-Impact's average risk score, which resulted in a low score. If these categories had not been included, Partner-Impact's risk score would have been high.

In addition, we found that the project synopsis FWS was required to post on Grants.gov did not contain the name of the intended awardee, nor did it contain the single-source award justification required by FWS policy (516 FW 6.9 C.). When an interested party with experience in wildlife programs inquired about the opportunity, FWS indicated that it had already identified a recipient and would not accept any more submissions, thus disregarding FWS policy (516 FW 6.10 A.).

We also noted that the Catalog of Federal Domestic Assistance (CFDA) description did not include for-profit companies in the eligibility section. FWS staff agreed with this finding and indicated that they would update the CFDA description.

We found an inconsistency in the terminology FWS used in the agreement as well. The agreement anticipated $320,125 in "program income," but this was not the correct term for those funds. FWS stated that the amount was not program income or a voluntary committed "cash share" and that it should not have been included in the budget. We believe that the FWS statement that the amount was not a cost share is incorrect. One of the objectives of the agreement is to provide "expertise, assets, and/or funding" for the coalition to execute the outreach campaign.

Finally, we found that FWS could not support the reasonableness of Partner-Impact's hourly billing rate. FWS did not provide us with its research of cost alternatives outlining third-party comparisons of public relations hourly billing rates. FWS also allowed Partner-Impact to include travel costs in its billing rate. This is an unusual practice for Government grantees, and one that we consider unreasonable because the statement of work did not indicate a projected number of trips; therefore, FWS could not have reasonably estimated the travel costs.

Partner-Impact's Claimed Costs Were Unallowable Under Federal Law

Partner-Impact considered the agreement to be a fixed-rate agreement (an agreement in which FWS reimburses based on a fixed rate multiplied by the number of hours provided, regardless of actual costs). A fixed-rate agreement reduces the administrative burden and recordkeeping requirements for the cooperator by eliminating the need to track actual costs. FWS, however, actually used a cost-type agreement (an agreement in which FWS reimburses based on actual costs). Partner-Impact acknowledged that the agreement did not allow for reimbursement on a dollar-per-hour rate, but maintained that FWS agreed verbally to do so.

While Partner-Impact was required to track costs under the cost-type agreement, it does not have an accounting system capable of doing so, as required by 2 C.F.R. § 200.302, "Financial Management." Partner-Impact has no internal controls or accounting policies and procedures. It also does not have a chart of accounts, nor does it track or allocate expenses. In addition, Partner-Impact only recorded the receipt of Federal funds and the distribution of those funds to its members. The absence of cost information made it impossible to determine the value of the services FWS received. Therefore, we question the entire $256,100 as unsupported.

In addition, FWS erred by allowing Partner-Impact to make three equal drawdowns totaling $256,100 (the full amount of the agreement) by September 4, 2015. This was just 2 months after the June 30, 2015 award date and 10 months before the end-of-agreement date of June 30, 2016. Advanced types of drawdowns such as these are allowed only if the recipient (the company paid) meets the requirements of 2 C.F.R. § 200.305(b)(1). FWS relied on Standard

Form (SF) 424B ("Assurances Non-Construction Programs") to determine that Partner-Impact met these requirements, when in fact it did not.

Partner-Impact Failed to Perform the Agreement's Requirements

Under the agreement, Partner-Impact was to organize a coalition that would include governmental and nongovernmental members, and FWS would chair or be significantly involved in both the coalition and its executive board. Partner-Impact would also—

- create a request for proposal (RFP)[‡] using funds from coalition members;
- create a document detailing what noncontributing coalition members would do for the coalition in lieu of monetary contributions;
- provide detailed written updates to FWS every month;
- work with FWS to develop strategies and tactics for coalition members that would be refined by the coalition's executive board; and
- develop metrics to evaluate the success of its activities.

Ultimately, however, Partner-Impact did not fulfill many of the requirements of the agreement, including those identified in this paragraph.

Shortly after executing the agreement, FWS directed Partner-Impact to work with the U.S. Wildlife Trafficking Alliance, a voluntary coalition of nonprofit organizations, companies, foundations, and media interests that works with the U.S. Government to reduce the purchase and sales of illegal wildlife and wildlife products. For the purposes of the agreement, Partner-Impact considered the Alliance to be the coalition it was supposed to organize. Therefore, we believe that Partner-Impact did not create a new coalition, despite its claim that it had; it merely did some of its required work through an already existing coalition (the Alliance).

In addition, FWS does not chair the Alliance or its executive board, and the Alliance makes decisions without Partner-Impact's approval. These practices do not conform to the agreement's requirement for an FWS-led coalition. Partner-Impact was also not significantly involved in the organization of the Alliance because it did not direct major decisions such as the composition of the Alliance's executive board.

Partner-Impact also did not accurately complete its required Federal financial report (SF-425). The SF-425 that Partner-Impact submitted to FWS included costs beyond the reporting period of September 30, 2015. It also included duplicate hours in the report's support, resulting in $2,123 in unallowable costs. This amount is included in the total $256,100 that we questioned as unsupported. In addition, the SF-425 showed no record of a cost share, even though the Alliance received an in-kind contribution in the form of a web page.

The performance report Partner-Impact submitted was also incomplete. It did not compare objectives and accomplishments as required by 2 C.F.R. § 200.328(b)(2)(i), nor did it

[‡] This term was not defined in the agreement. When we asked FWS' chief of branch and grant operations what it stood for, he said that he was not certain, but that we should define it as "request for proposal."

discuss the formation or composition of the Alliance, the progress of the required document detailing nonmonetary contributions, or the agreement's RFP requirement.

Conclusion and Recommendations

We identified deficiencies in the award, execution, and reimbursement of the agreement between FWS and Partner-Impact. We believe that if FWS implements our recommendations, it will be better able to account for and monitor funds under similar agreements in the future. We recommend that FWS:

1. Terminate the current cooperative agreement with Partner-Impact;
2. Revise its preaward process to better select agreement types;
3. Resolicit the award using the proper agreement vehicle and type;
4. Revise its announcement process to provide proper notice of funding opportunities;
5. Review the process for assessing risks posed by applicants, including a revision of the calculation on the "Financial Assistance Recipient Risk Assessment" form (FWS Form 3-2462);
6. Revise the CFDA description to allow for-profit companies to participate;
7. Resolve the unsupported costs of $256,100, which includes the $2,123 in duplicate costs and the costs associated with the incorrect period reported in the support for the September 30, 2015 SF-425;
8. Determine whether the relationship between FWS and the U.S. Wildlife Trafficking Alliance can continue under the current circumstances; and
9. Revise its monitoring and reporting process to evaluate the accomplishments of Federal awards more effectively.

In its response to our draft report, FWS concurred with recommendations 1, 2, 4, 5, 6, 7, and 8, but not with recommendations 3 and 9. The full text of FWS' response is included as Attachment 3 of this report.

In its response to recommendation 3, FWS stated that it does not need to resolicit the award because it does not require further work under the agreement. We agree with this statement.

We disagree, however, with FWS' response to recommendation 9. FWS stated that it followed all FWS and departmental policies pertaining to recipient reporting and monitoring, but it did not address why Partner-Impact's performance report did not contain the elements required by 2 C.F.R. § 200.328(b)(2)(i) or discuss the Alliance's formation or composition, the progress of the required document detailing nonmonetary contributions, or the agreement's RFP requirement. FWS also did not address why the SF-425 showed no record of the cost share. These omissions indicate poor monitoring of the award.

Based on FWS' response, we consider recommendations 3 and 8 closed (resolved and implemented) and recommendation 9 open and unresolved (management disagreed). We consider recommendation 7 open (management concurs; additional information needed). We consider the other recommendations open and resolved, but not implemented. Attachment 4 shows the status of the recommendations. We will forward all open recommendations to the Department of the Interior's Office of Policy, Management and Budget to track their resolution and implementation. If you have any questions regarding this report, please contact me at 202-208-5745.

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

Scope and Methodology

Our audit focused on Partner-Impact, LLC's claimed costs under Cooperative Agreement No. F15AC00480 from the agreement's inception through October 31, 2015. Our audit included Partner-Impact's compliance with applicable Federal regulations, FWS policies and procedures, and agreement terms and conditions. We also reviewed the award process for the agreement to determine if it was in accordance with applicable Federal regulations and FWS policies and procedures. We conducted our audit fieldwork from November to December 2015.

We conducted this 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.

To accomplish our objectives, we—

- interviewed the FWS agreement/granting officer, other FWS personnel, and other appropriate individuals;
- reviewed the C.F.R. for regulations pertaining to claimed costs;
- reviewed support for Partner-Impact's claimed costs:
  - direct costs,
  - indirect costs (overhead), and
  - general and administrative expenses;
- developed an understanding of Partner-Impact's internal controls;
- interviewed staff to identify internal controls;
- reviewed the support for Partner-Impact's drawdowns; and
- reviewed the expenses incurred by the individual members of Partner-Impact.

Partner-Impact did not have a general ledger; its members incurred expenses as individuals. Partner-Impact provided us with its members' credit card statements. In order to test the veracity of this information, we performed several analytical tests, but these data were unrelated to the costs claimed under the agreement and therefore could not be relied on. Partner-Impact claimed costs (expenses) on the Federal financial report based on the number of hours worked multiplied by a fixed rate. We reviewed the support for the hours worked and the associated calculations.

Summary of Questioned Costs

Agreement Number	Agreement Amount	Costs Claimed	Questioned Costs	
			Unallowable	Unsupported
F15AC00480	$256,100	$256,100	$ 0	$256,100
		Subtotal	$ 0	$256,100
			Total Questioned Costs	**$256,100**

The Fish and Wildlife Service's Response to Draft Report

FWS' response to our draft report follows on page 2 of Attachment 3.

United States Department of the Interior

FISH AND WILDLIFE SERVICE
Washington, D.C. 20240

In Reply Refer To:
FWS/ABHC/PPM/ 063567

JUL 21 2016

Ms. Kimberly Elmore
Assistant Inspector General for Audits, Inspections, and Evaluations
U.S. Department of the Interior
Office of the Inspector General
1849 C Street, NW, MS 4428
Washington, DC 20240

Dear Ms. Elmore:

Thank you for providing the U.S. Fish and Wildlife Service the opportunity to respond and comment on the draft audit report: *INTERIM COSTS CLAIMED BY PARTNER-IMPACT, LLC, UNDER AGREEMENT NO. F15AC00480 WITH THE U.S. FISH AND WILDLIFE SERVICE Report No.: 2016-CG-011.*

You will find our response to the recommendations and our plan to address those recommendations attached to this document.

Sincerely,

James W. Kurth

DIRECTOR
Deputy

Attachment

Office of the Inspector General

INTERIM COSTS CLAIMED BY PARTNER-IMPACT, LLC, UNDER AGREEMENT NO. F15AC00480 WITH THE U.S. FISH AND WILDLIFE SERVICE Report No.: 2016-CG-011

Recommendation 1. Terminate the current cooperative agreement with Partner-Impact.

Response: The Service concurs with this recommendation. The original award period of performance was for one year, ending on June 30, 2016. However, the Service informed the recipient in December 2015 that due to substantial changes in project scope, additional funding would not be available for the project for months 6 through 12, and that the project period of performance would end on December 31, 2015. The recipient complied with these changes and submitted financial and performance reports on January 12, 2016.

The Service will process a formal amendment to reflect the revised project scope, budget, and period of performance that was in effect at the time of the IG's review, but that we failed to properly document. In addition to the standard final financial and performance reports, the amendment will also require the recipient to provide a detailed accounting for all payment requests and obligations incurred during the project period. The recipient will also be required to provide a narrative description of how all costs charged relate to performance accomplishments. We will review this documentation to make a determination regarding costs and will work with the recipient to resolve any questioned costs at that time. Once all reports are received, reviewed, and accepted we will close this award.

Target dates: Amend award by September 1, 2016; close award by March 30, 2017.
Responsible Official: Bryan Arroyo, Assistant Director International Affairs
Bureau lead: Chief, Branch of Grants and Operations, Division of International Conservation, International Affairs.

Recommendation 2. Revise its preaward process to better select agreement types.

Response: The Service concurs with this recommendation. Many of our financial assistance programs have authorizing legislation that specifies that only grants and/or cooperative agreements can be issued under the program. When a program does not have such specific legislation, we find a review of the guidance provided in the Federal Grant and Cooperative Agreement Act ("the FGCAA"), 31 U.S.C. § 6303 and § 6305 sufficient in most cases to support our decision-making. When a review of the FGCAA does not lead to a clear direction, additional consultation with FWS acquisition and financial assistance policy leadership is advised. While the program did conduct such consultation, they failed to sufficiently document the results of those conversations.

The Service will update our new award guidance for use in FY17 to require programs to document in the official award file the name of the person who was consulted, the date of the consultation, and any recommendations received, if the decision to issue a financial assistance award versus a contract is not obvious and external consultation or review is sought/needed.

Target date: January 1, 2017.
Responsible Official: Paul Rauch, Acting Assistant Director, Wildlife and Sport Fish Restoration
Bureau lead: Chief, Branch of Financial Assistance Policy and Oversight, Division of Administration and Information Management, Wildlife and Sport Fish Restoration.

Recommendation 3. Resolicit the award using the proper agreement vehicle and type.

Response: The Service does not concur with this recommendation. The Service has statutory authority to issue cooperative agreements for this type of activity under the Endangered Species Act of 1973, as amended (16 U.S.C. 1531-1544). The objectives of the agreement were completed to a satisfactory level. The Service does not require further work under this agreement.

Recommendation 4. Revise its announcement process to provide proper notice of funding opportunities.

Response: The Service concurs with this recommendation. The program did not fully comply with Service policy regarding posting of funding opportunities. The program will review and update its non-competitive award procedures to make sure it complies with existing Service policy and the Assistant Director, International Affairs will send a memorandum to Division staff reminding them of policy requirements.

Target date: January 1, 2017.
Responsible Official: Bryan Arroyo, Assistant Director International Affairs
Bureau lead: Chief, Branch of Grants and Operations, Division of International Conservation, International Affairs

Recommendation 5. Review the process for assessing risks posed by applicants, including a revision of the calculation on the "Financial Assistance Recipient Risk Assessment" form (FWS Form 3-2462).

Response: The Service concurs with this recommendation. The Service will correct the calculation error in our form.

Target date: January 1, 2017.
Responsible Official: Paul Rauch, Acting Assistant Director, Wildlife and Sport Fish Restoration
Bureau lead: Chief, Branch of Financial Assistance Policy and Oversight, Division of Administration and Information Management, Wildlife and Sport Fish Restoration.

Recommendation 6. Revise the CFDA description to allow for-profit companies to participate.

Response: The Service concurs with this recommendation. We have already taken steps to correct the omission of an eligible applicant type from the CFDA description. We requested a revision to the CFDA description through DOI; the update is pending DOI data entry in the GSA CFDA update system.

Target date: January 1, 2017.
Responsible Official: Paul Rauch, Acting Assistant Director, Wildlife and Sport Fish Restoration
Bureau lead: Chief, Branch of Financial Assistance Policy and Oversight, Division of Administration and Information Management, Wildlife and Sport Fish Restoration.

Recommendation 7. Resolve the unsupported costs of $256,100, which includes the $2,123 in duplicate costs and the costs associated with the incorrect period reported in the support for the September 30, 2015 SF-425.

Response: The Service concurs with this recommendation. The Service will process a formal amendment to reflect the revised project scope, budget, and period of performance that was in effect at the time of the IG's review, but that we failed to properly document. In addition to the standard final financial and performance reports, the amendment will also require the recipient to provide a detailed accounting for all payment requests and obligations incurred during the project period. The recipient will also be required to provide a narrative description of how all costs charged relate to performance accomplishments. We will review this documentation to make a determination regarding costs and will work with the recipient to resolve any questioned costs at that time. Once all reports are received, reviewed, and accepted we will close this award.

Target dates: Amend award by September 1, 2016; close award by March 30, 2017.
Responsible Official: Bryan Arroyo, Assistant Director International Affairs
Bureau lead: Chief, Branch of Grants and Operations, Division of International Conservation, International Affairs.

Recommendation 8. Determine whether the relationship between FWS and the U.S. Wildlife Trafficking Alliance can continue under the current circumstances.

Response: The Service concurs with this recommendation. At the direction of the Office of the Secretary of the Interior and the FWS Associate Director, the Service and the recipient merged efforts with the U.S. Wildlife Trafficking Alliance with the understanding that this partnership, which has similar goals as the coalition envisioned by the FWS, would be led by the Alliance and not FWS. FWS and the recipient cooperated to support creating and standing up the Alliance. Since December 31, 2015, FWS has continued to collaborate with the Alliance and its members and supporters on outreach and partnership actions that contribute to combating wildlife trafficking. This relationship is ongoing. FWS has determined that it can continue its relationship with the Alliance.

Target date: Completed.
Responsible Official: Bryan Arroyo, Assistant Director International Affairs
Bureau lead: Chief, Office of Outreach and Communications/International Affairs

Recommendation 9. Revise its monitoring and reporting process to evaluate the accomplishments of Federal awards more effectively.

Response: The Service does not concur with this recommendation. The program followed all FWS and DOI policies regarding establishing recipient reporting schedules and monitoring recipient performance through reporting. The period of performance was for one year. The program treated the Recipient as a higher risk and required quarterly reporting, the most frequent standard reporting schedule allowed under policy and regulation. The recipient submitted their first quarterly report by the established due date. FWS reviewed both their first performance and financial reporting and followed up with the recipient on corrections needed in their financial reporting. FWS utilizes standardized milestone plans within its financial assistance software system to assign and track report due dates.

Status of Recommendations

Recommendation	Status	Action Required
1, 2, 4, 5, and 6	Open – resolved, but not implemented	We will refer these recommendations to the Office of Policy, Management and Budget to track their implementation.
7	Open – management concurs (additional information needed)	We will refer this recommendation to the Office of Policy, Management and Budget to track its implementation.
3, 8	Closed – resolved and implemented	None.
9	Open – unresolved (management disagreed)	We will refer this recommendation to the Office of Policy, Management and Budget for resolution.

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Office of Inspector General
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Washington, DC 20240